Greenhouse Gas Emissions Inventory Report

Greenhouse Gas Protocol

Fiskano

Y-2024

Contents

1. Introduction

1.1. About This Report

This report contains the carbon footprint of the organization Fiskano 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: Fiskano.
- 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).

This greenhouse gas inventory has been developed to provide a clear and comprehensive understanding of our value-chain emissions. By mapping the full footprint across Scope 1, 2 and 3, Fiskano gains insight into the emission drivers within our operations and supply chain. This allows us to identify where the largest impacts occur, prioritise actions, and develop targeted reduction strategies.

The carbon footprint also serves as a foundation for stronger collaboration with Fiskano's clients and suppliers. Transparent reporting enables us to engage partners in meaningful sustainability discussions, explore improvement opportunities across shared value chains, and collectively reduce environmental impacts. By improving data quality and deepening our understanding each year, Fiskano aims to strengthen its role as a proactive and responsible partner in the transition to a more sustainable food system.

The reporting has been conducted in collaboration with Greener Company, who supported the data collection, calculation and methodological selection. Several methodological and data-quality checks were performed by Fiskano to ensure accuracy, completeness and consistency.

1.2. Contact Information

Company Details	
Company Name	Fiskano

Contacts	
Company Contact Info	Alissa Korf-Wakker - alissa@fiskano.nl
Consultancy Contact Info	info@greenercompany.nl
Verifier Contact Info	Jessie Heemskerk, Greener company

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).

Additionally, carbon dioxide of biogenic origin ($BioCO_2$) and methane of biogenic origin ($BioCH_4$) 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.

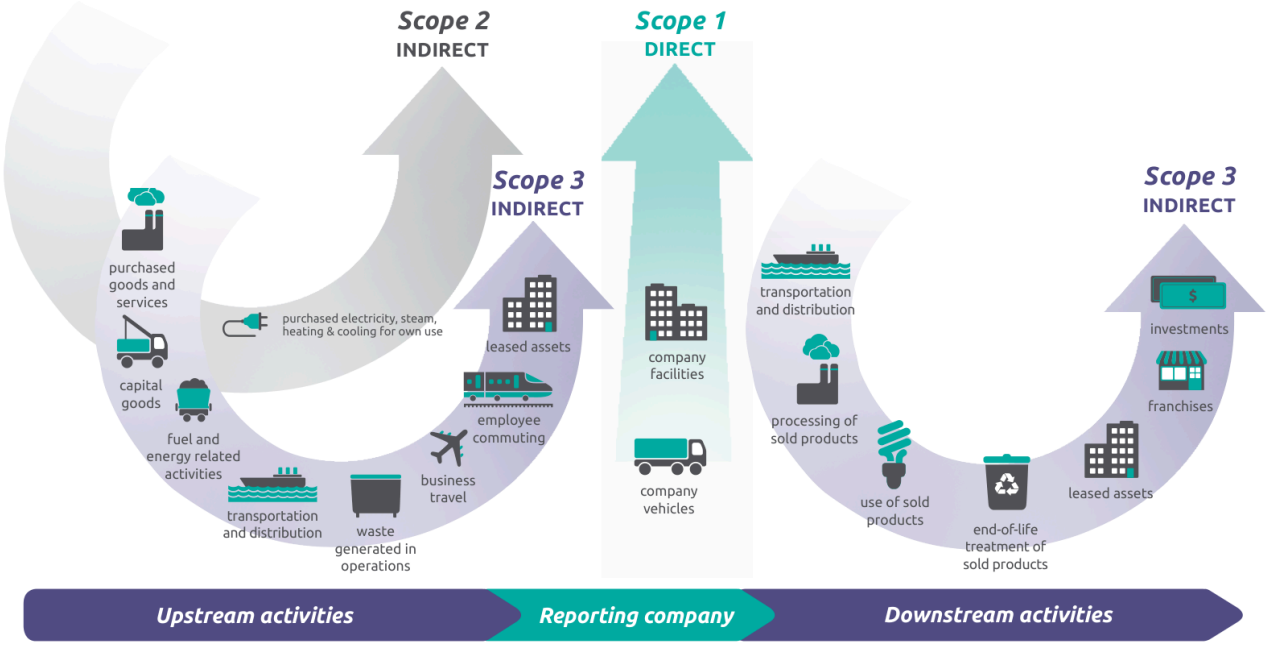


Figure 1: Overview of Greenhouse Gas Protocol scopes and activity categories across the value chain. Source: Greenhouse Gas Protocol.

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.

For most Scope 3 categories, we used a spend-based calculation method, in line with the GHG Protocol Guidance for Corporate Value Chain Accounting. Although spend-based data is not the most precise approach, it is widely accepted as a robust screening method and provides a consistent and sufficiently accurate representation of our total value-chain emissions. This method allows us to capture all relevant upstream purchases while we continue to improve primary data availability in future reporting cycles.

Category 3.1 – Purchased Goods (Fish)
Because food products represent our largest and most material Scope 3 emission source, we applied a mass-based calculation method for this category. This approach results in a more accurate reflection of the real environmental impact of different fish types. To ensure methodological consistency, all emission factors for different fish types are sourced from the same two life-cycle assessment databases (EcoInvent and Agribalyse). Using a single, scientifically validated database ensures comparability across all product categories and reduces variability caused by mixing different data sources. However, not all fish types had exactly matching emission factors available (e.g. arrowtoothflounder, parrotfish, and others). In these cases, comparable fish types (e.g. size, fresh/salt water, region) have been chosen, or the "market for fish" emission factors from EcoInvent have been used.

Data quality considerations

We recognise that the use of spend-based data introduces uncertainty, particularly in categories with heterogeneous products. However, the combination of mass-based data for the most material category and spend-based data for broader coverage results in an inventory that is comprehensive, transparent and fit-for-purpose. As data quality improves and supplier-specific information becomes available, we aim to gradually shift towards more primary and activity-based methods.

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 carbon footprint is prepared in line with the Greenhouse Gas Protocol. The operational control consolidation method is used.

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: Fiskano.

The organizational boundary for this GHG inventory includes all entities that fall under the operational control approach. For Fiskano specifically, this means the office building in Urk and its vehicles. As Fiskano is primarily a trading company, it does not have its own production or storage sites, making these relevant for scope 3.

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.

Certain emission sources are excluded from this year's inventory because they are considered immaterial to our overall footprint, such as category 3.7 employee commuting. With only 17 FTE, and some vehicles already being reported in scope 1 or 2, these emissions are considred immaterial to the overall footprint of Fiskano.

Scope 1		
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

Scope 2		
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

Scope 3 - Upstream		
Goods & 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
	Rationale to Include	Important overview of major indirect emissions sources from long-term assets
	GHG Protocol Reference	3.2 Capital goods
Energy Supply	Description	Embedded emissions in the purchase of fuels and energy in other activity categories
	Rationale to Include	Reflects important upstream emissions coupled with the organizations fuel and energy use
	GHG Protocol Reference	3.3 Fuel- and energy-related activities

Scope 3 - Upstream		
Transport Upstream	Description	Emissions related to the transport of goods upstream of the production process or any transport purchased by the company
	Rationale to Include	Reflects the indirect carbon footprint of logistics in the value chain
	GHG Protocol Reference	3.4 Upstream transportation and distribution
Waste	Description	Emissions related to the disposal and processing of waste generated in operations
	Rationale to Include	Important indicator for impact of waste streams
	GHG Protocol Reference	3.5 Waste generated in operations
Business Travel	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
Leased Assets as Lessee	Description	Emissions related to the operation of assets leased by the reporting company. In Fiskano's case, this means leased storage facilities for some of its products.
	Rationale to Include	Reflects the indirect emissions from the position as lessee in the applied consolidation approach
	GHG Protocol Reference	3.8 Upstream leased assets (as lessee)

Scope 3 - Downstream		
End-of-life of Product	Description	Emissions related to the disposal of the sold product at the end of its planned lifetime
	Rationale to Include	Important for understanding the full lifecycle impact of products
	GHG Protocol Reference	3.12 End-of-life treatment of sold products

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
	Rationale to Exclude	Emissions category not applicable
	GHG Protocol Reference	2.2 Purchased steam, heat, cooling
Commuting	Description	Emissions related to commutes of employees in vehicles not under control of the company
	Rationale to Exclude	The organization's influence on the emission source is too limited. Fiskano only has 17 FTE, and some vehicles used for employee commuting are already reported on in scope 1 and 2. Emissions in category 3.7 are therefore considered immaterial.
	GHG Protocol Reference	3.7 Employee commuting
Transport Downstream	Description	Emissions related to the transport of goods downstream of the production process not paid for by the company
	Rationale to Exclude	Fiskano works as a trading company, without own production or storage sites. Most purchased products will directly be shipped to clients. Therefore, there is no accurate data on separate upstream or downstream transportation. All transport related emissions in scope 3 are therefore reported in category 3.4.

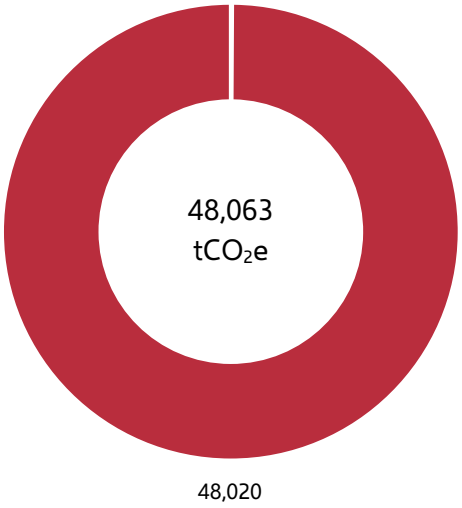
Excluded Activities		
	GHG Protocol Reference	3.9 Downstream transportation and distribution
Use of Product	Description	Emissions related to energy use of the product during its planned lifetime
	Rationale to Exclude	The organization's influence on the emission source is too limited. Cooling of food products down the value stream or cooking are beyond the minimum boundary according to the GreenhouseGas Protocol. Additionally, there is no accurate data available on how the sold fish is being used further down the value chain. Therefore, these emissions are not reported on.
	GHG Protocol Reference	3.11 Use of sold products
Investments	Description	Emissions related to the operation of investments
	Rationale to Exclude	No relevant investments done by the company in the reporting year. Therefore there are considered to be no investments in category 3.15.
	GHG Protocol Reference	3.15 Investments
Processing of Product	Description	Emissions related to further processing of the sold product
	Rationale to Exclude	The organization's influence on the emission source is too limited
	GHG Protocol Reference	3.10 Processing of sold products
Leased Assets as Lessor	Description	Emissions related to the operation of assets owned by the reporting company
	Rationale to Exclude	Emissions category not applicable
	GHG Protocol Reference	3.13 Downstream leased assets (as lessor)
Franchises	Description	Emissions related to the operation of franchises
	Rationale to Exclude	Emissions category not applicable
	GHG Protocol Reference	3.14 Franchises

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

5. GHG Fossil Emissions Inventory

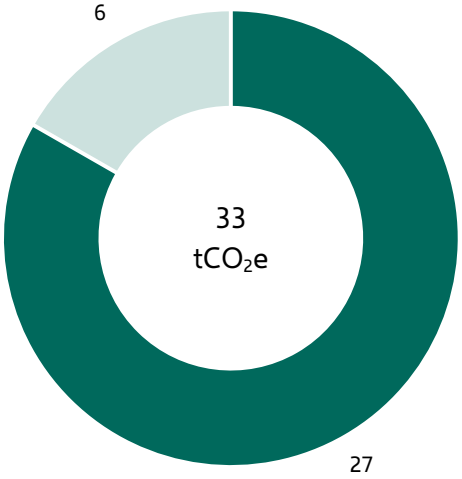
In the reporting period Y-2024 the total fossil emissions for the reporting organization add up to 48,062.77 tCO_2e. With a per-activity breakdown as follows:

Total



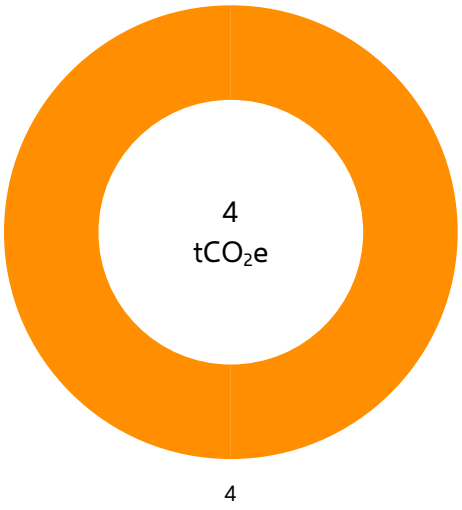
Scope 3 - Upstream	99.9%
Scope 1	<1%
Scope 3 - Downstream	<1%
Scope 2	<1%

Scope 1



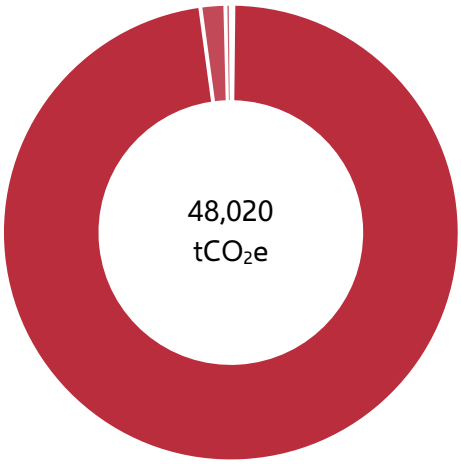
Mobile Combustion	83.3%
Stationary Combustion	16.7%

Scope 2



Electricity	100.0%

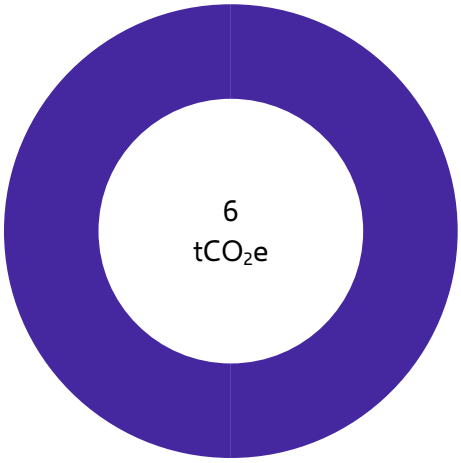
Scope 3 - Upstream



46,904

Goods & Services	97.7%
Transport Upstream	1.8%
Leased Assets as Lessee	<1%
Business Travel	<1%
Energy Supply	<1%
Capital Goods	<1%
Others	<1%

Scope 3 - Downstream



6

End-of-life of Product	100.0%

Activity Category	Fossil Emissions tCO_2e	Certainty (95% Confidence)	Share of Total Fossil Emissions
Scope 1	32.98	−15% to +18%	0.1 %
Stationary Combustion	5.51	−20% to +24%	0.0 %
Mobile Combustion	27.47	−18% to +21%	0.1 %
Process Emissions	-	-	- %
Fugitive Emissions	-	-	- %
Scope 2	3.74	−20% to +24%	0.0 %
Electricity market-based	3.74	−20% to +24%	0.0 %
Electricity location-based	3.74	-	- %
Scope 3 - Upstream	48,019.59	−7% to +8%	99.9 %
Goods & Services	46,903.75	−8% to +8%	97.6 %
Capital Goods	8.82	−38% to +60%	0.0 %
Energy Supply	9.21	−16% to +19%	0.0 %
Transport Upstream	846.46	−3% to +3%	1.8 %
Waste	0.86	−15% to +17%	0.0 %
Business Travel	66.38	−9% to +10%	0.1 %
Leased Assets as Lessee	184.11	−37% to +58%	0.4 %
Scope 3 - Downstream	6.46	−53% to +115%	0.0 %
End-of-life of Product	6.46	−53% to +115%	0.0 %
Total Fossil GHG emissions	48,062.77	−7% to +8%	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 (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 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]
Exiobase	3.8.2	21/10/2021	link	69.3%
ADEME Base Carbone	v3.2 Agribalyse	27/02/2025	link	28.7%
ecoinvent	3.11	19/11/2024	link	1.1%
Fiskano	Library of Emission Factors	-	-	0.7%
UK.gov GHG Reporting Factors	v2024 1.1	30/10/2024	link	0.0%

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 document[2].

I.6 Approach to Base Year Reporting

The reporting period Y-2024 is the first GHG reporting period, for scope 1, 2, and 3, for Fiskano, 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. In earlier years, scope 1 and 2 have been reported.

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 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

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

[2]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)

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%).

I.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 gasses, tCO_2e)	Certainty Interval (95% confidence)	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)	Others (tCO_2e)
Scope 1	32.98	–15% to +18%	-	-	-	-	-	-	-	32.98	-
Stationary Combustion	5.51	–20% to +24%	-	-	-	-	-	-	-	5.51	-
Mobile Combustion	27.47	–18% to +21%	-	-	-	-	-	-	-	27.47	-
Process Emissions	-	-	-	-	-	-	-	-	-	-	-
Fugitive Emissions	-	-	-	-	-	-	-	-	-	-	-
Scope 2	3.74	–20% to +24%	-	-	-	-	-	-	-	3.74	-
Electricity market-based	3.74	–20% to +24%	-	-	-	-	-	-	-	3.74	-
Electricity location-based	3.74	-	-	-	-	-	-	-	-	3.74	-
Scope 3 - Upstream	48,019.59	–7% to +8%	1,716.57	927.09	224.32	14.52	-	63.97	5.14	45,067.98	0.17
Goods & Services	46,903.75	–8% to +8%	983.73	602.67	202.03	10.83	-	42.03	3.70	45,058.77	0.09
Capital Goods	8.82	–38% to +60%	6.94	1.34	0.17	0.06	-	0.18	0.13	-	0.00
Energy Supply	9.21	–16% to +19%	-	-	-	-	-	-	-	9.21	-
Transport Upstream	846.46	–3% to +3%	513.14	291.25	18.14	3.04	-	19.81	1.08	-	0.06
Waste	0.86	–15% to +17%	0.82	0.02	0.01	0.00	-	0.00	0.00	-	0.00
Business Travel	66.38	–9% to +10%	57.64	7.18	1.08	0.11	-	0.34	0.03	-	0.00
Leased Assets as Lessee	184.11	–37% to +58%	154.30	24.63	2.91	0.47	-	1.60	0.19	-	0.01
Scope 3 - Downstream	6.46	–53% to +115%	-	-	-	-	-	-	-	6.46	-
End-of-life of Product	6.46	–53% to +115%	-	-	-	-	-	-	-	6.46	-
Total Fossil GHG emissions	48,062.77	–7% to +8%	1,716.57	927.09	224.32	14.52	-	63.97	5.14	45,111.16	0.17

The column CO_2e* contains all emissions for which a further split in greenhouse gasses is not known.
Other gasses includes all greenhouse gasses and effects not covered by the Kyoto Protocol. These are separated from the total.
The total 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_2e)	Land use change emissions (All gasses, tCO_2e)	Land management net CO_2 emissions (tCO_2e)	Land management non-CO_2 emissions (All gasses, tCO_2e)	Land emission undefined (All gasses, tCO_2e)
Scope 1	-	-	-	-	-
Stationary Combustion	-	-	-	-	-
Mobile Combustion	-	-	-	-	-
Process Emissions	-	-	-	-	-
Fugitive Emissions	-	-	-	-	-
Scope 2	-	-	-	-	-
Electricity market-based	-	-	-	-	-
Electricity location-based	-	-	-	-	-
Scope 3 - Upstream	2,262.35	2,007.32	-	213.95	41.08
Goods & Services	2,262.35	2,007.32	-	213.95	41.08
Capital Goods	-	-	-	-	-
Energy Supply	-	-	-	-	-
Transport Upstream	-	-	-	-	-
Waste	-	-	-	-	-
Business Travel	-	-	-	-	-
Leased Assets as Lessee	-	-	-	-	-
Scope 3 - Downstream	-	-	-	-	-
End-of-life of Product	-	-	-	-	-
Total emissions	2,262.35	2,007.32	-	213.95	41.08

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_2e)	Land use change net removals (tCO_2e)	Land management net removals (tCO_2e)	Land removals undefined (tCO_2e)
Scope 1	-	-	-	-
Stationary Combustion	-	-	-	-
Mobile Combustion	-	-	-	-
Process Emissions	-	-	-	-
Fugitive Emissions	-	-	-	-
Scope 2	-	-	-	-
Electricity market-based	-	-	-	-
Electricity location-based	-	-	-	-
Scope 3 - Upstream	0.00	0.00	-	-
Goods & Services	0.00	0.00	-	-
Capital Goods	-	-	-	-
Energy Supply	-	-	-	-
Transport Upstream	-	-	-	-
Waste	-	-	-	-
Business Travel	-	-	-	-
Leased Assets as Lessee	-	-	-	-
Scope 3 - Downstream	-	-	-	-
End-of-life of Product	-	-	-	-
Total GHG removals	0.00	0.00	-	-

The category Land Removals Undefined contains all emissions within the accounting category Land Removals for which a further split in accounting subcategory is not known.
All values in this table are negative as they reflect a net removal of CO_2 from the atmosphere.

V Overview Table of Gross Biogenic Emissions and Removals

Activity Category	Gross biogenic emissions (tCO_2e)	Gross biogenic removals (tCO_2e)
Scope 1	-	-
Stationary Combustion	-	-
Mobile Combustion	-	-
Process Emissions	-	-
Fugitive Emissions	-	-
Scope 2	-	-
Electricity market-based	-	-
Electricity location-based	-	-
Scope 3 - Upstream	0.16	-
Goods & Services	0.15	-
Capital Goods	0.00	-
Energy Supply	-	-
Transport Upstream	0.00	-
Waste	0.00	-
Business Travel	0.00	-
Leased Assets as Lessee	0.00	-
Scope 3 - Downstream	-	-
End-of-life of Product	-	-
Total	0.16	-

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 gasses, tCO_2e)	Certainty Interval (95% confidence)	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)	Others (tCO_2e)
1 Scope 1 - Direct Emissions from operations	32.98	−15% to +18%	-	-	-	-	-	-	-	32.98	-
1.1 Stationary combustion	5.51	−20% to +24%	-	-	-	-	-	-	-	5.51	-
1.2 Mobile combustion	27.47	−18% to +21%	-	-	-	-	-	-	-	27.47	-
1.3 Process emissions	-	-	-	-	-	-	-	-	-	-	-
1.4 Fugitive emissions	-	-	-	-	-	-	-	-	-	-	-
2 Scope 2 - Indirect emissions from the use of purchased electricity, steam, heating, and cooling	3.74	−20% to +24%	-	-	-	-	-	-	-	3.74	-
2.1 Purchased electricity market-based	3.74	−20% to +24%	-	-	-	-	-	-	-	3.74	-
2.1 Purchased electricity location-based	3.74	-	-	-	-	-	-	-	-	3.74	-
2.2 Purchased steam, heat, cooling	-	-	-	-	-	-	-	-	-	-	-
3 Scope 3 - Indirect emission in the value chain	48,026.05	−7% to +8%	1,716.57	927.09	224.32	14.52	-	63.97	5.14	45,074.44	0.17
Upstream	48,019.59	-	1,716.57	927.09	224.32	14.52	-	63.97	5.14	45,067.98	0.17
3.1 Purchased goods and services	46,903.75	−8% to +8%	983.73	602.67	202.03	10.83	-	42.03	3.70	45,058.77	0.09
3.2 Capital goods	8.82	−38% to +60%	6.94	1.34	0.17	0.06	-	0.18	0.13	-	0.00
3.3 Fuel- and energy-related activities	9.21	−16% to +19%	-	-	-	-	-	-	-	9.21	-
3.4 Upstream transportation and distribution	846.46	−3% to +3%	513.14	291.25	18.14	3.04	-	19.81	1.08	-	0.06
3.5 Waste generated in operations	0.86	−15% to +17%	0.82	0.02	0.01	0.00	-	0.00	0.00	-	0.00
3.6 Business travel	66.38	−9% to +10%	57.64	7.18	1.08	0.11	-	0.34	0.03	-	0.00
3.7 Employee commuting	-	-	-	-	-	-	-	-	-	-	-
3.8 Upstream leased assets (as lessee)	184.11	−37% to +58%	154.30	24.63	2.91	0.47	-	1.60	0.19	-	0.01
Downstream	6.46	-	-	-	-	-	-	-	-	6.46	-
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	6.46	−53% to +115%	-	-	-	-	-	-	-	6.46	-
3.13 Downstream leased assets (as lessor)	-	-	-	-	-	-	-	-	-	-	-
3.14 Franchises	-	-	-	-	-	-	-	-	-	-	-
3.15 Investments	-	-	-	-	-	-	-	-	-	-	-
Total Fossil GHG emissions	48,062.77	−7% to +8%	1,716.57	927.09	224.32	14.52	-	63.97	5.14	45,111.16	0.17

The column CO_2e* contains all emissions for which a further split in greenhouse gasses is not known.
Other gasses includes all greenhouse gasses and effects not covered by the Kyoto Protocol. These are separated from the total.
The total 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_2e)	Land use change emissions (All gasses, tCO_2e)	Land management net CO_2 emissions (tCO_2e)	Land management non-CO_2 emissions (All gasses, tCO_2e)	Land emission undefined (All gasses, 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 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	2,262.35	2,007.32	-	213.95	41.08
Upstream	2,262.35	2,007.32	-	213.95	41.08
3.1 Purchased goods and services	2,262.35	2,007.32	-	213.95	41.08
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	2,262.35	2,007.32	-	213.95	41.08

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_2e)	Land use change net removals (tCO_2e)	Land management net removals (tCO_2e)	Land removals undefined (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 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	0.00	0.00	-	-
Upstream	0.00	0.00	-	-
3.1 Purchased goods and services	0.00	0.00	-	-
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	0.00	0.00	-	-

The category Land Removals Undefined contains all emissions within the accounting category Land Removals for which a further split in accounting subcategory is not known.
All values in this table are negative as they reflect a net removal of CO_2 from the atmosphere.

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

Activity Category	Gross biogenic emissions (tCO_2e)	Gross biogenic removals (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 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	0.16	-
Upstream	0.16	-
3.1 Purchased goods and services	0.15	-
3.2 Capital goods	0.00	-
3.3 Fuel- and energy-related activities	-	-
3.4 Upstream transportation and distribution	0.00	-
3.5 Waste generated in operations	0.00	-
3.6 Business travel	0.00	-
3.7 Employee commuting	-	-
3.8 Upstream leased assets (as lessee)	0.00	-
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	0.16	-

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

About Greener Company

We are Greener Company — a sustainability consultancy founded in 2021. We help organizations realize their sustainability ambitions and become truly future-proof. Our approach ensures that climate impact and business impact go hand in hand.

In four simple steps, we guide your company forward: we start with a well-calculated carbon footprint, develop a clear sustainability strategy, and provide practical tools for reduction and improvement. Most importantly, we help you unlock the benefits of your sustainability efforts — from lower interest rates and stronger brand identity to full compliance with upcoming regulations.

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.