Carbon Footprint

Abog NV - Wetteren.

2025

GENERAL PROJECT DATA

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Purpose of the study:	To calculate the organizational CO_2 footprint of Abog NV for 2024. This includes a calculation of the Scope 1, 2, and Scope 3 Business travel emissions.

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1 INTRODUCTION

1.1 CONTEXT

More organizations are measuring their carbon footprint and starting a CO_2 reduction program. Strengthening the corporate image, expanding the product range, compliance and cost reduction are just some of the reasons cited.

Everyone agrees that our planet is warming because of excessive greenhouse gas emissions. Far-reaching measures are urgently needed to contain this warming. The challenges, however, are considerable.

For thousands of years, human activity had no significant impact on our climate and living environment. All this has changed in a very short time span. The increase in CO_2 has come about in just over 150 years, during three industrial revolutions. We need to reduce this excessive increase in the next 30 years, in a timeframe that is five times shorter.

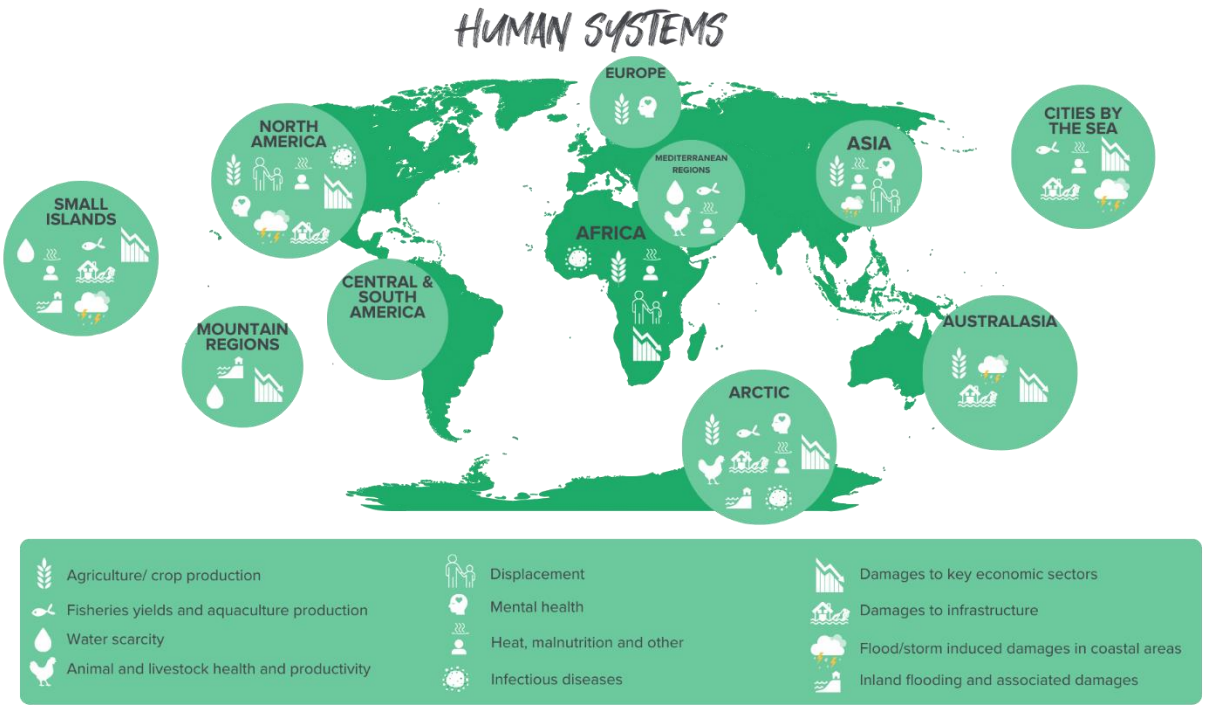

Figure 1: Perceived impact of climate change over the past decade on human systems.

The Paris Climate Agreement states that to avoid the major tipping points - events that could accelerate climate change irreversibly - global warming must be limited to 1.5 degrees Celsius. To achieve this, it is important to follow the Carbon Law, which states that the ambition set in Paris can be achieved by maintaining a global greenhouse gas reduction rate of 50% per decade.

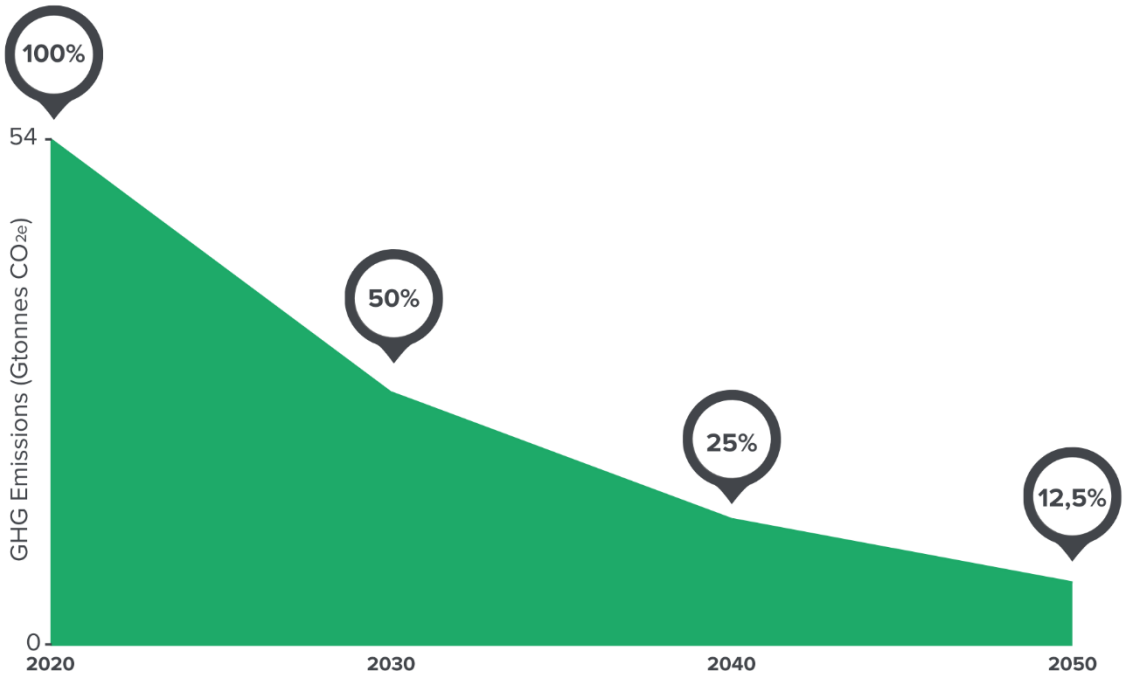

Figure 2: Global reduction in greenhouse gases needed to meet Paris climate agreement.

Contradictorily, we are technically advanced enough to face this challenge. The greatest difficulty is of a societal nature. It is imperative that people - citizens, business leaders and politicians - show enough willingness to fully adopt the necessary solutions that are abundantly available. In short, the most important climate challenge is not technical, but societal.

Every single day, Encon proves conclusively that ecology and economy can coexist in an efficient manner. Encon specializes in energy-saving, renewable energy, and sustainability projects and, over the course of 1 year, has achieved to map 1 million tons of CO_2 and a potential saving of 200 000 tonnes of CO_2e.

1.2 CO_2 FOOTPRINT

The CO_2 footprint, also known as the 'Carbon Footprint,' is the annual greenhouse gas emissions of an organization, particular activity, event, product, or person. Greenhouse gases comprise the emissions that result from a (business) activity or the life cycle of a product. These emissions can be divided into:

- Scope 1: direct emissions from sources owned, or controlled, by the company (ex: fuel combustion)
- Scope 2: indirect emissions linked to energy (e.g.: purchase of electricity)
- Scope 3: indirect emissions (e.g.: purchase of materials, waste disposal, transport...)
    - Upstream activities
    - Downstream activities

The following figure (source: GHG Protocol Corporate Value Chain Standard) gives an overview of the different types of emissions:

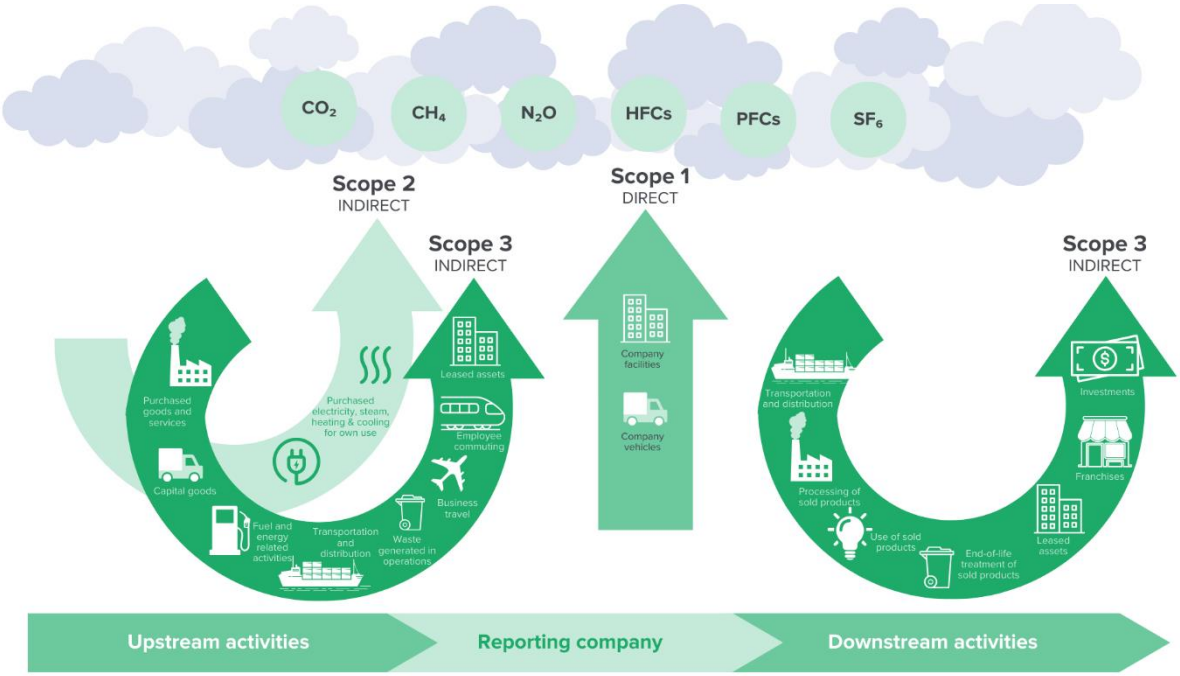

Figure 3: Overview of the different types of emissions according to the Greenhouse Gas Protocol

It is important to note that this does not only include actual CO_2 emissions, but also emissions of the other greenhouse gases defined by the Intergovernmental Panel on Climate Change (IPCC). This defines greenhouse gases as gaseous components of the atmosphere, both natural and anthropogenic, that absorb and emit radiation at specific wavelengths within the spectrum of thermal infrared radiation emitted by the earth's surface, the atmosphere itself, and by clouds.

Consequently, this study includes the seven gases listed in the Kyoto Protocol: carbon dioxide (CO_2), methane (CH_4), nitrous oxide (N_2O), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), sulphur hexafluoride (SF_6) and nitrogen trifluoride (NF_3). All identified GHGs are converted to CO_2e by multiplying by the corresponding Global Warming Potential factor published by the IPCC in AR5.

1.3 PURPOSE OF THIS DOCUMENT

This document includes a detailed overview of the carbon footprint of Abog NV at organization level. The calculation is fully in accordance with the Greenhouse Gas protocol and follows the requirements as indicated in the CO_2 performance ladder manual v3.1. The applied methodology, practical approach and thresholds are discussed at length to demonstrate how an accurate footprint of all Abog NV's business activities have been obtained. This provides Abog NV with a clear and comprehensive overview of all factors contributing to their carbon footprint, where future measures can be taken to reduce this footprint, to join the SBTi, get certified with the CO_2 performance ladder or to provide carbon neutral services.

2 METHODOLOGY

2.1 SUMMARY TABLE

Company name	**Abog NV.**
Description of the organization	Abog NV is a contracting company specialised in maintenance works of public domains. These include mowing of verges, pruning of trees coppicing, sweeping, cleanliness works (wide pipes wide gullies, etc.), trimming hedges and plantings, clearing litter, etc.
Footprint calculation according to following standard:	Greenhouse Gas Protocol - Corporate standard CO_2 performance ladder manual v3.1
Chosen consolidation approach (equity share, operational control, or financial control)	Operational control: This means that a company considers 100% of the emissions released by its activities over which it has control. A company is assumed to have operational control over an activity if the company has full authority to set and implement its operational policies for the activity.
Description and address of the site(s) that are within the organizational boundary of the company	Site 1: Garage, offices, water treatment, waste storage and maintenance – Vantegemstraat 19, 9230 Wetteren Site 2 : Garage, waste storage and maintenance - Poortelos 3, 9230 Wetteren Site 3 : Garage, waste storage and maintenance – Nijverheidsweg 3, 2450 Meerhout
Description of the activities that are within the organizational boundary of the company (Description of inventory boundary)	The activities of Abog NV which cause emissions can be summarized: • Electricity consumption due to: office activities, lighting and other technical installations; • Fuel consumption by: heating of the buildings, processes, use of passenger cars, maintenance vehicles and maintenance equipment; • Business travel.
Analysed period	31/12/2023 - 31/12/2024.

Table 1: Project Description

2.2 GENERAL INFORMATION AND METHODOLOGY

The footprint of Abog NV was calculated in accordance with the Greenhouse Gas Protocol - Corporate standard, as well as with the requirements as indicated in the CO_2 performance ladder manual (Chapter 5). Following Chapter 5 of the CO_2 performance ladder manual, this report is also in conformity with ISO14064-1 (see also Appendix 2: ISO 14064 statement). This standard describes how the different scopes should be calculated and reported. When it was not possible to collect certain information and calculate the emissions, this will always be communicated transparently in the report.

Since Abog NV 's goal is to be certified with **CO_2 performance ladder at level 3**, a full calculation was done for Scope 1 and 2. In addition, category 6 of Scope 3, business travel, has also been calculated. A deviation of this calculation from the GHG protocol required by the CO_2 performance ladder is that the upstream emissions of electricity and fuels are included in Scope 1 and 2. According to the GHG Protocol standards, these upstream emissions—encompassing the extraction, production, and transportation of energy and fuels—are typically categorized under Scope 3, Category 3 (Energy and Fuel-Related Activities). For this calculation, these emissions have instead been integrated into the corresponding activities reported in Scopes 1 and 2.

2.3 BASE YEAR

The CO_2 footprint of the year 2024 was calculated based on collected data representative of the period 31/12/2023 to 31/12/2024.

2.4 ACTIVITIES AND BOUNDARIES

To determine the activities and boundaries of Abog NV, the CO2 matrix of Abog NV was completed during a collaborative workshop during the kick-off meetings.

2.4.1 CO_2 MATRIX

The objective of the CO_2 matrix is to provide a summary overview of the various emission sources present within the boundaries of the organization. These emission sources are linked to the activities carried out by Abog NV. This document serves as a basis for a complete calculation and detailed analysis, considering the organization’s responsibilities and operational Scope.

2.4.2 SECTORAL DIFFERENCES

The ratio between Scope 1, Scope 2 and Scope 3 emissions is determined by a whole range of factors. In the case of a company that purchases milk to produces cheese, for example, the emissions of milk production will fall under Scope 3. If the company has its own cattle, the milk production (and related methane production from the cows) will fall under Scope 1 emissions.

However, it is not only the operational boundaries that determine this ratio, but the sector is also of great importance. The figure below shows the overall relationship between the various Scopes, with "Own operations" being the Scope 1 and Scope 2 emissions of companies in the sector concerned.

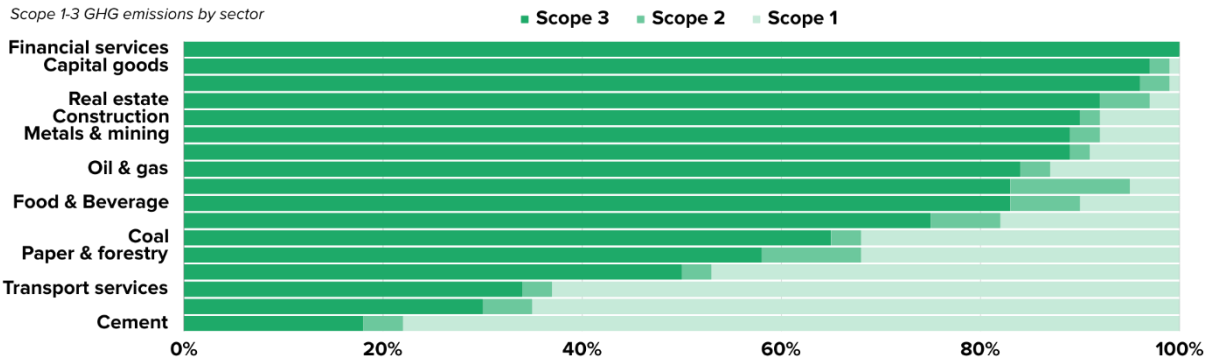

Figure 4: Distribution between the different Scope emissions for different sectors.

A comparison of the financial services sector and food and beverage sectors is used as an example. A company that offers financial services will only have a limited impact under Scope 1 and Scope 2 emissions. The largest impact is seen in Scope 3, which consists of upstream and downstream emissions, such as the portfolio a company in the financial sector can offer to their clients.

For a food and beverage company, the Scope 1 and 2 emissions are slightly higher, i.e. 20%. The main difference lies in the activities the company can perform, such as the processing of food items delivered to them by farmers.

A company that purchases few raw materials itself, but consumes a lot of diesel and electricity, will have significant Scope 1 and Scope 2 emissions. The breakdown of an organization's footprint is therefore strongly related to its activities and the sector in which they operate. Creating a CO_2 matrix helps to get an idea of which factors have the greatest impact on the footprint.

2.4.3 CO_2 MATRIX ABOG NV.

The CO_2 matrix for Abog NV was created during a workshop with an Encon expert. This revealed which emission sources are present at the site(s) (Scope 1 & 2 emissions) and which significant processes and emission sources are present in the upstream and downstream of the organization’s chain of Abog NV (Scope 3 emissions).

Figure 5: CO_2 Matrix for Abog NV.

2.4.4 SCOPE 1 & 2 LIMITS

For every site of Abog NV, the consumption data was requested from the site manager. The reliability of each consumption value was determined based on the delivered data and the estimations made by each site manager. The table below shows the different categories in which the data of each site is allocated to.

Category:	Description of activities
Reliable (R)	Reported data is reliable, no rounded numbers
Assumption (A)	Data is estimated based on different assumptions
Not applicable (N/A)	The requested data is not applicable to this site
Not reported (N/R)	There is no data reported but this is applicable
Partially reported (P/R)	Information does not represent the complete year

Table 2: Categories of the scope 1 and 2 limits

The table below shows these scope 1 and 2 limitations.

Site:	Purchased heat	Purchased electricity	Building heating & processes	Transport own vehicles	Refrigerant leakage	Direct process emissions
Vantegemstraat 19, Wetteren	**N/A**	**R**	**A***	**R**	**N/A**	**N/A**
Poortelos 3, Wetteren	**N/A**	**R**	**N/A**	**R**	**N/A**	**N/A**
Meerhout	**N/A**	**R**	**N/A**	**R**	**N/A**	**N/A**

Table 3: Reliability of scope 1 and 2 data

2.5 PRACTICAL APPROACH

2.5.1 INFORMATION REQUEST AND QUALITY OF INFORMATION

A comprehensive information request in the form of a client-specific Excel file was created for the preparation of the GHG inventory of Abog NV.

In this context, a distinction was made between primary and secondary data. According to the GHG protocol, primary data comes from specific activities within the organization's value chain. This data can be collected using measurement systems, invoices (e.g. electricity), mass balances or other internal calculations or systems. Secondary data are data that are not available and for which internationally acknowledged databases or scientific literature are used to make valid estimates and approximations. When the emission sources available in EcoInvent 3.10 and CO2emissiefactoren.nl are not identical to the specifically needed emission sources or when only monetary values are available from mass-related information, Environmental Extended Input-Output (EEIO) tables are used. These tables use the spend-based method where monetary values are converted to GHG emissions. These provide the greatest degree of inaccuracy but allow calculations/estimates to be made that would otherwise not be possible due to the large workload. As a result, these estimates are only made when other representative information such as mass, quantity or material specific information is not available.

The information provided by Abog NV can in any case be considered primary data. In addition, the internationally accepted EcoInvent 3.10 database and CO2emissiefactoren.nl was used to process secondary data. The supplied information was subjected to the data quality parameters specified by the Greenhouse Gas Protocol - Corporate standard.

1. **Technological representativeness:**

Companies should select data that is technology specific.

2. **Temporal representativeness:**

Companies should select data that is temporally specific.

3. **Geographic representativeness:**

Companies should select data that is geographically specific. E.g.: emission factors such as those of electricity generation and consumption, are always used from the country where the company is located (or related countries, depending on availability in databases).

4. **Completeness:**

Companies must select data that are complete. If estimates are made, these estimates are based on databases or (scientific) literature.

5. **Reliability:**

Companies must select data that is reliable. E.g.: Reliable data is collected by distinguishing between primary and secondary data. If primary data are not available, estimates and approximations are made (proxy data). In any case, emission factors from the EcoInvent 3.10 database are used.

All used emission factors are provided in the appendix at the end of this report.

3 CO_2 FOOTPRINT ABOG NV 2024.

3.1 OVERVIEW 2024.

The table below shows the consolidated CO_2 footprint of Abog NV for the year 2024. There can be seen that scope 1 has an impact of 99,53% while Scope 2 has an impact of 0,47% on the CO_2 footprint of Abog NV.

Scope	Sum of Emissions [tCO2e]	Sum of % of total scope 1 and 2
Scope 1	**5.872,45**	**99,53%**
Stationary Combustion	70,38	1,19%
Mobile Combustion	4.399,88	74,57%
Energy Supply	1.402,19	23,76%
Scope 2	**27,96**	**0,47%**
Electricity	23,17	0,39%
Energy Supply	4,79	0,08%
Grand Total	**5.900,40**	**100,00%**

Table 4: CO_2e footprint Abog NV 2024.

The overall overview, including all subcategories, is illustrated in the figure below:

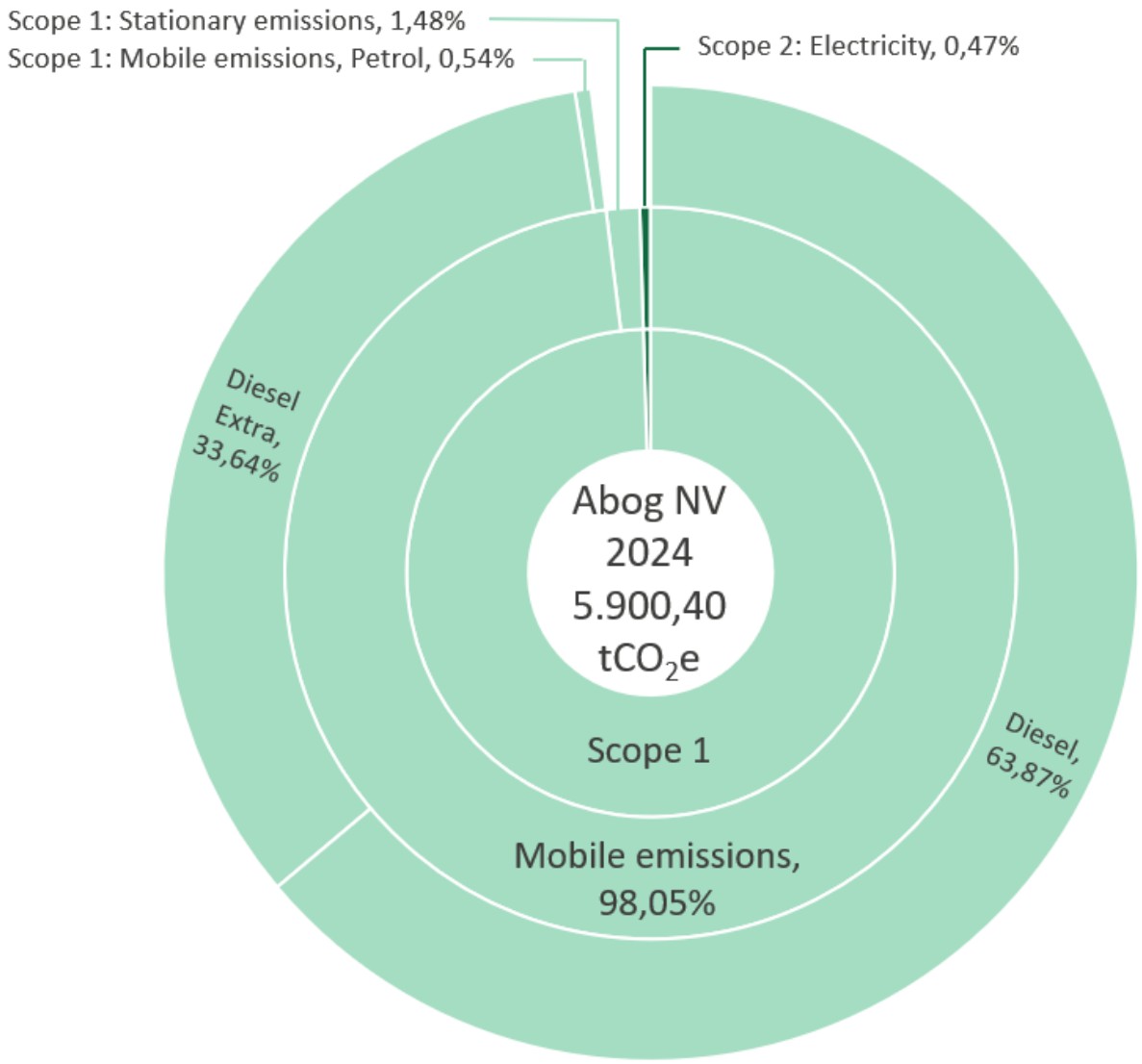

Figure 6: Scope 1 and 2 CO_2e footprint Abog NV 2024.

The figure above shows that Abog NV has a carbon footprint of 5.900,40 tonnes of CO_2e. These emissions are allocated between the different activities that are covered by the scope 1 and 2 emissions.

In the following chapters, each scope is discussed separately, with an explanation of the various emission sources.

3.2 SCOPE 1

The table below shows the different Scope 1 categories.

Scope	Sum of Emissions [tCO2e]	Sum of % of total scope 1 and 2
Stationary Combustion	70,38	1,19%
Mobile Combustion	4.399,88	74,57%
Energy Supply	1.402,19	23,76%
Grand Total	**5.872,45**	**99,53%**

Table 5: Emission sources Scope 1 in 2024.

As already mentioned before, the scope 1 emissions comprise 99,53% of the total carbon footprint of Abog NV, or 5.872,45 in tonnes CO_2e.

Important to note with this figure is that refrigerant leakage was also included in the calculation, however, in the year 2024 there were no refrigerant leaks which ensures that no emissions were released as a result. And within Abog NV's processes, there are no chemical reactions that cause direct process emissions so this category will not affect Abog NV's carbon footprint.

The various Scope 1 categories are discussed in detail below.

3.2.1 STATIONARY EMISSIONS

Stationary emissions are caused by the consumption of fossil fuels in the process operations of Abog NV. This category has an impact of 1,48% on the carbon footprint of Abog NV for the year 2024, or 70,38 in tonnes CO_2e. ADJUST TO CLIENT Examples of stationary emissions include the consumption of natural gas for building heating. The stationary emissions of Abog NV are listed in the table below.

Scope	Sum of Volume	Sum of Emissions [tCO2e]	% of category total	Sum of % of total scope 1 and 2
Petrol (L)	33.120,00	50,89	58,45%	0,86%
Motomix	16.560,00	39,98	45,91%	0,68%
Motomix [Generation]	16.560,00	10,91	12,53%	0,18%
Natural gas (LHV) (kWh)	445.002,00	36,18	41,55%	0,61%
Natural gas	148.334,00	30,41	34,93%	0,52%
Natural gas [Generation]	148.334,00	5,77	6,63%	0,10%
Natural gas [Transmission & Distribution]	148.334,00	<0,01	<0,01%	<0,01%
Grand Total		**87,07**	**100,00%**	**1,48%**

Table 6: Stationary emissions in 2024.

The table above shows that only 1,48% of all scope 1 & 2 emissions consist of stationary emissions. 0,61% of scope 1 & 2 emissions come from natural gas consumption and 0,86% from petrol consumption in the form of Motomix.

The natural gas consumption used for heating was not available for the entire year of 2024. Therefore, the consumption data from the months with available records was used to determine the average monthly usage, which was then extrapolated to estimate Abog NV's total consumption for 2024.

3.2.2 MOBILE EMISSIONS

Mobile emissions are emissions that arise from the combustion of fossil fuels in vehicles (passenger cars, delivery trucks, heavy duty trucks, forklifts...) in control of Abog NV. This category includes the various vehicles in operational control of Abog NV. However, this category does not consider the commuting of staff without a company car. The impact of commuting is reflected in Scope 3 category 7: employee commuting. The table below shows the mobile emissions.

Scope	Sum of Volume	Sum of Emissions [tCO2e]	% of category total	Sum of % of total scope 1 and 2
Petrol (Litres)	11.252,79	31,74	0,55%	0,54%
Euro 98 - Passenger cars	118,96	0,26	<0,01%	<0,01%
Euro 95 - Passenger cars	11.133,83	24,23	0,42%	0,41%
Euro 95 - Passenger cars [Generation]	11.133,83	7,18	0,12%	0,12%
Euro 98 - Passenger cars [Generation]	118,96	0,08	<0,01%	<0,01%
Diesel (Litres)	1.730.171,81	5.753,64	99,45%	97,51%
Diesel	1.153.515,00	2.846,88	49,21%	48,25%
Diesel [Generation]	1.153.515,00	907,82	15,69%	15,39%
Diesel Extra	572.424,00	1.518,07	26,24%	25,73%
Diesel Extra [Generation]	572.424,00	467,10	8,07%	7,92%
Diesel - Passenger cars	4.232,81	10,45	0,18%	0,18%
Diesel - Passenger cars [Generation]	4.232,81	3,33	0,06%	0,06%
Grand Total	**1.741.424,60**	**5.785,38**	**100,00%**	**98,05%**

Table 7: Mobile emissions in 2024.

The table above shows that the use of the vehicles causes an impact of 97,82% (4.399,88 tonnes CO_2e) on the carbon footprint of Abog NV.

3.3 SCOPE 2

The Scope 2 emissions are specifically linked to the purchased electricity for the entire electricity consumption of the site(s). Electricity is used to power the printers, lighting and other technical equipment of Abog NV.

The table below shows the impact connected to all purchased electricity of Abog NV. The impact mostly comes from the purchase of grey electricity at the sites. The production of this grey electricity causes a CO_2e emission of 27,96 tonnes of CO_2e which has an impact of 0,47% on the total emissions.

The purchase of green electricity results in less emissions compared to grey electricity. Only when the green electricity purchased came from Belgian renewable sources, such as wind turbines and PV installations, was it considered green in the calculation below. The electricity purchased at the sites in Wetteren at Vantegemstraat and Poortelos were found to be green, but from foreign sources. In the calculation below they were considered grey electricity as only green electricity originating from Belgium can be considered green according to the principles of the CO_2-Performance ladder.

Scope	Sum of Volume	Sum of Emissions [tCO2e]	% of category total	Sum of % of total scope 1 and 2
Electricity [kWh]	**154.621,67**	**23,17**	**82,88%**	**0,39%**
Grey electricity - Wetteren (Vantegemstraat)	124.154,99	23,09	82,60%	0,39%
Grey electricity - Wetteren (Poortelos)	416,38	0,08	0,28%	<0,01%
Solar electricity - Wetteren	22.298,45	0,00	0,00%	0,00%
Green electricity - Meerhout	7.751,85	<0,01	<0,01%	<0,01%
Energy Supply [kWh]	**-**	**4,79**	**17,12%**	**0,08%**
Grey electricity - Wetteren (Vantegemstraat) [Generation]	124.154,99	3,35	11,99%	0,06%
Grey electricity - Wetteren (Poortelos) [Generation]	416,38	0,01	0,04%	0,00%
Solar electricity - Wetteren [Transmission & Distribution]	22.298,45	0,00	0,00%	0,00%
Solar electricity - Wetteren [Generation]	22.298,45	1,36	4,87%	0,02%
Green electricity - Meerhout [Generation]	7.751,85	0,06	0,22%	<0,01%
Grand Total	**-**	**27,96**	**100,00%**	**0,47%**

Table 8 Scope 2 emissions

The above calculation was performed based on the **market-based method**, which uses supplier-specific or contract-specific emission factors, and the power generation situation at the sites of Abog NV. The specific emission factor of grey electricity in Belgium in 2024 is 0,212 kg CO_2e/kWh, whereas the emissions factor of green electricity is significantly lower with 0,007 kg CO_2e/kWh. This method reflects the total emission connected to the choices and purchase behaviour of Abog NV. Abog NV can lower this total impact by reducing their electricity consumption, choosing to buy solely green electricity, or to produce more electricity on-site.

An overview of the cover rate of the electricity consumption by the solar panels electricity production is shown in the table below.

Market-based	Total consumed electricity (kWh)	Purchased electricity (kWh)	Produced electricity (kWh)	Injected electricity (kWh)	Cover rate PV
Wetteren (Vantegemstraat)	146.453,44	124.154,99	37.329,70	15.031,25	15,23%
Wetteren (Poortelos)	416,38	416,38	0,00	0,00	0,00%
Meerhout	7.751,85	7.751,85	0,00	0,00	0,00%
Total	**154.621,67**	**132.323,22**	**37.329,70**	**15.031,25**	**14,42%**

Following the GHG Protocol, Scope 2 emissions are also reported with another method, **the location-based method**. The location-based method reflects the average emissions intensity of the grid on which energy consumption occurs depending on the country the company is located, and the year. With this method, the grid-average emission factor of all electricity produced within Belgium is multiplied by the total energy consumption of the company (meaning: the consumption of grey electricity + the consumption of all on-site produced and consumed electricity). This average emission factor amounts to 0,167 kg CO_2e/kWh in 2024 for Belgium. Only by reducing energy consumption can a company directly influence the total scope 2 impact as calculated by the location-based method.

The table below shows the Scope 2 emissions following the location-based method. Percentages of Scope 2 are compared to the total of Scope 1+2 with the location-based method, amounting to a total of 23,46 tonnes CO_2e.

Scope	Sum of Volume	Sum of Emissions [tCO2e]	% of category total	Sum of % of total scope 1 and 2
Electricity [kWh]	**154.621,67**	**19,19**	**81,79%**	**0,33%**
Grey electricity - Wetteren (Vantegemstraat)	124.154,99	18,00	76,74%	0,31%
Grey electricity - Wetteren (Poortelos)	416,38	0,06	0,26%	<0,01%
Solar electricity - Wetteren	22.298,45	0,00	0,00%	0,00%
Green electricity - Meerhout	7.751,85	1,12	4,79%	0,02%
Energy Supply [kWh]	**-**	**4,27**	**18,21%**	**0,07%**
Grey electricity - Wetteren (Vantegemstraat) [Generation]	124.154,99	2,73	11,64%	0,05%
Grey electricity - Wetteren (Poortelos) [Generation]	416,38	0,01	0,04%	<0,01%
Solar electricity - Wetteren [Generation]	22.298,45	1,36	5,80%	0,02%
Solar electricity - Wetteren [Transmission & Distribution]	22.298,45	0,00	0,00%	0,00%
Green electricity - Meerhout [Generation]	7.751,85	0,17	0,73%	<0,01%
Grand Total	**154.621,67**	**23,46**	**100,00%**	**0,40%**

Table 9 Scope 2 emissions following the location-based method.

Both methods can be used in different scenarios. When referring to the emissions Abog NV purposefully emits and can reduce by making sustainable electricity choices. Abog NV can communicate based on the market-based method. When we want to compare Abog NV's Scope 2 emissions with another company, the location-based method can be used, as this method will only consider energy consumption and not what happens on-site.

4. APPENDIX 1: USED EMISSION FACTORS & SOURCES

In the tables below, the emission factors used for the carbon footprint calculation are presented.

Category	Emission factor	Unit	Source
Natural gas (LHV)	0,244	kg CO_2e/kWh	co2emissiefactoren.be
Petrol (Fossil)	3,073	kg CO_2e/L	co2emissiefactoren.be
Diesel (Fossil)	3,468	kg CO_2e/L	co2emissiefactoren.be
Diesel (B7)	3,256	kg CO_2e/L	co2emissiefactoren.be
Petrol (E10)	2,821	kg CO_2e/L	co2emissiefactoren.be
Electricity (location-based)	0,167	kg CO_2e/kWh	co2emissiefactoren.be
Grey electricity (market-based)	0,212	kg CO_2e/kWh	co2emissiefactoren.be
Green electricity (market-based)	0,007	kg CO_2e/kWh	co2emissiefactoren.be

5. APPENDIX 2: ISO 14064 STATEMENT

Requirement	Description	Paragraph
a)	Description of the reporting organisation	3.1
b)	Responsible person/entity for the report	General project data
c)	Reporting period	3.3
d)	Documentation of the organizational boundaries	3.4
e)	Documentation on reporting limits, including established criteria for defining significant emissions	3.4
f)	Direct emissions, in tonnes of CO_2e	4.1-4.2-4.3
g)	Description of how biogenic CO_2 emissions and removals are treated and quantified in tonnes of CO_2e	N/A
h)	Direct removal of GHG, in tonnes of CO_2e	N/A
i)	Exclusions of significant GHG sources or sinks	N/A
j)	Indirect emissions, in tonnes of CO_2e	4.4
k)	Selection of reference year	3.3
l)	Explanation of changes in reference year or other historical GHG data and any recalculation of the reference year or other historical GHG data. Documentation of any limitations of comparability resulting from a recalculation	3.3
m)	Quantification method and explanation of the choice	3
n)	Explanation of changes in quantification methods previously used	3
o)	Reference/documentation emission factors and removal factors	3 + Appendix 1
p)	Description of the impact of uncertainties regarding the accuracy of emission and removal data	3.4.4 and 3.4.5
q)	Description and results of the uncertainty assessment	3.4.4 and 3.4.5
r)	Declaration of conformity to ISO 14064-1	3.2
s)	Statement regarding the verification of the emission inventory, including mention of the degree of assurance	3.4.3 + General project data
t)	GWP values and their source used in the calculation. From the latest IPCC report, otherwise in the calculation mention the reference emission factors or database, as well as their source	Appendix 1

6. APPENDIX 3: LIST OF TABLES AND FIGURES

7. BIBLIOGRAPHY

[1] Carnegie Mellon University Green Design Institute, "Economic Input-Output Life Cycle Assessment (EIO-LCA) US 2007 (388 sectors) Producer model [Internet]," [Online]. Available: http://www.eiolca.net/. [Accessed 02 09 2021].

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[3] IPCC, "2006 IPCC Guidelines for National Greenhouse Gas Inventories Agriculture, Forestry and Other Land Use," 2006.