



Swiss Association
for Quality and Management
Systems (SQS)

ISO 14064-1

Greenhouse Gas Emissions Inventory Report (SQS 2024)

Y-2024

10 June 2025

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1 Introduction

1.1 About This Report

This report contains the carbon footprint of the organization SQS 2024 for the reporting period Y-2024: 2024-01-01 to 2024-12-31.

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: SQS 2024.
- Has been prepared in accordance with the requirements of the ISO 14064-1:2018 standard.
- 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 2024-01-01 to 2024-12-31. 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	SQS 2024
Company Address	SQS 2024
Company Website	https://www.sqs.ch/de
Contacts	
Company Contact Info	

2 Methodology

This assessment of GHG emissions is compliant with ISO 14064-1, an internationally recognized standard developed by the International Organization for Standardization (ISO). ISO 14064-1 provides a concise framework for documenting and reporting greenhouse gas emissions at the organizational level, enabling consistent and transparent GHG accounting across organizations worldwide.

ISO 14064-1 is part of the broader ISO 14064 family of standards, which together provide a full framework for GHG accounting and verification at various levels. While ISO 14064-1 focuses on organizational-level inventories, ISO 14064-2 provides specifications for quantification, monitoring, and reporting of GHG emission reductions or removal enhancements at the project level. ISO 14064-3 complements these by specifying principles and requirements for verifying and validating GHG statements, ensuring the credibility and reliability of reported emissions data. The interconnectedness of these standards enable organizations to not only account for their emissions (Part 1), but also properly document their reduction projects (Part 2) and have their GHG assertions independently verified (Part 3). The standards are further supported by ISO 14065, which sets requirements for bodies that validate and verify environmental information, and ISO 14066, which specifies competence requirements for GHG validation and verification teams.

Six fundamental principles guide the ISO 14064-1 methodology:

General All principles outlined work together to guarantee that all GHG-related disclosed information is true in fair.

Relevance All selected sources, sinks, data, and methodologies need to be appropriate to the needs of the intended user.

Completeness All relevant GHG emissions and removals should be included. Any exclusions must be justified and clearly disclosed.

Consistency All GHG-related information should be presented so that meaningful comparisons is possible.

Accuracy To the greatest extent, effort should be made to reduce bias and uncertainties that are present in the data.

Transparency In all cases, sufficient and appropriate information should be disclosed to allow intended users to make confident decisions.

Following ISO 14064-1 requirements, the GHG inventory encompasses seven key GHGs and GHG groups covered by the UNFCCC/Kyoto Protocol: carbon dioxide (CO₂), methane (CH₄), nitrous oxide (N₂O), sulfur hexafluoride (SF₆), nitrogen trifluoride (NF₃), hydrofluorocarbons (HFCs), and perfluorocarbons (PFCs).

ISO 14064-1 categorizes emissions and removals into the following inventory categories:

Category 1 Direct GHG emissions and removals from sources owned or controlled by the organization

Category 2 Indirect GHG emissions from imported energy

Category 3 Indirect GHG emissions from transportation

Category 4 Indirect GHG emissions from products used by the organization

Category 5 Indirect GHG emissions associated with the use of products from the organization

Category 6 Indirect GHG emissions from other sources

These categories are designed to provide a comprehensive view of an organization's GHG impact across its entire value chain. The standard requires organizations to separately account for and report direct emissions, energy indirect emissions, and other indirect emissions.

To evaluate the climate impact of emissions, the GHGs are assessed using IPCC Global Warming Potential (GWP) values over a 100-year time horizon. For more detailed information on the methodologies and calculations used in this report, 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 ISO 14064-1 accounting principles. However, to ensure standardization and analysis across industries, each activity category remains directly linked to the ISO 14064-1 GHG inventory categories. Detailed descriptions of each activity category and their corresponding ISO 14064-1 references can be found in Section 4. A consolidated inventory within the standard reporting framework is available in Appendix IV.

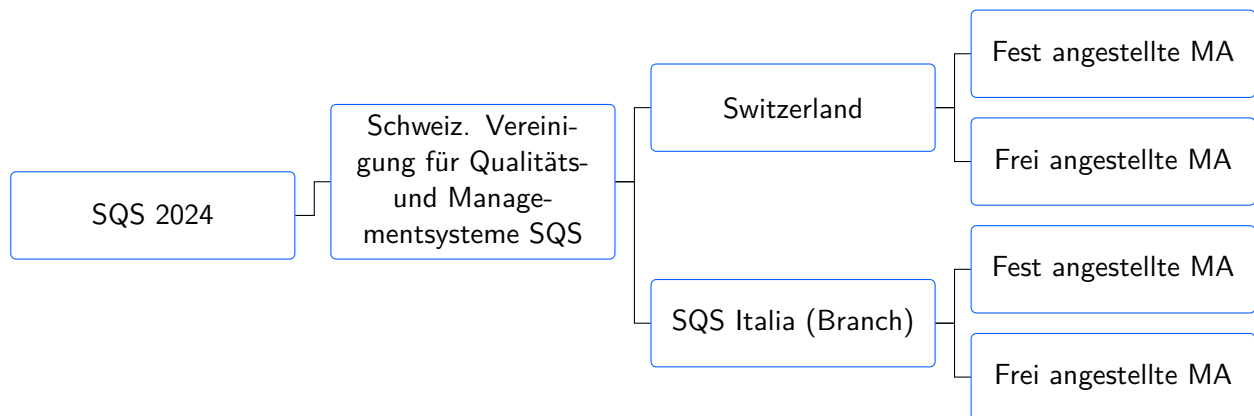
3 Reporting Boundaries

The reporting 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: SQS 2024.



4 Operational Boundaries

Details on the description of the activity categories, as well as their rationale to include and their detailed ISO 14064-1 reference category can be found in the tables below.

1 Direct GHG emissions		
1.1 Stationäre Verbrennung	Description	Emissions resulting from combustion of fuels in stationary sources
	Rationale to Include	Directly related to the organization's operations
	Reference category	1.1 Stationary 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.
	Reference category	1.4 Fugitive emissions
2 Indirect GHG emissions from imported energy		
2.1 Eingekaufte Elektrizität	Description	Emissions resulting from the generation of electricity, purchased by the company
	Rationale to Include	Major source of indirect emissions
	Reference category	2.1 Purchased electricity
2.2 Eingekaufte Energie (Dampf, Wärme, Kälte)	Description	Emissions resulting from the generation of steam, heating or cooling, purchased by the company
	Rationale to Include	Relevant additional source of indirect emissions
	Reference category	2.2 Purchased steam, heating, cooling, compressed air
3 Indirect GHG Emissions from transportation		
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
	Reference category	3.4 Business travel
3.4 Transport von Kunden und Besuchern	Description	Emissions related to transportation of employees for business-related activities
	Rationale to Include	Important for understanding and managing travel-related emissions
	Reference category	3.4 Business travel
3.7 Pendeln Arbeitnehmende	Description	Emissions related to commutes of employees in vehicles not under control of the company
	Rationale to Include	Die Daten dieser Kategorie basieren auf der Pendlerumfrage des Jahres 2021 und wurden für das Jahr 2024 hochgerechnet.
	Reference category	3.3 Employee commuting
4 Indirect GHG Emissions from products used by organization		
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
	Reference category	4.1 Purchased goods and services
3.3 Brennstoff und Energie (Auto-Set)	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
	Reference category	and as a part of 4.1 Purchased goods and services
3.5 Abfall	Description	Emissions related to the disposal and processing of waste generated in operations
	Rationale to Include	Important indicator for impact of waste streams
	Reference category	4.3 Disposal of waste

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 detailed ISO 14064-1 reference category references.

Excluded Activities		
1.3 Prozess-Emissionen	Description	Emissions resulting from the release of greenhouse gasses in production processes
	Rationale to Exclude	Emissions category not applicable to SQS.
	Reference category	1.3 Process emissions
1.2 Mobile Verbrennung	Description	Emissions resulting from the combustion of fuels in company owned/controlled mobile combustion sources
	Rationale to Exclude	Emissions are minimal and not significant in the overall context. SQS does not own and/or operate mobile combustion devices.
	Reference category	1.2 Mobile combustion
3.8 Vorgelagerte geleaste Vermögenswerte	Description	Emissions related to the operation of assets leased by the reporting company
	Rationale to Exclude	Die Kategorie ist für die SQS nicht anwendbar.
	Reference category	4.4 Upstream leased assets (as lessee)
3.4 Vorgelagerter Transport und Vertrieb	Description	Emissions related to the transport of goods upstream of the production process or any transport purchased by the company
	Rationale to Exclude	Die Kategorie ist für die SQS nicht anwendbar.
	Reference category	3.1 Upstream transportation and distribution of goods
3.2 Kapitalgüter	Description	Embedded emissions in capital goods like buildings, cars, ICT and machinery
	Rationale to Exclude	Die Kategorie ist für die SQS nicht anwendbar.
	Reference category	4.2 Capital goods
3.13 Nachgelagerte geleaste Vermögenswerte	Description	Emissions related to the operation of assets owned by the reporting company
	Rationale to Exclude	Die Kategorie ist für die SQS nicht anwendbar.
	Reference category	5.2 Downstream leased assets (as lessor)
3.9 Nachgelagerter Transport und Vertrieb	Description	Emissions related to the transport of goods downstream of the production process not paid for by the company
	Rationale to Exclude	Die Kategorie ist für die SQS nicht anwendbar.
	Reference category	3.2 Downstream transportation and distribution of goods
3.10 Verarbeitung der verkauften Produkte	Description	Emissions related to further processing of the sold product
	Rationale to Exclude	Die Kategorie ist für die SQS nicht anwendbar.
	Reference category	5.1 Use of products
3.11 Nutzung der verkauften Produkte	Description	Emissions related to energy use of the product during its planned lifetime
	Rationale to Exclude	Die Kategorie ist für die SQS nicht anwendbar.
	Reference category	5.1 Use of products
3.12 End-of-Life-Behandlung verkaufte Produkte	Description	Emissions related to the disposal of the sold product at the end of its planned lifetime
	Rationale to Exclude	Die Kategorie ist für die SQS nicht anwendbar.
	Reference category	5.3 End-of-life of products
3.14 Franchisen	Description	Emissions related to the operation of franchises
	Rationale to Exclude	Die Kategorie ist für die SQS nicht anwendbar.
	Reference category	6.1 Franchises
3.15 Investitionen	Description	Emissions related to the operation of investments
	Rationale to Exclude	Die SQS Schweiz hat weder die operative Kontrolle über noch eine signifikante Kapitalbeteiligung an der Bio.inspecta (Teil der EASY-CERT Gruppe) und CargoSousTerrain. Folglich werden diese Minderheitsbeteiligungen nicht als Teil des Emissionsinventars aufgeführt und bleiben ausgeschlossen.
	Reference category	Die Verwaltung der Vermögen in der rechtlich eigenständigen Personalsorgestiftung liegt nicht im operativen Einflussbereich der SQS und wird daher gemäss dem gewählten operativen Kontrollansatz zur Festlegung der Organisationsgrenzen von der Treibhausgasbilanz ausgeschlossen. 5.4 Investments

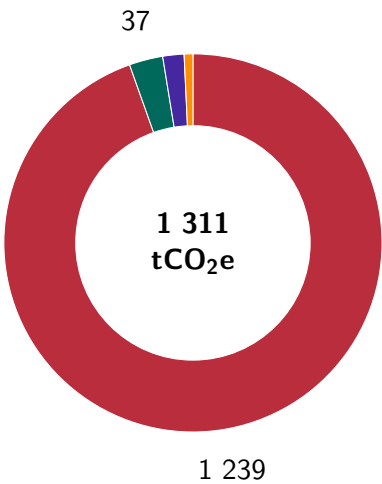
More details on the applied reporting framework can be found in Methodology Details (Appendix I).

5 GHG Emissions Inventory

In the reporting period Y-2024 the total emissions for the reporting organization add up to 1,311 tCO₂e. With a per-activity breakdown as follows:

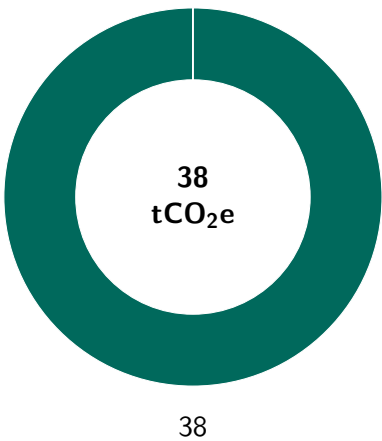
Total

■ Indirect GHG Emissions from transportation	95%
■ Direct GHG emissions	3%
■ Indirect GHG Emissions from products used by organization	2%
■ Indirect GHG emissions from imported energy	1%



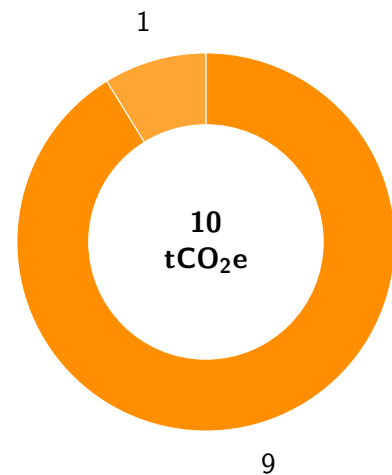
Direct GHG emissions

■ 1.1 Stationäre Verbrennung	100%
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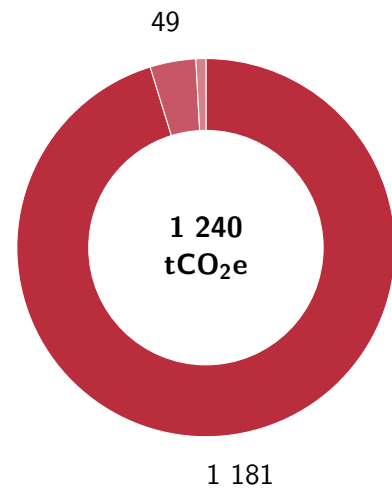
Indirect GHG emissions from imported energy

2.1 Einge kaufte Elektrizität	91%
2.2 Einge kaufte Energie (Dampf, Wärme, Kälte)	9%



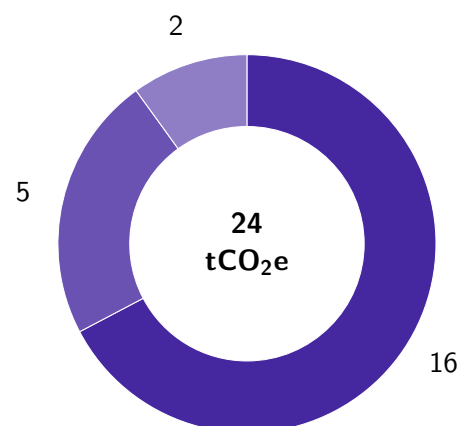
Indirect GHG Emissions from transportation

3.6 Geschäftsreisen	95%
3.7 Pendeln Arbeitnehmende	4%
3.4 Transport von Kunden und Besuchern	1%



Indirect GHG Emissions from products used by organization

3.1 Einge kaufte Waren und Dienstleistungen	67%
3.3 Brennstoff und Energie (Auto-Set)	23%
3.5 Abfall	10%



Activity Category	Emissions (tCO ₂ e)	Certainty (95% Confidence)	Share of Total Emissions
Direct GHG emissions	38	-5% to +6%	3%
1.1 Stationäre Verbrennung	38	-5% to +6%	3%
1.4 Flüchtige Emissionen	0	-0% to +0%	0%
Indirect GHG emissions from imported energy	10	-18% to +21%	1%
2.1 Eingekaufte Elektrizität	9	-19% to +23%	1%
2.2 Eingekaufte Energie (Dampf, Wärme, Kälte)	1	-37% to +58%	<1%
Indirect GHG Emissions from transportation	1,240	-16% to +20%	95%
3.6 Geschäftsreisen	1,181	-17% to +21%	90%
3.4 Transport von Kunden und Besuchern	11	-45% to +83%	1%
3.7 Pendeln Arbeitnehmende	49	-13% to +15%	4%
Indirect GHG Emissions from products used by organization	24	-14% to +17%	2%
3.1 Eingekaufte Waren und Dienstleistungen	16	-20% to +25%	1%
3.3 Brennstoff und Energie (Auto-Set)	5	-5% to +5%	<1%
3.5 Abfall	2	-32% to +48%	<1%
Total GHG emissions	1,311	-16% to +19%	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 other emissions respectively.

I Methodological Details

The GHG emissions inventory reflects the consolidation of emissions data according to the requirements of the ISO 14064-1:2018 standard.

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 grouped under a GHG inventory category, and associated with a reference category.

You can find a consolidation of all emissions into the strict ISO reference categories in Appendix IV. This table shows a breakdown by greenhouse gas of all non-biogenic emissions. All other 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 (CO₂), methane (CH₄), nitrous oxide (N₂O), sulphur hexafluoride (SF₆), nitrogen trifluoride (NF₃), hydrofluorocarbons (HFCs) and perfluorocarbons (PFCs).

Emissions from these GHGs are expressed in CO₂-equivalent (CO₂e) based on their global warming potential over a time horizon of 100 years (GWP100). The Global Warming Potential values are based on the Intergovernmental Panel on Climate Change (IPCC) Fourth, Fifth or Sixth Assessment Report (AR4, AR5 or AR6), in accordance with the methodological choices of the emission factor publishers used in this report.

The split of the GHG emissions inventory into the individual contributions of each GHG (or GHG group) can be found in Appendix II. Activities for which a further split in GHGs is not known, are reported under the CO₂e*-column.

I.3 Additional Radiative Forcing Effects

The emission factors for aviation were extended to include the additional effects of radiative forcing through the emission of gases and aerosols and changing cloud abundance. For this a central estimate for a multiplier to the GWP100 figure is used. This estimate tries to reflect the additional effect based on the best available scientific evidence, while being consistent with UNFCCC reporting convention.

I.4 Dual Reporting for Electricity

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	49.5%
SQS	Library of Emission Factors	-	-	14.6%
UK.gov GHG Reporting Factors	v2024 1.1	2024-10-30	link	9.7%
Brugger Consulting		-	-	8.7%
IEA Emission Factors for Energy	v2024.01	2024-09-20	link	5.8%
ADEME Base Carbone	2022 v22.0	2022-06-24	link	3.9%
Exiobase	3.8.2	2021-10-21	link	3.9%
Waste & Resources Action Programme UK	v2022	2024-02-06	link	3.9%

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 document¹.

I.6 Approach to Base Year Reporting

The reporting period Y-2024 is the first GHG reporting period for , 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

The uncertainty involved with the emission calculations in this report was assessed in a quantified way. 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

¹In 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 kgCO₂e per kg of product A").

For both the activity data uncertainty and the emission factor uncertainty, a single parameter uncertainty value is derived. This single parameter reflects the incomplete knowledge of the exact value in a probability distribution, based on qualitative assessments of how the evaluated parameter 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 World Resources Institute's 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 the Quantitative Uncertainty Guidance guidance). It is likely that this leads to a conservative estimate, in other words the total uncertainty is likely an overestimation or an upper-bound of the real uncertainty.

Finally, this propagated uncertainty is aggregated; first on activity category level, and eventually for the total emissions across the entire inventory. The uncertainty is expressed as a 95% confidence interval of the actual value, assuming a lognormal distribution. The "-29% to +40%" uncertainty estimation for a value of 1000 tCO₂e therefore indicates that with 95% certainty, the real value for this number lies between 710 tCO₂e (1000 tCO₂e -29%) and 1400 tCO₂e (1000 tCO₂e +40%).

II Overview Table of GHG Emissions

Activity Category	Certainty (95% confidence)	All GHG (tCO ₂ e)	CO ₂ (tCO ₂ e)	CH ₄ (tCO ₂ e)	N ₂ O (tCO ₂ e)	SF ₆ (tCO ₂ e)	NF ₃ (tCO ₂ e)	HFCs (tCO ₂ e)	PFCs (tCO ₂ e)	CO ₂ e* (tCO ₂ e)
Direct GHG emissions	-5% to +6%	38	33	<1	<1	0	0	0	0	5
1.1 Stationäre Verbrennung	-5% to +6%	38	33	<1	<1	-	-	-	-	5
1.4 Flüchtige Emissionen	-0% to +0%	0	0	0	0	0	0	0	0	0
Indirect GHG emissions from imported energy	-18% to +21%	10	-	-	-	-	-	-	-	10
2.1 Eingekaufte Elektrizität	-19% to +23%	9	-	-	-	-	-	-	-	9
2.2 Eingekaufte Energie (Dampf, Wärme, Kälte)	-37% to +58%	1	-	-	-	-	-	-	-	1
Indirect GHG Emissions from transportation	-16% to +20%	1,240	34	16	1	<1	-	2	<1	1,187
3.6 Geschäftsreisen	-17% to +21%	1,181	34	16	1	<1	-	2	<1	1,128
3.4 Transport von Kunden und Besuchern	-45% to +83%	11	-	-	-	-	-	-	-	11
3.7 Pendeln Arbeitnehmende	-13% to +15%	49	-	-	-	-	-	-	-	49
Indirect GHG Emissions from products used by organization	-14% to +17%	24	0	0	0	0	0	0	0	24
3.1 Eingekaufte Waren und Dienstleistungen	-20% to +25%	16	0	0	0	0	0	0	0	16
3.3 Brennstoff und Energie (Auto-Set)	-5% to +5%	5	-	-	-	-	-	-	-	5
3.5 Abfall	-32% to +48%	2	-	-	-	-	-	-	-	2
Total GHG emissions	-16% to +19%	1,311	66	16	1	<1	0	2	<1	1,225

* 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 for Other Emissions

Activity Category	Other (tCO ₂ e)
Direct GHG emissions	-
1.1 Stationäre Verbrennung	-
1.4 Flüchtige Emissionen	-
Indirect GHG emissions from imported energy	-
2.1 Eingeaufte Elektrizität	-
2.2 Eingeaufte Energie (Dampf, Wärme, Kälte)	-
Indirect GHG Emissions from transportation	<1
3.6 Geschäftsreisen	<1
3.4 Transport von Kunden und Besuchern	-
3.7 Pendeln Arbeitnehmende	-
Indirect GHG Emissions from products used by organization	0
3.1 Eingeaufte Waren und Dienstleistungen	0
3.3 Brennstoff und Energie (Auto-Set)	-
3.5 Abfall	-
Total emissions	<1

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

IV ISO-14064-1 - Standardized Statement of GHG Emissions

Activity Category		Certainty (95% confidence)	All GHG (tCO ₂ e)	CO ₂ (tCO ₂ e)	CH ₄ (tCO ₂ e)	N ₂ O (tCO ₂ e)	SF ₆ (tCO ₂ e)	NF ₃ (tCO ₂ e)	HFCs (tCO ₂ e)	PFCs (tCO ₂ e)	CO ₂ e* (tCO ₂ e)
1	Direct GHG emissions	-5% to +6%	38	33	<1	<1	0	0	0	0	5
1.1	Stationary combustion	-5% to +6%	38	33	<1	<1	-	-	-	-	5
1.2	Mobile combustion	-	-	-	-	-	-	-	-	-	-
1.3	Process emissions	-	-	-	-	-	-	-	-	-	-
1.4	Fugitive emissions	-0% to +0%	0	0	0	0	0	0	0	0	0
1.5	Land Use Changes	-0% to +0%	0	0	0	0	0	0	0	0	0
2	Indirect GHG emissions from imported energy	-18% to +21%	10	-	-	-	-	-	-	-	10
2.1	Purchased Electricity - market based	-19% to +23%	9	-	-	-	-	-	-	-	9
	- location based	-19% to +23%	10	1	<1	<1	-	-	-	-	9
2.2	Purchased energy (other)	-37% to +58%	1	-	-	-	-	-	-	-	1
3	Indirect GHG Emissions from transportation	-16% to +20%	1,240	34	16	1	<1	-	2	<1	1,187
3.1	Upstream transportation and distribution of goods	-	-	-	-	-	-	-	-	-	-
3.2	Downstream transportation and distribution of goods	-	-	-	-	-	-	-	-	-	-
3.3	Employee commuting	-13% to +15%	49	-	-	-	-	-	-	-	49
3.4	Business travel	-17% to +21%	1,191	34	16	1	<1	-	2	<1	1,138
4	Indirect GHG Emissions from products used by organization	-14% to +17%	24	0	0	0	0	0	0	0	24
4.1	Purchased goods and services	-15% to +18%	21	0	0	0	0	0	0	0	21
4.2	Capital goods	-	-	-	-	-	-	-	-	-	-
4.3	Disposal of waste	-32% to +48%	2	-	-	-	-	-	-	-	2
4.4	Upstream leased assets (as lessee)	-	-	-	-	-	-	-	-	-	-
5	Indirect GHG Emissions associated with the use of products from organization	-	-	-	-	-	-	-	-	-	-
5.1	Use of products	-	-	-	-	-	-	-	-	-	-
5.2	Downstream leased assets (as lessor)	-	-	-	-	-	-	-	-	-	-
5.3	End-of-life of products	-	-	-	-	-	-	-	-	-	-
5.4	Investments	-	-	-	-	-	-	-	-	-	-
6	Indirect GHG Emissions from other sources	-	-	-	-	-	-	-	-	-	-
6.1	Franchises	-	-	-	-	-	-	-	-	-	-
Total GHG emissions		-16% to +19%	1,311	66	16	1	<1	0	2	<1	1,225

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 ISO-14064-1 - Standardized Statement of other Emissions

Activity Category		Other (tCO ₂ e)
1	Direct GHG emissions	-
1.1	Stationary combustion	-
1.2	Mobile combustion	-
1.3	Process emissions	-
1.4	Fugitive emissions	-
1.5	Land Use Changes	-
2	Indirect GHG emissions from imported energy	-
2.1	Purchased Electricity - market based	-
	- location based	-
2.2	Purchased energy (other)	-
3	Indirect GHG Emissions from transportation	<1
3.1	Upstream transportation and distribution of goods	-
3.2	Downstream transportation and distribution of goods	-
3.3	Employee commuting	-
3.4	Business travel	<1
4	Indirect GHG Emissions from products used by organization	0
4.1	Purchased goods and services	0
4.2	Capital goods	-
4.3	Disposal of waste	-
4.4	Upstream leased assets (as lessee)	-
5	Indirect GHG Emissions associated with the use of products from organization	-
5.1	Use of products	-
5.2	Downstream leased assets (as lessor)	-
5.3	End-of-life of products	-
5.4	Investments	-
6	Indirect GHG Emissions from other sources	-
6.1	Franchises	-
Total 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.