

GREENHOUSE GAS INVENTORY AND CARBON ACCOUNTING

A Cohesive Solution for Demonstrating Sustainable Success

With a global focus on greenhouse gas emissions reduction, being able to account for every aspect of an organization's carbon footprint is a necessity in order to adhere to increasing regulations, social pressures and stakeholder demands.

WHAT IS CARBON ACCOUNTING?

Carbon accounting, also known as greenhouse gas (GHG) inventory, is the process by which organizations quantify their GHG emissions. Quantifying emissions provides insights to organizations so that they may understand their climate impact and set goals to limit their emissions

Reporting emissions requires that a robust system of Carbon Accounting is in place enabling quantification, monitoring and disclosing of GHG emissions in a transparent method that follows a universally accepted standard.

GHG emissions are categorized into three categories based on industry standards:

Scope 1: Direct GHG Emissions

Scope 2: Electricity and Indirect GHG

Scope 3: Value Chain – Indirect GHG



WHAT ARE THE BENEFITS OF CARBON ACCOUNTING?

Management of Carbon Risk

The ABS carbon accounting service assists with managing environmental risk and business continuity including carbon tax and emissions trading, preparing your organization for complying with the rapidly changing regulatory environment.

CFP Statement

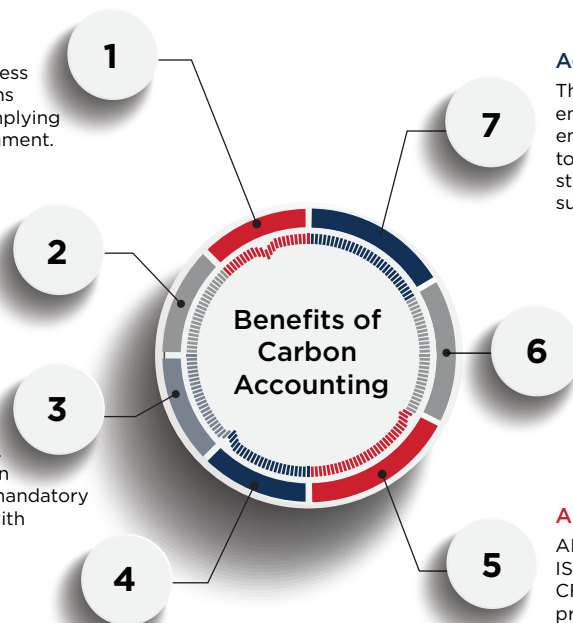
As the energy mix undergoes rapid change, we can expect a mix of conventional fuel, green fuel and hybrid fuel. Emissions quantification for energy consumers will become more complex. Consumer demand will require disclosing the CFP of fuels.

Emissions Reporting

Disclosure of emissions is becoming a requirement in many geographical locations. With our service offering we can assist you in generating a GHG emissions statement for mandatory or voluntary purposes such as compliance with regulatory authorities or ESG reporting.

Green Funding

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Address Stakeholder Expectations

The ISO standard's global acceptance can enhance organizational reputation regarding environmental awareness and active dedication to environmental concerns, while also demonstrating to stakeholders your commitment to sustainability, beyond voluntary participation.

Control of Emissions

ABS can provide decision support for environmental management, by tracking chronological changes in emissions. Helping to evaluate the effects of various activities on energy or emissions performance enhancement measures initiated by your organization.

Assurance

ABS works as a GHG verifier in accordance with ISO standards where verification of GHG or CFP Statement Report and validation of project proposition is required by GHG Schemes or by Regulatory Authorities for submitting to governments, financial institutions or for public disclosure.

HOW CAN ABS ASSIST?

ABS provides Greenhouse Gas Inventory development in accordance with the ISO 14060 family of standards which are applicable and adoptable to a variety of individual units or projects as well as integrable to the organization level. Our GHG Inventory service will enable you to monitor and control energy consumption and GHG emissions from project inception all the way through to construction, production and decommissioning.

ISO 14064-1

GHG Inventory Report/Statement

Applies to:

- The entire organizational report
- An individual asset
- A selected group of assets
- A specific project
- Selected phase of a project such as construction phase or operation phase

ISO 14064-2

GHG Project Report/Statement

Applies to:

- GHG reduction project
- GHG removal project

ISO 14064-3

GHG Statements Verification and Validation

Verification of:

- Organizational GHG Statement
- Project GHG Statement
- Carbon Footprint Statement

Validation of:

- Project Proposition

ISO 14067

Carbon Footprint Report/Statement

Can apply for a product or asset's:

- Partial footprint
- Lifecycle footprint

THE ABS APPROACH

At ABS we can assist you in putting the tools in place to successfully implement your GHG inventory. Our four-step process includes:

- Carbon data management
- Defining appropriate key performance indicators
- Evaluation including determining the baseline, defining the targets and strategy development
- Generation of GHG report or statement

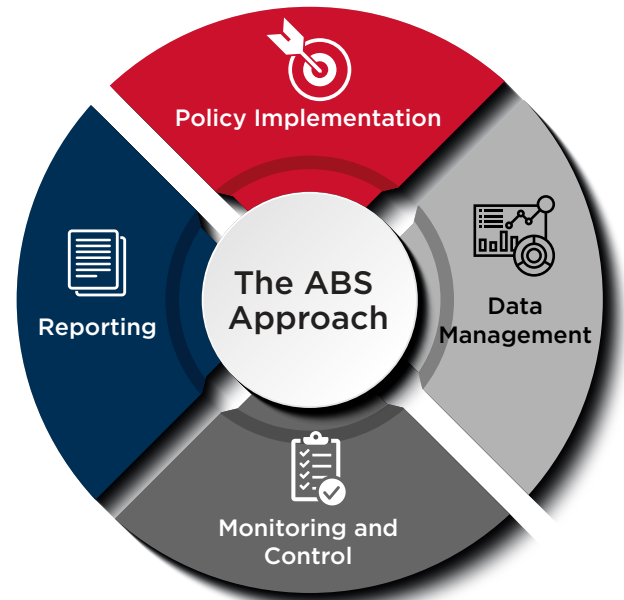
Additionally, we recommend:

- Verifying your report with an assurance statement
- Continuous improvement which includes identifying applicable areas of:
 - Carbon source
 - Carbon sink
 - Carbon reservoir

ADDITIONAL SERVICES

ABS offers additional areas of support that can assist with carbon accounting, including:

- Management of Carbon Risk
 - Energy audit
 - Energy management ISO 50001 series
 - Resource assessment for renewable energy
- Sustainability Reporting and Assurance
- Projects and Funding
 - Green financing advisory services
 - Project financial analysis



Let us assist you with carbon accounting by contacting us at sustainability@eagle.org or by visiting www.eagle.org/sustainability.



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