GREENHOUSE GAS ACCOUNTING REPORT 2022

24/05/2022

0. GENERAL INFORMATION

VERSION	DATE OF ISSUE	CREATED / MODIFIED BY	MODIFICATIONS
1.0	24/05/2022	Aymeric CLERY	Initial version

CASE NUMBER CO2021025

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GENERAL

1. GENERAL

BACKGROUND

As part of its strategy to reduce its carbon footprint, TOBAM wishes to carry out a carbon assessment of its activities in order to identify the most emitting positions and to implement actions to reduce its greenhouse gas emissions.

DELIVERABLES

The deliverable is a report containing the following:
- Reporting of GHG emissions
- Analysis of each emission item
- Putting into perspective according to KPIs and reduction trajectory
- Action plan
- Appendix: set of activity data and emission factors used

This report will be presented to all stakeholders.

COMPANY PRESENTATION

TOBAM is an asset management company founded in 2005. TOBAM offers investors the most diversified portfolio through its patented Maximum Diversification approach.

The company has between 45 and 50 full-time equivalent employees for the year 2020, spread over 3 main agencies: Paris, Dublin and New York.

AWARENESS

In order to facilitate the transition to action, Wenow accompanies TOBAM's employees in a process of awareness of climate issues and commitment to reducing their carbon footprint through play.

ORGANIZATIONAL PERIMETER

TOBAM has 3 office locations in Paris, Dublin and New York.
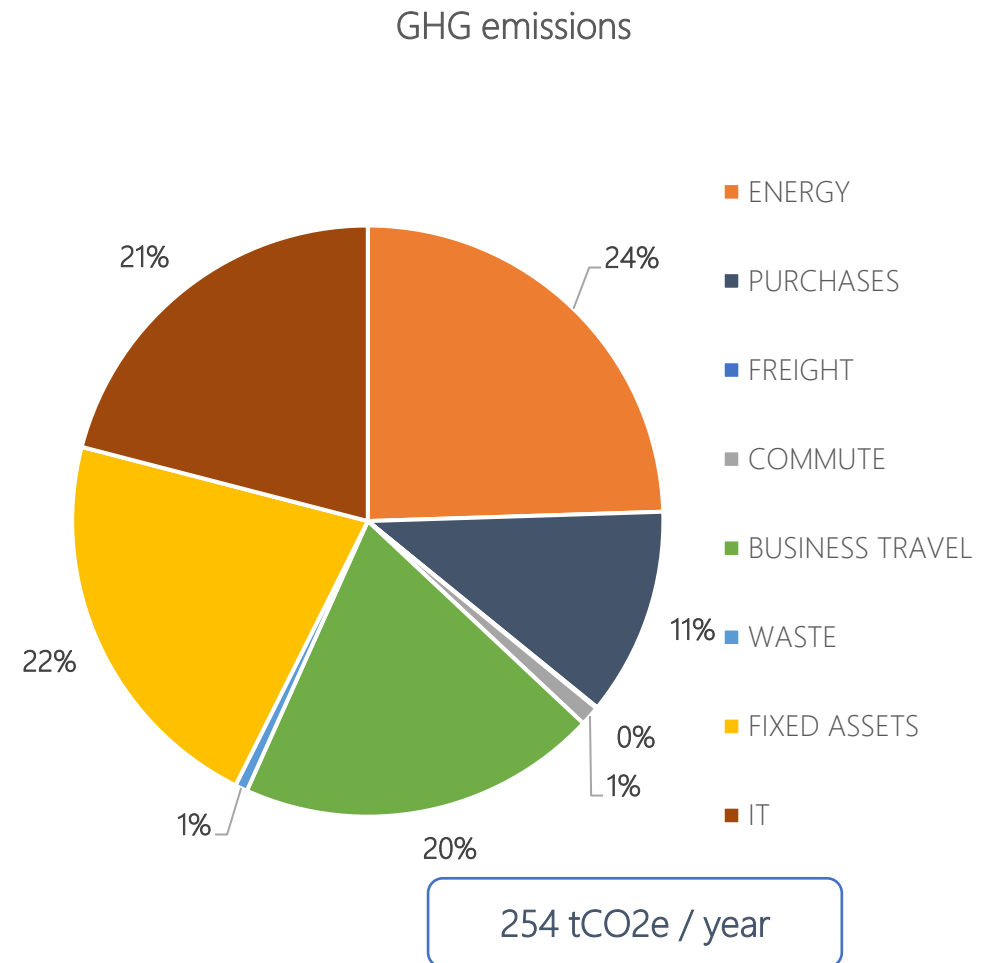
TEMPORAL PERIMETER

The time frame used is the year 2021.

OPERATIONAL SCOPE

The study covers all activities (scopes 1, 2 and 3).

ANALYSIS OF GREENHOUSE GAS EMISSIONS

2. DISTRIBUTION OF GREENHOUSE GAS EMISSIONS

GHG emissions

254 tCO2e / year
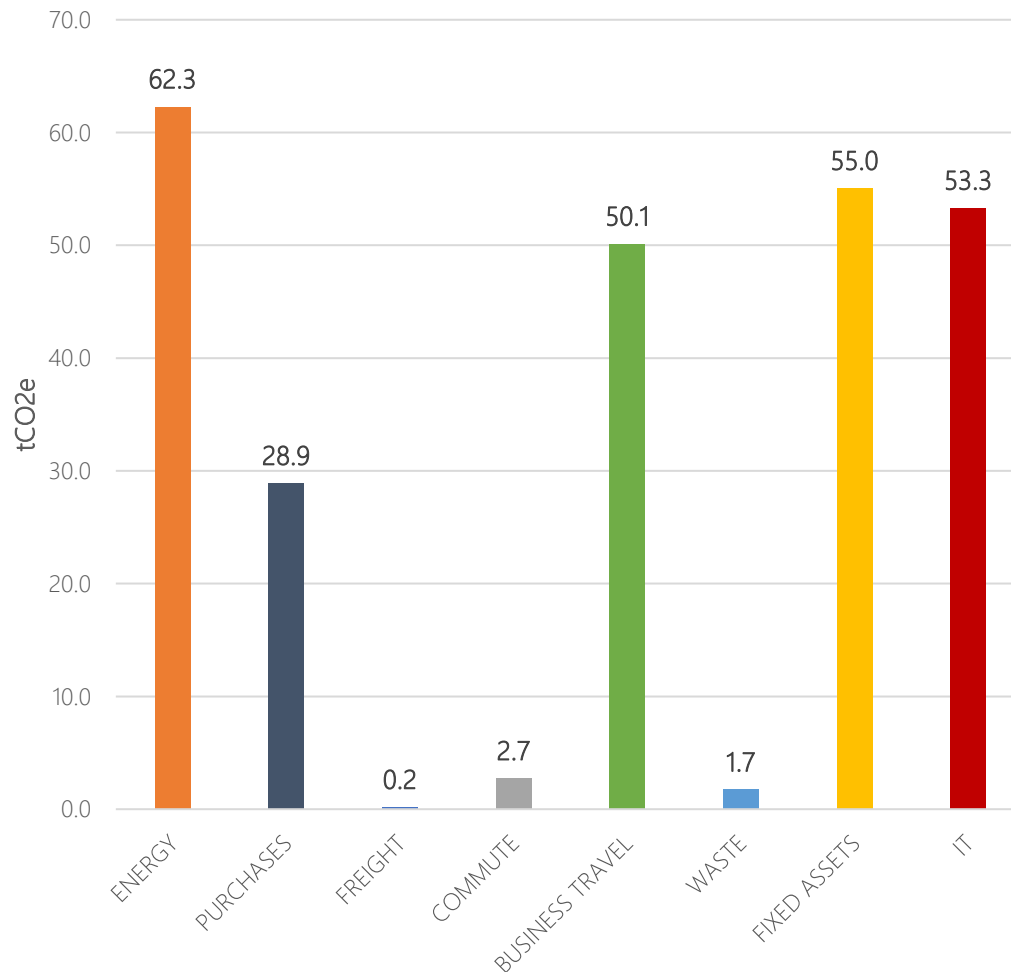
The following breakdown allows us to identify the items that emit the most GHGs. This means that for an equivalent effort, it is likely that actions to reduce GHG emissions will have a greater impact if they concern the following items: energy, goods used, business travel and digital.

3. ANALYSIS OF GHG EMISSIONS

3.1 ENERGY

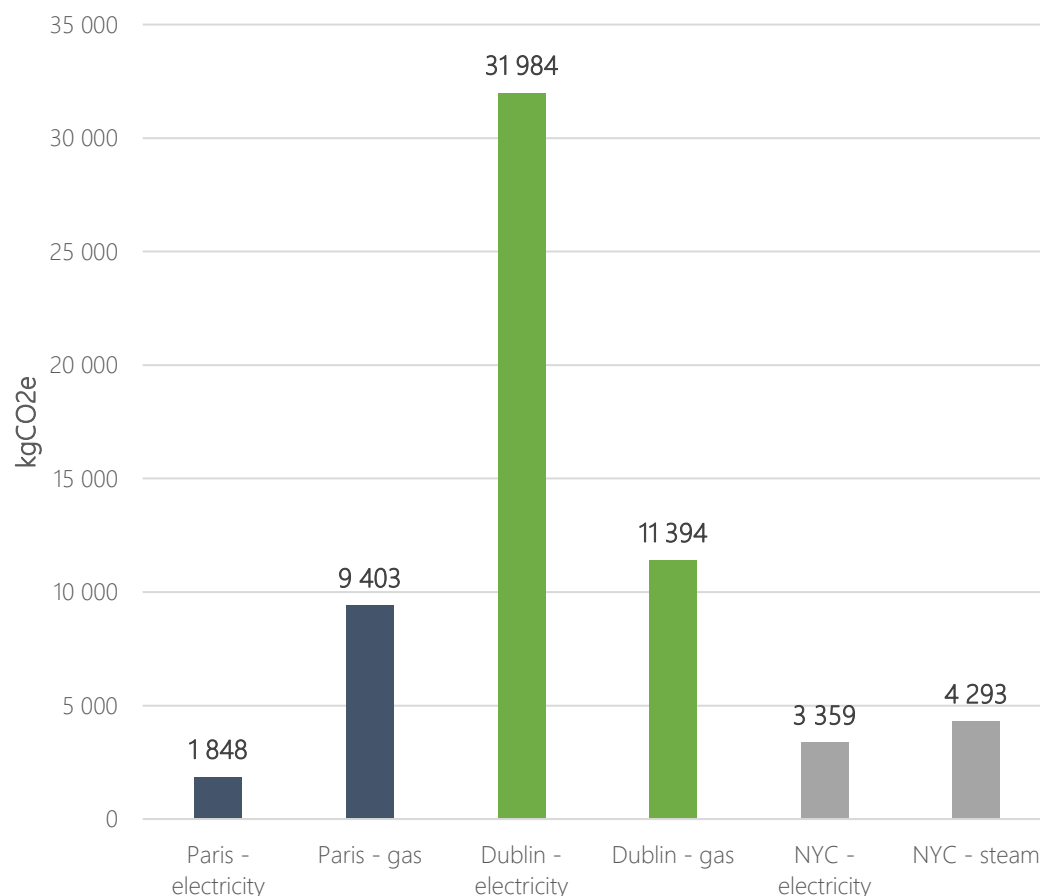|	Paris	Dublin	New York
Electricity consumption (kWh)	31 122	64 109	11 842
Heating consumption (kWh)	41 476	46 715	23 482
Surface area (m²)	539	650	232
Ratio (kWh/m²)	135	170	152
Number of employees	30	12	6
Carbon intensity of electricity (kgCO2e/kWh)	0,060	0.,458	0,260

62 tCO2e / year
24 %

Energy consumption in the offices represents the 2ème largest item in the carbon footprint. This can be explained by the high energy consumption of the Dublin and New York offices, but also by the majority use of fossil fuels for heating (gas and gas-fired heating network).

3.2 PURCHASES

Bar chart (kgCO2e):
- Paris - water bottle: 41
- Paris - office supplies: 2 155
- Paris - paper: 204
- Paris - coffee: 592
- Paris - postage: 96
- Dublin - office supply: 773
- Dublin - coffee: 150
- NYC - office supplies: 73
- NYC - Paper: 14
- Bank fees: 3 300
- Insurances fees: 20 900
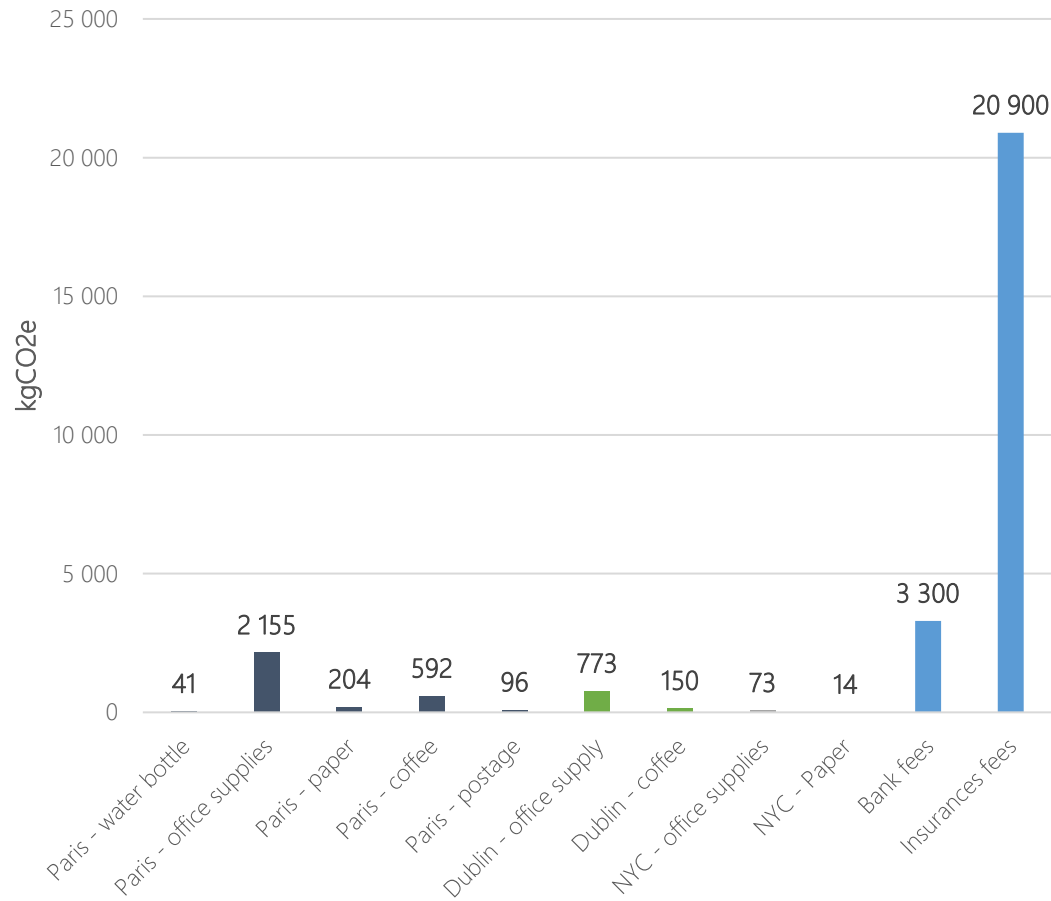
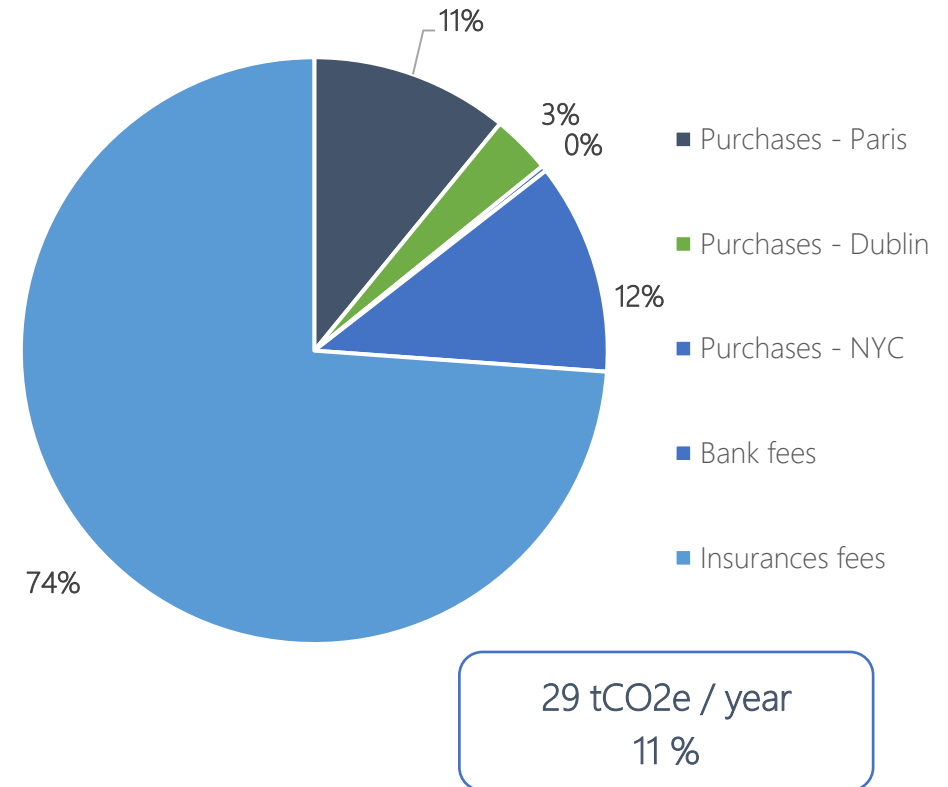### Emissions de GES par poste

Pie chart:
- Purchases - Paris: 11%
- Purchases - Dublin: 3%
- Purchases - NYC: 0%
- Bank fees: 12%
- Insurances fees: 74%

29 tCO2e / year
11 %

The input item represents the GHG emissions related to the purchase of goods and services. Insurance is the largest category under this heading. This can be explained by the small share of other categories, as well as by the use of a monetary ratio for the calculation.

3.3 COMMUTING
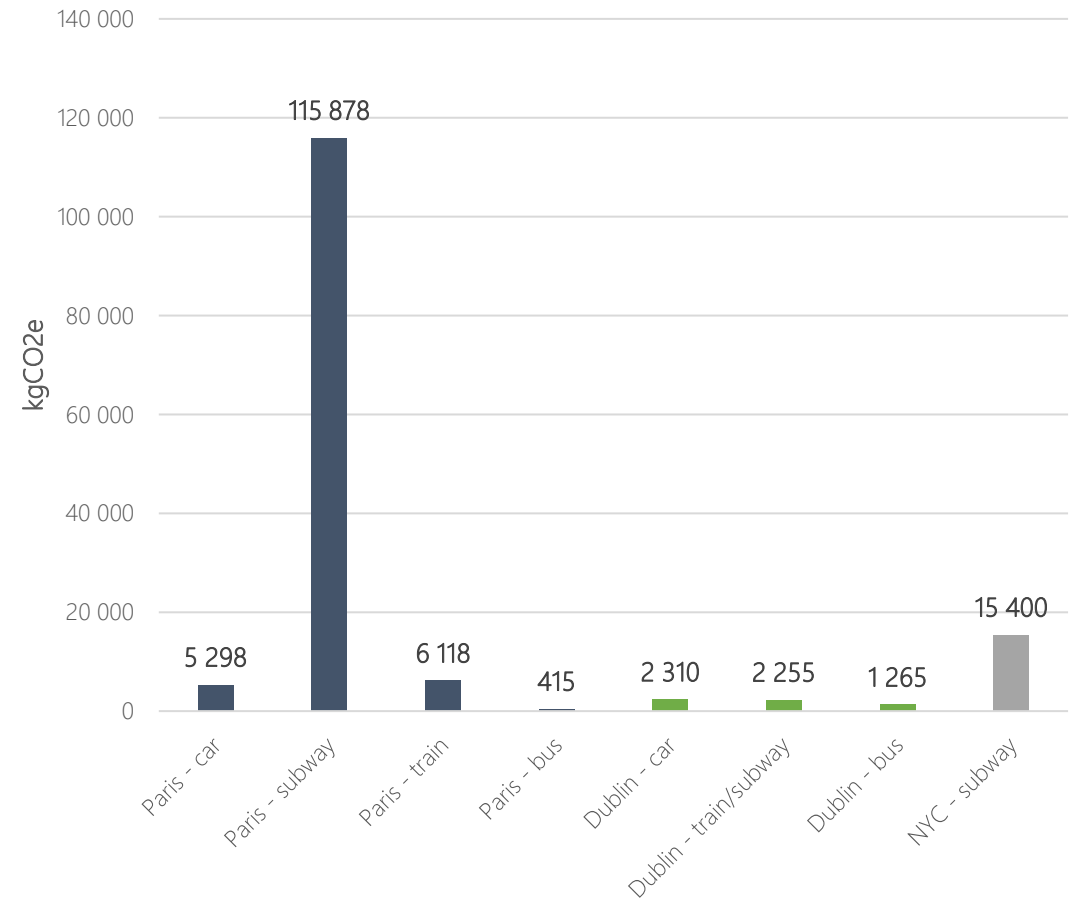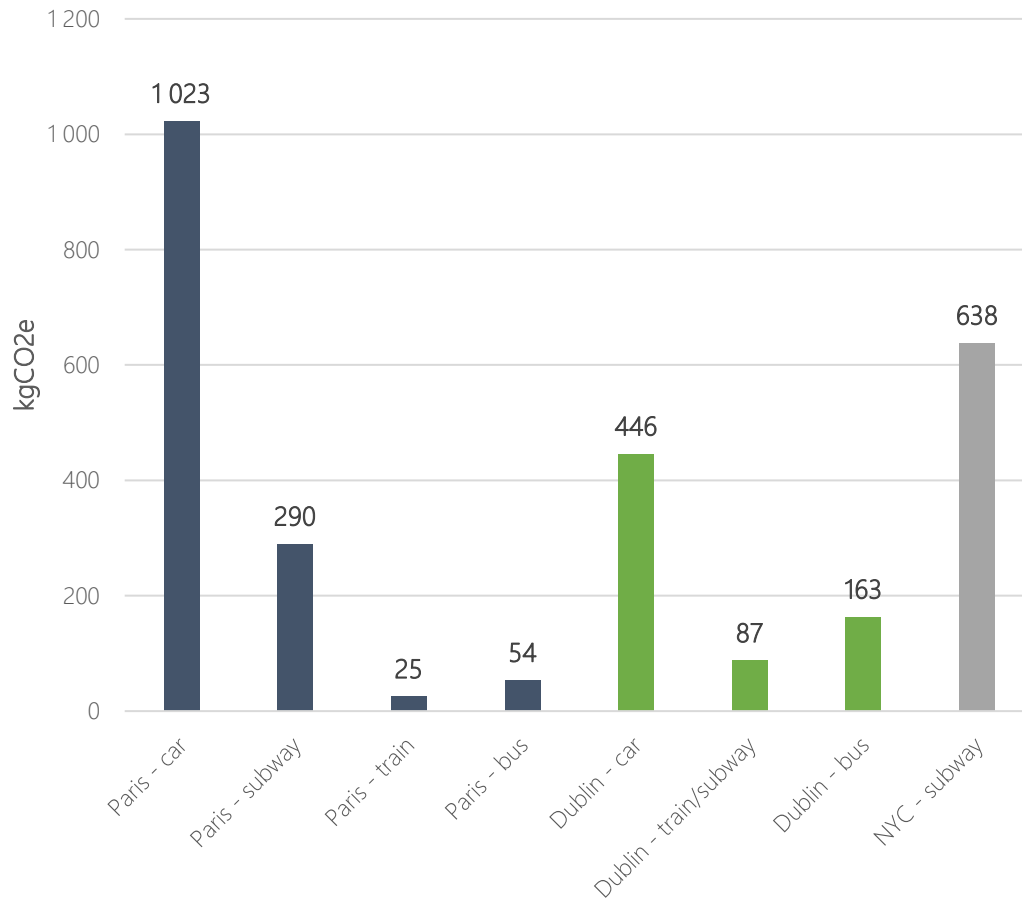
Commuting to work accounts for a small share of emissions. This can be explained by the very low use of

The use of individual means of transport such as the car (see graph on the right). However, incentives could be provided for the use of softer modes of transport such as cycling.

3 tCO2e / year
1%

3.4 BUSINESS TRAVEL

GHG emissions by item

- Plane
- Train
- Hotels
- Cabs
- Plane - Justin BECRET

22%

2%

5%

1%

70%

50 tCO2e / year
20 %
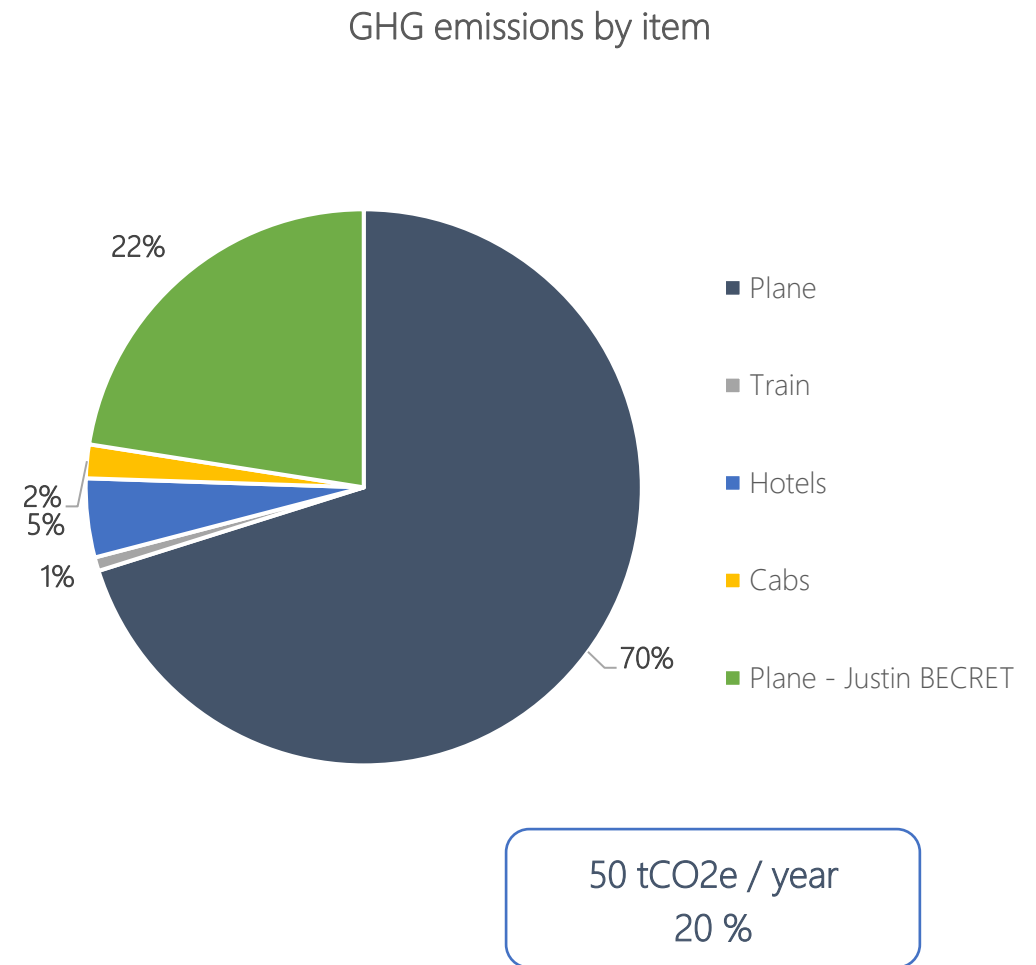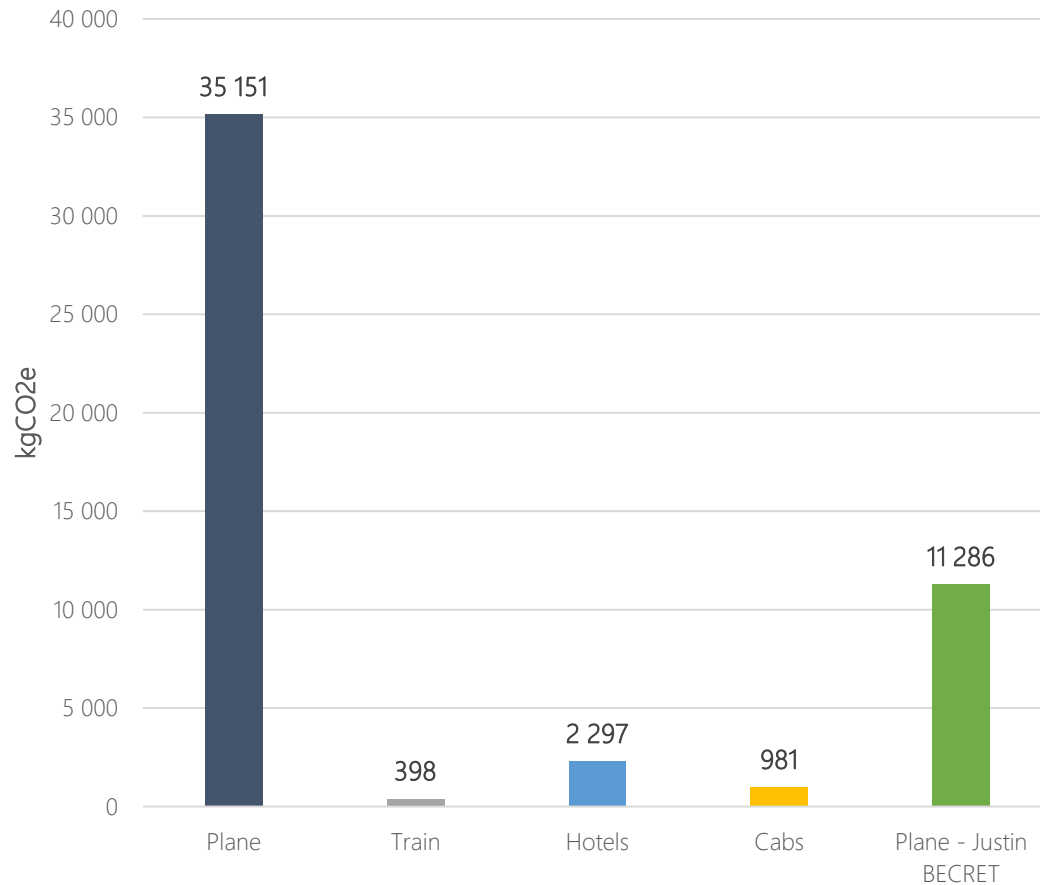
Business travel is a major item in the carbon footprint. Even if travel is limited due to the health context, we note that the plane remains the means of transportation that emits the most GHG. Moreover, we note that the sportsman sponsored by TOBAM, Justin Bécret, who has to travel by plane to go to surfing competitions, represents almost a quarter of the GHG emissions of this item.

3.5 DIRECT WASTE
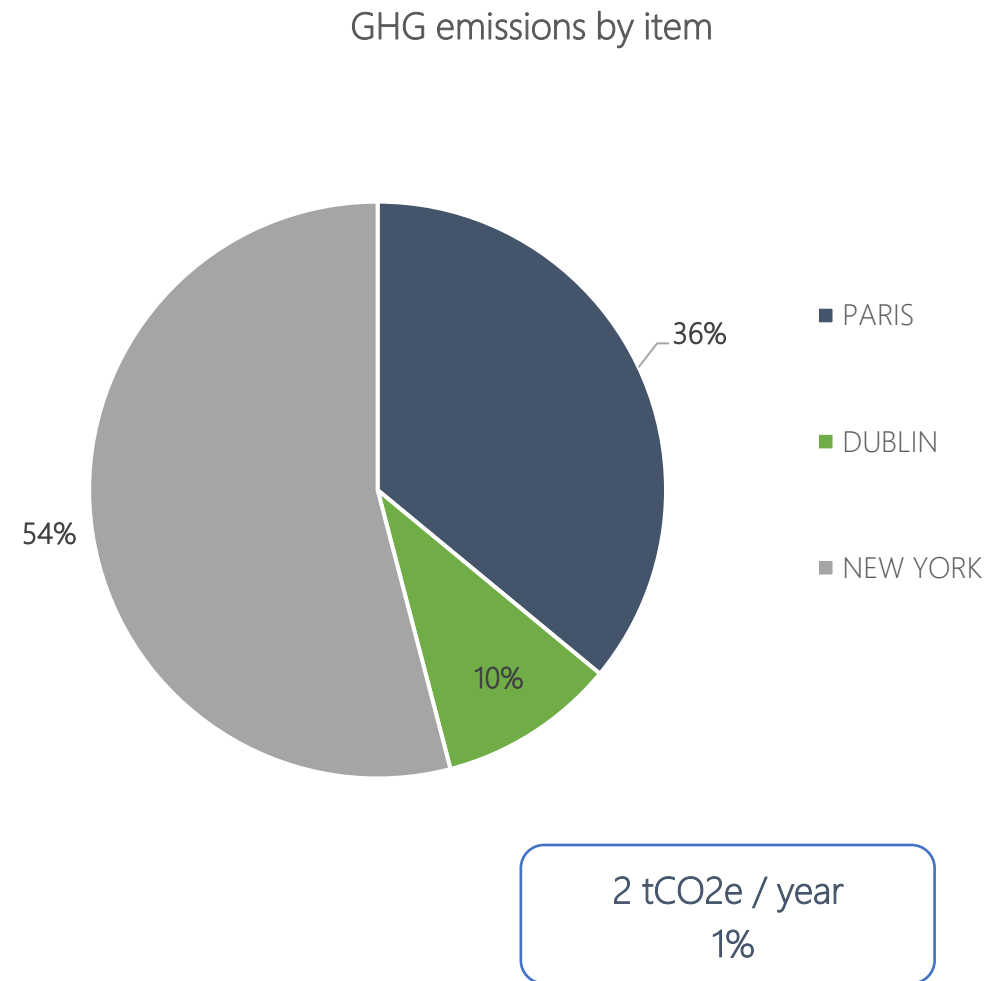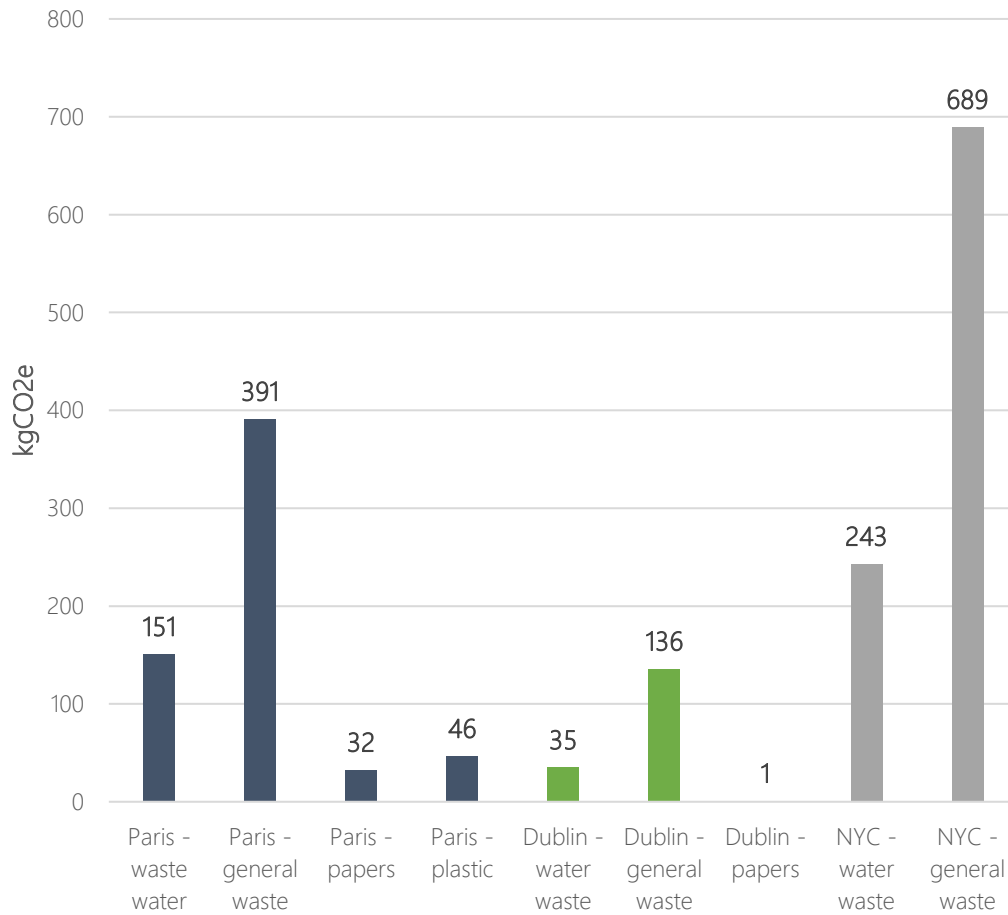
Waste represents a small part of GHG emissions. However, it should be noted that the NYC office accounts for the majority of emissions, even though it has only 6 employees out of 48. It will be necessary to verify the reliability of the data used and then to implement actions to reduce the impact of waste.

3.6 FIXED ASSETS

kgCO2e — Bar chart:
- Bureaux - Paris: 7 007
- Bureaux - Dublin: 8 450
- Bureaux - New-York: 3 016
- Véhicules: 17 600
- Mobiliers: 9 042
- Agencement - France: 8 310
- Agencement - Irlande: 1 623

GHG emissions by item (pie chart):
- Bureaux: 34%
- Véhicules: 32%
- Mobiliers: 16%
- Services: 18%

55 tCO2e / year
22%
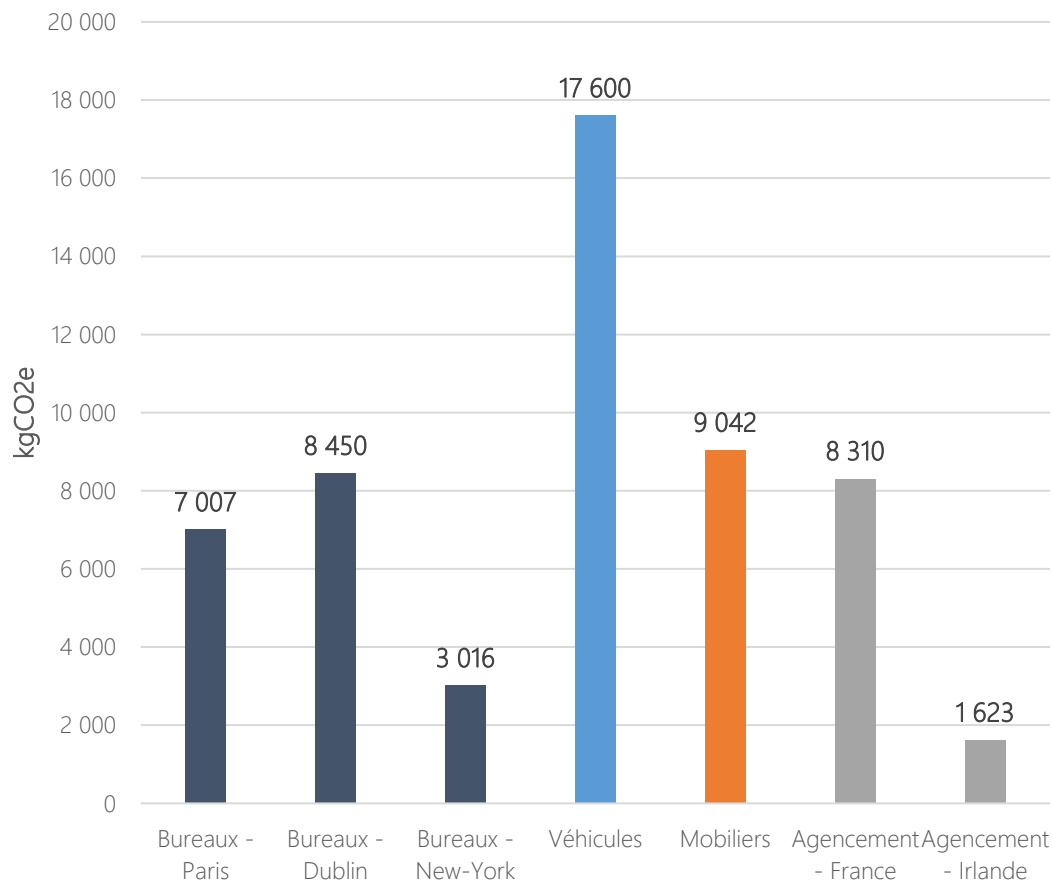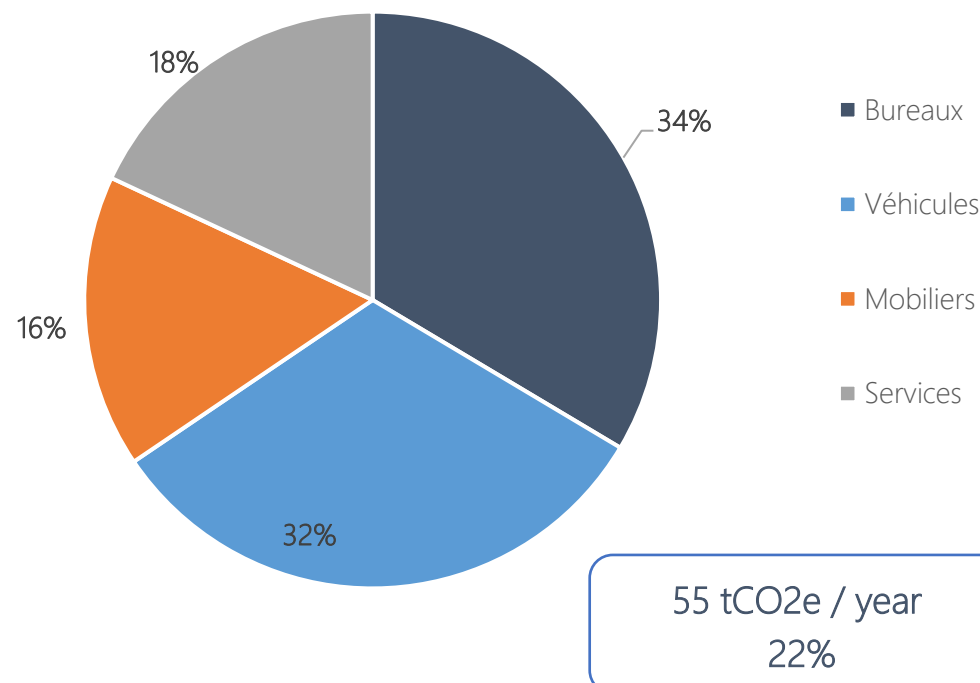
Fixed assets represent the impact of assets used in the company's business (even if they are not owned). Thus, their impact is smoothed over their lifetime (in the same way as an accounting approach).

The "furnishings" category represents the purchase of decorative furnishings and the "furniture" category represents practical furnishings.

One way to reduce the impact of fixed assets is to limit the renewal of equipment and thus increase their life span and depreciation period.

3.7 IT/DIGITAL

GHG emissions by item

- Equipment: 44%
- Use: 56%

53 tCO2e / year
21%
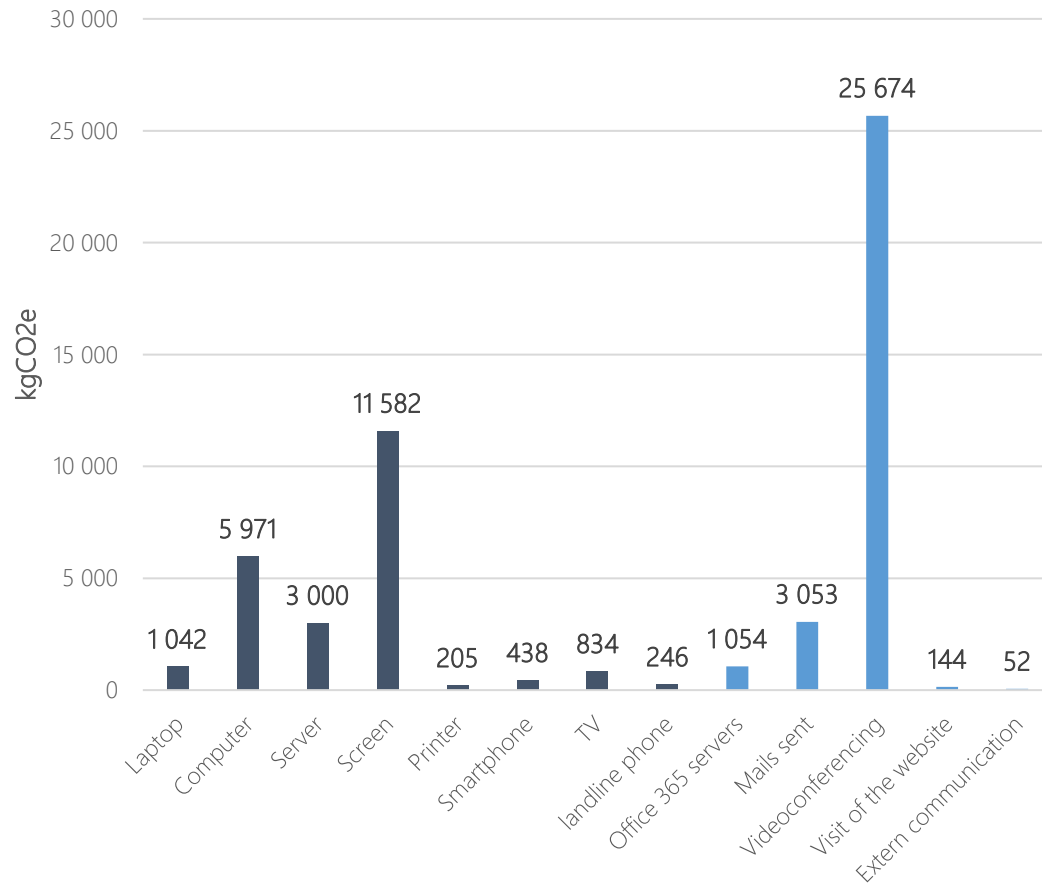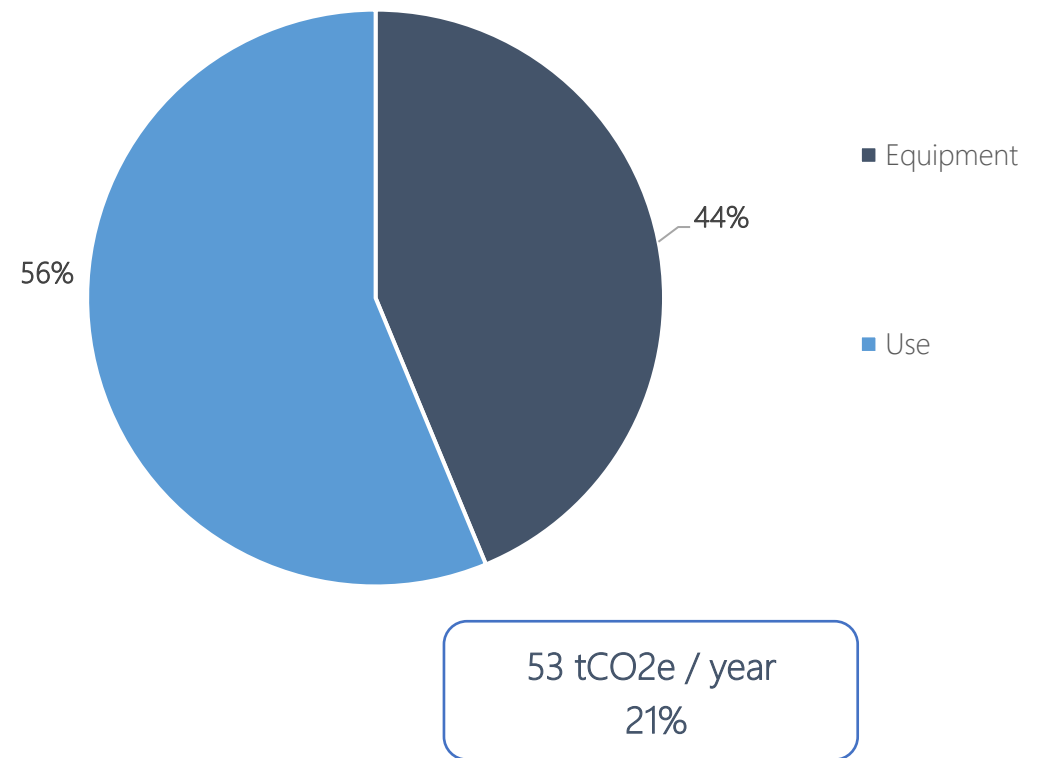
We notice that the most emitting category is the time spent in video (about 3 to 4 visio per day per person for one hour). One of the possible areas of improvement is to turn off the camera when it is not necessary during an exchange;

The equipment is depreciated over its useful life (here 3 years).

Finally, the distribution between equipment and usage is perfectly similar to the world average.

4. INTER-ANNUAL COMPARISON

Emission items	2019 (tCO2e)	2020 (tCO2e)	2021 (tCO2e)	Comments evolution between 2020 and 2021
Energy	210,3	69,8	62.3	considered as constant
Purchasing	13,4	25,6	28.9	considered as constant
Freight	0,2	0,03	0.2	considered as constant
Business travel	174,9	59,4	50,1	Slight decrease in business travel
Commuting to work	3,2	2,7	2,7	Constant position
Waste + water	1,4	3,9	1,7	Decrease in waste from Paris offices mainly
Computerized real estate	15,0	22,9	23,4	Constant position
Buildings	-	18,5	18,5	Constant position
Vehicles	-	16,2	17,6	Constant position
Other assets (patents + works + furniture)	-	33,3	19,0	Decrease based on the list of furniture assets
Digital - use	-	-	30,0	Items not taken into account in previous years (mainly video)
End of life	-	0,002	-	Neglected in 2021
TOTAL	418	253	254	

5. EMPLOYEE CARBON FOOTPRINT

As part of its efforts to decarbonize its activities, TOBAM also wishes to analyze the carbon footprint of its employees. The GHG emissions of employees were therefore calculated based on the national averages for each country.

Country	Annual national carbon footprint (tCO2e/capita)	Number of employees	GHG emissions (tCO2e/year)
France	9,9	30	298
Ireland	16,9	12	203
United States	24,1	6	145
		TOTAL	646 tCO2e/year

For information, in France, the carbon footprint is broken down as follows
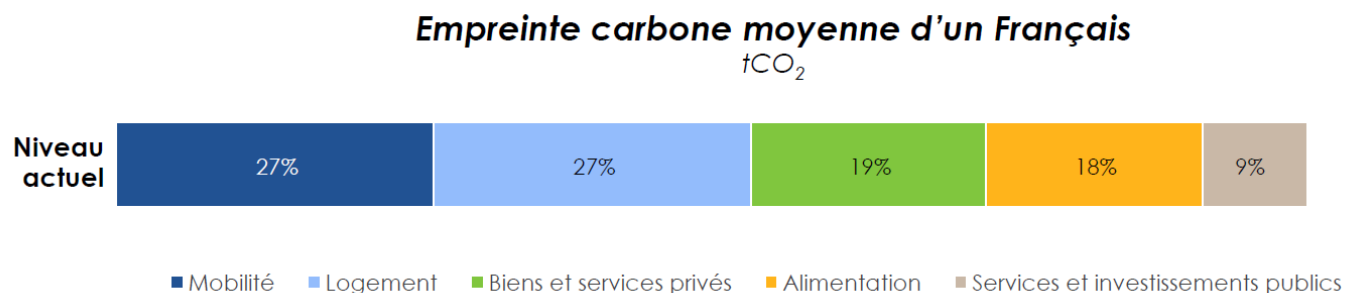
Figure 1: Carbone4 "doing its part" report

ACTION PLAN

6. ACTION PLAN

6.1 OBJECTIVES

France's national low-carbon strategy (SNBC) implies a sixfold division of territorial GHG emissions (excluding emissions from imported products) by 2050 compared to 1990, with an intermediate target of 40% reduction in emissions by 2030.

Annual residual emissions
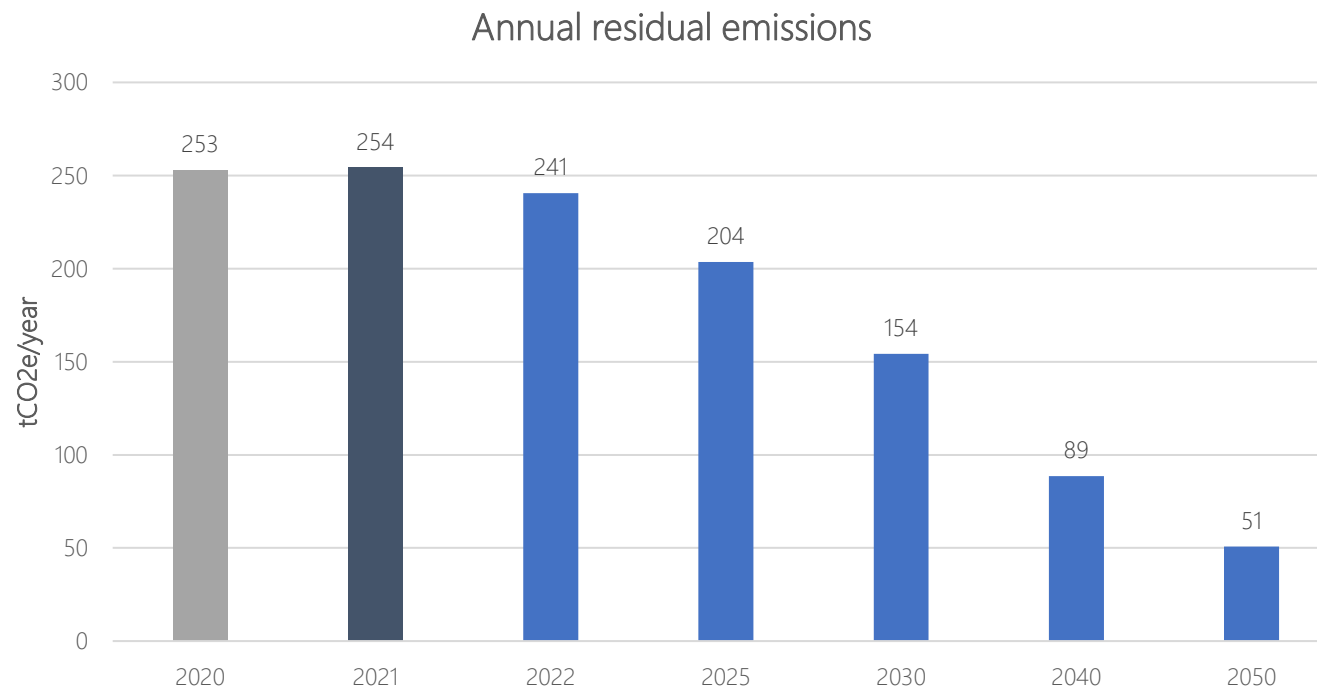
We then propose objectives of the same order for the TOBAM company with an **intermediate objective in 2030 of -40% of** emissions compared to 2020 and a **reduction of about 80% by 2050** (division by 5 by integrating the gains already made between 1990 and 2020). This gives us the following annual residual emissions.

Meeting these reduction targets implies a **reduction** of about **5% per year until 2050**.

6.2 INDICATORS

In order to track the GHG emissions of TOBAM's operations, independent of its growth, we have agreed on the following key performance indicators:

- GHG emissions / employees
- GHG emissions/$bn outstanding

	Emissions tCO2e	kgCO2e /collaborators	kgCO2e /billion
ENERGY	62	1 297	9 436
PURCHASES	29	602	4 377
FREIGHT (TRANSPORT)	0	4	26
HOME TO WORK	3	57	413
BUSINESS TRAVEL	50	1 044	7 593
DIRECT WASTE	2	36	261
GOODS USED	55	1 147	8 341
DIGITAL	53	1 110	8 075
TOTAL	**254**	**5 297**	**38 523**

Data used for the construction of the indicators :

- Employees 2021: **48 people**
- Amount of direct equity outstanding: **$6.6 billion**

6.3 ACTION PLAN

The list of actions presented below is not intended to be exhaustive and should evolve regularly according to, among other things, strategic developments, changes in activities, etc. We recommend at least updating it every year after a dedicated meeting.

Action code	Action	Implementation	Gain	Indicator
DATA1	Implementation of a data collection method, data reliability (office energy, travel, fixed assets) *Objective: to consolidate data and make annual comparisons possible in order to monitor the action plan*	As soon as possible	-	-
ENERGY1	Carry out an energy audit of the offices to reduce energy consumption *Objective: reduce overall energy consumption by 20%.*	Priority 1 to 2 years	14 tCO2e 6%	Consumption ratio in kWh/m².
IMMO1	Reduce the office space occupied by the Dublin and New York branches. Current occupancy ratio: **Ville** — **Ratio occ. (m²/pers.)** Paris — 20 Dublin — 54 New York — 39 *Objective: not to exceed the threshold of 25 m²/pers.*	Priority 1 to 2 years	6 tCO2e **2%**	Occupancy ratio in m²/pers.
IMMO2	Reduce the frequency of renewal of the fleet and computer equipment *Objective: increase the life span (depreciation) from 5 to 7 years for vehicles and from 3 to 5 years for the computer fleet*	Priority 1 to 2 years	14 tCO2e 5%	Amortization period

Action code	Action	Implementation	Gain	Indicator
DEP. PRO1	Reduce business travel by plane and car and favor travel by train when possible. _Goal_: _20% reduction in air and car travel_	Priority 1 to 2 years	10 tCO2e **4 %**	km travelled by mode

The implementation of all these actions would allow a reduction of **44 tCO2e (17%) of** GHG emissions. The action plan must be updated regularly, at least every year.

DATA EXPLOITATION

7. DATA EXPLOITATION

7.1 CARBON FOOTPRINT® METHOD

<u>Data quantification method</u>

The Bilan Carbone® method is based on the organization's activity data and on a bank of emission factors (EF) that allow the activity data to be converted into tons of CO2 equivalent.

The organization must provide verifiable activity data that is representative of the activities within the selected boundaries. The auditor should use verifiable emission factors that are consistent with the type of activity data.

The organization's emission factors can be used. The objective should be to minimize the uncertainty of the emissions accounted for.

<u>Significant items</u>

International standards, as well as certain regulations, require the identification of significant emission items for the organization.

Within the framework of the Bilan Carbone® method, significant emission items should only be defined according to their weight within an organization's GHG profile. It is therefore necessary to carry out at least a first complete Bilan Carbone®.

The significant items can help identify the most efficient actions to reduce the organization's GHG emissions. The organization can refer to sector-specific work, such as that carried out by ADEME and the French professional federations, which provide advice on determining the most relevant items.

<u>Wells, reservoirs and carbon offsetting</u>

An organization can identify GHG sinks and reservoirs, allowing for the capture and concentration of GHGs to prevent their release into the atmosphere (forest growth, soil preservation, etc.).

An organization can determine the GHG emissions avoided by a reduction action. The Bilan Carbone® methodology does not deal with avoided emissions.

The organization does not have to deduct these avoided emissions from the total emissions, but can count them and if necessary report them separately.

GHG sinks or carbon offsets should not be included in the organization's Bilan Carbone®.

7.2 ACTIVITY DATA AND EMISSION FACTORS

In the rest of the report, the share of the organization's total emissions is indicated next to each heading.

7.2.1 *Energy*

This item corresponds to the energy consumption of the office buildings according to the following details:

	Electricity	Gas	Steam	Total / site (kWh)
Paris	31 122	41 476	-	**72 598**
Dublin	64 109	46 715	-	**110 824**
New York	11 842	-	23 482	**35 324**
			Total	**218 746**

The emission factors used are as follows:

Activity data	Emission factor	
	Title	Value
Electricity France	2020, average mix France, Carbon base	0.067 kgCO2e/kWh
Electricity Dublin	Ireland, Carbon base	0.458 kgCO2e/kWh
Electricity New York	United States, Carbon base	0.522 kgCO2e/kWh
Gas France	Natural gas - 2015 (consumption mix), France, Base Carbone	0.227 kgCO2e/kWhPCI
Gas Europe	Natural gas, Europe, Carbon base	0.244 kgCO2e/kWhPCI
Steam, New York	Data of New York City, Con Edison Steam District, 2016	0.203 kgCO2e/kWh

Note on the CO2e content of electricity in different countries:

The CO2e content of electricity depends on the means of electricity production used by each country and their share in the electricity mix. France produces most of its electricity from nuclear and hydraulic sources, which allows it to have a low carbon electricity. In order to be able to compare controllable (fossil fuel, nuclear and hydraulic power plants) and intermittent (wind and solar power) production methods, the emissions linked to electricity storage have been added to the latter.

The following table shows the CO2e emissions by means of production:
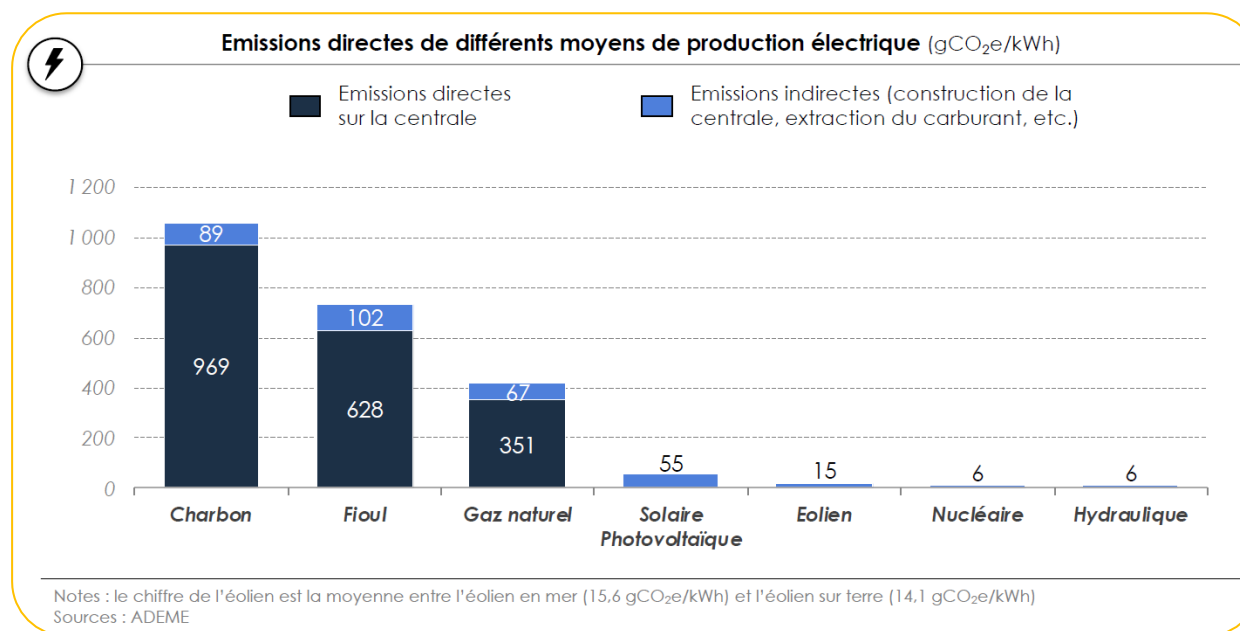
Figure 2: "Doing your part" report - Carbone4

7.2.2 _Inputs_

The following items were recorded (all 3 sites):

PARIS

EVIAN water bottles 1,5 L	36	unit
EVIAN water bottles 0,5 L	24	unit
BADOIT 1L water bottles	24	unit
Paris - Water bottles	90	kg of product
Paris - Office Supplies	5 873	€ spent

500 sheet white recycled paper ream	15	Ream of 500 sheets
Paper ream of 500 sheets white A4 90gr	20	Ream of 500 sheets
500 sheet ream paper white	54	Ream of 500 sheets
Paris - Papers	89	Ream of 500 sheets
Coffee	63	kg
Coffee capsule	1 300	capsule
Paris - mail	1	€ spent
DUBLIN		
Dublin - office supply	2 106	€ spent
Dublin - coffee	16	kg
NEW YORK		
NYC - Office furniture	200	€ spent
NYC - Papers	6	Ream of 500 sheets
BANK FEES & INSURANCE		
Bank fees	30	k€
Insurance	190	k€

Activity data	Emission factor	
	Title	Value
Bottled water	Bottled spring water, France, Base Carbone	0.5 kgCO2e/kg of product
Ground coffee	Ground coffee, France, Base Carbone	9.4 kgCO2e/kg of product
Coffee capsule	Coffee capsule, France, ACV Quantis	0.1kgCO2e/capsule
Ream of white paper	Ream of white paper 80g/m² A4, France, Base Carbone	2 kgCO2e/unit
Ream of recycled paper	Ream of recycled paper, France, Base Carbone	470 kgCO2e/tonne

Small supplies	Small supplies, France, Carbon base	0.37 kgCO2e/euro spent
Insurance and bank charges	Insurance, banking services, France	110 kgCO2e/k

7.2.3 *Commuting to work*

In the absence of commuting data for 2021, 2020 data was used.

PARIS — 2021

Paris - car	5 298	car.km
Paris - metro	115 878	passenger.km
Paris - RER	6 118	passenger.km
Paris - bus	415	passenger.km

HOME TO WORK - DUBLIN

Dublin - car	2 310	car.km
Metro	1 155	passenger.km
Train	1 100	passenger.km
Dublin - train/underground	2 255	passenger.km
Dublin - bus	1 265	passenger.km

HOME TO WORK - NEW YORK

NYC - subway	15 400	passenger.km

The emission factors used are as follows:

	Title	Value
Bus	Medium bus - urban area > 250,000 inhabitants Carbon base	0.129 kgCO2e/km
Train Paris	RER and transilien - 2019 - IDF, France, Carbon base	0.025 kgCO2e/km
Dublin Train	Passenger train, Ireland, Carbon base	0.038 kgCO2e/km
Paris Metro	Metro 2019 - Ile de France Base Carbone	0.0025 kgCO2e/km
Dublin Metro	Metropolitan area of 100,000 to 250,000 inhabitants, Carbon base	0.00472 kgCO2e/km

New York Metro	Data city of New York	0.0414 kgCO2e/km
Car	Average Engine - 2018 Carbon Basis	0.193 kgCO2e/km

7.2.4 *Business travel*

Car	0	vehicle.km
Short-haul aircraft	40 421	passenger.km
Medium-haul aircraft	39 279	passenger.km
Long haul aircraft	88 650	passenger.km
Airplane	168 350	passenger.km
Train France	23 406	passenger.km
Swiss Train	13 416	passenger.km
Train Uk	1 727	passenger.km
Train Germany	2 446	passenger.km
Train Belgium	252	passenger.km
Train USA	64	passenger.km
Train	41 311	passenger.km
Hotels	2 297	kgCO2e
Cab	981	kgCO2e
VISITORS AND CELEBRITIES (SPONSORS)		
Plane - Justin BECRET	74 545	passenger.km

	Title	Value
Flights between 500 and 1,000 km	Aircraft 101-220 seats, 500 - 1000 km, with drag, Carbon base	0.230 kgCO2e/km
Flights between 1,000 and 3,500 km	Aircraft 101-220 seats, 1000 - 3500 km, with drag, Carbon base	0.186 kgCO2e/km
Flights over 3,500 km	Aircraft 101-220 seats, > 3500 km, with drag, Carbon base	0.210 kgCO2e/km

Cab	Diesel car - short distance, 2018, France, Carbon base	0.136 kgCO2e/km
Canada Hotel	UK government GHG conversion factors for company reporting	16.1 kgCO2e/night
Dublin Hotel	UK government GHG conversion factors for company reporting	25 kgCO2e/night
United Arab Emirates Hotel	UK government GHG conversion factors for company reporting	114.4 kgCO2e/night
Hotel France	UK government GHG conversion factors for company reporting	6.5 kgCO2e/night
Hotel USA	UK government GHG conversion factors for company reporting	19.7 kgCO2e/night
Hotel London	UK government GHG conversion factors for company reporting	13.8 kgCO2e/night
Hotel Sweden	UK government GHG conversion factors for company reporting	8 kgCO2e/night
Hotel Switzerland	UK government GHG conversion factors for company reporting	7.4 kgCO2e/night
TGV Train France	TGV 2019, France, Carbon base	0.00173 kgCO2e/passenger.km
Swiss Train	Passenger train, Switzerland, Carbon base	0.00374 kgCO2e/passenger.km
Train UK	Passenger train, UK, Carbon base	0.075 kgCO2e/passenger.km
Train Germany	Passenger train, Germany, Carbon base	0.0668 kgCO2e/passenger.km
Train Belgium	Passenger train, Belgium, Carbon base	0.0484 kgCO2e/passenger.km

7.2.5 *Direct waste*

The data is taken from the summary documents of the service providers in charge of waste treatment as well as from the statements for wastewater.

PARIS

Paris - wastewater	575	m3
Paris - household waste	1.080	t
Paris - papers	0.752	t
Paris - plastic	0.053	t

DUBLIN

Dublin - wastewater	133	m3
Dublin - household waste	0	t
Dublin - papers	0	t

NEW YORK

NYC - wastewater	927	m3
NYC - garbage	2	t

Activity data	Emission factor	
	Title	Value
Recycled end-of-life paper	Recycled paper, France, Carbon base	47 kgCO2e/tonne
Plastic	Average plastic, end of life storage, France, Carbon base	33 kgCO2e/tonne
Household waste	Household waste, end of life, incineration, France, Carbon base	362 kgCO2e/tonne
Wastewater	Wastewater treatment, France, Base Carbone	0.26 kgCO2e/m^3

7.2.6 *Fixed assets*

BUILDINGS

Amortization period

Offices - Paris	539	m²	50	years
Offices - Dublin	650	m²	50	years
Offices - New York	232	m²	50	years

VEHICLES & FURNITURE

Vehicles	16	Tons	5	years
Furniture	15	k€	1	years
Layout - France	147	k€	7	years
Layout - Ireland	29	k€	7	years

Activity data	Emission factor	
	Title	Value
Office building	Office buildings, France, Carbon footprint	650 kgCO2e/sqm
Vehicles	Vehicles, France, Carbon base	5,500 kgCO2e/tonne
Furniture	Furniture, France, Carbon base	1,830 kgCO2e/tonne
Layout	Engineering services, France, Carbon base	170 kgCO2e/k

7.2.7 *Digital*

The equipment was depreciated over 3 years.

EQUIPMENT

Laptop computers	20	Units	3	years
Fixed computers	106	Units	3	years
Servers	15	Units	3	years
23.8" screens	140	Units	3	years
Printers	7	Units	3	years
Smartphone	40	Units	3	years
TV	5	Units	3	years
Fixed phone	76	Units	3	years
Equipment				

For the usage part, we used the 1-byte method developed by TheShfitProject, which allows to define an electricity consumption from the volume of data used by the digital service. The emission factor of the country hosting the associated servers is then used.

USAGE

Server tools (Saas/mails/etc.)				
Exhange (mails)	1 600	Go		
Sharepoint	504	Go		
Onedrive	1 500	Go		
SS-TOTAL	3 604	Go		
Office 365 servers	2 019	kWh	Server location : USA	

Mails	299 325		Comments	
Number of emails sent without PJ	239 460	Units	80/20 - without PJ / with PJ - see mail	
Number of emails sent with PJ	59 865	Units		
Sent emails				

Visio			Comments	
			See microsoft reporting + external	
Number of visio group 3p	29 216	unit	conf	Call = 3 people on average / 3 cameras / 30 min
Number of group video 10p	6 683	unit		Meeting = 10 people / 1 camera / 1h
Amount of data (Gb)	109 094	Gb		
Visio	61 129	kWh		

Communication			Comments	
Number of visits to the website / year	36 000	Visits	number of visits to website / assume	
Impact of a visit (carbonalyser)	4	gCO2e/visit		
Visit website	144	kgCO2e		

LinkedIn - TOBAM account - number of posts	84	Publications		
LinkedIn - TOBAM account - number of views/impressions	300 000	Views/Prints		
LinkedIn - Yves account - number of posts	96	Publications		
LinkedIn - Yves account - number of views/impressions	360 000	Views/Prints		
Videos - publication	10	publications		
Videos - views	500	Views/Prints	50 views / videos	

Impact of a publication	0.154	gCO2e
Impact of a print	0.077	gCO2e
Impact of a 720p video of 1 min	3	gCO2e

Activity data	Emission factor	
	Title	Value
Electricity United States	United States, France, Carbon footprint	0.522 kgCO2e/kWh
European Union	European Union, France, Carbon base	0.420 kgCO2e/kWh
Publication social networks	instagram publication, greenspector study	0.154 gCO2e/unit
Social network printing	Instagram impression, greenspector study	0.077 gCO2e/unit
Printing a video	Carbonalyser calculation	3 gCO2e/unit

8. CARBON FOOTPRINT® AND ISO 14 064-1 CORRESPONDENCE TABLE

For the correspondence between Bilan Carbone® and ISO 14064-1, see Annex 2.

CARBON FOOTPRINT® TERMINOLOGY		
Title family	**Title**	**Integrated into the PO**
ENERGY	Energy fossil fuels	Yes
ENERGY	Energy - Steam and cold	Yes
ENERGY	Energy - Electricity	Yes
OUT OF ENERGY	Excluding energy	No
OUT OF ENERGY	Excluding energy N2O	No
OUT OF ENERGY	Non-energy - CH4	No
OUT OF ENERGY	Non-energy - Kyoto halocarbons	No
OUT OF ENERGY	Non-energy - Non-Kyoto gas	No
INTRANTS	Inputs - Materials	Yes
INTRANTS	Inputs - Other inputs	No
INTRANTS	Inputs - Monetary ratios	Yes
FUTURE PACKAGING	Future packaging - all positions	No
FRET	Freight - Inbound	No
FRET	Freight - Outbound	Yes
FRET	Freight - Internal	No
TRAVEL	Travel - Home to Work	Yes
TRAVEL	Travel - Professional	Yes
TRAVEL	Travel - Visitors	Yes
WASTE	Direct waste	Yes
FIXED ASSETS	Capital assets - Buildings	Yes
FIXED ASSETS	Fixed assets - Roads, parking lots, etc.	No
FIXED ASSETS	Fixed assets - Vehicles, machinery, furniture	Yes
FIXED ASSETS	Fixed Assets - Computer	Yes
USE	Usage (Digital)	Yes
END OF LIFE	End of life	No

N°	Intitulé	Énergie	Hors Énergie	Intrants	Futurs emballages	Fret	Déplacement	Déchets	Immobilisation	Utilisation	Fin de vie
1	Émissions directes des sources fixes de combustion	X									
2	Émissions directes des sources mobiles de combustion					X	X		X		
3	Émissions directes des procédés		X								
4	Émissions directes fugitives		X								
5	Émissions directes issues de l'UTCF										
6	Émissions indirectes liées à la consommation d'électricité	X				X	X				
7	Émissions indirectes liées à la consommation d'énergie de réseau (hors électricité)	X									
8	Émissions liées à l'énergie non inclues dans les postes 1 à 7	X				X	X		X		
9	Achats de produits			X	X						
10	Biens immobilisés					X	X		X		
11	Déchets générés							X			
12	Transport de marchandise amont et distribution					X					
13	Déplacements professionnels						X				
14	Actifs en leasing amont	X	X				X				
15	Investissements			X							
16	Transport des visiteurs et des clients						X				
17	Transport des marchandises aval et distribution					X					
18	Utilisation des produits vendus									X	
19	Fin de vie des produits vendus			X							X
20	Franchise aval										
21	Leasing aval									X	X
22	Déplacement domicile-travail						X				
23	Autres émissions indirectes	X	X								