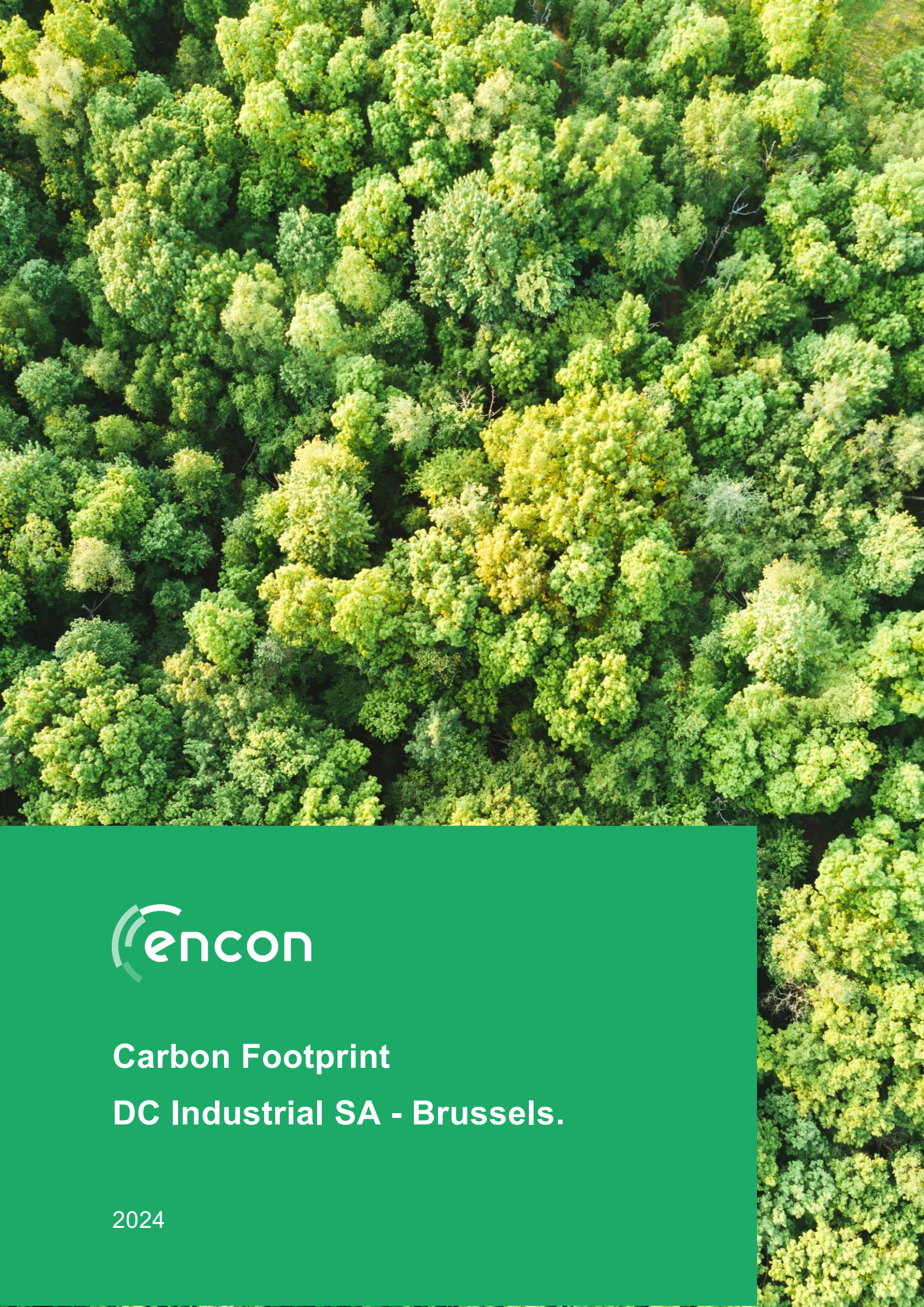

Carbon Footprint

DC Industrial SA - Brussels.

2024

GENERAL PROJECT DATA

Offer reference:	C2-2023-00066
Execution date:	2024
Client:	DC Industrial SA Gachardstraat 88 B12. Brussels.
Engineering Encon:	Encon Kieleberg 41 3740 Bilzen http://www.encon.eu ☏: +32 (0) 89/410 820 @: info@encon.eu
Project Manager Encon:	Lerten Viroux ☏ : +32 (0) 488/42.80.03 @: lerten.viroux@encon.eu Sofie Lamens ☏ : +32 (0) 471/08.41.51 @: sofie.lamens@encon.eu Maud Hetzheim ☏ : +32 (0) 471/11.34.19 @: maud.hetzheim@encon.eu
Purpose of the study:	To calculate the organizational CO_2 footprint of DC Industrial SA for 2023. This includes a calculation of the Scope 1, 2, and Scope 3 Business travel emissions.

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1 INTRODUCTION

1.1 CONTEXT

More and more organizations are measuring their carbon footprint and starting a CO_2 reduction program. Strengthening the corporate image, expanding the product range, compliance and cost reduction are just some of the reasons cited.

Almost everyone agrees that our planet is warming because of excessive greenhouse gas emissions. Far-reaching measures are urgently needed to contain this warming. The challenges, however, are considerable.

For thousands of years, human activity had no significant impact on our climate and living environment. All this has changed in a very short time span. The increase in CO_2 has come about in just over 150 years, during three industrial revolutions. We need to reduce this excessive increase in the next 30 years, in a timeframe that is five times shorter.

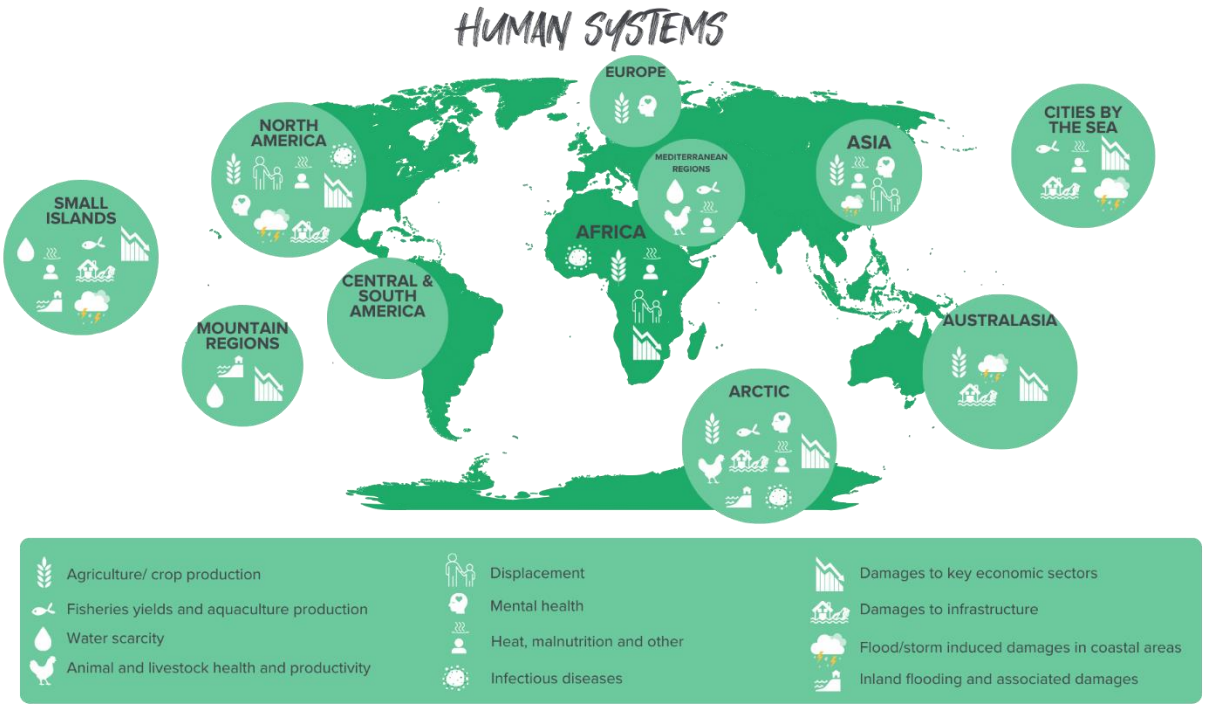


Figure 1: Perceived impact of climate change over the past decade on human systems.

The Paris Climate Agreement states that in order to avoid the major tipping points - events that could accelerate climate change irreversibly - global warming must be limited to 1.5 degrees Celsius. To achieve this, it is important to follow the Carbon Law, which states that the ambition set in Paris can be achieved by maintaining a global greenhouse gas reduction rate of 50% per decade.

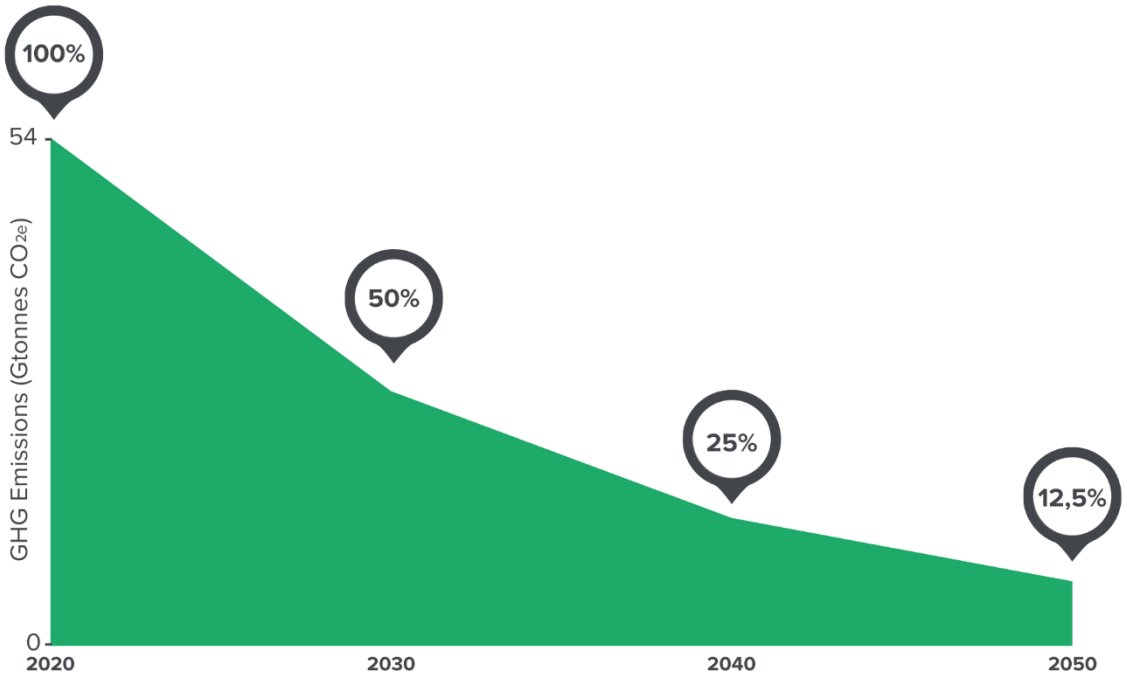


Figure 2: Global reduction in greenhouse gases needed to meet Paris climate agreement.

Contradictorily, we are technically advanced enough to face this challenge. The greatest difficulty appears to be of a societal nature. It is imperative that people - citizens, business leaders and politicians - show enough willingness to fully adopt the necessary solutions that are abundantly available. In short, the most important climate challenge is not technical, but societal.

Every single day, Encon proves conclusively that ecology and economy can coexist in an efficient manner. Encon specializes in energy-saving, renewable energy and sustainability projects and, over the course of 20 years, has achieved 1.700.000 tonnes of CO_2 savings and €266.000.000 in direct growth for its customers.

1.2 CO_2 FOOTPRINT

The CO_2 footprint, also known as the 'Carbon Footprint', is the annual greenhouse gas emissions of an organization, particular activity, event, product or person. Greenhouse gases comprise the emissions that result from a (business) activity or the life cycle of a product. These emissions can be divided into:

- Scope 1: direct emissions from sources owned, or controlled, by the company (ex: fuel combustion)
- Scope 2: indirect emissions linked to energy (e.g.: purchase of electricity)
- Scope 3: indirect emissions (e.g.: purchase of materials, waste disposal, transport,...)
    - Upstream activities
    - Downstream activities

The following figure (source: GHG Protocol Corporate Value Chain Standard) gives an overview of the different types of emissions:

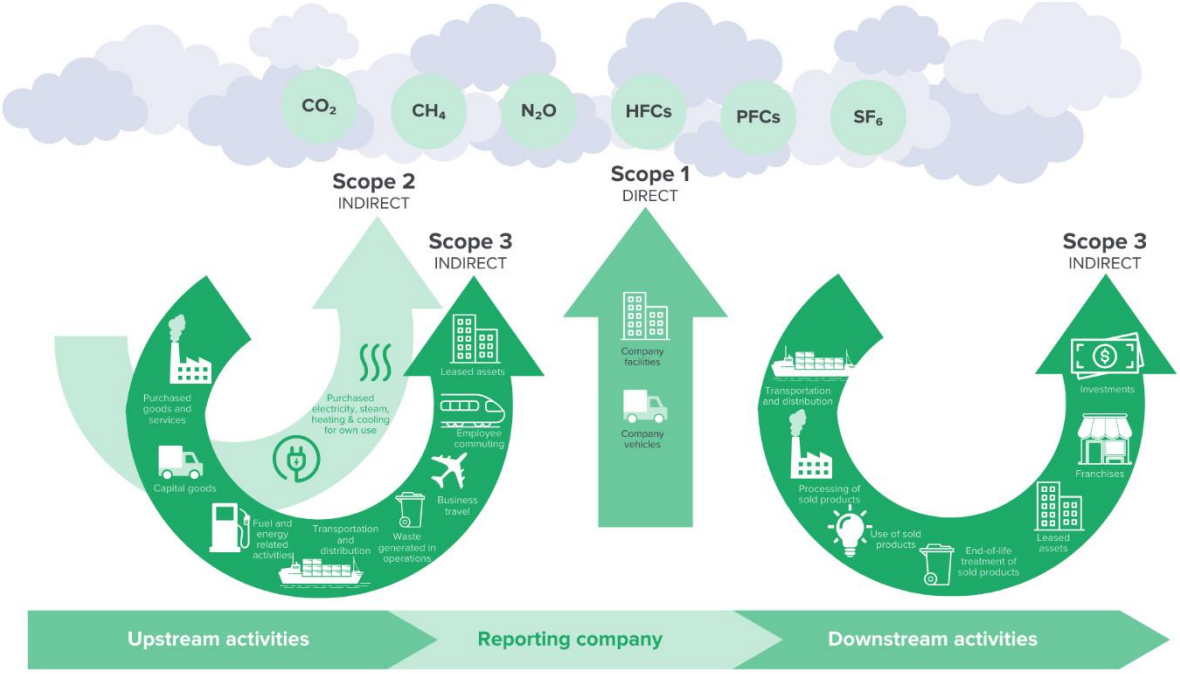


Figure 3: Overview of the different types of emissions according to the Greenhouse Gas Protocol

It is important to note that this does not only include actual CO_2 emissions, but also emissions of the other greenhouse gases defined by the Intergovernmental Panel on Climate Change (IPCC). This defines greenhouse gases as gaseous components of the atmosphere, both natural and anthropogenic, that absorb and emit radiation at specific wavelengths within the spectrum of thermal infrared radiation emitted by the earth's surface, the atmosphere itself, and by clouds.

Consequently, this study includes the seven gases listed in the Kyoto Protocol: carbon dioxide (CO_2), methane (CH_4), nitrous oxide (N_2O), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), sulphur hexafluoride (SF_6) and nitrogen trifluoride (NF_3). All identified GHGs are converted to CO_2e by multiplying by the corresponding Global Warming Potential factor published by the IPCC in AR5.

1.3 PURPOSE OF THIS DOCUMENT

This document includes a detailed overview of the carbon footprint of DC Industrial SA at organization level. The calculation is fully in accordance with the Greenhouse Gas protocol and follow the requirements as indicated in the CO_2 performance ladder manual v3.1. The applied methodology, practical approach and thresholds are discussed at length to demonstrate how an accurate footprint of all DC Industrial SA's business activities has been obtained. This provides DC Industrial SA with a clear and comprehensive overview of all factors contributing to their carbon footprint, where future measures can be taken to reduce this footprint, to join the SBTi, get certified with the CO_2 performance ladder or to provide carbon neutral services.

2 METHODOLOGY

2.1 SUMMARY TABLE

Company name	**DC Industrial SA.**
Description of the organization	DC Industrial SA carries out dredging contracts under its administration or with partners and/or subcontractors. This concerns both environmental dredging works and capital dredging works, but also provide specialised support to hydraulic engineering contractors. Classically, the work in which sand and/or gravel is supplied to build combi walls, sheet pile walls. This business is managed centrally from the headquarters in Brussels. Projects take place predominantly in Northern and Western Europe and on a case-by-case basis in other countries.
Footprint calculation according to following standard:	Greenhouse Gas Protocol - Corporate standard CO_2 performance ladder manual v3.1
Chosen consolidation approach (equity share, operational control or financial control)	Operational control: This means that a company takes into account 100% of the emissions released by its activities over which it has control. A company is assumed to have operational control over an activity if the company has full authority to set and implement its operational policies for the activity.
Description and address of the site(s) that are within the organizational boundary of the company	**Aggregates/Resources** • **AWS FRANCE S.A.S.U.** : Soil/logistics platform – France • **DC AGGREGATE Ltd.:** Aggregates/logistics platform - United Kingdom • **DC RESOURCES Baltics SIA**: Office & Openair Warehouse – Lithuania • **H&H Resources Brussels NV :** Sand depot, Office – Belgium • **LES CARRIERES DU FOND DES VAULX SA :** Quarry in Wellin - Belgium • **SOCIETE D'EXPLOITATION DES CARRIERES D'YVOIR SA :** Quarry in Yvoir, offices, equipment – Belgium • **TANGHE NV :** Concrete plant, depot, shop – Belgium • **THYBORØN NORDSØRAL A/S:** Office & production installation – Denmark • **Nieuwpoortse Handelsmaatschappij (N.H.M.) NV & TRANS BLUELINE NV:** Platforms of aggregates, office, depots, production – Belgium • **DC RESOURCES GmbH:** Aggregates trading, office – Germany • **DC Eikefet Aggregates A/S:** Quarry Norway, logistics depot, offices, processing plant – Norway

	• **DC RESOURCES A/S [Dansk Natursten]:** Aggregates trading, platform, offices, workshop – Denmark • **GRANULATS ET SABLES DE WALLONIE (G.S.W.) NV:** Aggregates trading, ships – Belgium • **MINERALS DC NOWAK Sp. z.o.o. Sp. K.:** Aggregates trading, head office - Poland **Dredging** • **DC DREDGING B.V.:** Office, dredging ships, technical department – The Netherlands **Environment** • **DC ENVIRONMENT SA:** Soil remediation, offices, depot, workshops - Belgium • **BIOTERRA NV:** Soil remediation, office – Belgium • **DC Industrial SA:** Holding, office, equipment - Belgium
Description of the activities that are within the organizational boundary of the company (Description of inventory boundary)	The activities of DC Industrial SA which cause emissions can be summarized: • Electricity consumption by office activities, lighting and other technical installations; • Fuel consumption due to heating of the buildings, processes, and use of passenger cars and other vehicles; • Business travel;
Analysed period	31/12/2022 - 31/12/2023.

Table 1: Project Description

2.2 GENERAL INFORMATION AND METHODOLOGY

The footprint of DC Industrial SA was calculated in accordance with the Greenhouse Gas Protocol - Corporate standard, as well as with the requirements as indicated in the CO_2 performance ladder manual (Chapter 5). Following Chapter 5 of the CO_2 performance ladder manual, this report is also in conformity with ISO14064-1 (see also Appendix 3: ISO 14064 statement). This standard describes how the different scopes should be calculated and reported. When it was not possible to collect certain information and calculate the emissions, this will always be communicated transparently in the report.

Since DC Industrial SA's goal is to be certified with the CO_2 performance ladder at level 3, a full calculation was done for Scope 1 and 2. In addition, category 6 of Scope 3, business travel, has also been calculated. A deviation of this calculation from the GHG protocol required by the CO_2 performance ladder is that the upstream emissions of electricity and fuels are included in Scope 1 and 2. According to the standards of the GHG protocol, there is a category 3 Scope 3, energy and fuel-related activities, which includes upstream emissions linked to extraction, production and transport of energy and fuels. These emissions were added to the related activities in Scope 1 and 2.

2.3 BASE YEAR

The CO_2 footprint of the year 2023 was calculated based on collected data representative of the period 31/12/2022 to 31/12/2023.

2.4 ACTIVITIES AND BOUNDARIES

To determine the activities and boundaries of DC Industrial SA, the CO_2 matrix of DC Industrial SA was completed during a collaborative workshop during the kick-off meeting.

2.4.1 CO_2 MATRIX

The objective of the CO_2 matrix is to provide a summary overview of the various emission sources present within the boundaries of the organization. These emission sources are linked to the activities carried out by DC Industrial SA. This document serves as a basis for a complete calculation and detailed analysis, taking into account the organization's responsibilities and operational Scope.

2.4.2 SECTORAL DIFFERENCES

The ratio between Scope 1, Scope 2 and Scope 3 emissions is determined by a whole range of factors. In the case of a company that makes cement, for example, the emissions of cement production will fall under Scope 1. If the company buys certain quantities of cement, these emissions of the production of this cement will fall under Scope 3.

However, it is not only the operational boundaries that determine this ratio, the sector is also of great importance. The figure below shows the overall relationship between the various Scopes, with "Own operations" being the Scope 1 and Scope 2 emissions of companies in the sector concerned.

Figure 1: On average 75% of corporate GHG emissions originate in scope 3

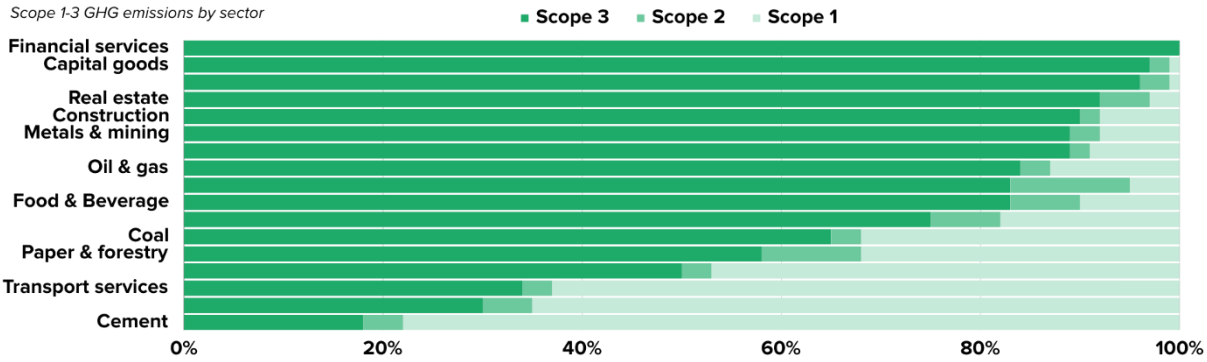


Figure 4: Distribution between the different Scope emissions for different sectors

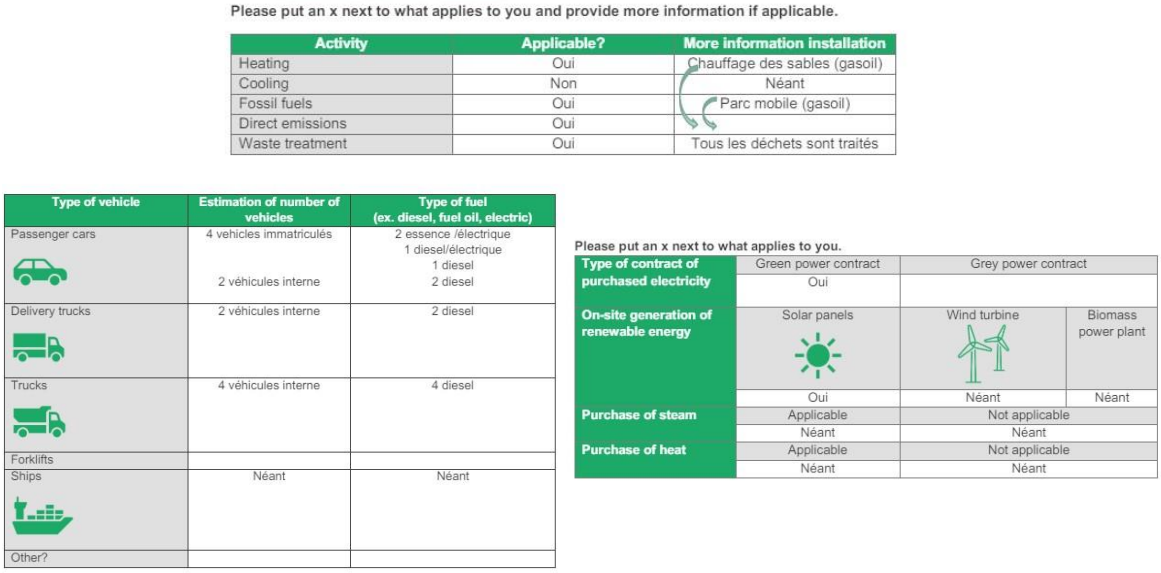
A comparison of the financial services sector and food and beverage sectors is used as an example. A company that offers financial services will only have a limited impact under Scope 1 and Scope 2 emissions. The largest impact is seen in Scope 3, which consists of upstream and downstream emissions, such as the portfolio a company in the financial sector can offer to its clients.

For a food and beverage company, the Scope 1 and 2 emissions are slightly higher, i.e. 20%. The main difference lies in the activities the company can perform, such as the processing of food items delivered to them by farmers.

A company that purchases few raw materials itself, but consumes a lot of diesel and electricity, will have significant Scope 1 and Scope 2 emissions. The breakdown of an organization's footprint is therefore strongly related to its activities and the sector in which it operates. Creating a CO_2 matrix helps to get an idea of which factors have the greatest impact on the footprint.

2.4.3 CO_2 MATRIX DC INDUSTRIAL SA.

The CO_2 matrix for DC Industrial SA was created during a workshop with an Encon expert. This revealed which emission sources are present at the site(s) and entities (Scope 1 & 2 emissions) and which significant processes and emission sources are present in the upstream and downstream of the organization's chain of DC Industrial SA (Scope 3 emissions). For this exercise, only business travel was considered as needed for the CO_2 performance ladder level 3. An example of one of the entities is shown in the image below.



Please put an x next to what applies to you and provide more information if applicable.

Activity	Applicable?	More information installation
Heating	Oui	Chauffage des sables (gasoil)
Cooling	Non	Néant
Fossil fuels	Oui	Parc mobile (gasoil)
Direct emissions	Oui	
Waste treatment	Oui	Tous les déchets sont traités

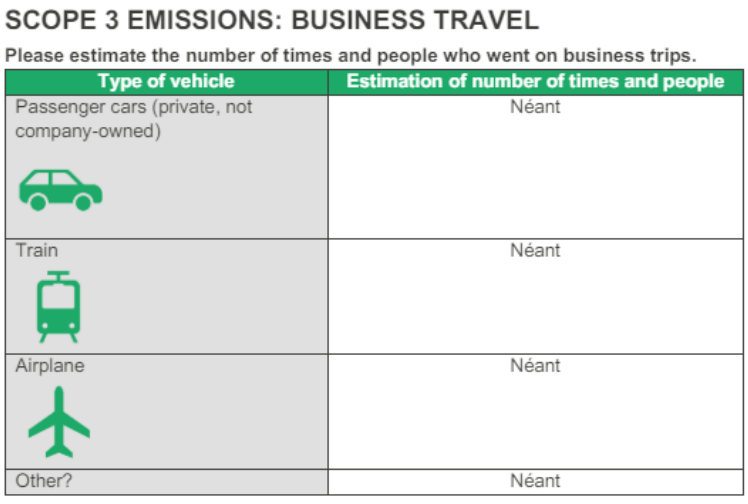
Type of vehicle	Estimation of number of vehicles	Type of fuel (ex. diesel, fuel oil, electric)
Passenger cars	4 vehicles immatriculés 2 véhicules interne	2 essence /électrique 1 diesel/électrique 1 diesel 2 diesel
Delivery trucks	2 véhicules interne	2 diesel
Trucks	4 véhicules interne	4 diesel
Forklifts		
Ships	Néant	Néant
Other?		

Please put an x next to what applies to you.

Type of contract of purchased electricity	Green power contract	Grey power contract	
	Oui		
On-site generation of renewable energy	Solar panels	Wind turbine	Biomass power plant
	Oui	Néant	Néant
Purchase of steam	Applicable	Not applicable	
	Néant	Néant	
Purchase of heat	Applicable	Not applicable	
	Néant	Néant	

Figure 5: CO_2 Matrix for one entity of DC Industrial SA.

Next to scope 1 and 2, business travel was questioned and seen if this certain category was seen as relevant by the participants.



SCOPE 3 EMISSIONS: BUSINESS TRAVEL

Please estimate the number of times and people who went on business trips.

Type of vehicle	Estimation of number of times and people
Passenger cars (private, not company-owned)	Néant
Train	Néant
Airplane	Néant
Other?	Néant

Figure 6: Business travel CO_2 matrix for an entity within DC Industrial SA.

2.4.4 SCOPE 1 & 2 LIMITS

For every site of DC Industrial SA, the consumption data was requested from the site manager. The reliability of each consumption value was determined based on the delivered data and the estimations made by each site manager. The table below shows the different categories to which each site's data is allocated.

Category:	Description of activities
Reliable (R)	Reported data is reliable, no rounded numbers
Assumption (A)	Data is estimated based on different assumptions
Not applicable (N/A)	The requested data is not applicable to this site
Not reported (N/R)	There is no data reported but this is applicable
Partially reported (P/R)	Information does not represent the complete year

Table 2: Categories of the scope 1 and 2 limits

The table below shows these scope 1 and 2 limitations.

Entity: Aggregates/Resource	Purchased electricity	Building heating & processes	Transport own vehicles	Refrigerant leakage	Purchased heat	Direct process emissions
AGGREGATES/RESOURCES						
AWS FRANCE S.A.S.U. (FR)	R	N/A	A	N/A	N/A	N/A
DC AGGREGATE Ltd. (UK)	N/A	N/A	R	N/A	N/A	N/A
DC RESOURCES Baltics SIA (LT)	R	N/A	N/A	A*	N/A	N/A
H & H Resources Brussels NV (BE)	R	R	R	N/A	N/A	N/A
LES CARRIERES DU FOND DES VAULX SA (BE)	R	A	A	N/A	N/A	N/A
SOCIETE D'EXPLOITATION DES CARRIERES D'YVOIR SA (BE)	R	N/A	A	N/A	N/A	N/A
TANGHE NV (BE)	R	A	A	A*	N/A	N/A
THYBORØN NORDSØRAL A/S (DK)	R	N/A	A	A*	N/A	N/A
Nieuwpoortse Handelsmaatschappij (N.H.M.) NV (BE) & TRANS BLUELINE NV (BE)	A	A	A	N/A	N/A	N/A
DC RESOURCES GmbH (DE)	A	N/A	R	N/A	N/A	N/A
DC Eikefet Aggregates A/S (NO)	R	A		P/R	N/A	N/A
DC RESOURCES A/S [Dansk Natursten] (DK)	R	R	A	A*	N/A	N/A
GRANULATS ET SABLES DE WALLONIE (G.S.W.) NV (BE)	N/A	N/A	R	A*	N/A	N/A
MINERALS DC NOWAK Sp. z.o.o. Sp. K. (PO)	R	N/A	R	N/A	N/A	N/A

*Within the calculation of this footprint, a risk analysis was performed based on the type of installation present at the site. In case an entity indicated that it has a domestic air conditioning unit on site, it was asked by the Encon export if this installation was checked regularly. In case this device is checked and routinely maintained, this device was considered out of scope and negligent in the total carbon footprint.

Table 3: Reliability of scope 1 and 2 data for the business unit Aggregates/Resources

Entity:	Purchased electricity	Building heating & processes	Transport own vehicles	Refrigerant leakage	Purchased heat	Direct process emissions
DREDGING						
DC DREDGING B.V. (NL)	R	R	R	N/A	N/A	N/A
ENVIRONMENT						
DC ENVIRONMENT SA (BE)	A	R	R	N/A	N/A	N/A
BIOTERRA NV (BE)	R	R	R	N/A	N/A	N/A
DC Industrial SA (BE)	R	A	A	N/A	N/A	N/A

Table 4: Reliability of scope 1 and 2 data for the business units Dredging & Environment

Based on the tables above, the following assumptions can be made on the data reliability of all business units.

Business unit	Purchased electricity	Building heating & processes	Transport own vehicles	Refrigerant leakage	Purchased heat	Direct process emissions
AGGREGATES/RESOURCES	**R**	**A**	**A**	**A**	**N/A**	**N/A**
DREDGING	**R**	**R**	**R**	**N/A**	**N/A**	**N/A**
ENVIRONMENT	**R**	**R**	**R**	**N/A**	**N/A**	**N/A**

Table 5: Overall reliability of scope 1 and 2 data for all business units within DC Industrial based on the different entities.

2.4.5 SCOPE 3 LIMITS

Based on the completed CO_2 matrix and the workshop during the kick-off meeting, it was determined which Scope 3 categories have a significant influence on the Scope 3 emissions of DC Industrial SA. To Identify the relevance of each category, the following criteria were examined:

Criteria:	Description of activities
Size	They contribute significantly to the company's total anticipated scope 3 emissions
Influence	There are potential emissions reductions that could be undertaken or influenced by the company
Risk	They contribute to the company's risk exposure (e.g., climate change related risks such as financial, regulatory, supply chain, product and technology, compliance/litigation, and reputational risks)
Stakeholders	They are deemed critical by key stakeholders (e.g., customers, suppliers, investors, or civil society)
Outsourcing	They are outsourced activities previously performed in-house or activities outsourced by the reporting company that are typically performed in-house by other companies in the reporting company's sector
Sector guidance	They have been identified as significant by sector-specific guidance
Spending or revenue analysis	They are areas that require a high level of spending or generate a high level of revenue (and are sometimes correlated with high GHG emissions)
Other	They meet any additional criteria developed by the company or industry sector

The table below shows all scope 3 categories and the degree of relevance for DC Industrial SA.

GHG Protocol reporting category	Relevance in scope 3 for sector	Activities reported	Data collection	Source emission factors
Upstream activities				
6. Business travel – Transportation of employees for business-related activities during the reporting year (in vehicles not owned or operated by the company).	**Low**	Emissions from flights, taxis, rail and personal vehicles.	Business travel is often procured through a central system, and travelproviders often readily provide data to enable companies to calculateemissions. The data required would include, where applicable: • Mode of transport. • Origin and destination, including country. • Distance of journey. • Class of journey.	Emission factors from the EcoInvent 3.8 database, CO2emissiefactoren.be; and DEFRA ;

2.5 PRACTICAL APPROACH

2.5.1 INFORMATION REQUEST AND QUALITY OF INFORMATION

A comprehensive information request in the form of a client-specific Excel file was created for the preparation of the GHG inventory of DC Industrial SA.

In this context, a distinction was made between primary and secondary data. According to the GHG protocol, primary data comes from specific activities within the organization's value chain. This data can be collected using measurement systems, invoices (e.g. electricity), mass balances or other internal calculations or systems. Secondary data are data that are not available and for which internationally acknowledged databases or scientific literature are used to make valid estimates and approximations. When the emission sources available in EcoInvent 3.8 and CO2emissiefactoren.be are not identical to the specifically needed emission sources or when only monetary values are available from mass-related information, Environmental Extended Input-Output (EEIO) tables are used. These tables use the spend-based method to convert monetary values to GHG emissions. These provide the greatest degree of inaccuracy but allow calculations/estimates to be made that would otherwise not be possible due to the large workload. As a result, these estimates are only made when other representative information such as mass, quantity or material specific information is not available.

The information provided by DC Industrial SA can in any case be considered primary data. In addition, the internationally accepted EcoInvent 3.8 LCA database and CO2emissiefactoren.be was used to process secondary data. The supplied information was subjected to the data quality parameters specified by the Greenhouse Gas Protocol - Corporate standard;

1. **Technological representativeness:**

Companies should select data that is technology specific.

2. **Temporal representativeness:**

Companies should select data that is temporally specific.

3. **Geographic representativeness:**

Companies should select data that is geographically specific. Eg: emission factors such as those of electricity generation and consumption, are always used from the country where the company is located (or related countries, depending on availability in databases).

4. **Completeness:**

Companies must select data that are complete. If estimates are made, these estimates are based on databases or (scientific) literature.

5. **Reliability:**

Companies must select data that is reliable. Eg: Reliable data is collected by distinguishing between primary and secondary data. If primary data are not available, estimates and approximations are made (proxy data). In any case, emission factors from the EcoInvent 3.8 database are used.

All used emission factors are provided in the appendix at the end of this report.

2.6 SITE VISIT

In addition to the data request above, different sites of entities of DC Industrial SA were also visited by two experts from Encon. The purpose of these site visits consists of three parts:

- To be able to detect possible other CO_2 emission sources not mentioned in the CO_2 matrix
- To get a better overview of the organization's activities
- To detect or identify possible CO_2 reduction measures

The images below show some photos taken during the site visit.

Washing installation BIOTERRA NV

Sand production installation Nieuwpoortse Handelsmaatschappij (N.H.M.) NV

Topside view of quarry at SOCIETE D'EXPLOITATION DES CARRIERES D'YVOIR SA

View of technical installations at SOCIETE D'EXPLOITATION DES CARRIERES D'YVOIR SA

Figure 7: Photos taken during visits at relevant entities within DC Industrial SA.

3 CO_2 FOOTPRINT DC INDUSTRIAL SA 2023.

3.1 OVERVIEW 2023.

The table below shows the consolidated CO_2 footprint of DC Industrial SA for 2023. Scope 1 has an impact of 95,65% (67.672,48 tonnes CO_2e) while Scope 2 has an effect of 4,35% (3.080,37 tonnes CO_2e) on the CO_2 footprint of DC Industrial SA. Following the requirements for level 3 in the CO_2 performance ladder framework, Category 6 within Scope 3 (business travel) was also calculated for 2023, amounting to a total of 65,94 tonnes CO_2e or 0,09% of the overall footprint in 2023.

Scope	Tonnes CO_2e	% Scope 1 + 2
Scope 1	67.672,48	95,65%
Scope 2 - market-based	3.080,37	4,35%
Scope 3 – Business travel	65,94	0,09%
Grand Total	**70.818,79**	**100,00%**

Table 6: CO_2e footprint DC Industrial SA 2023.

3.2 OVERVIEW OF CO_2 FOOTPRINT IN 2023 FOR SCOPE 1 AND 2.

The total amount of Scope 1 and 2 emissions can also be divided across the different business units of DC Industrial SA: Dredging, Aggregates/Resources, and Environment. The business unit Dredging accounts for 80,47% of the total CO_2 footprint of DC Industrial SA, or a total of 56.933,80 tonnes of CO_2e, which makes it the largest contributor to the overall footprint. The second biggest contributor is found in the business unit Aggregates/Resources, accounting for 10.017,50 tonnes CO_2e, or 14,16% of the total Scope 1 and 2 emissions. The business unit Environment is the smallest contributor, accounting for 3.801,56 tonnes CO_2e, or 5,38% of the total Scope 1 and 2 emissions.

Scope	Tonnes CO_2e	% Scope 1 + 2
Scope 1	**67.672,48**	**95,65%**
Dredging	56.932,12	80,47%
Aggregates/Resources	7.516,31	10,62%
Environment	3.224,05	4,56%
Scope 2 - market-based	**3.080,37**	**4,35%**
Aggregates/Resources	2.501,19	3,54%
Environment	577,51	0,82%
Dredging	1,68	<0,01%
Grand Total	**70.752,86**	**100,00%**

Table 7: CO_2e footprint DC Industrial SA 2023 per business unit.

The overall overview, shown for the different business units, is illustrated in the figure below:

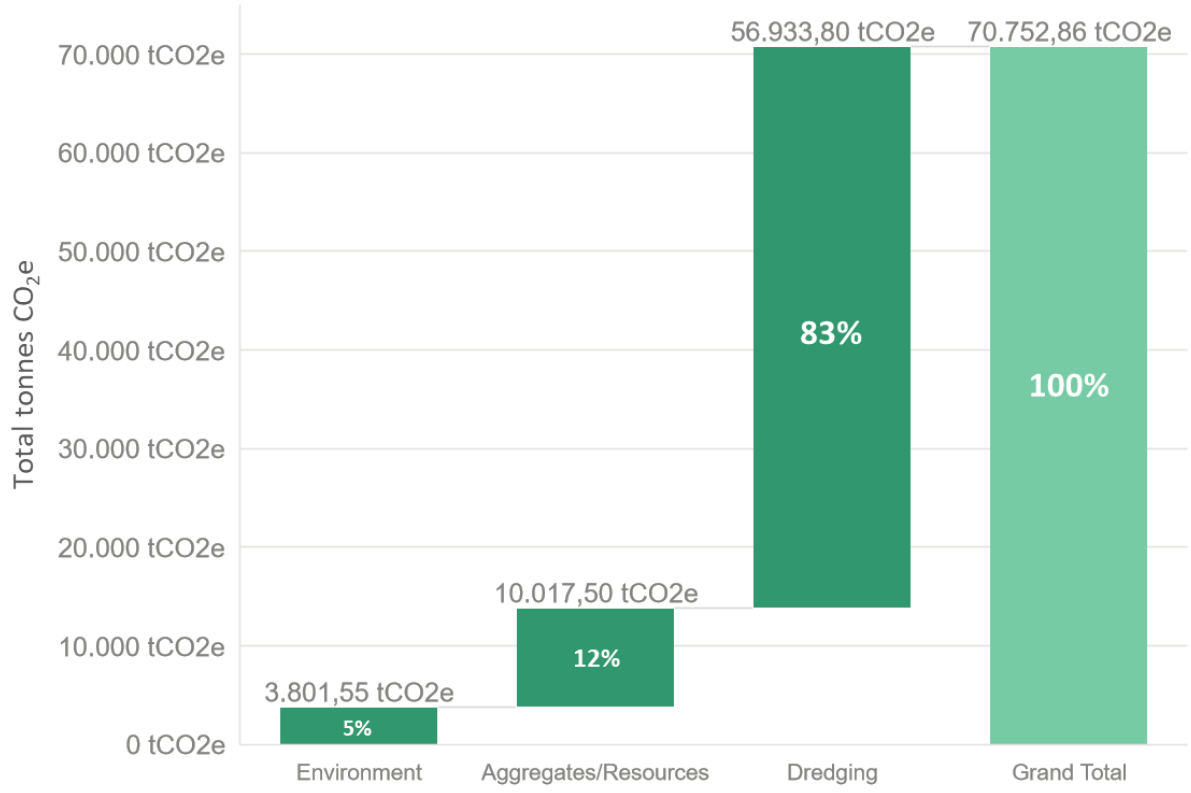


Figure 8: Scope 1 and 2 CO_2e footprint DC Industrial SA in 2023.

The figure above shows that DC Industrial SA has a carbon footprint for scopes 1 and 2 of 70.752,86 tonnes of CO_2e. These emissions are allocated between the different activities that are covered by the scope 1 and 2 emissions. This total is split based on category and business unit in the next figure.

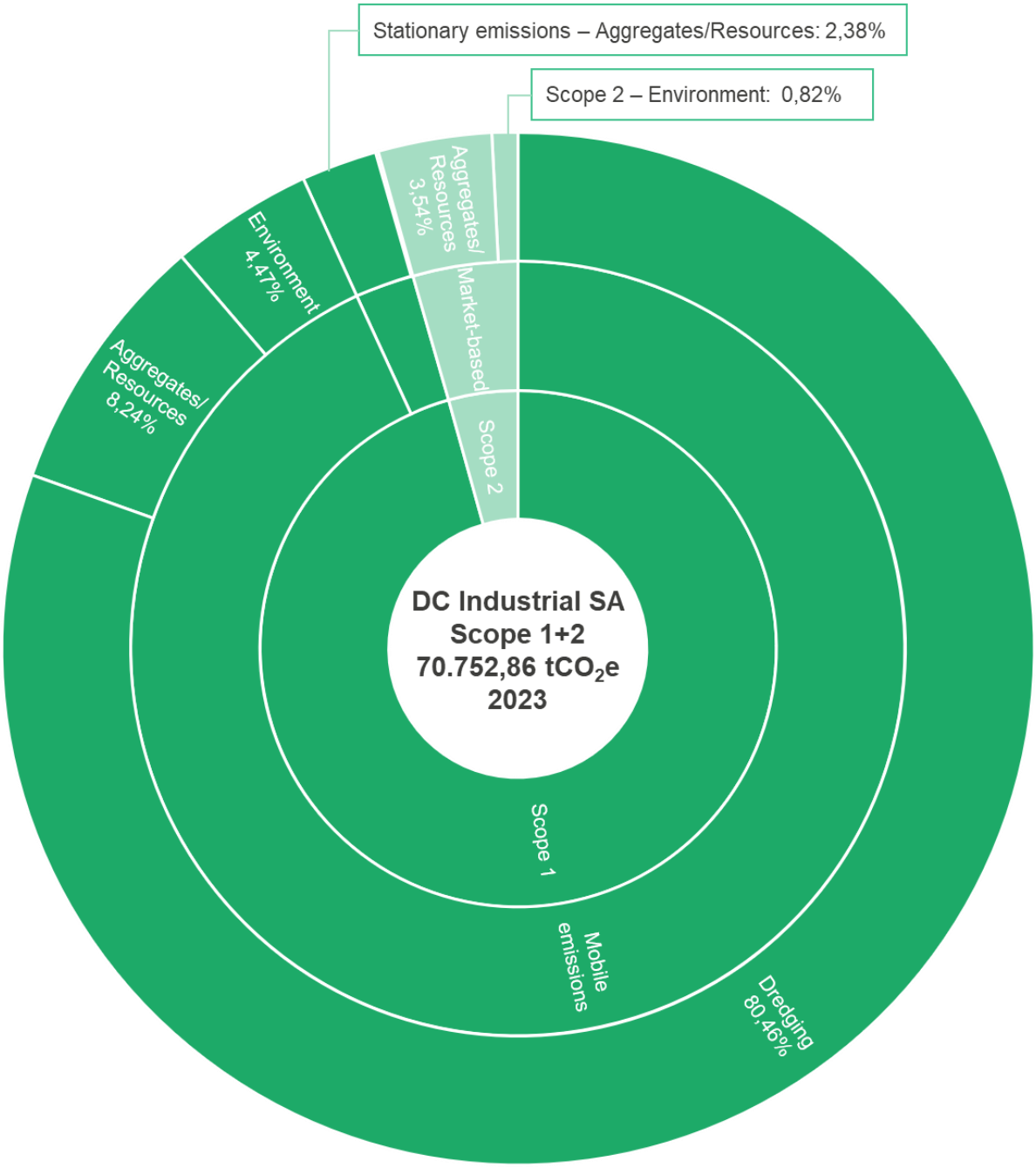


Figure 9: Sunburst for scope 1 and 2 CO_2e footprint DC Industrial SA in 2023.

Another visualization of this total is by splitting this impact according to the energy carrier/consumer that causes the emission. This is shown in the table below. Here, marine fuel oil consumption (81,53%), diesel consumption (11,39%) and grey electricity (4,19%) belong to the biggest contributors to the overall Scope 1 and 2 CO_2 footprint of DC Industrial SA.

Scope	Tonnes CO_2e	% Scope 1 + 2
Scope 2 - market-based	**3.080,37**	**4,35%**
Grey electricity	2.964,21	4,19%
Solar electricity	73,89	0,10%
Green electricity	35,93	0,05%
Electric cars	5,43	0,01%
Hybrid cars	0,92	<0,01%
Scope 1	**67.672,48**	**95,65%**
Marine fuel oil consumption	57.681,31	81,53%
Diesel consumption	8.058,78	11,39%
Petrol consumption	1.689,32	2,39%
Red diesel consumption	183,61	0,26%
Domestic fuel oil consumption	24,28	0,03%
Natural gas consumption	18,09	0,03%
Fuel oil consumption	15,22	0,02%
Propane consumption	1,28	<0,01%
LPG consumption	0,61	<0,01%
Grand Total	**70.752,86**	**100,00%**

Table 8: CO_2e footprint DC Industrial SA 2023 per energy carrier/consumer.

In the following chapters, each scope is discussed separately, with an explanation of the various emission sources.

3.3 SCOPE 1

The table below shows the different Scope 1 categories.

	Tonnes CO_2e	% of Scope 1	% Scope 1 + 2
Mobile emissions	**65.928,67**	**97,42%**	**93,18%**
Dredging	56.929,98	84,13%	80,46%
Aggregates/Resources	5.832,61	8,62%	8,24%
Environment	3.166,07	4,68%	4,47%
Stationary emissions	**1.743,82**	**2,58%**	**2,46%**
Aggregates/Resources	1.683,70	2,49%	2,38%
Environment	57,98	0,09%	0,08%
Dredging	2,14	<0,01%	<0,01%
Grand Total	**67.672,48**	**100,00%**	**95,65%**

Table 9: Emission sources Scope 1 in 2023.

As already mentioned before, the scope 1 emissions comprise 95,65% of the total carbon footprint of DC Industrial SA, or 67.672,48 in tonnes CO_2e.

Important to note with this figure is that refrigerant leakage was also included in the calculation, however, in the year 2023 there were no significant refrigerant leaks, which ensures that no relevant emissions were released as a result. In case an entity indicated that it has a domestic air conditioning unit on site, it was asked by the Encon export if this installation was checked regularly to ensure no relevant emissions were missed during the calculation of the footprint.

The various Scope 1 categories are discussed in detail below.

3.3.1 STATIONARY EMISSIONS

Stationary emissions are caused by the consumption of fossil fuels in the process operations of DC Industrial SA. This category has an impact of 2,46% on the carbon footprint of DC Industrial SA for the year 2023, or 1.743,82 in tonnes CO_2e. Examples of stationary emissions include the consumption of natural gas for building heating, diesel consumption of the stationary, technical equipment for sand production, the use of red diesel or domestic fuel for heating, etc. The stationary emissions of DC Industrial SA are listed in the table below.

	Amount	Tonnes CO_2e	% of total	% Scope 1 + 2
Aggregates/Resources	**517.175,00**	**1.683,70**	**96,55%**	**2,38%**
DC Eikefet Aggregates A/S (NO)	**257.000,00**	**891,28**	**51,11%**	**1,26%**
Diesel consumption				
L	257.000,00	891,28	51,11%	1,26%
LES CARRIERES DU FOND DES VAULX SA (BE)	**137.420,00**	**391,14**	**22,43%**	**0,55%**
Petrol consumption				
L	129.420,00	365,09	20,94%	0,52%
Red diesel consumption				
L	8.000,00	26,05	1,49%	0,04%
H & H Resources Brussels NV (BE)	**79.750,00**	**259,67**	**14,89%**	**0,37%**
Diesel consumption				
L	79.750,00	259,67	14,89%	0,37%
TANGHE NV (BE)	**35.500,00**	**115,59**	**6,63%**	**0,16%**
Red diesel consumption				
L	35.500,00	115,59	6,63%	0,16%
Nieuwpoortse Handelsmaatschappij (N.H.M.) NV (BE) & TRANS BLUELINE NV (BE)	**6.000,00**	**20,81**	**1,19%**	**0,03%**
Red diesel consumption				
L	6.000,00	20,81	1,19%	0,03%
DC RESOURCES A/S [Dansk Natursten] (DK)	**1.505,00**	**5,22**	**0,30%**	**0,01%**
Diesel consumption				
L	1.505,00	5,22	0,30%	0,01%
Dredging	**1.004,00**	**2,14**	**0,12%**	**<0,01%**
DC DREDGING B.V. (NL)	**1.004,00**	**2,14**	**0,12%**	**<0,01%**
Natural gas consumption				
Nm^3	1.004,00	2,14	0,12%	<0,01%
Environment	**90.168,00**	**57,98**	**3,32%**	**0,08%**
BIOTERRA NV (BE)	**7.000,00**	**24,28**	**1,39%**	**0,03%**
Domestic fuel oil consumption				
L	7.000,00	24,28	1,39%	0,03%
DC ENVIRONMENT SA (BE)	**8.168,00**	**18,40**	**1,06%**	**0,03%**
Diesel consumption				
L	780,00	2,54	0,15%	<0,01%
Fuel oil consumption				
L	4.388,00	15,22	0,87%	0,02%
Natural gas consumption				
kWh	3.000,00	0,64	0,04%	<0,01%
DC Industrial SA (BE)	**75.000,00**	**15,30**	**0,88%**	**0,02%**
Natural gas consumption				
EUR	75.000,00	15,30	0,88%	0,02%
Grand Total	**608.347,00**	**1.743,82**	**100,00%**	**2,46%**

Table 10: Stationary emissions in 2023.

The table above shows that DC Eikefet Aggregates A/S in Norway emits most of the stationary emissions within the carbon footprint of DC Industrial SA, amounting to 51,11% of all stationary emissions, or 2,38% of all scope 1 and 2 emissions. This is mostly caused by the processes of the quarry at the site.

The emissions allocated towards stationary emissions can also be divided in terms of need (heating or processes) and fuel. This division is shown in the table below.

	Amount	Tonnes CO_2e	% of total	% Scope 1 + 2
Aggregates/Resources	**517.175,00**	**1.683,70**	**96,55%**	**2,38%**
Heating	**15.505,00**	**52,08**	**2,99%**	**0,07%**
Diesel consumption				
L	1.505,00	5,22	0,30%	0,01%
Red diesel consumption				
L	14.000,00	46,86	2,69%	0,07%
Processes	**501.670,00**	**1.631,62**	**93,57%**	**2,31%**
Diesel consumption				
L	336.750,00	1.150,94	66,00%	1,63%
Petrol consumption				
L	129.420,00	365,09	20,94%	0,52%
Red diesel consumption				
L	35.500,00	115,59	6,63%	0,16%
Dredging	**1.004,00**	**2,14**	**0,12%**	**<0,01%**
Heating	**1.004,00**	**2,14**	**0,12%**	**<0,01%**
Natural gas consumption				
Nm^3	1.004,00	2,14	0,12%	<0,01%
Environment	**90.168,00**	**57,98**	**3,32%**	**0,08%**
Heating	**89.388,00**	**55,44**	**3,18%**	**0,08%**
Domestic fuel oil consumption				
L	7.000,00	24,28	1,39%	0,03%
Fuel oil consumption				
L	4.388,00	15,22	0,87%	0,02%
Natural gas consumption				
EUR	75.000,00	15,30	0,88%	0,02%
kWh	3.000,00	0,64	0,04%	<0,01%
Processes	**780,00**	**2,54**	**0,15%**	**<0,01%**
Diesel consumption				
L	780,00	2,54	0,15%	<0,01%
Grand Total	**608.347,00**	**1.743,82**	**100,00%**	**2,46%**

Table 11: Stationary emissions per energy consumer and fuel in 2023.

The table above shows the same trend as indicated by the division between entities: most of the emissions within stationary emissions are allocated to the business unit aggregates/resources, where processes are the highest contributor to the total emissions, amounting to 2,31% of all scope 1 and 2 emissions, or 93,57% of all stationary emissions within scope 1.

3.3.2 MOBILE EMISSIONS

Mobile emissions are emissions that arise from the combustion of fossil fuels in vehicles (passenger cars, delivery trucks, heavy duty trucks, forklifts,...) in control of DC Industrial SA. This category includes the various vehicles in operational control of DC Industrial SA. However, this category does not consider the commuting of staff without a company car. The table below shows the mobile emissions.

	Amount [L]	Tonnes CO_2e	% of total	% Scope 1 + 2
Aggregates/Resources	**1.829.472,21**	**5.832,61**	**8,85%**	**8,24%**
Nieuwpoortse Handelsmaatschappij (N.H.M.) NV (BE) & TRANS BLUELINE NV (BE)	**403.037,59**	**1.310,79**	**1,99%**	**1,85%**
Diesel consumption	399.592,84	1.301,07	1,97%	1,84%
Passenger cars	*15.165,07*	*49,38*	*0,07%*	*0,07%*
Forklifts	*8.411,35*	*27,39*	*0,04%*	*0,04%*
Cranes	*16.822,70*	*54,77*	*0,08%*	*0,08%*
Trucks	*215.423,00*	*701,42*	*1,06%*	*0,99%*
Delivery trucks	*777,77*	*2,53*	*<0,01%*	*<0,01%*
Bulldozer	*142.992,95*	*465,59*	*0,71%*	*0,66%*
Petrol consumption	3.444,75	9,72	0,01%	0,01%
Passenger cars	3.444,75	9,72	0,01%	0,01%
LES CARRIERES DU FOND DES VAULX SA (BE)	**448.528,00**	**1.267,25**	**1,92%**	**1,79%**
Petrol consumption	444.028,00	1.252,60	1,90%	1,77%
Passenger cars	*4.500,00*	*12,69*	*0,02%*	*0,02%*
Trucks	*137.941,00*	*389,13*	*0,59%*	*0,55%*
Wheel loaders	*301.587,00*	*850,78*	*1,29%*	*1,20%*
Diesel consumption	4.500,00	14,65	0,02%	0,02%
Passenger cars	*4.500,00*	*14,65*	*0,02%*	*0,02%*
GRANULATS ET SABLES DE WALLONIE (G.S.W.) NV (BE)	282.564,59	966,47	1,47%	1,37%
Marine fuel oil consumption	274.817,00	944,27	1,43%	1,33%
Ships	*274.817,00*	*944,27*	*1,43%*	*1,33%*
Petrol consumption	6.955,88	19,62	0,03%	0,03%
Passenger cars	*6.955,88*	*19,62*	*0,03%*	*0,03%*
Diesel consumption	791,71	2,58	<0,01%	<0,01%
Passenger cars	*791,71*	*2,58*	*<0,01%*	*<0,01%*
DC RESOURCES A/S [Dansk Natursten] (DK)	**266.850,00**	**896,10**	**1,36%**	**1,27%**
Diesel consumption	255.600,00	885,66	1,34%	1,25%
Passenger cars	*3.600,00*	*11,72*	*0,02%*	*0,02%*
Wheel loaders	*252.000,00*	*873,94*	*1,33%*	*1,24%*
Petrol consumption	11.250,00	10,44	0,02%	0,01%
Passenger cars	*11.250,00*	*10,44*	*0,02%*	*0,01%*

THYBORØN NORDSØRAL A/S (DK)	**204.500,00**	**665,85**	**1,01%**	**0,94%**
Diesel consumption	204.500,00	665,85	1,01%	0,94%
Passenger cars	*1.500,00*	*4,88*	*0,01%*	*0,01%*
Wheel loaders	*203.000,00*	*660,97*	*1,00%*	*0,93%*
TANGHE NV (BE)	**106.275,00**	**346,03**	**0,52%**	**0,49%**
Diesel consumption	99.775,00	324,87	0,49%	0,46%
Trucks	*1.000,00*	*3,26*	*<0,01%*	*<0,01%*
Delivery trucks	*98.775,00*	*321,61*	*0,49%*	*0,45%*
Red diesel consumption	6.500,00	21,16	0,03%	0,03%
Forklifts	*2.000,00*	*6,51*	*0,01%*	*0,01%*
Wheel loaders/mining crane	*4.500,00*	*14,65*	*0,02%*	*0,02%*
H & H Resources Brussels NV (BE)	**58.659,09**	**190,99**	**0,29%**	**0,27%**
Diesel consumption	58.659,09	190,99	0,29%	0,27%
Forklifts	*5.184,00*	*16,88*	*0,03%*	*0,02%*
Wheel loaders	*53.475,09*	*174,11*	*0,26%*	*0,25%*
SOCIETE D'EXPLOITATION DES CARRIERES D'YVOIR SA (BE)	**45.060,00**	**146,72**	**0,22%**	**0,21%**
Diesel consumption	45.060,00	146,72	0,22%	0,21%
Passenger cars	*4.700,00*	*15,30*	*0,02%*	*0,02%*
Forklifts/wheel loaders	*40.360,00*	*131,41*	*0,20%*	*0,19%*
MINERALS DC NOWAK Sp. z.o.o. Sp. K. (PO)	**5.873,25**	**19,12**	**0,03%**	**0,03%**
Diesel consumption	5.873,25	19,12	0,03%	0,03%
Passenger cars	*5.873,25*	*19,12*	*0,03%*	*0,03%*
DC RESOURCES GmbH (DE)	5.058,14	14,27	0,02%	0,02%
Petrol consumption	5.058,14	14,27	0,02%	0,02%
Passenger cars	*5.058,14*	*14,27*	*0,02%*	*0,02%*
AWS FRANCE S.A.S.U. (FR)	1.639,55	4,98	0,01%	0,01%
Diesel consumption	1.639,55	4,98	0,01%	0,01%
Passenger cars	*827,05*	*2,69*	*<0,01%*	*<0,01%*
Bulldozer	*812,50*	*2,29*	*<0,01%*	*<0,01%*
DC AGGREGATE Ltd. (UK)	**1.427,00**	**4,03**	**0,01%**	**0,01%**
Petrol consumption	1.427,00	4,03	0,01%	0,01%
Passenger cars	*1.427,00*	*4,03*	*0,01%*	*0,01%*

Dredging	**16.571.933,00**	**56.929,98**	**86,35%**	**80,46%**
DC DREDGING B.V. (NL)	16.571.933,00	56.929,98	86,35%	80,46%
Marine fuel oil consumption	16.512.527,00	56.737,04	86,06%	80,19%
Ships	*16.512.527,00*	*56.737,04*	*86,06%*	*80,19%*
Diesel consumption	59.070,00	192,33	0,29%	0,27%
Passenger cars	*4.907,00*	*15,98*	*0,02%*	*0,02%*
Cranes	*36.000,00*	*117,22*	*0,18%*	*0,17%*
Delivery trucks	*18.163,00*	*59,14*	*0,09%*	*0,08%*
LPG consumption	336,00	0,61	<0,01%	<0,01%
Forklifts	*336,00*	*0,61*	*<0,01%*	*<0,01%*
Environment	**926.012,25**	**3.166,07**	**4,80%**	**4,47%**
BIOTERRA NV (BE)	675.642,09	2.339,11	3,55%	3,31%
Diesel consumption	674.296,00	2.335,31	3,54%	3,30%
Passenger cars	*14.860,00*	*48,38*	*0,07%*	*0,07%*
Processes	*659.436,00*	*2.286,92*	*3,47%*	*3,23%*
Petrol consumption	1.346,09	3,80	0,01%	0,01%
Passenger cars	*1.346,09*	*3,80*	*0,01%*	*0,01%*
DC ENVIRONMENT SA (BE)	**140.370,16**	**454,41**	**0,69%**	**0,64%**
Diesel consumption	136.173,94	443,38	0,67%	0,63%
Passenger cars	*51.795,94*	*168,65*	*0,26%*	*0,24%*
Processes	*84.378,00*	*274,73*	*0,42%*	*0,39%*
Petrol consumption	3.455,34	9,75	0,01%	0,01%
Passenger cars	*3.455,34*	*9,75*	*0,01%*	*0,01%*
Propane consumption	740,88	1,28	<0,01%	<0,01%
Forklifts	*740,88*	*1,28*	*<0,01%*	*<0,01%*
DC Industrial SA (BE)	**110.000,00**	**372,56**	**0,57%**	**0,53%**
Diesel consumption	110.000,00	372,56	0,57%	0,53%
Passenger cars	*30.000,00*	*97,68*	*0,15%*	*0,14%*
Delivery vehicles	*80.000,00*	*274,88*	*0,42%*	*0,39%*
Grand Total	**19.327.417,46**	**65.928,67**	**100,00%**	**93,18%**

Table 12: Mobile emissions in 2023.

The table above shows that the use of the vehicles causes an impact of 93,18% (65.928,67 tonnes CO_2e) on the carbon footprint of DC Industrial SA. The highest contributor within this category lies in the marine fuel oil consumption of the ships connected to the entity DC Dredging B.V. The ships within this entity amount to a total of 86,06% of the total category, as well as 80,19% of all scope 1 and 2 emissions. The ships emitted a total of 56.737,04 tonnes CO_2e in 2023.

The category mobile emissions can also be divided based on the vessel type consuming a certain fuel. This division is shown in the table below.

	Amount [L]	Tonnes CO_2e	% of total	% Scope 1 + 2
Dredging	**16.571.933,00**	**56.929,98**	**86,35%**	**80,46%**
Marine fuel oil consumption	**16.512.527,00**	**56.737,04**	**86,06%**	**80,19%**
Ships	16.512.527,00	56.737,04	86,06%	80,19%
Diesel consumption	**59.070,00**	**192,33**	**0,29%**	**0,27%**
Cranes	36.000,00	117,22	0,18%	0,17%
Delivery trucks	18.163,00	59,14	0,09%	0,08%
Passenger cars	4.907,00	15,98	0,02%	0,02%
LPG consumption	**336,00**	**0,61**	**<0,01%**	**<0,01%**
Forklifts	336,00	0,61	<0,01%	<0,01%
Aggregates/Resources	**1.829.472,21**	**5.832,61**	**8,85%**	**8,24%**
Diesel consumption	**1.075.991,44**	**3.556,50**	**5,39%**	**5,03%**
Wheel loaders	508.475,09	1.709,02	2,59%	2,42%
Trucks	216.423,00	704,67	1,07%	1,00%
Bulldozer	143.805,45	467,88	0,71%	0,66%
Delivery trucks	99.552,77	324,14	0,49%	0,46%
Forklifts/wheel loaders	40.360,00	131,41	0,20%	0,19%
Passenger cars	36.957,08	120,33	0,18%	0,17%
Cranes	16.822,70	54,77	0,08%	0,08%
Forklifts	13.595,35	44,27	0,07%	0,06%
Petrol consumption	**472.163,77**	**1.310,68**	**1,99%**	**1,85%**
Wheel loaders	301.587,00	850,78	1,29%	1,20%
Trucks	137.941,00	389,13	0,59%	0,55%
Passenger cars	32.635,77	70,77	0,11%	0,10%
Marine fuel oil consumption	**274.817,00**	**944,27**	**1,43%**	**1,33%**
Ships	274.817,00	944,27	1,43%	1,33%
Red diesel consumption	**6.500,00**	**21,16**	**0,03%**	**0,03%**
Wheel loaders/mining crane	4.500,00	14,65	0,02%	0,02%
Forklifts	2.000,00	6,51	0,01%	0,01%
Environment	**926.012,25**	**3.166,07**	**4,80%**	**4,47%**
Diesel consumption	**920.469,94**	**3.151,25**	**4,78%**	**4,45%**
Processes	743.814,00	2.561,66	3,89%	3,62%
Passenger cars	96.655,94	314,71	0,48%	0,44%
Delivery vehicles	80.000,00	274,88	0,42%	0,39%
Petrol consumption	**4.801,43**	**13,54**	**0,02%**	**0,02%**
Passenger cars	4.801,43	13,54	0,02%	0,02%
Propane consumption	**740,88**	**1,28**	**<0,01%**	**<0,01%**
Forklifts	740,88	1,28	<0,01%	<0,01%
Grand Total	**19.327.417,46**	**65.928,67**	**100,00%**	**93,18%**

Table 13: Mobile emissions in 2023 per fuel type and vehicle.

With the table above, next to the ships connected to the entity DC Dredging, diesel consumption connected to processes of the business unit Environment (3,62% of total scope 1 and 2, or 2.561,66 tonnes CO_2e) and diesel consumption of wheel loaders of the business unit Aggregates/Resources (around 2,42% of total scope 1 and 2 emissions, or 1.709,02 tonnes CO_2e) are also a high contributor to the overall total carbon footprint within scope 1 and 2.

3.4 SCOPE 2

The Scope 2 emissions are specifically linked to the purchased electricity for the entire electricity consumption of the site(s). Electricity is used to power the printers, lighting, heating, and other technical equipment within DC Industrial SA.

Some entities within the organizational boundary of DC Industrial produce electricity with solar panels at their sites, causing a part of their electricity consumption to have a smaller impact. The impact mostly comes from the purchase of grey electricity at the different sites within the entities. The production of this grey electricity (and partly the upstream emissions connected to all own produced electricity) causes a CO_2e emission of 3.080,37 tonnes of CO_2e which has an impact of 4,35% on the total emissions. The table below shows the impact connected to all purchased electricity of DC Industrial SA.

	Amount [kWh]	Tonnes CO_2e	% Scope 2	% Scope 1 + 2
Aggregates/Resources	**9.570.120,47**	**2.501,19**	**81,20%**	**3,54%**
Purchased electricity	**8.470.120,47**	**2.434,09**	**79,02%**	**3,44%**
DC Eikefet Aggregates A/S (NO)	3.121.000,00	1.732,16	56,23%	2,45%
Nieuwpoortse Handelsmaatschappij (N.H.M.) NV (BE) & TRANS BLUELINE NV (BE)	717.648,57	226,26	7,35%	0,32%
SOCIETE D'EXPLOITATION DES CARRIERES D'YVOIR SA (BE)	1.690.803,00	205,01	6,66%	0,29%
LES CARRIERES DU FOND DES VAULX SA (BE)	1.860.000,00	196,51	6,38%	0,28%
TANGHE NV (BE)	88.000,00	29,38	0,95%	0,04%
THYBORØN NORDSØRAL A/S (DK)	845.357,00	13,53	0,44%	0,02%
MINERALS DC NOWAK Sp. z.o.o. Sp. K. (PO)	14.648,10	13,47	0,44%	0,02%
H & H Resources Brussels NV (BE)	81.140,00	9,71	0,32%	0,01%
DC RESOURCES A/S [Dansk Natursten] (DK)	30.626,00	5,80	0,19%	0,01%
AWS FRANCE S.A.S.U. (FR)	12.991,00	1,08	0,04%	<0,01%
DC RESOURCES Baltics SIA (LT)	7.200,00	0,91	0,03%	<0,01%
DC RESOURCES GmbH (DE)	706,80	0,28	0,01%	<0,01%
Own production	**1.100.000,00**	**67,10**	**2,18%**	**0,09%**
LES CARRIERES DU FOND DES VAULX SA (BE)	1.100.000,00	67,10	2,18%	0,09%
Dredging	**39.238,00**	**1,68**	**0,05%**	**<0,01%**
Purchased electricity	**26.578,00**	**0,91**	**0,03%**	**<0,01%**
DC DREDGING B.V. (NL)	26.578,00	0,91	0,03%	<0,01%
Own production	**12.660,00**	**0,77**	**0,03%**	**<0,01%**
DC DREDGING B.V. (NL)	12.660,00	0,77	0,03%	<0,01%
Environment	**1.837.421,41**	**577,51**	**18,75%**	**0,82%**
Purchased electricity	**1.738.851,41**	**571,49**	**18,55%**	**0,81%**
BIOTERRA NV (BE)	1.679.324,41	564,20	18,32%	0,80%
DC ENVIRONMENT SA (BE)	34.697,00	4,25	0,14%	0,01%
DC Industrial SA (BE)	24.830,00	3,04	0,10%	<0,01%
Own production	**98.570,00**	**6,01**	**0,20%**	**0,01%**
BIOTERRA NV (BE)	98.570,00	6,01	0,20%	0,01%
Grand Total	**11.446.779,88**	**3.080,37**	**100,00%**	**4,35%**

Table 14: Scope 2 emissions following the market-based method.

The above calculation was performed based on the **market-based method**, which uses supplier-specific emission factors, and the power generation situation at the sites of DC Industrial SA. The supplier specific emission factor was calculated based on the provided electricity mix of the electricity supplier of an entity within DC Industrial SA. This method reflects the total emission connected to the choices and purchase behavior of DC Industrial SA. DC Industrial SA can lower this total impact by reducing their electricity consumption, choosing to buy solely green electricity, or to produce more electricity on-site.

In case the electricity mix was not provided by the electricity provider; and the entity was located in The Netherlands or Belgium, emission factors provided by CO2emissiefactoren.be or CO2emissiefactoren.nl were used. Here, the emission factor for grey electricity was used as connected to the relevant country.

In case the electricity mix was not provided by the electricity provider, and the entity was located outside of The Netherlands and Belgium, the residual mix emission factor provided by the AIB was used, including only the electricity generated by grey electricity. This emission factor does not automatically include any Well-To-Tank emissions connected to the provided electricity. For this, the residual emission factor provided by the AIB was corrected to include the WTT-emissions by the information provided by the IEA. More details on this approach are given in Appendix 2.

Another visualization of this total is by splitting this impact according to the electricity provider or production method that causes the emission. This is shown in the table below. Most of the emissions of electricity within DC Industrial SA comes from purchased grey electricity (3.012 tonnes CO_2e, or 4,26% of the total scope 1 and 2 emissions). .

	Amount [kWh]	Tonnes CO_2e	% Scope 2	% Scope 1 + 2
Purchased electricity	**10.235.549,88**	**3.006,49**	**97,60%**	**4,25%**
Grey electricity	9.128.664,47	2.964,21	96,23%	4,19%
Aggregates/Resources	7.394.137,47	2.393,63	77,71%	3,38%
Environment	1.734.527,00	570,57	18,52%	0,81%
Green electricity	1.095.061,00	35,93	1,17%	0,05%
Aggregates/Resources	1.068.483,00	35,03	1,14%	0,05%
Dredging	26.578,00	0,91	0,03%	<0,01%
Electric cars	7.500,00	5,43	0,18%	0,01%
Aggregates/Resources	7.500,00	5,43	0,18%	0,01%
Hybrid cars	4.324,41	0,92	0,03%	<0,01%
Environment	4.324,41	0,92	0,03%	<0,01%
Own production	**1.211.230,00**	**73,89**	**2,40%**	**0,10%**
Solar electricity	1.211.230,00	73,89	2,40%	0,10%
Aggregates/Resources	1.100.000,00	67,10	2,18%	0,09%
Dredging	12.660,00	0,77	0,03%	<0,01%
Environment	98.570,00	6,01	0,20%	0,01%
Grand Total	**11.446.779,88**	**3.080,37**	**100,00%**	**4,35%**

Table 15: Scope 2 emissions following the market-based method and divided by electricity provider or production method.

The figure below shows how electricity consumption for all of DC Industrial SA is divided between the different sources. The division is made based on the consumed electricity, not the CO_2 impact of this electricity. 79,75% of all electricity comes from purchased grey electricity, while almost 20,15% comes from purchased green electricity or own-produced solar electricity. This is mostly caused by the high

production of solar electricity by LES CARRIERES DU FOND DES VAULX SA (BE), which covers 37% of its electricity consumption (2.960.000,00 kWh) using its own produced solar electricity.

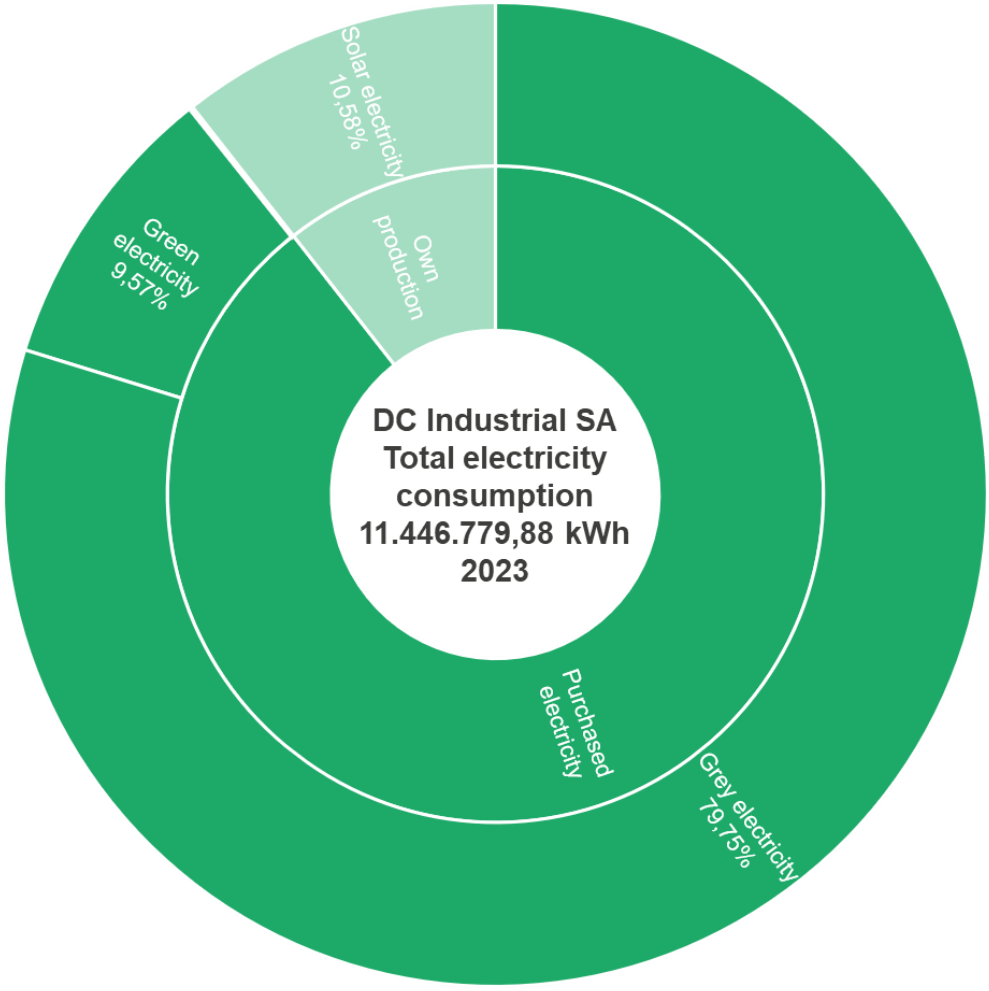


Figure 10: Sunburst of electricity consumption per electricity production method in 2023.

Following the GHG Protocol, Scope 2 emissions are also reported with another method, **the location-based method**. The location-based method reflects the average emissions intensity of the grid on which energy consumption occurs depending on the country the company is located and the year. With this method, the grid-average emission factor of all electricity produced within Belgium is multiplied by the total energy consumption of the company (meaning: the consumption of grey electricity + the consumption of all on-site produced and consumed electricity).

In case the entity was located in The Netherlands or Belgium, emission factors provided by CO2emissiefactoren.be or CO2emissiefactoren.nl were used.

In case the entity was located in outside The Netherlands or Belgium, the production mix emission factor provided by the AIB was corrected, similar to the market-based value, to a value including all Well-To-Tank emissions. More details on this approach are given in Appendix 2.

The table below shows the Scope 2 emissions following the location-based method. Percentages of Scope 2 are compared to the total of Scope 1+2 with the location-based method, amounting to a total of 1.295,21 tonnes CO_2e. Only by reducing energy consumption can a company directly influence the total scope 2 impact as calculated by the location-based method.

	Amount [kWh]	Tonnes CO_2e	% Scope 2	% Scope 1 + 2
Aggregates/Resources	**9.570.120,47**	**985,94**	**76,12%**	**1,43%**
Purchased electricity	**8.470.120,47**	**918,84**	**70,94%**	**1,33%**
LES CARRIERES DU FOND DES VAULX SA (BE)	1.860.000,00	310,62	23,98%	0,45%
SOCIETE D'EXPLOITATION DES CARRIERES D'YVOIR SA (BE)	1.690.803,00	282,36	21,80%	0,41%
THYBORØN NORDSØRAL A/S (DK)	845.357,00	121,06	9,35%	0,18%
Nieuwpoortse Handelsmaatschappij (N.H.M.) NV (BE) & TRANS BLUELINE NV (BE)	717.648,57	119,85	9,25%	0,17%
DC Eikefet Aggregates A/S (NO)	3.121.000,00	38,39	2,96%	0,06%
TANGHE NV (BE)	88.000,00	14,70	1,13%	0,02%
H & H Resources Brussels NV (BE)	81.140,00	13,55	1,05%	0,02%
MINERALS DC NOWAK Sp. z.o.o. Sp. K. (PO)	14.648,10	11,68	0,90%	0,02%
DC RESOURCES A/S [Dansk Natursten] (DK)	30.626,00	4,39	0,34%	0,01%
AWS FRANCE S.A.S.U. (FR)	12.991,00	1,16	0,09%	<0,01%
DC RESOURCES Baltics SIA (LT)	7.200,00	0,78	0,06%	<0,01%
DC RESOURCES GmbH (DE)	706,80	0,31	0,02%	<0,01%
Own production	**1.100.000,00**	**67,10**	**5,18%**	**0,10%**
LES CARRIERES DU FOND DES VAULX SA (BE)	1.100.000,00	67,10	5,18%	0,10%
Dredging	**39.238,00**	**12,87**	**1,26%**	**0,02%**
Purchased electricity	19.894,00	6,53	0,64%	0,01%
DC DREDGING B.V. (NL)	19.894,00	6,53	0,64%	0,01%
Own production	19.344,00	6,34	0,62%	0,01%
DC DREDGING B.V. (NL)	19.344,00	6,34	0,62%	0,01%
Environment	**1.837.421,41**	**296,40**	**29,12%**	**0,43%**
Purchased electricity	1.738.851,41	290,39	28,53%	0,42%
BIOTERRA NV (BE)	1.679.324,41	280,45	27,55%	0,41%
DC ENVIRONMENT SA (BE)	34.697,00	5,79	0,57%	0,01%
DC Industrial SA (BE)	24.830,00	4,15	0,41%	0,01%
Own production	98.570,00	6,01	0,59%	0,01%
BIOTERRA NV (BE)	98.570,00	6,01	0,59%	0,01%
Grand Total	**11.446.779,88**	**1.295,21**	**100,00%**	**1,88%**

Table 16 Scope 2 emissions following the location-based method.

Both methods can be used in different scenarios. When referring to the emissions DC Industrial SA purposefully emits and can reduce by making sustainable electricity choices, DC Industrial SA can communicate based on the market-based method. When we want to compare DC Industrial SA's Scope 2 emissions with another company, the location-based method can be used, as this method will only consider energy consumption and not what happens on-site.

3.5 SCOPE 3 – BUSINESS TRAVEL

Scope 3 emissions are usually more complex to assess more robust than Scope 1 and Scope 2 emissions. The Scope 3 emissions include all emissions in the up-and downstream of an organization's value chain. Of the 15 different scopes 3 emission categories, 1 category was calculated to be in line with the requirements for the CO_2 performance ladder framework. This category, business travel, is discussed in detail in this chapter.

Scope 3	Tonnes CO_2e	%
Category 06: Business travel	65,94	100,00%
Total	**65,94**	**100,00%**

Table 17: Distribution of Scope 3 emissions under different categories %.

3.5.1 CATEGORY 06: BUSINESS TRAVEL

This category includes emissions released because of business travel with vehicles over which DC Industrial SA has no operational control. This means that this category only considers trips made by airplane, train, taxi or other vehicles that are not found within DC Industrial SA's operational boundaries. The emissions released because of business travel have an impact of 65,94 tonnes of CO_2e.

The table below shows the emissions released due to business travel.

Category 6	Amount	Tonnes CO_2e	% Category
Plane business travel	**311.892,07**	**60,76**	**92,15%**
DC RESOURCES Baltics SIA (LT)	13.808,00	2,43	3,69%
Latvia-Estonia (pkm)	920,00	0,22	0,33%
Latvia-Norway (pkm)	2.114,00	0,36	0,55%
Latvia-Belgium (pkm)	6.000,00	1,03	1,57%
Latvia-Denmark (pkm)	1.974,00	0,34	0,51%
Latvia-Netherlands (pkm)	2.800,00	0,48	0,73%
DC AGGREGATE Ltd. (UK)	2.252,00	0,53	0,80%
Glasgow-London (pkm)	2.252,00	0,53	0,80%
THYBORØN NORDSØRAL A/S (DK)	2.347,00	0,40	0,61%
Billund – Amsterdam (pkm)	1.476,00	0,25	0,39%
Billund – Brussels (pkm)	871,00	0,15	0%
DC DREDGING B.V. (NL)	200.782,41	40,86	61,97%
Amsterdam-Berlin (pkm)	13.473,17	3,15	4,78%
Amsterdam-Copenhagen (pkm)	39.296,25	9,20	13,95%
Berlin-Amsterdam (pkm)	10.544,22	2,47	3,74%
Berlin-Brussels (pkm)	642,37	0,15	0,23%
Brussels-Berlin (pkm)	2.569,48	0,60	0,91%
Copenhagen-Amsterdam (pkm)	35.553,75	8,32	12,62%
Amsterdam-Gdansk (pkm)	22.297,20	3,84	5,82%
Brussels-Copenhagen (pkm)	15.118,20	2,60	3,94%
Copenhagen-Brussels (pkm)	20.409,57	3,51	5,32%
Gdansk-Amsterdam (pkm)	40.878,20	7,03	10,66%
MINERALS DC NOWAK Sp. z.o.o. Sp. K. (PO)	4.077,06	0,70	1,06%
Gdańsk – Belgium (pkm)	2.030,68	0,35	0,53%
Gdańsk – Norway (pkm)	2.046,38	0,35	0,53%
Nieuwpoortse Handelsmaatschappij (N.H.M.) NV (BE) & TRANS BLUELINE NV (BE)	1.104,96	0,19	0,29%
Brussels – Krakow (pkm)	1.104,96	0,19	0,29%
DC Industrial SA (BE)	77.182,20	13,28	20,13%
Brussels - Poland, Denmark, Norway (assumed 100% Norway) (pkm)	77.182,20	13,28	20,13%
DC RESOURCES GmbH (DE)	3.667,80	0,86	1,30%
Hamburg – Bergen (pkm)	3.180,00	0,74	1,13%
Hamburg – Brussel (pkm)	487,80	0,11	0,17%
DC RESOURCES A/S [Dansk Natursten] (DK)	6.670,64	1,51	2,28%
Billund -Gdansk (pkm)	1.266,10	0,30	0,45%
Aarhus – Copenhagen (pkm)	780,00	0,18	0,28%
Billund – Oslo (pkm)	946,84	0,22	0,34%

Billund – Bergen (pkm)	1.008,02	0,24	0,36%
Hirtshals – Kristiansand (pkm)	263,32	0,06	0,09%
Billund – Paris (pkm)	893,32	0,15	0,23%
Billund – Amsterdam (pkm)	466,18	0,11	0,17%
Billund – Rotterdam (pkm)	1.046,86	0,24	0,37%
Car business travel	**16.911,00**	**4,27**	**6,47%**
DC RESOURCES Baltics SIA (LT)	6.460,00	1,25	1,89%
Riga-Klaipeda (km)	1.830,00	0,35	1%
Riga-Tallin (km)	1.878,00	0,36	1%
Riga-Daugavpils (km)	1.350,00	0,26	0%
Riga-Liepaga (km)	1.290,00	0,25	0%
Riga-KS Terminal (km)	112,00	0,02	0%
DC AGGREGATE Ltd. (UK)	8.650,00	2,69	4,07%
Glasgow-Hull/Middlesbrough/York/others (miles)	8.650,00	2,69	4%
AWS FRANCE S.A.S.U. (FR)	200,00	0,04	0,06%
Nanterre (km)	200,00	0,04	0%
THYBORØN NORDSØRAL A/S (DK)	1.065,00	0,19	0,29%
Thyborøn – Randers (pkm)	296,00	0,04	0,07%
Thyborøn – Copenhagen (km)	402,00	0,08	0,12%
Thyborøn – Vordingsborg (km)	367,00	0,07	0,11%
DC Eikefet Aggregates A/S (NO)	536,00	0,10	0,16%
Bergen - Norway (km)	536,00	0,10	0,16%
Train business travel	**95.966,00**	**0,91**	**1,38%**
DC RESOURCES Baltics SIA (LT)	904,00	0,03	0,05%
Flesland-Bergen (pkm)	80,00	<0,01	<0,01%
Schiphol-Amsterdam (pkm)	32,00	<0,01	<0,01%
Frankfurt-Brussels (pkm)	792,00	0,03	0,04%
DC AGGREGATE Ltd. (UK)	12.320,00	0,39	0,59%
London-Brussels (pkm)	1.472,00	0,01	<0,01%
Tonbridge-London (pkm)	480,00	0,02	0,03%
Glasgow-London (pkm)	10.368,00	0,37	0,56%
AWS FRANCE S.A.S.U. (FR)	81.160,00	0,48	0,73%
Santes-Nanterre (pkm)	3.568,00	0,02	0,03%
Santes-Bruxelles (pkm)	512,00	<0,01	<0,01%
Nîmes-Nanterre (pkm)	57.920,00	0,34	0,52%
Nîmes-Bruxelles (pkm)	19.160,00	0,11	0,17%
Nieuwpoortse Handelsmaatschappij (N.H.M.) NV (BE) & TRANS BLUELINE NV (BE)	218,00	<0,01	<0,01%
Ostend-Brussels (pkm)	218,00	<0,01	<0,01%
DC RESOURCES GmbH (DE)	796,00	<0,01	<0,01%
Hamburg – Berlin (pkm)	512,00	<0,01	<0,01%
Hamburg – Dortmund (pkm)	284,00	<0,01	<0,01%
MINERALS DC NOWAK Sp. z.o.o. Sp. K. (PO)	568,00	<0,01	<0,01%
Gdańsk – Warszawa (pkm)	568,00	<0,01	<0,01%
Total	**-**	**65,94**	**100,00%**

Table 18: Business trips made in 2023.

4 APPENDIX 1: GHG EMISSION SUMMARY

Name of Business	DC Industrial SA		
Prepared By	Encon		
Boundary for results:	**Company**		
Year (optional):	**2023**		
	Scope	Activity Type	2023
	Scope 1	Stationary combustion	1.743,82
		Mobile combustion	65.928,67
		Fugitive emissions from air-conditioning	0,00
		Other fugitive or process emissions	0,00
		Scope 1 - Total	**67.672,48**
	Scope 2	Purchased electricity - location based	1.295,21
		Purchased electricity - market based	3.080,37
		Purchased heat and steam	0,00
		Scope 2 - Location based + heat and steam	**1.295,21**
		Scope 2 - market based + heat and steam	**3.080,37**
	Scope 3	Business travel	65,94
	Total Scope 1, 2 and 3 - location-based		**69.033,62**
	Total Scope 1, 2 and 3 - market-based		**70.818,79**

5 APPENDIX 2: USED EMISSION FACTORS AND SOURCES

Scope 1	Emission factor	Unit	Source
Fossil fuels - heating (WTW)			
Natural gas - HHV	59,50	Kg CO_2e/ GJ HHV	CO2emissiefactoren.be
Natural gas - HHV	0,21	Kg CO_2e/ kWh	CO2emissiefactoren.be
Natural gas - The Netherlands	2,13	Kg CO_2e/ Nm^3	CO2emissiefactoren.nl
Natural gas - LHV	67,75	Kg CO_2e/ GJ	CO2emissiefactoren.nl
Natural gas - LHV	0,24	Kg CO_2e/ kWh	CO2emissiefactoren.be
Kerosene	3,1	Kg CO_2e/ L	CO2emissiefactoren.be
Butane	63,1	Kg CO_2e/ GJ	Landenspecifieke niveau 2a waarden - VEKA VMM nota van 2022
Butane	0,227	Kg CO_2e/ kWh	Landenspecifieke niveau 2a waarden - VEKA VMM nota van 2022 "
Butane	1,731	Kg CO_2e/ L	Landenspecifieke niveau 2a waarden - VEKA VMM nota van 2022
Propane	1,725	Kg CO_2e/ L	Landenspecifieke niveau 2a waarden - VEKA VMM nota van 2022
Domestic Fuel oil	3,468	Kg CO2e/L	CO2emissiefactoren.be
Fossil fuels - transport & freight without upstream emissions (WTW) ()			
Petrol (E10 blend) - BE standard	2,8210	Kg CO_2e/L	CO2emissiefactoren.be
Petrol (100% mineral)	3,0730	Kg CO_2e/L	CO2emissiefactoren.be
Bio ethanol (100%)	0,5500	Kg CO_2e/L	CO2emissiefactoren.be
Petrol (E85)	0,9280	Kg CO_2e/L	CO2emissiefactoren.be
Diesel (B7) - BE standard	3,2560	Kg CO_2e/L	CO2emissiefactoren.be
Diesel (100% mineral)	3,4680	Kg CO_2e/L	CO2emissiefactoren.be
Biodiesel (HVO)	0,3470	Kg CO_2e/ L	CO2emissiefactoren.be
Biodiesel (FAME)	0,4370	Kg CO_2e/ L	CO2emissiefactoren.be
CNG	3,6510	Kg CO_2e/ kg	CO2emissiefactoren.be
Bio GNG	1,0240	Kg CO_2e/ kg	CO2emissiefactoren.be
LNG	3,6510	Kg CO_2e/ kg	CO2emissiefactoren.be
LPG	1,8020	Kg CO_2e/ L	CO2emissiefactoren.be
Marine diesel oil (MDO)	3,4360	Kg CO_2e/ L	CO2emissiefactoren.be
Heavy fuel oil (HFO)	3,7620	Kg CO_2e/ L	CO2emissiefactoren.be
Refrigerants			
R-600	3,00	Kg CO_2e/kg	CO2emissiefactoren (IPCC AR4)
R-744	1,00	Kg CO_2e/kg	CO2emissiefactoren (IPCC AR4)
R-22	1760,00	Kg CO_2e/kg	CO2emissiefactoren (IPCC AR4)
R-32	677,00	Kg CO_2e/kg	CO2emissiefactoren (IPCC AR4)
R-115	7670,00	Kg CO_2e/kg	CO2emissiefactoren (IPCC AR4)
R-125	3170,00	Kg CO_2e/kg	CO2emissiefactoren (IPCC AR4)
R-134a	1300,00	Kg CO_2e/kg	CO2emissiefactoren (IPCC AR4)

R-143a	4800,00	Kg CO_2e/kg	CO2emissiefactoren (IPCC AR4)
R-404A	3943,00	Kg CO_2e/kg	CO2emissiefactoren (IPCC AR4)
R-407C	1624,00	Kg CO_2e/kg	CO2emissiefactoren (IPCC AR4)
R-410A	1924,00	Kg CO_2e/kg	CO2emissiefactoren (IPCC AR4)
R507	3985,00	Kg CO_2e/kg	CO2emissiefactoren (IPCC AR4)
R417a	2127,00	Kg CO_2e/kg	CO2emissiefactoren (IPCC AR4)
R422d	2473,00	Kg CO_2e/kg	CO2emissiefactoren (IPCC AR4)
R448A	1273,00	Kg CO_2e/kg	CO2emissiefactoren (IPCC AR4)
R449A	1282,00	Kg CO_2e/kg	CO2emissiefactoren (IPCC AR4)
R450A	547,00	Kg CO_2e/kg	CO2emissiefactoren (IPCC AR4)
R452B	676,00	Kg CO_2e/kg	CO2emissiefactoren (IPCC AR4)
R513A	573,00	Kg CO_2e/kg	CO2emissiefactoren (IPCC AR4)

Scope 2	Emission factor	Unit	Source
Overall emission factors (WTW)			
Grey electricity - unknown - market-based approach (WTW) - Belgium (kWh)	0,213	Kg CO2e/kWh	CO2emissiefactoren.be
Electricity - unknown - location-based approach (WTW) - Belgium (kWh)	0,167	Kg CO2e/kWh	CO2emissiefactoren.be
Green electricity - unknown - market-based approach (WTW) - Belgium (kWh)	0,008	Kg CO2e/kWh	CO2emissiefactoren.be
Grey electricity - unknown - market-based approach (WTW) - The Netherlands (kWh)	0,54	Kg CO2e/kWh	CO2emissiefactoren.be
Electricity - unknown - location-based approach (WTW) - The Netherlands (kWh)	0,33	Kg CO2e/kWh	CO2emissiefactoren.be
Green electricity - unknown - market-based approach (WTW) - The Netherlands (kWh)	0,33	Kg CO2e/kWh	CO2emissiefactoren.be
Electricity - unknown - location-based approach (WTW) - France (kWh)	0,089	Kg CO2e/kWh	IEA upstream + EEA
Electricity - unknown - location-based approach (WTW) - Lithuania (kWh)	0,108	Kg CO2e/kWh	IEA upstream + EEA
Electricity - unknown - location-based approach (WTW) – Denmark	0,14	Kg CO2e/kWh	IEA upstream + EEA
Electricity - unknown - location-based approach (WTW) – Germany	0,44	Kg CO2e/kWh	IEA upstream + EEA
Electricity - unknown - location-based approach (WTW) - Norway	0,01	Kg CO2e/kWh	IEA upstream + EEA
Electricity - unknown - market-based approach (WTW) - Norway	0,56	Kg CO2e/kWh	IEA upstream + AIB Residual

Electricity - unknown - location-based approach (WTW) - Denmark	0,1432	Kg CO2e/kWh	IEA upstream + EEA
Electricity - unknown - market-based approach (WTW) - Denmark	0,72	Kg CO2e/kWh	IEA upstream + AIB Residual
Electricity - unknown - location-based approach - Poland	0,80	Kg CO2e/kWh	IEA upstream + EEA
Grey electricity - unknown - market-based approach - Poland	0,92	Kg CO2e/kWh	IEA upstream + AIB Residual
Generation emission factors (WTW)			CO2emissiefactoren.nl
Wind electricity (WTW) (kWh)	0,016	Kg CO2e/kWh	CO2emissiefactoren.be
Solar electricity (WTW)	0,061	Kg CO2e/kWh	CO2emissiefactoren.be
Hydro electricity (WTW)	0,004	Kg CO2e/kWh	CO2emissiefactoren.be
Biomass electricity (WTW)	0,071	Kg CO2e/kWh	CO2emissiefactoren.be

Scope 3	Emission factor	Unit	Source
Categorie 06: business travel			
Plane travel - Short travel (<700 km)	0,234	Kg CO2e/pkm	co2emissiefactoren.be
Plane travel - Long travel (700 - 2500 km)	0,172	Kg CO2e/pkm	co2emissiefactoren.be
Plane travel - Very long travel travel (>2500 km)	0,157	Kg CO2e/pkm	co2emissiefactoren.be
Car - unknown fuel	0,193	Kg CO2e/km	co2emissiefactoren.be
Train - national BE&NL	0,003	Kg CO2e/pkm	co2emissiefactoren.be
Train - national other than BE&NL	0,035	Kg CO2e/pkm	DEFRA
Train - international	0,004	Kg CO2e/pkm	DEFRA
Train - national FR	0,006	Kg CO2e/pkm	Bilan Carbone
Train - national NO	0,040	Kg CO2e/pkm	Bilan Carbone
Train - national UK	0,035	Kg CO2e/pkm	DEFRA
Taxi - regular taxi	0,149	Kg CO2e/pkm	DEFRA

6 APPENDIX 3: ISO 14064 STATEMENT

Requirement	Description	Paragraph
a)	Description of the reporting organisation	2.1
b)	Responsible person/entity for the report	General project data
c)	Reporting period	2.3
d)	Documentation of the organizational boundaries	2.4
e)	Documentation on reporting limits, including established criteria for defining significant emissions	2.4
f)	Direct emissions, in tonnes of CO_2e	3.2-3.3-3.4
g)	Description of how biogenic CO_2 emissions and removals are treated and quantified in tonnes of CO_2e	N/A
h)	Direct removal of GHG, in tonnes of CO_2e	N/A
i)	Exclusions of significant GHG sources or sinks	N/A
j)	Indirect emissions, in tonnes of CO_2e	3.5
k)	Selection of reference year	2.3
l)	Explanation of changes in reference year or other historical GHG data and any recalculation of the reference year or other historical GHG data. Documentation of any limitations of comparability resulting from a recalculation	2.3
m)	Quantification method and explanation of the choice	2
n)	Explanation of changes in quantification methods previously used	2
o)	Reference/documentation emission factors and removal factors	2 + Appendix 2
p)	Description of the impact of uncertainties regarding the accuracy of emission and removal data	2.4.4 and 2.4.5
q)	Description and results of the uncertainty assessment	2.4.4 and 2.4.5
r)	Declaration of conformity to ISO 14064-1	2.2
s)	Statement regarding the verification of the emission inventory, including mention of the degree of assurance	2.4.3+ General project data
t)	GWP values and their source used in the calculation. From the latest IPCC report, otherwise in the calculation mention the reference emission factors or database, as well as their source	2 + Appendix 2

7 APPENDIX 4: LIST OF TABLES AND FIGURES

8 BIBLIOGRAPHY

[1] Carnegie Mellon University Green Design Institute, "Economic Input-Output Life Cycle Assessment (EIO-LCA) US 2007 (388 sectors) Producer model [Internet]," [Online]. Available: http://www.eiolca.net/. [Accessed 02 09 2021].

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