Greenhouse Gas (GHG) Emissions

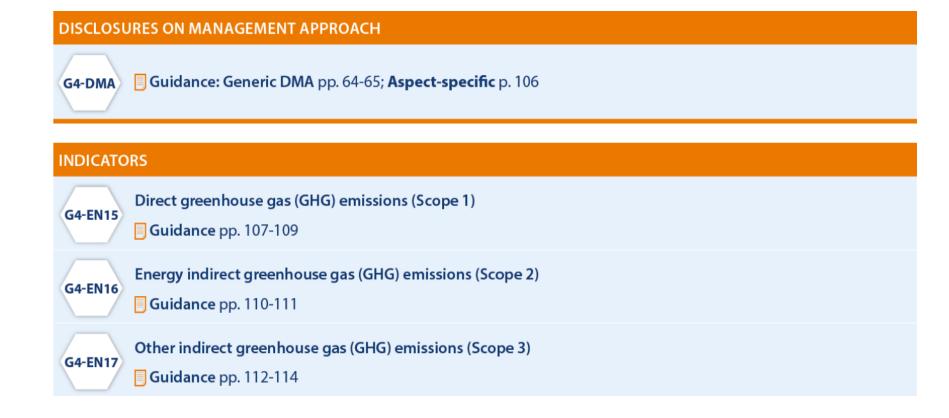
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> Integration. Information.

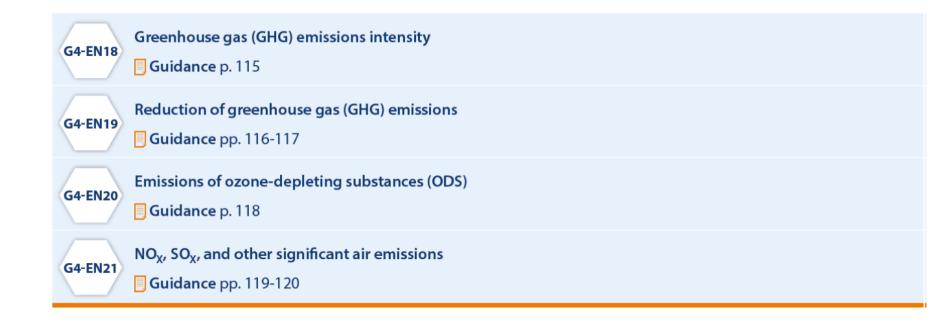
Main features

- **Direct alignment** with the WRI/WBCSD GHG Protocol and CDP categories for GHG emissions reporting: Scopes 1, 2, and 3
- New Aspect created: Emissions
- Energy Indicators are streamlined with emissions Indicators
- Introduction of intensity Indicators both for energy and emissions
- Separation between "What to report on" from "How to report" –
 greater clarity on what is requirement and what is Guidance

Emissions Aspect: Content Overview



Emissions Aspect: Content Overview (continued)



Energy Aspect: Content Overview



Energy Aspect: Content Overview (continued)



Example: Indicator



DIRECT GREENHOUSE GAS (GHG) EMISSIONS (SCOPE 1)

- a. Report gross direct (Scope 1) GHG emissions in metric tons of CO₂ equivalent, independent of any GHG trades, such as purchases, sales, or transfers of offsets or allowances.
- b. Report gases included in the calculation (whether CO_2 , CH_4 , N_2O , HFCs, PFCs, SF₆, NF₃, or all).
- c. Report biogenic CO_2 emissions in metric tons of CO_2 equivalent separately from the gross direct (Scope 1) GHG emissions.
- d. Report the chosen base year, the rationale for choosing the base year, emissions in the base year, and the context for any significant changes in emissions that triggered recalculations of base year emissions.
- e. Report standards, methodologies, and assumptions used.
- f. Report the source of the emission factors used and the global warming potential (GWP) rates used or a reference to the GWP source.
- g. Report the chosen consolidation approach for emissions (equity share, financial control, operational control).



GUIDANCE