

Greenhouse Gas Emissions Inventory Report

Greenhouse Gas Protocol

Organizational Level

Vaskon

Y-2023



1 General Information

This report contains the carbon footprint of for the following organization:

Reporting organization	Vaskon
Contact details	Eline Plouvier eline@e-luse.be
Reporting period covered	Y-2023: 01/07/2022 to 30/06/2023

The purpose of this report is to disseminate the inventory of greenhouse gas emission with respect to consistency, comparability and completeness in the accounting procedures.

This report is intended for all stakeholders interested in the greenhouse gas emissions inventory and the associated reporting structure and explanations. All recipients are considered intended users.

This report:

- Covers the footprint of the entire organization: Vaskon.
- 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. Where primary data is not available, a consistent and conservative approach to calculation is applied.
- Excludes specific targets as well as reports on greenhouse gas removals.

The reporting period covered in this document is 01/07/2022 to 30/06/2023. 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.

Additional details on the activities of Vaskon can be found on the company website.

More details on the applied reporting framework can be found in Appendix II.

2 Organizational Boundaries

The organizational boundaries were drawn using the consolidation based on operational control approach. This approach considers all emissions that the organization has operational control over, but not necessarily financial control.

The organizational structure of the reporting organization is listed below:

- Vaskon
 - o Vaskon Menen
 - o Vaskon Oudenaarde

This report contains the footprint of the entire organization: Vaskon.

No allocation percentage is used in the calculation of the emissions share of each subunit.

The chosen consolidation approach applies to all units and subunits.

3 Reporting Boundaries

In this report 16 different sources of carbon emissions are considered, grouped in 4 blocks:

1. Scope 1

1. Stationary Combustion
2. Mobile Combustion
3. Fugitive Emissions
4. Process Emissions

2. Scope 2

5. Electricity

3. Scope 3 - Upstream

6. Goods for company
7. Goods for projects
8. Services
9. Capital Goods
10. Energy Supply
11. Waste
12. Business Travel
13. Commuting

4. Scope 3 - Downstream

14. Transport Downstream
15. Use of Product
16. End-of-life of Product

See Appendix I for a description of all these sources.

This includes all relevant sources of greenhouse gas emissions. These were selected based on their relevance to the organizations operations and/or their relative size in the total footprint.

The excluded emission categories are listed below. All of these sources are identified as not applicable or not significant for the current reporting objectives.

Criteria used for exclusion are among others and in no particular order:

- Estimated size of the emissions is too small
- Order of magnitude of the emission source is not significant
- The organization's influence on the emission source is too limited
- High difficulty in obtaining data for that emission source
- The organization has very limited influence on the source of emissions
 - Purchased Steam Heat Cooling
 - Upstream Transport And Distribution
 - Upstream Leased Assets
 - Processing Of Sold Products
 - Downstream Leased Assets
 - Franchises
 - Investments

More details on the applied reporting framework can be found in Appendix II.

4 Quantified GHG inventory

In the reporting period Y-2023 the total emissions for the reporting organization add up to 2,808 tCO₂e.

The greenhouse gas emissions are expressed as tonnes of CO₂-equivalent.

See Appendix II for the Methodologies for the Collection and Quantification of Data. See Appendix III for the full table of the Quantified Greenhouse Gas Inventory.

See Appendix IV for the table of the Quantified Inventory for out-of-scope emissions.

I Reporting Boundaries with description

1. **Scope 1** - *Direct emissions from operations that are owned or controlled by the reporting company*
 1. Stationary Combustion - *Emissions resulting from combustion of fuels in stationary sources*
 2. Mobile Combustion - *Emissions resulting from the combustion of fuels in company owned/controlled mobile combustion sources*
 3. Fugitive Emissions - *Emissions resulting from the leakage of refrigerants or the direct release of greenhouse gasses*
 4. Process Emissions - *Emissions resulting from the release of greenhouse gasses in production processes*
2. **Scope 2** - *Indirect emissions from the generation of purchased electricity, steam, heating, or cooling consumed by the reporting company*
 5. Electricity - *Emissions resulting from the generation of electricity, purchased by the company*
3. **Scope 3 - Upstream** - *Indirect emissions that occur in the value chain related to purchased goods & services*
 6. Goods for company - *Embedded emissions in purchased goods and services*
 7. Goods for projects - *Embedded emissions in purchased goods and services*
 8. Services - *Embedded emissions in purchased goods and services*
 9. Capital Goods - *Embedded emissions in capital goods like buildings, cars, ICT and machinery*
 10. Energy Supply - *Embedded emissions in the purchase of fuels and energy in other activity categories*
 11. Waste - *Emissions related to the disposal and processing of waste generated in operations*
 12. Business Travel - *Emissions related to transportation of employees for business-related activities*
 13. Commuting - *Emissions related to commutes of employees in vehicles not under control of the company*
4. **Scope 3 - Downstream** - *Indirect emissions that occur in the value chain related to sold goods & services*
 14. Transport Downstream - *Emissions related to the transport of goods downstream of the production process not paid for by the company*
 15. Use of Product - *Emissions related to energy use of the product during its planned lifetime*
 16. End-of-life of Product - *Emissions related to the disposal of the sold product at the end of its planned lifetime*

II Methodologies for the Collection and Quantification of Data

The emissions summary reflects the consolidation of emissions data according to the Greenhouse Gas Protocol reporting standards. These being the Corporate Accounting and Reporting Standard (2004) and the Corporate Value Chain Accounting and Reporting Standard (2011).

GHG classification structure

The reported GHG are aggregated into the following category groups at the organizational level

Scope 1 - Direct Emissions from operations

Scope 2 - Indirect emissions from the use of purchased electricity, steam, heating, and cooling

Scope 3 - Indirect emission in the value chain; further divided into upstream and downstream emissions

Each of these category groups are further subdivided into categories. The full list of these can be found in Appendix III.

Each of the above categories contains non-biogenic emissions, which are reported in the table in Appendix III. All biogenic anthropogenic emissions present in these categories are reported separately in Appendix IV.

Carbon offsets are not reported in this report nor have they been subtracted from the total.

Reported GHG and GWP

The following greenhouse gases 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 greenhouse gases are expressed in CO₂-equivalent (CO₂e) based on their global warming potential over a time horizon of 100 years (GWP100). The Greenhouse Warming Potential (GWP) 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 (group) can be found in Appendix III. Activities for which a further split in greenhouse gasses is not known, are reported under the CO₂e*-column.

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. The total emissions in this report include electricity emissions using the market-based method. Travel emissions in this report include the effects of radiative forcing for aviation.

Approach to Emission Factors

For each activity the most relevant and localised emission factor possible has been selected, at the discretion of the reporter. Apart from locality and relevancy, other considerations were the availability of emission factors and consistency in the selection of emission factor publications throughout the document.

E-luse uses mainly the ADEME Base Carbone for the selection of emission factors. Only when this database does not meet the expectations, will others be considered.

A full list of emission factor publications used in this report can be found in the table below:

Publisher	Publication Version	Publication Date	URL
ecoinvent	3.9.1	01/12/2022	link
UK.gov	v2023 1.0	15/05/2023	link
ADEME Base Carbone	2022 v22.0	24/06/2022	link
Carbon+Alt+Delete	v001	12/05/2023	link
IEA Emission Factors for Energy	2022	16/09/2022	link

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.

Approach to base year reporting

The reporting period Y-2022 is the first GHG reporting period for Vaskon, 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.

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 activity period is used to determine which factor to use. (example if an activity stretches from August 2021 to July 2022, the median date is 29/01/2022)

III Consolidated Statement of GHG Emissions

Emission Category		Scope	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	Scope 1 - Direct Emissions from operations		72	71	<1	1	0	0	<1	0	-
1.1	Stationary Combustion	Scope 1	18	18	<1	<1	0	0	0	0	-
1.2	Mobile Combustion	Scope 1	54	53	<1	<1	0	0	0	0	-
1.3	Process Emissions	Scope 1	<1	<1	-	-	-	-	-	-	-
1.4	Fugitive Emissions	Scope 1	<1	0	0	0	0	0	<1	0	-
2	Scope 2 - Indirect Emissions from electricity consumption		0	-	-	-	-	-	-	-	0
2.1	Purchased electricity - market based	Scope 2	0	-	-	-	-	-	-	-	0
	- location based	Scope 2	39	38	<1	<1	-	-	-	-	-
2.2	Purchased steam, heat, cooling	Scope 2	-	-	-	-	-	-	-	-	-
3	Scope 3 - Indirect Emissions in the value chain - Upstream		1,940	14	1	1	0	0	0	0	1,924
3.1	Purchased goods and services	Scope 3	1,711	0	0	0	0	0	0	0	1,711
3.2	Capital goods	Scope 3	177	-	-	-	-	-	-	-	177
3.3	Fuel- and energy-related activities	Scope 3	23	14	1	1	0	0	0	0	7
3.4	Upstream transportation and distribution	Scope 3	-	-	-	-	-	-	-	-	-
3.5	Waste generated in operations	Scope 3	13	0	0	0	0	0	0	0	13
3.6	Business travel	Scope 3	4	-	-	-	-	-	-	-	4
3.7	Employee commuting	Scope 3	12	0	0	0	0	0	0	0	12
3.8	Upstream leased assets (as lessee)	Scope 3	-	-	-	-	-	-	-	-	-
	Scope 3 - Indirect Emissions in the value chain - Downstream		796	0	0	0	0	0	0	0	796
3.9	Downstream transportation and distribution	Scope 3	9	0	0	0	0	0	0	0	9
3.10	Processing of sold products	Scope 3	-	-	-	-	-	-	-	-	-
3.11	Use of sold products	Scope 3	779	-	-	-	-	-	-	-	779
3.12	End-of-life treatment of sold products	Scope 3	9	0	0	0	0	0	0	0	9
3.13	Downstream leased assets (as lessor)	Scope 3	-	-	-	-	-	-	-	-	-
3.14	Franchises	Scope 3	-	-	-	-	-	-	-	-	-
3.15	Investments	Scope 3	-	-	-	-	-	-	-	-	-
	Total GHG emissions		2,808								

* This column contains all entries for which a further split in greenhouse gasses is not known.
 This table was constructed following the Greenhouse Gas Protocol reporting standards.
 The total emissions in this report include electricity emissions using the market-based method.
 Travel emissions in this report include the effects of radiative forcing for aviation.

IV Quantified Inventory for out-of-scope emissions

Emission Category		Other (tCO ₂ e)	Biogenic CO ₂ (tCO ₂ e)
1	Scope 1 - Direct Emissions from operations	1	3
1.1	Stationary Combustion	0	0
1.2	Mobile Combustion	0	3
1.3	Process Emissions	-	-
1.4	Fugitive Emissions	1	0
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	0	0
3.1	Purchased goods and services	0	0
3.2	Capital goods	-	-
3.3	Fuel- and energy-related activities	0	0
3.4	Upstream transportation and distribution	-	-
3.5	Waste generated in operations	0	0
3.6	Business travel	-	-
3.7	Employee commuting	0	0
3.8	Upstream leased assets (as lessee)	-	-
	Scope 3 - Indirect Emissions in the value chain - Downstream	0	0
3.9	Downstream transportation and distribution	0	0
3.10	Processing of sold products	-	-
3.11	Use of sold products	-	-
3.12	End-of-life treatment of sold products	0	0
3.13	Downstream leased assets (as lessor)	-	-
3.14	Franchises	-	-
3.15	Investments	-	-
	Total out-of-scope emissions	1	3

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

V Evaluation of progress

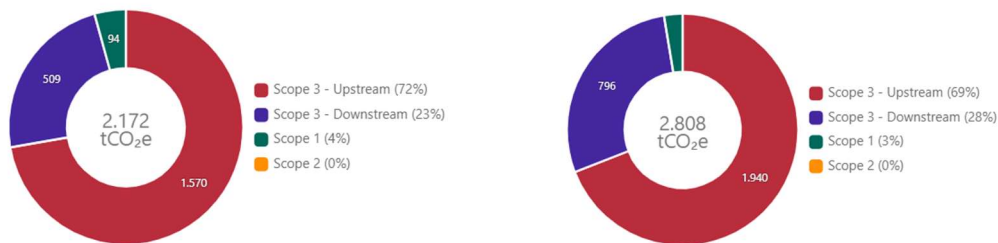
In this additional section, we take a closer look at the progress of the Carbon Footprint of Vaskon.

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Scope 1, 2 and 3

Regarding to total amount of carbon emissions, Vaskon has not achieved a reduction since 2022. This is mainly due to the larger number of projects realized in 2023.

Below, on the left: financial year 2022 and on the right: financial year 2023.



Scope 1, 2

Regarding the amount of carbon emissions in scope 1 and 2, Vaskon has achieved a reduction of 23% since 2022. This is mainly due to a better management of HVAC.

Below, on the left: financial year 2022 and on the right: financial year 2023.

