Greenhouse Gas Emissions Inventory Report

Greenhouse Gas Protocol

Pfahnl Backmittel GmbH

23/24

ConPlusUltra FlexCo

Contents

1 Introduction

1.1 About This Report

This report contains the carbon footprint of the organization Pfahnl Backmittel GmbH for the reporting period 23/24: 2023-07-01 to 2024-06-30.

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: Pfahnl Backmittel GmbH.
- 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).
- 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 2023-07-01 to 2024-06-30. 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	Pfahnl Backmittel GmbH

Contacts	
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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_2), methane (CH_4), nitrous oxide (N_2O), sulfur hexafluoride (SF_6), nitrogen trifluoride (NF_3), hydrofluorocarbons (HFCs), and perfluorocarbons (PFCs). All of these gases are considered in-scope. Additionally, emissions out-of-scope are also considered, this included other greenhouse gases which are not included in the Kyoto Protocol, but still have a well-established global 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.

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 IV.

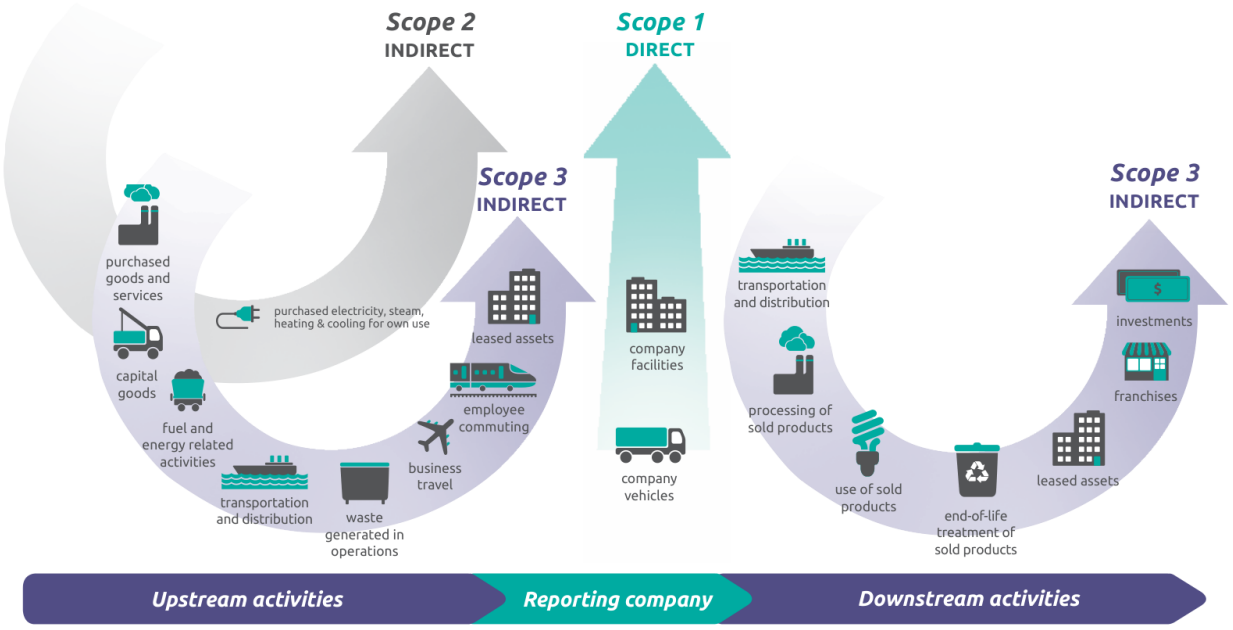


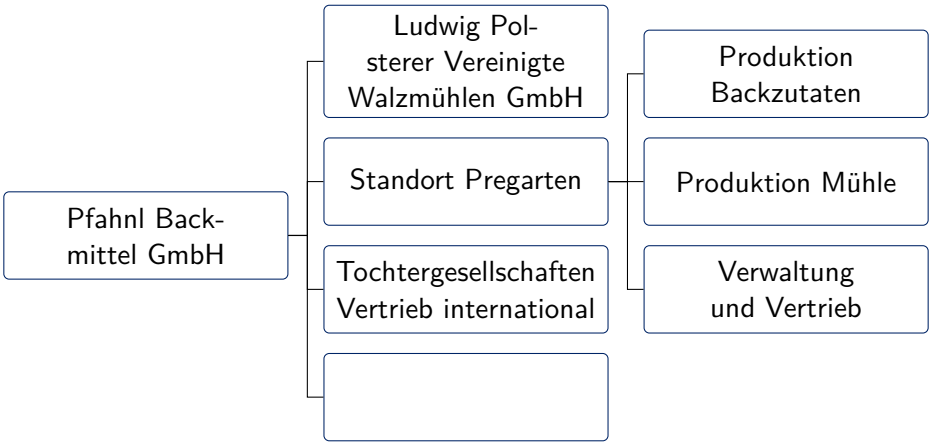
Figure 1: Overview of Greenhouse Gas Protocol scopes and activity categories across the value chain. Adapted from the Greenhouse Gas Protocol Corporate Value Chain Accounting and Reporting Standard.

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: Pfahnl Backmittel GmbH.



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.

Scope 1		
1.1 Brennstoffe	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
1.2 Treibstoffe	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
1.4 Flüchtige Emissionen	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
1.3 Prozessemissionen	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

Scope 2		
2.1 Stromverbrauch	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
2.2 Kälte- und Wärmebezug	Description	Emissions resulting from the generation of steam, heating or cooling, purchased by the company
	Rationale to Include	Relevant additional source of indirect emissions
	GHG Protocol Reference	2.2 Purchased steam, heat, cooling

Scope 3 Vorgelagert		
3.1 Eingekaufte Waren und Dienstleistungen	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
3.2 Investitionsgüter	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
3.3 Brennstoffe und Energie	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
3.4 Vorgelagerter Transport und Distribution	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
3.5 Abfallaufkommen in Betrieben	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
3.6 Geschäftsreisen	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
3.7 Mitarbeitermobilität	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

Scope 3 Nachgelagert		
3.10 Verarbeitung verkaufter Produkte	Description	Emissions related to further processing of the sold product
	Rationale to Include	Important for understanding the full lifecycle impact of products
	GHG Protocol Reference	3.10 Processing of sold products
3.12 Abfallbehandlung am Produktlebensende	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
3.9 Nachgelagerter Transport	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

In the tables 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		
3.8 Vorgelagerte geleaste Wirtschaftsgüter	Description	Emissions related to the operation of assets leased by the reporting company
	Rationale to Exclude	In Scope 1 & 2 enthalten
	GHG Protocol Reference	3.8 Upstream leased assets (as lessee)
3.11 Verwendung verkaufter Produkte	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
3.15 Investitionen	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
3.14 Franchise	Description	Emissions related to the operation of franchises
	Rationale to Exclude	Emissions category not applicable
	GHG Protocol Reference	3.14 Franchises
3.13 Nachgelagerte geleaste Wirtschaftsgüter	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)

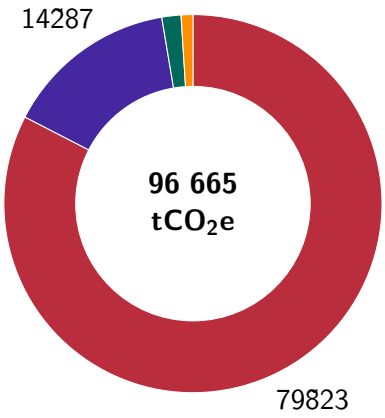
More details on the applied reporting framework can be found in Methodology Details (Appendix I).

5 GHG Emissions Inventory

In the reporting period 23/24 the total emissions for the reporting organization add up to 96,665 tCO_2e. With a per-activity breakdown as follows:

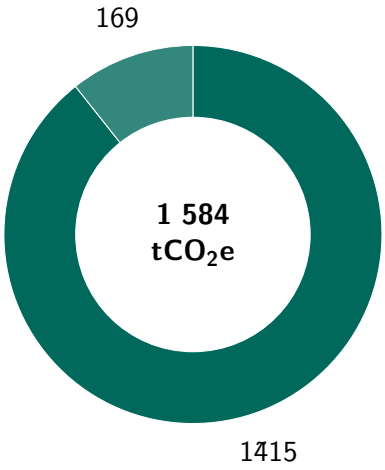
Total

Scope 3 Vorgelagert	83%
Scope 3 Nachgelagert	15%
Scope 1	2%
Scope 2	1%



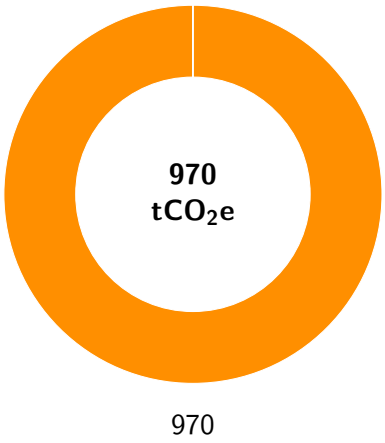
Scope 1

1.2 Treibstoffe	89%
1.1 Brennstoffe	11%



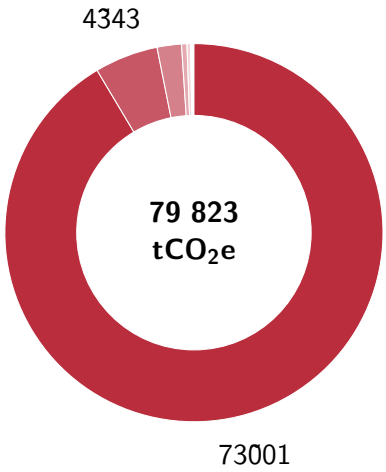
Scope 2

2.1 Stromverbrauch	100%



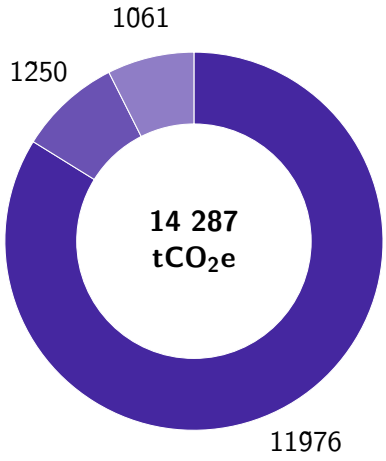
Scope 3 Vorgelagert

3.1 Eingekaufte Waren und Dienstleistungen	91%
3.4 Vorgelagerter Transport und Distribution	5%
3.3 Brennstoffe und Energie	2%
3.2 Investitionsgüter	<1%
3.7 Mitarbeitermobilität	<1%
3.5 Abfallaufkommen in Betrieben	<1%
Other	<1%



Scope 3 Nachgelagert

3.10 Verarbeitung verkaufter Produkte	84%
3.9 Nachgelagerter Transport	9%
3.12 Abfallbehandlung am Produktlebensende	7%



Activity Category	Emissions (tCO_2e)	Certainty (95% Confidence)	Share of Total Emissions
Scope 1	1,584	–12% to +14%	2%
1.1 Brennstoffe	169	–20% to +24%	<1%
1.2 Treibstoffe	1,415	–13% to +15%	1%
1.4 Flüchtige Emissionen	-	-	-
1.3 Prozessemissionen	-	-	-
Scope 2	970	–15% to +18%	1%
2.1 Stromverbrauch	970	–15% to +18%	1%
2.2 Kälte- und Wärmebezug	-	-	-
Scope 3 Vorgelagert	79,823	–8% to +9%	83%
3.1 Eingekaufte Waren und Dienstleistungen	73,001	–9% to +10%	76%
3.2 Investitionsgüter	373	–15% to +18%	<1%
3.3 Brennstoffe und Energie	1,670	–3% to +3%	2%
3.4 Vorgelagerter Transport und Distribution	4,343	–7% to +7%	4%
3.5 Abfallaufkommen in Betrieben	114	–11% to +12%	<1%
3.6 Geschäftsreisen	74	–10% to +11%	<1%
3.7 Mitarbeitermobilität	247	–14% to +16%	<1%
Scope 3 Nachgelagert	14,287	–9% to +10%	15%
3.10 Verarbeitung verkaufter Produkte	11,976	–11% to +12%	12%
3.12 Abfallbehandlung am Produktlebensende	1,061	–18% to +22%	1%
3.9 Nachgelagerter Transport	1,250	–5% to +6%	1%
Total GHG emissions	96,665	–7% to +8%	100%

Total 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 Appendix III for a full breakdown by greenhouse gas and out-of-scope emissions respectively.

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), 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 IV. This table shows a breakdown by greenhouse gas of all non-biogenic emissions. All other out-of-scope emissions from these same categories are reported in the table in Appendix V.
Carbon offsets (removals or avoided emissions) 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_2), methane (CH_4), nitrous oxide (N_2O), sulphur hexafluoride (SF_6), nitrogen trifluoride (NF_3), hydrofluorocarbons (HFCs) and perfluorocarbons (PFCs).

Emissions from these GHGs are expressed in CO_2-equivalent (CO_2e) 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_2e*-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 IV. 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
ecoinvent	3.10.1	2024-11-19	link	34.0%
Pfahnl Backmittel GmbH	Library of Emission Factors	-	-	33.3%
ConPlusUltra FlexCo	Library of Emission Factors	-	-	15.1%
Exiobase	3.8.2	2021-10-21	link	12.9%
Waste & Resources Action Programme UK	v2022	2024-02-06	link	2.7%
UK.gov GHG Reporting Factors	v2023 1.0	2023-05-15	link	1.9%

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[1].

I.6 Approach to Base Year Reporting

The reporting period 23/24 is the first GHG reporting period for Pfahnl Backmittel GmbH, 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

[1] In case the application period of the activity overlaps with the validity period of more than one emission factor, the median data 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)

estimated emission intensity (e.g. the uncertainty on "500 kgCO_2e 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 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_2e therefore indicates that with 95% certainty, the real value for this number lies between 710 tCO_2e (1000 tCO_2e -29%) and 1400 tCO_2e (1000 tCO_2e +40%).

II Overview Table of GHG Emissions

Activity Category	Certainty *(95% confidence)*	All GHG *(tCO_2e)*	CO_2 *(tCO_2e)*	CH_4 *(tCO_2e)*	N_2O *(tCO_2e)*	SF_6 *(tCO_2e)*	NF_3 *(tCO_2e)*	HFCs *(tCO_2e)*	PFCs *(tCO_2e)*	CO_2e* *(tCO_2e)*
Scope 1	–12% to +14%	1,584	-	-	-	-	-	-	-	1,584
1.1 Brennstoffe	–20% to +24%	169	-	-	-	-	-	-	-	169
1.2 Treibstoffe	–13% to +15%	1,415	-	-	-	-	-	-	-	1,415
1.4 Flüchtige Emissionen	-	-	-	-	-	-	-	-	-	-
1.3 Prozessemissionen	-	-	-	-	-	-	-	-	-	-
Scope 2	–15% to +18%	970	966	-	-	-	-	-	-	4
2.1 Stromverbrauch	–15% to +18%	970	966	-	-	-	-	-	-	4
2.2 Kälte- und Wärmebezug	-	-	-	-	-	-	-	-	-	-
Scope 3 Vorgelagert	–8% to +9%	79,823	515	66	10	5	-	16	17	79,195
3.1 Eingekaufte Waren und Dienstleistungen	–9% to +10%	73,001	6	2	<1	<1	-	1	1	72,991
3.2 Investitionsgüter	–15% to +18%	373	274	59	5	5	-	14	15	1
3.3 Brennstoffe und Energie	–3% to +3%	1,670	-	-	-	-	-	-	-	1,670
3.4 Vorgelagerter Transport und Distribution	–7% to +7%	4,343	221	<1	3	-	-	-	-	4,119
3.5 Abfallaufkommen in Betrieben	–11% to +12%	114	-	-	-	-	-	-	-	114
3.6 Geschäftsreisen	–10% to +11%	74	13	5	1	<1	-	1	1	53
3.7 Mitarbeitermobilität	–14% to +16%	247	-	-	-	-	-	-	-	247
Scope 3 Nachgelagert	–9% to +10%	14,287	2	<1	<1	-	-	-	-	14,285
3.10 Verarbeitung verkaufter Produkte	–11% to +12%	11,976	-	-	-	-	-	-	-	11,976
3.12 Abfallbehandlung am Produktlebensende	–18% to +22%	1,061	-	-	-	-	-	-	-	1,061
3.9 Nachgelagerter Transport	–5% to +6%	1,250	2	<1	<1	-	-	-	-	1,248
Total GHG emissions	–7% to +8%	96,665	1,483	66	10	5	-	16	17	95,069

* This column contains all entries for which a further split in GHGs is not known.

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

III Overview Table of Out-of-scope Emissions

Activity Category	Other (tCO_2e)
Scope 1	-
1.1 Brennstoffe	-
1.2 Treibstoffe	-
1.4 Flüchtige Emissionen	-
1.3 Prozessemissionen	-
Scope 2	-
2.1 Stromverbrauch	-
2.2 Kälte- und Wärmebezug	-
Scope 3 Vorgelagert	<1
3.1 Eingekaufte Waren und Dienstleistungen	<1
3.2 Investitionsgüter	<1
3.3 Brennstoffe und Energie	-
3.4 Vorgelagerter Transport und Distribution	-
3.5 Abfallaufkommen in Betrieben	-
3.6 Geschäftsreisen	<1
3.7 Mitarbeitermobilität	-
Scope 3 Nachgelagert	-
3.10 Verarbeitung verkaufter Produkte	-
3.12 Abfallbehandlung am Produktlebensende	-
3.9 Nachgelagerter Transport	-
Total emissions	<1

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

IV Greenhouse Gas Protocol-Standardized Statement of GHG Emissions

	Activity Category	Certainty *(95% confidence)*	All GHG *(tCO_2e)*	CO_2 *(tCO_2e)*	CH_4 *(tCO_2e)*	N_2O *(tCO_2e)*	SF_6 *(tCO_2e)*	NF_3 *(tCO_2e)*	HFCs *(tCO_2e)*	PFCs *(tCO_2e)*	CO_2e* *(tCO_2e)*
1	Scope 1 - Direct Emissions from operations	–12% to +14%	1,584	-	-	-	-	-	-	-	1,584
1.1	Stationary combustion	–20% to +24%	169	-	-	-	-	-	-	-	169
1.2	Mobile combustion	–13% to +15%	1,415	-	-	-	-	-	-	-	1,415
1.3	Process emissions	-	-	-	-	-	-	-	-	-	-
1.4	Fugitive emissions	-	-	-	-	-	-	-	-	-	-
2	Scope 2 - Indirect Emissions from electricity consumption	–15% to +18%	970	966	-	-	-	-	-	-	4
2.1	Purchased Electricity - market based	–15% to +18%	970	966	-	-	-	-	-	-	4
	- location based	–15% to +18%	1,796	-	-	-	-	-	-	-	1,796
2.2	Purchased steam, heat, cooling	-	-	-	-	-	-	-	-	-	-
3	Scope 3 - Indirect Emissions in the value chain - Upstream	–8% to +9%	79,823	515	66	10	5	-	16	17	79,195
3.1	Purchased goods and services	–9% to +10%	73,001	6	2	<1	<1	-	1	1	72,991
3.2	Capital goods	–15% to +18%	373	274	59	5	5	-	14	15	1
3.3	Fuel- and energy-related activities	–3% to +3%	1,670	-	-	-	-	-	-	-	1,670
3.4	Upstream transportation and distribution	–7% to +7%	4,343	221	<1	3	-	-	-	-	4,119
3.5	Waste generated in operations	–11% to +12%	114	-	-	-	-	-	-	-	114
3.6	Business travel	–10% to +11%	74	13	5	1	<1	-	1	1	53
3.7	Employee commuting	–14% to +16%	247	-	-	-	-	-	-	-	247
3.8	Upstream leased assets (as lessee)	-	-	-	-	-	-	-	-	-	-
	Scope 3 - Indirect Emissions in the value chain - Downstream	–9% to +10%	14,287	2	<1	<1	-	-	-	-	14,285
3.9	Downstream transportation and distribution	–5% to +6%	1,250	2	<1	<1	-	-	-	-	1,248
3.10	Processing of sold products	–11% to +12%	11,976	-	-	-	-	-	-	-	11,976
3.11	Use of sold products	-	-	-	-	-	-	-	-	-	-
3.12	End-of-life treatment of sold products	–18% to +22%	1,061	-	-	-	-	-	-	-	1,061
3.13	Downstream leased assets (as lessor)	-	-	-	-	-	-	-	-	-	-
3.14	Franchises	-	-	-	-	-	-	-	-	-	-
3.15	Investments	-	-	-	-	-	-	-	-	-	-
	Total GHG emissions	–7% to +8%	96,665	1,483	66	10	5	-	16	17	95,069

This column contains all entries for which a further split in GHGs is not known.

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

V Greenhouse Gas Protocol-Standardized Statement of Out-of-scope Emissions

	Activity Category	Other (tCO_2e)
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 electricity consumption	-
2.1	Purchased Electricity - market based	-
	- location based	-
2.2	Purchased steam, heat, cooling	-
3	Scope 3 - Indirect Emissions in the value chain - Upstream	<1
3.1	Purchased goods and services	<1
3.2	Capital goods	<1
3.3	Fuel- and energy-related activities	-
3.4	Upstream transportation and distribution	-
3.5	Waste generated in operations	-
3.6	Business travel	<1
3.7	Employee commuting	-
3.8	Upstream leased assets (as lessee)	-
	Scope 3 - Indirect Emissions in the value chain - 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 out-of-scope emissions	<1

The total 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.