



Carbon Footprint Gadot Belgium - Ghent .

July 2025

GENERAL PROJECT DATA

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Purpose of the study:	To calculate the organizational CO ₂ footprint of Gadot Belgium for 2024. This includes a calculation of the Scope 1 and 2 emissions.

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1 INTRODUCTION

1.1 CONTEXT

More organizations are measuring their carbon footprint and starting a CO₂ reduction program. Strengthening the corporate image, expanding the product range, compliance and cost reduction are just some of the reasons cited.

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 CO₂ 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.

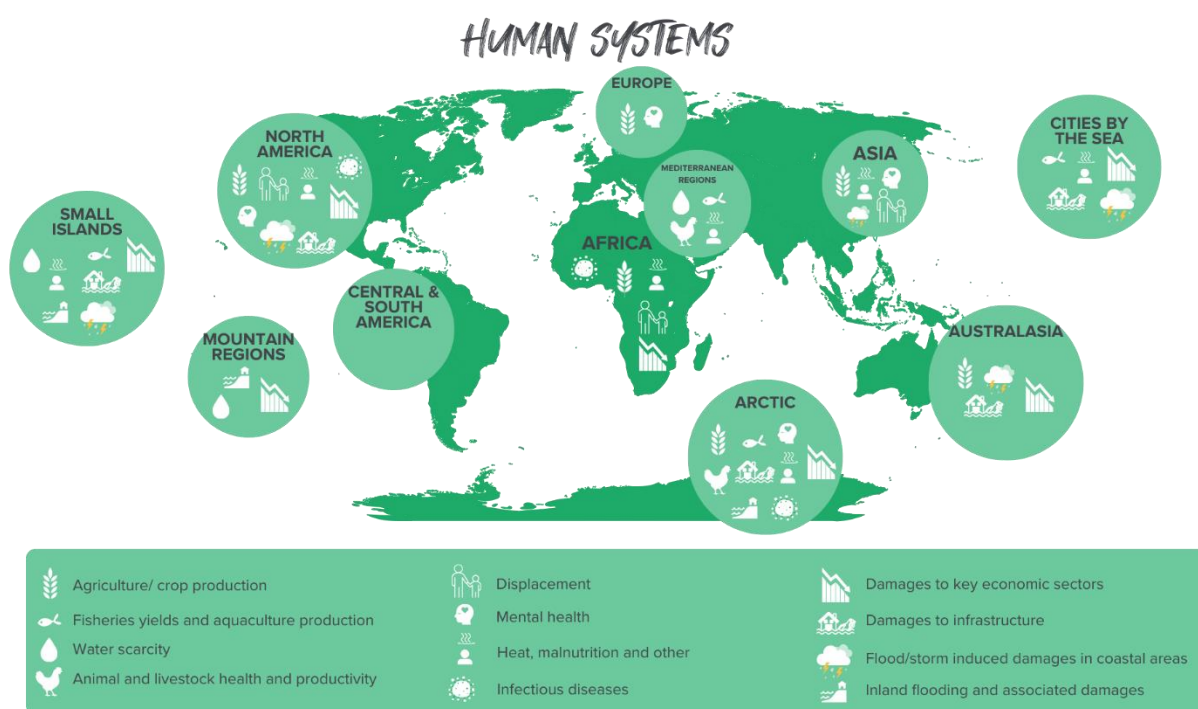


Figure 1: Perceived impact of climate change over the past decade on human systems.

The Paris Climate Agreement states that 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.

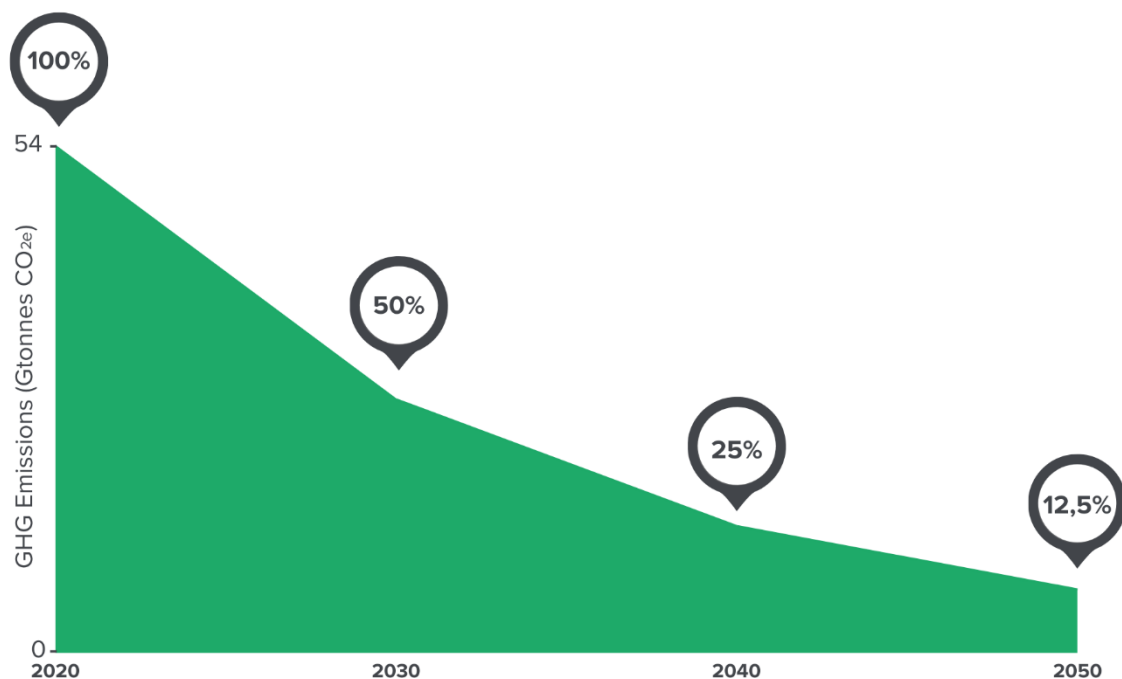


Figure 2: Global reduction in greenhouse gases needed to meet Paris climate agreement.

Contradictorily, we are technically advanced enough to face this challenge. The greatest difficulty is 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 1 year, has achieved to map 1 million tons of CO₂ and a potential saving of 200 000 tonnes of CO_{2e}.

1.2 CO₂ FOOTPRINT

The CO₂ 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:

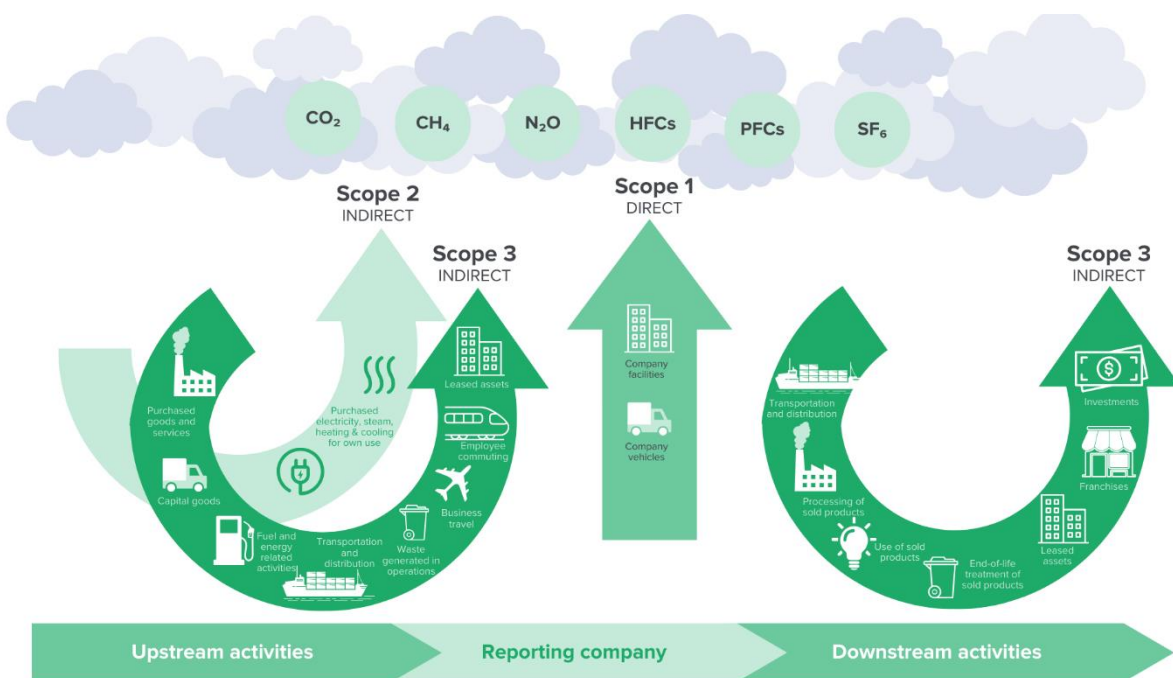


Figure 3: Overview of the different types of emissions according to the Greenhouse Gas Protocol

It is important to note that this does not only include actual CO₂ 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 (CO₂), methane (CH₄), nitrous oxide (N₂O), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), sulphur hexafluoride (SF₆) and nitrogen trifluoride (NF₃). All identified GHGs are converted to CO₂e 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 Gadot Belgium at organization level. The calculation is fully in accordance with the Greenhouse Gas protocol. The applied methodology, practical approach and thresholds are discussed at length to demonstrate how an accurate footprint of all Gadot Belgium's business activities have been obtained. This provides Gadot Belgium 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, or to provide carbon neutral services.

2 METHODOLOGY

2.1 SUMMARY TABLE

Company name	Gadot Belgium.
Description of the organization	Gadot Belgium is part of the international Gadot Group. They operate as a tank storage terminal in the North Sea port of Ghent and offer a wide range of logistical chemical solutions.
Footprint calculation according to following standard:	Greenhouse Gas Protocol - Corporate standard
Chosen consolidation approach (equity share, operational control, or financial control)	Operational control: This means that a company considers 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	Distribution, production and offices at the site in Ghent
Description of the activities that are within the organizational boundary of the company (Description of inventory boundary)	<p>The activities of Gadot Belgium which cause emissions can be summarized:</p> <ul style="list-style-type: none"> • Electricity consumption by technical installations, office activities, building heating and lighting. • Fuel consumption for: internal vehicles used on site such as trucks, aerial platforms, fire truck and personnel transport; • Natural gas consumption for: processes and building heating
Analysed period	31/12/2023 - 31/12/2024.

Table 1: Project Description

2.2 GENERAL INFORMATION AND METHODOLOGY

The footprint of Gadot Belgium was calculated in accordance with the Greenhouse Gas Protocol - Corporate standard. 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.

2.3 BASE YEAR

The CO₂ footprint of the year 2024 was calculated based on collected data representative of the period 31/12/2023 to 31/12/2024.

2.4 ACTIVITIES AND BOUNDARIES

2.4.1 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 owns their own trucks for example, the emissions of the truck transport will fall under Scope 1. If the company outsources the truck transport, the emissions will fall under Scope 3 emissions.

However, it is not only the operational boundaries that determine this ratio, but 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.

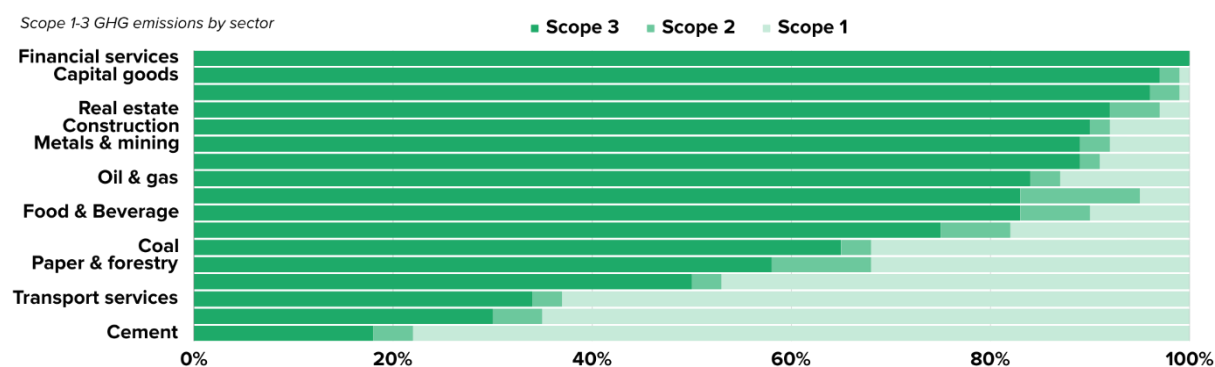


Figure 4: Distribution between the different Scope emissions for different sectors.

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 their 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 they operate. Creating a CO₂ matrix helps to get an idea of which factors have the greatest impact on the footprint.

2.4.2 SCOPE 1 & 2 LIMITS

For every site of Gadot Belgium, 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 in which the data of each site is allocated to.

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.

Site:	Purchased heat	Purchased electricity	Building heating & processes	Transport own vehicles	Refrigerant leakage	Direct process emissions
Ghent	R	R	R	R	N/A	N/A

Table 3: Reliability of scope 1 and 2 data

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 Gadot Belgium.

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.

The information provided by Gadot Belgium can in any case be considered primary data. In addition, internationally accepted databases such as Ecoinvent and DEFRA were 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. E.g.: 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. E.g.: Reliable data is collected by distinguishing between primary and secondary data. If primary data are not available, estimates and approximations are made (proxy data).

3 CO₂ FOOTPRINT GADOT BELGIUM 2024.

3.1 OVERVIEW 2024.

The table below shows the consolidated CO₂ footprint of Gadot Belgium for the year 2024. There can be seen that scope 1 has an impact of 77,10% while Scope 2 has an impact of 22,90% on the CO₂ footprint of Gadot Belgium.

Scope	Sum of Emissions [tCO ₂ e]	Sum of % of total scope 1 and 2
Scope 1	3.091,41	77,10%
Stationary Combustion	3.007,59	75,01%
Mobile Combustion	83,81	2,09%
Scope 2	917,98	22,90%
Electricity	412,51	10,29%
Steam, Heat, Cooling	505,48	12,61%
Grand Total	4.009,39	100,00%

Table 4: CO₂e footprint Gadot Belgium 2024.

The table below compares the impact in 2024 with the impact in 2020, which is the base year for Gadot Belgium. It can be concluded that the scope 1 and 2 emissions have decreased significantly. In chapter 3.4, the main changes that occurred over time are discussed.

Scope	2020		2024	
	Sum of Emissions [tCO ₂ e]	Sum of % of total scope 1 and 2	Sum of Emissions [tCO ₂ e]	Sum of % of total scope 1 and 2
Scope 1	7.611,23	84,90%	3.091,41	77,10%
Stationary Combustion	7.537,65	84,08%	3.007,59	75,01%
Mobile Combustion	73,58	0,82%	83,81	2,09%
Scope 2	1.354,06	15,10%	917,98	22,90%
Electricity	1.354,06	15,10%	412,51	10,29%
Steam, Heat, Cooling	0,00	0,00%	505,48	12,61%
Grand Total	8.965,29	100,00%	4.009,39	100,00%

Table 5: CO₂e footprint Gadot Belgium 2020 vs. 2024.

Below is a visual representation of the scope 1 and 2 emissions of Gadot Belgium, both the emissions of recent years, as well as the expected emissions in the coming years. It is important to note here that only the emissions in 2020 and 2024 were effectively calculated. The emissions of the years between 2020 and 2024 have been estimated based on the calculated emissions for these two years. The emissions of the years after 2024 have been predicted based on planned reduction measures.

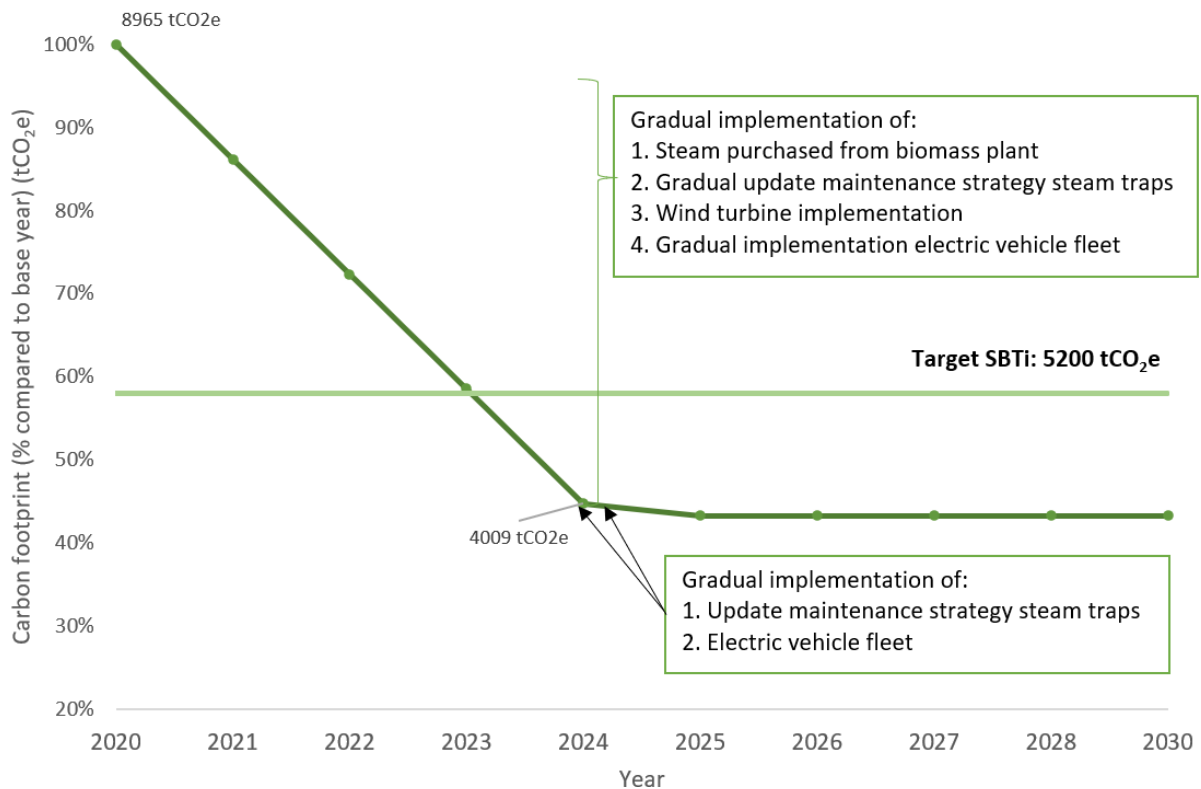


Figure 5: Carbon footprint of Gadot Belgium for scope 1 and 2 and its decrease through time.

The overall overview, including all subcategories, is illustrated in the figure below:

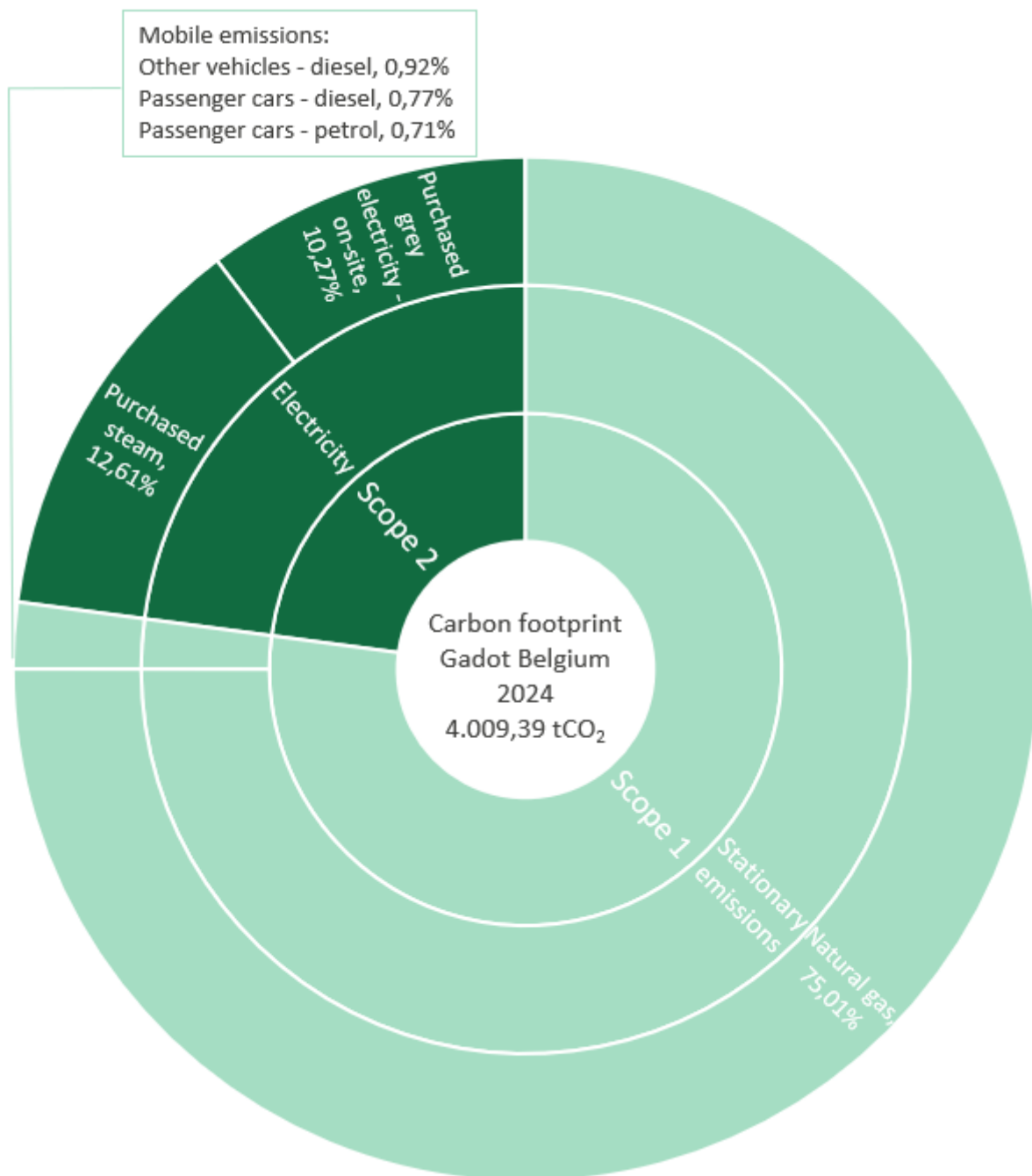


Figure 6: Scope 1 and 2 CO₂e footprint Gadot Belgium 2024.

The figure above shows that Gadot Belgium has a carbon footprint of 4.009,39 tonnes of CO₂e. These emissions are allocated between the different activities that are covered by the scope 1 and 2 emissions.

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

3.2 SCOPE 1

The table below shows the different Scope 1 categories.

Scope	Sum of Emissions [tCO ₂ e]	Sum of % of total scope 1 and 2
Stationary Combustion	3.007,59	75,01%
Mobile Combustion	83,81	2,09%
Grand Total	3.091,41	77,10%

Table 6: Emission sources Scope 1 in 2024.

As already mentioned before, the scope 1 emissions comprise 77,10% of the total carbon footprint of Gadot Belgium, or 3.091,41 in tonnes CO₂e.

Important to note with this figure is that there are no refrigerants used at the site of Gadot Belgium. As fugitive emissions include emissions resulting from refrigerant leakages, this scope 1 category is not applicable.

Within Gadot Belgium's processes, there are no chemical reactions that cause direct process emissions so this category will not affect Gadot Belgium's carbon footprint.

The various Scope 1 categories are discussed in detail below.

3.2.1 STATIONARY EMISSIONS

Stationary emissions are caused by the consumption of fossil fuels in the process operations of Gadot Belgium. This category has an impact of 75,01% on the carbon footprint of Gadot Belgium for the year 2024, or 3.007,59 in tonnes CO₂e. Examples of stationary emissions include the consumption of natural gas for building heating or the use of diesel for an emergency generator. The stationary emissions of Gadot Belgium are listed in the table below.

Scope	Sum of Volume	Sum of Emissions [tCO ₂ e]	% of category total	Sum of % of total scope 1 and 2
Natural gas	16.443,93	3.007,59	100,00%	75,01%
MWh	16.443,93	3.007,59	100,00%	75,01%
Grand Total	16.443,93	3.007,59	100,00%	75,01%

Table 7: Stationary emissions in 2024.

The table above shows that the stationary emissions have the most significant impact on the total carbon footprint of Gadot Belgium. These emissions are fully caused by the natural gas consumption.

3.2.2 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 Gadot Belgium. This category includes the various vehicles in operational control of Gadot Belgium. However, this category does not consider the commuting of staff without a company car. The impact of commuting is reflected in Scope 3 category 7: employee commuting. The table below shows the mobile emissions.

Scope	Sum of Volume	Sum of Emissions [tCO ₂ e]	% of category total	Sum of % of total scope 1 and 2
Diesel (average biofuel blend)	23.505,51	59,06	70,47%	1,47%
litres	23.505,51	59,06	70,47%	1,47%
Passenger cars - diesel	10.673,51	26,82	32,00%	0,67%
Other vehicles – diesel ¹	12.832,00	32,24	38,47%	0,80%
Petrol (average biofuel blend)	11.872,79	24,75	29,53%	0,62%
litres	11.872,79	24,75	29,53%	0,62%
Passenger cars - petrol	11.872,79	24,75	29,53%	0,62%
Grand Total	35.378,30	83,81	100,00%	2,09%

Table 8: Mobile emissions in 2024.

The table above shows that the use of the vehicles causes an impact of 2,09% (83,81 tonnes CO₂e) on the carbon footprint of Gadot Belgium. The diesel consumption of both the passenger cars and the other vehicles has the most significant impact on the mobile emissions. Overall, the fossil fuels used in vehicles have a small impact on the total scope 1 and 2 emissions.

¹ An important note regarding the diesel consumption of the 'other vehicles' category is that it includes the diesel consumption of the generator for the firefighting water network. It was not possible to split this consumption between the vehicles and the generator. As the majority is expected to go to the vehicles, all diesel consumption has been classified under mobile emissions.

3.3 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 technical equipment (e.g. pumps), printers, lighting, and heating of Gadot Belgium.

The table below shows the impact connected to all purchased electricity and steam of Gadot Belgium.

The company produces electricity with a wind turbine at their site, causing a part of their electricity consumption to have no impact. The impact mostly comes from the purchase of grey electricity at the site and for the external charging of the passenger cars. The production of this grey electricity causes a CO₂e emission of 917,98 tonnes of CO₂e which has an impact of 22,90% on the total emissions.

Scope	Sum of Volume	Sum of Emissions [tCO ₂ e]	% of category total	Sum of % of total scope 1 and 2
Electricity	5.920,76	412,51	44,94%	10,29%
MWh	5.920,76	412,51	44,94%	10,29%
Purchased grey electricity	2.458,81	411,82	44,86%	10,27%
Purchased electricity - passenger cars	6,43	0,68	0,07%	0,02%
Wind energy - electric cars	37,52	0,00	0,00%	0,00%
Wind energy	3.418,00	0,00	0,00%	0,00%
Steam, Heat, Cooling	22.980,38	505,48	55,06%	12,61%
MWh	22.980,38	505,48	55,06%	12,61%
Steam purchased from biomass power plant	22.980,38	505,48	55,06%	12,61%
Grand Total	28.901,14	917,98	100,00%	22,90%

Table 9 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 Gadot Belgium. This method reflects the total emission connected to the choices and purchase behaviour of Gadot Belgium. Gadot Belgium can lower this total impact by reducing their electricity consumption, choosing to buy solely green electricity, or to produce more electricity on-site.

In 2020, which serves as the base year for the carbon footprint, no **steam** was purchased externally. The required steam was produced in-house using natural gas, so the emissions related to this natural gas consumption were contained in the scope 1 emissions. As steam was purchased externally in 2024, a large part of the natural gas consumption (accounted for in scope 1) was eliminated, although emissions related to the purchased steam occurred (accounted for in scope 2). Some of the emissions reduced in scope 1 have therefore shifted to scope 2 emissions. Because steam is currently purchased from a biomass power plant, the emissions related to the steam did decrease overall.

An overview of the cover rate of the electricity consumption by the wind turbine's electricity production is shown in the table below.

Market-based	Total consumed electricity (kWh)	Purchased electricity (kWh)	Produced electricity (kWh)	Cover rate PV
Ghent	5.920.760,73	2.465.240,73	3.455.520	58,36%

Table 10 Cover rate self-produced renewable energy

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) This average emission factor amounts to 0,112 kg CO₂e/kWh in 2024 for Belgium. Only by reducing energy consumption can a company directly influence the total scope 2 impact as calculated by the location-based method.

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 781,85 tonnes CO₂e.

Scope	Sum of Volume	Sum of Emissions [tCO ₂ e]	% of category total	Sum of % of total scope 1 and 2
Electricity	5.920,76	276,38	35,35%	7,14%
MWh	5.920,76	276,38	35,35%	7,14%
Purchased grey electricity	2.458,81	275,66	35,26%	7,12%
Purchased electricity - passenger cars	6,43	0,72	0,09%	0,02%
Wind energy - electric cars	37,52	0,00	0,00%	0,00%
Wind energy	3.418,00	0,00	0,00%	0,00%
Steam, Heat, Cooling	22.980,38	505,48	64,65%	13,05%
MWh	22.980,38	505,48	64,65%	13,05%
Steam purchased from biomass power plant	22.980,38	505,48	64,65%	13,05%
Grand Total	28.901,14	781,85	100,00%	20,19%

Table 11 Scope 2 emissions following the location-based method.

Both methods can be used in different scenarios. When referring to the emissions Gadot Belgium purposefully emits and can reduce by making sustainable electricity choices, Gadot Belgium can communicate based on the market-based method. When we want to compare Gadot Belgium'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.

3.4 COMPARISON OF FOOTPRINT TO PREVIOUS YEARS

Compared to the carbon footprint calculation of the scope 1 and 2 emissions of previous years, specifically the emissions of 2018 and 2020 have been calculated, the emission decreased over time. A comparison between 2020 and 2024 is conducted below, as 2020 is the base year for the Science Based Target set by Gadot Belgium, of reducing their scope 1 and 2 emission with 42% by 2030.

In 2020, the total scope 1 and 2 emissions amounted to 8.965,29 tCO₂e. In 2024, this amounted to 4.009,39, a reduction of 55,28%. If emissions will not increase in the future, the set reduction targets will be achieved. This change in emissions can be explained by the following elements:

- **Stationary emissions:** The natural gas consumption decreased sharply, from 37.315 MWh to 16.444 MWh, which resulted in a reduction of the stationary emissions of 60,10%. In 2020, steam was produced internally with natural gas, while in 2024 steam is purchased from an external company. The emissions related to the purchase of this steam, are part of the scope 2 emissions.
- **Mobile emissions:** The mobile emissions increased from 73,58 tCO₂e in 2020 to 83,81 tCO₂e in 2024, an increase of 13,90
- **%.** Overall, this category has a small impact on the total emissions.
- **Scope 2:** The scope 2 emissions decreased from 1.354,06 tCO₂e to 917,98 tCO₂e, as a significant share of the electricity is generated with a wind turbine (58,36%) now, which was not yet the case in 2020. Next to the decrease of the electricity emissions, there is an increase in the emissions related to the purchased steam. Overall, the scope 2 emissions decreased with 32,21%.

The figure below shows the evolution of the scope 1 and 2 emissions.

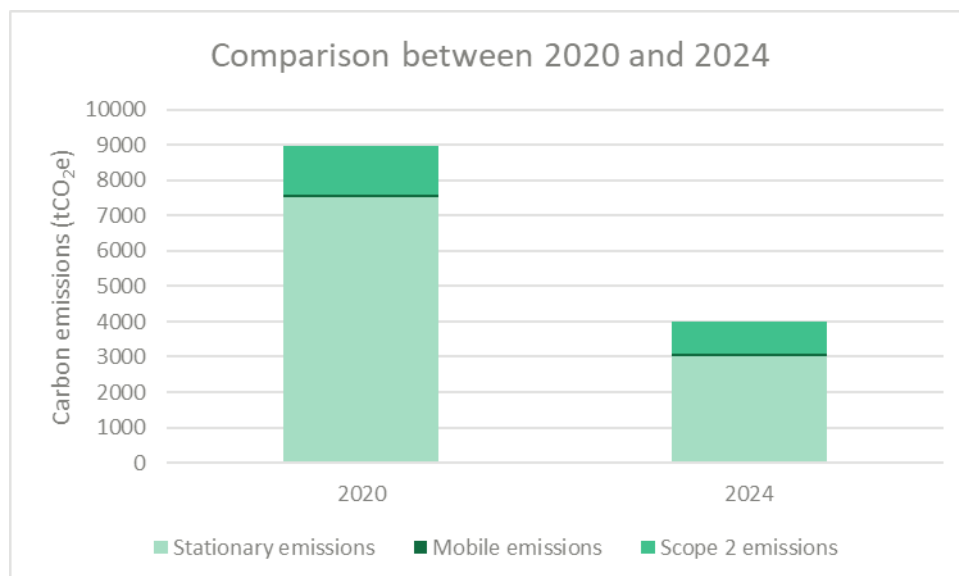


Figure 7: Scope 1 and 2 CO₂e footprint Gadot Belgium 2020 vs. 2024

4 APPENDIX 1: GHG EMISSION SUMMARY

4.1 STATIONARY EMISSIONS

Description	Fuel	Consumption	Unit (Consumption)	Notes
Natural gas	Natural gas	16443,93	MWh	

4.2 MOBILE EMISSIONS

Description	Fuel	Consumption	Unit (Consumption)	Notes
Passenger cars - diesel	Diesel (average biofuel blend)	10673,51	litres	
Passenger cars - petrol	Petrol (average biofuel blend)	11872,79	litres	
Other vehicles - diesel	Diesel (average biofuel blend)	12832	litres	Terberg, manitou, hoogtewekers, karchers, brandweerwater pompen

4.3 SCOPE 2 EMISSIONS

Description	Contract	Consumption	Unit (Consumption)
Wind energy	Wind electricity (consumed)		3418 MWh
Purchased grey electricity	Residual mix (no green electricity contract)		2458,81 MWh
Purchased electricity - passenger cars	Country average mix		6430,73 kWh
Steam purchased from biomass power plant	Supplier specific emission factor		22980,38 MWh
Wind energy - electric cars	Wind electricity (consumed)		37,52 MWh

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