

VERIFICATION OF SCOPE 1, 2, 3-EMISSION CALCULATIONS COPENHAGEN ENERGY PARTNERS FOLLOWING THE GHG PROTOCOL

Copenhagen Energy Partners is developing a tool to calculate and monitor scope 1, 2 and 3 emissions. The scope 1-3 emission calculations are to follow methods outlined in the GHG protocols.

Functional requirements

The primary functionality of the emissions and reporting tool is described in the functional design specification of the Emission Mapping and Reporting Tool, "EMRT FDS Rev 0.pdf". The methods described in this document are implemented in the Excel Back-end simulator, DNV assessed implementation in "Back-end simulator v3.1 (DNV).xlsm", "Back-end simulator v5.0.xlsm" - "Back-end simulator v5.5.xlsm", and the final version "Back-end simulator v6.0.xlsm".

The calculation methods for the three different scopes were compared to the relevant sections within the GHG protocols:

- Scope 1: GHG Protocol, Revised Edition, section 6
- Scope 2: GHG Protocol Scope 2 Guidance, section 6
- Scope 3: Technical Guidance for Calculating Scope 3 Emissions version 1.0, categories 1 – 15

Verification approach

DNV checked that the calculation methods described in the functional design document adhered to the methods described in the GHG protocols mentioned above. Consequently, DNV assessed the implementation in the Excel tool "Back-end simulator v3.1 (DNV)". Lists of agreements and disagreements between the functional design specification and back-end simulator with the GHG protocol were communicated to Copenhagen Energy Partners. Disagreements were addressed by CEP, and implementation in the Back-end simulator v5.0, v5.1, v5.2, v5.3, v5.4, v5.5 and v6.0 was verified by DNV.

Conclusion

DNV found no disagreements between the selected calculation methods used in the "Back-end simulator v6.0.xlsm" and the calculation methods described in the GHG protocols. For scope 2, both market-based and location-based emission reporting is implemented, supporting the dual-reporting requirement. For scope 3, the GHG protocol describes multiple calculation methods for each of the 15 categories. CEP has implemented at least one method to calculate emissions for each category.

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For DNV Netherlands B.V.



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