

CO₂ Performance ladder – level 3 – Ordina BeLux – FY 2023 Report

The importance of corporate social responsibility or sustainable business (ESG) is increasing for our customers, our employees, our shareholders and our other stakeholders. In recent years, we already have paid a lot of attention to corporate social responsibility and have reported extensively on this in our annual reports. Moreover, since 2021, we have also embedded ESG in Ordina's corporate strategy as a separate strategic pillar. This responsibility for a better world comes from an intrinsic motivation. This motivation stems from the fact that we stand in the centre of society and our Ordina DNA says: 'we work with people and for people'.

This means that Ordina strives for a good balance between economic, ecological and social interests in its own business operations. Ordina strives for continuous improvement of its 'environmental performance' in its own business operations and makes every effort to keep its own CO₂ emissions as low as possible. Ordina wants to be a leader in the field of CO₂ reduction, by 2030 we want to be CO₂ negative, or at least neutral. We will offer our expertise to our customers to help them reduce CO₂ emissions in their supply chain.

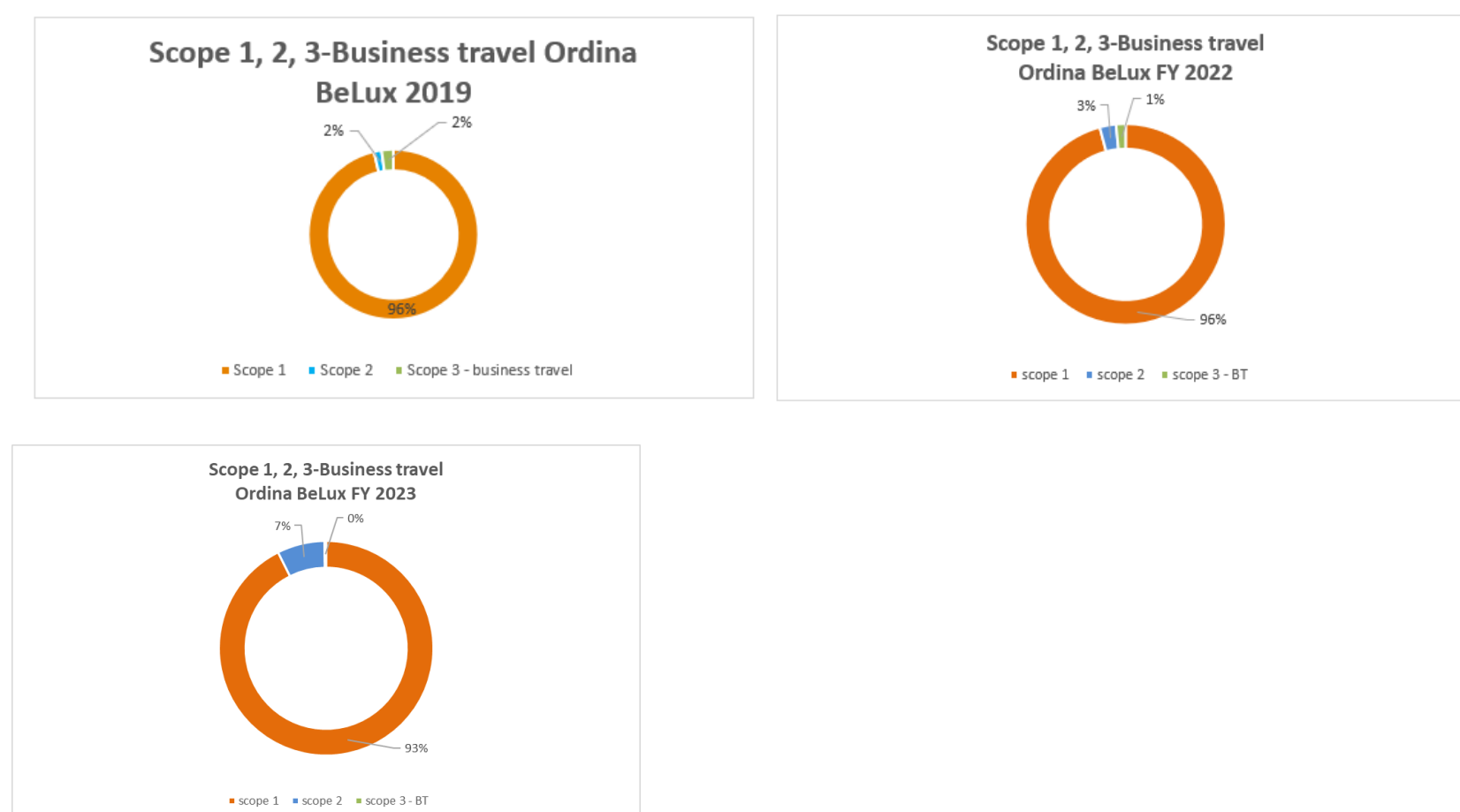
Ordina Benelux

We have a CO₂ performance ladder report for Ordina NL and Ordina Belux. This helps us to focus on energy reduction and CO₂ savings in both countries. In 2023, Ordina was acquired by Sopra Steria (the Ordina shares were eventually delisted in November). We will not take this into account in this report, because we effectively acted as separate organizations throughout 2023.

CO₂ footprint development

Ordina Belux calculates its CO₂ footprint every six months in accordance with international guidelines (ISO14064-1). In the graph below, the CO₂ footprint calculation is presented for scope 1, 2 and 3-business travel FY 2023 – in accordance with the classification manual 3.1 of the CO₂ Performance Ladder. In 2020 and 2021, CO₂ emissions were strongly influenced by the COVID-19 measures and their duration, therefore we compare with 2019 in this report instead.

When compared with base year of 2019, there will always be a comparison with full year 2022. In order to keep the comparison unambiguous, the distinction in the overviews in scopes 1, 2 and 3 has been kept. The basis for the conversions to CO₂ is based on the conversion factors on <https://co2emissiefactoren.be> and <https://co2emissiefactoren.nl>.



The total carbon footprint of scope 1, 2 and 3 – Business travel FY 2023 is 3,308 this was 3,765 ton of CO₂ for FY 2022. These emissions are 12,1% lower. Mainly due to the electrification of our fleet.

Compared to the carbon footprint of FY 2019 (4,649-ton CO₂) the extrapolated footprint of FY 2023 is 28,8% lower.

Scope 1 emissions make up 93% of the carbon footprint of FY 2023, with minimal 99% related to the fuel consumption of lease cars and less than 1% to the gas consumption in the buildings.

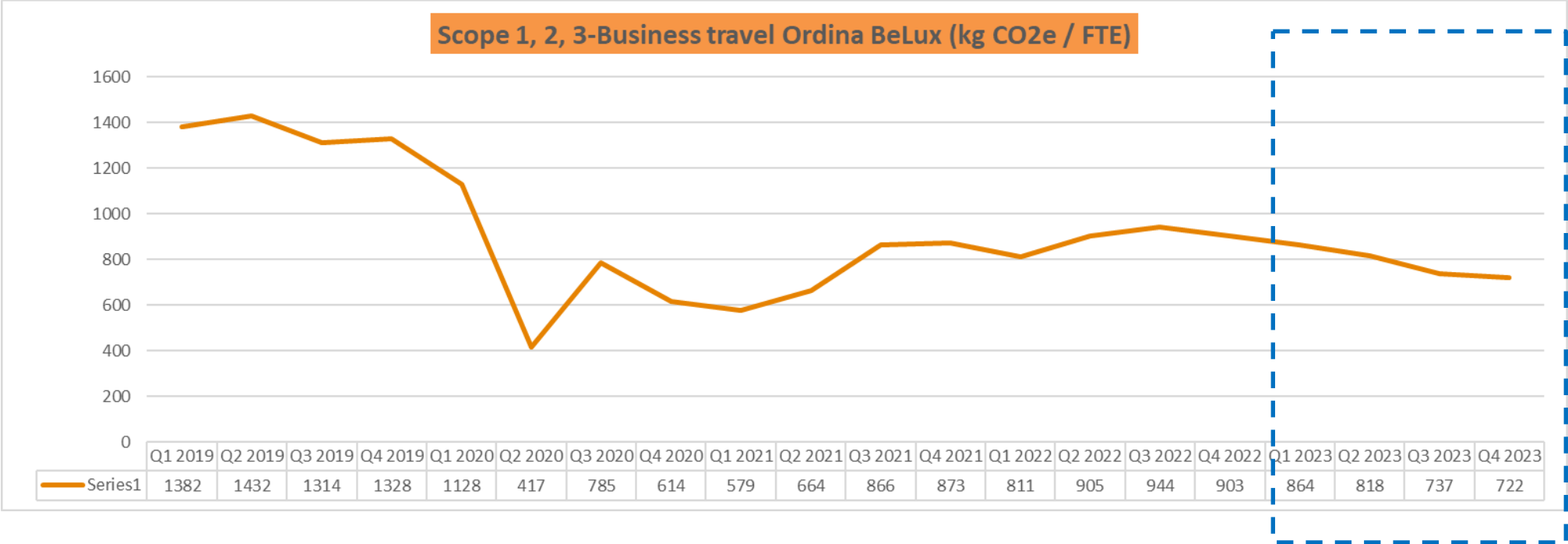
Scope 2, electricity consumption in the office buildings (including charging stations), only accounts for 7% of the total carbon footprint.

And scope 3 – business travel (air and train travel) makes up 0 % (round) of the total carbon footprint.

As mobility causes the larger part the CO₂-emissions of Ordina Belux and strongly depends on the number of employees, the carbon footprint will be related to the average number of FTEs working at Ordina.

The carbon footprint of FY 2023 = 3,1-ton CO₂ per FTE (scope 1 & 2 & 3-Business travel). This was 3,6-ton CO₂ per FTE in FY 2022 and was 5,8 ton CO₂ per FTE in base year FY 2019.

Analysis



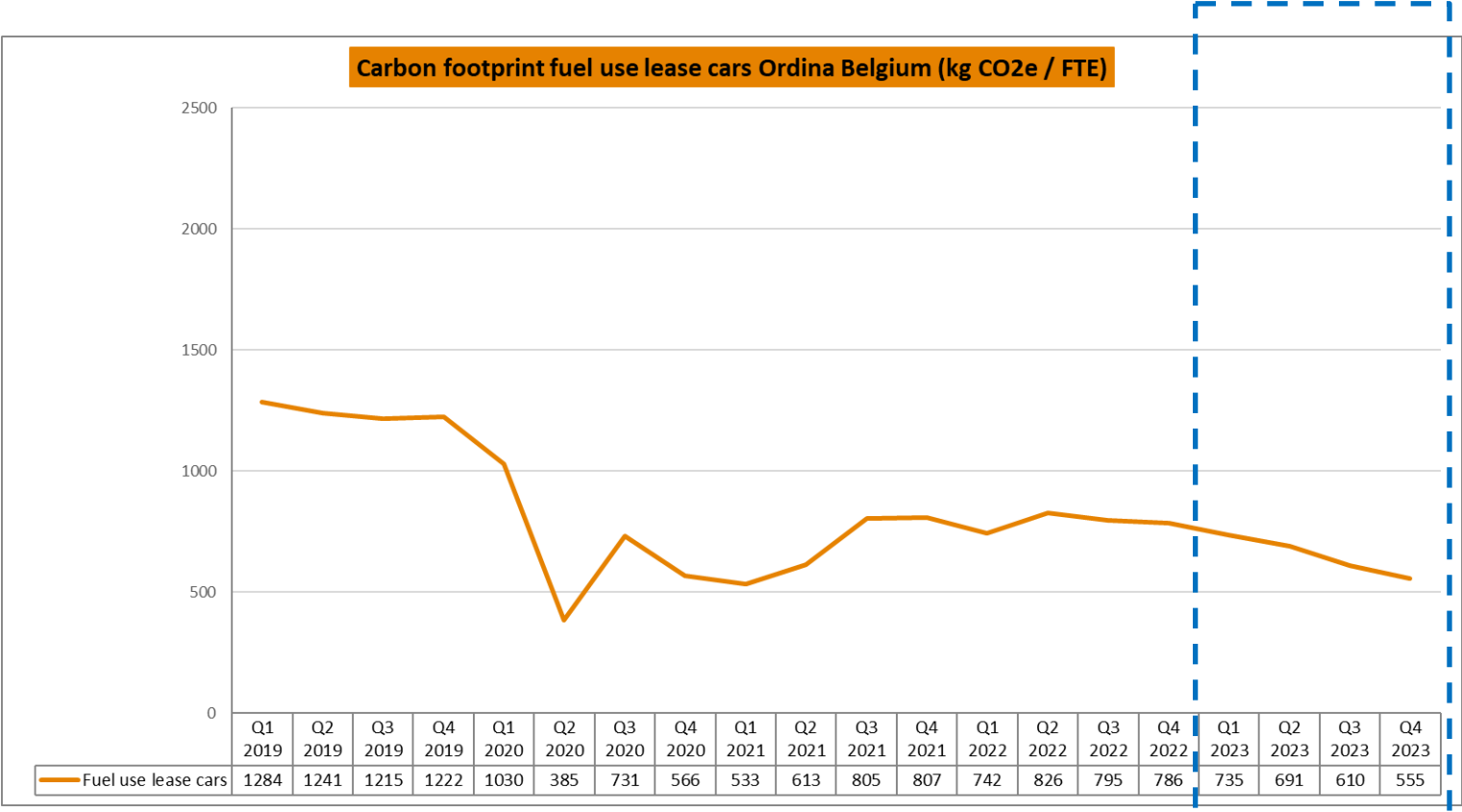
The graph above also clearly shows the impact of Covid in 2020, 2021 and Q1 2022 - the FY 2023 CO₂-emissions/per fte are around 14% lower compared to FY 2022 and 46% lower compared to FY 2019. In the following sub-chapters, a detailed analysis is given of the trends according to the categorization of ISO 14064-1.

Transport and mobility

Lease cars Belgium

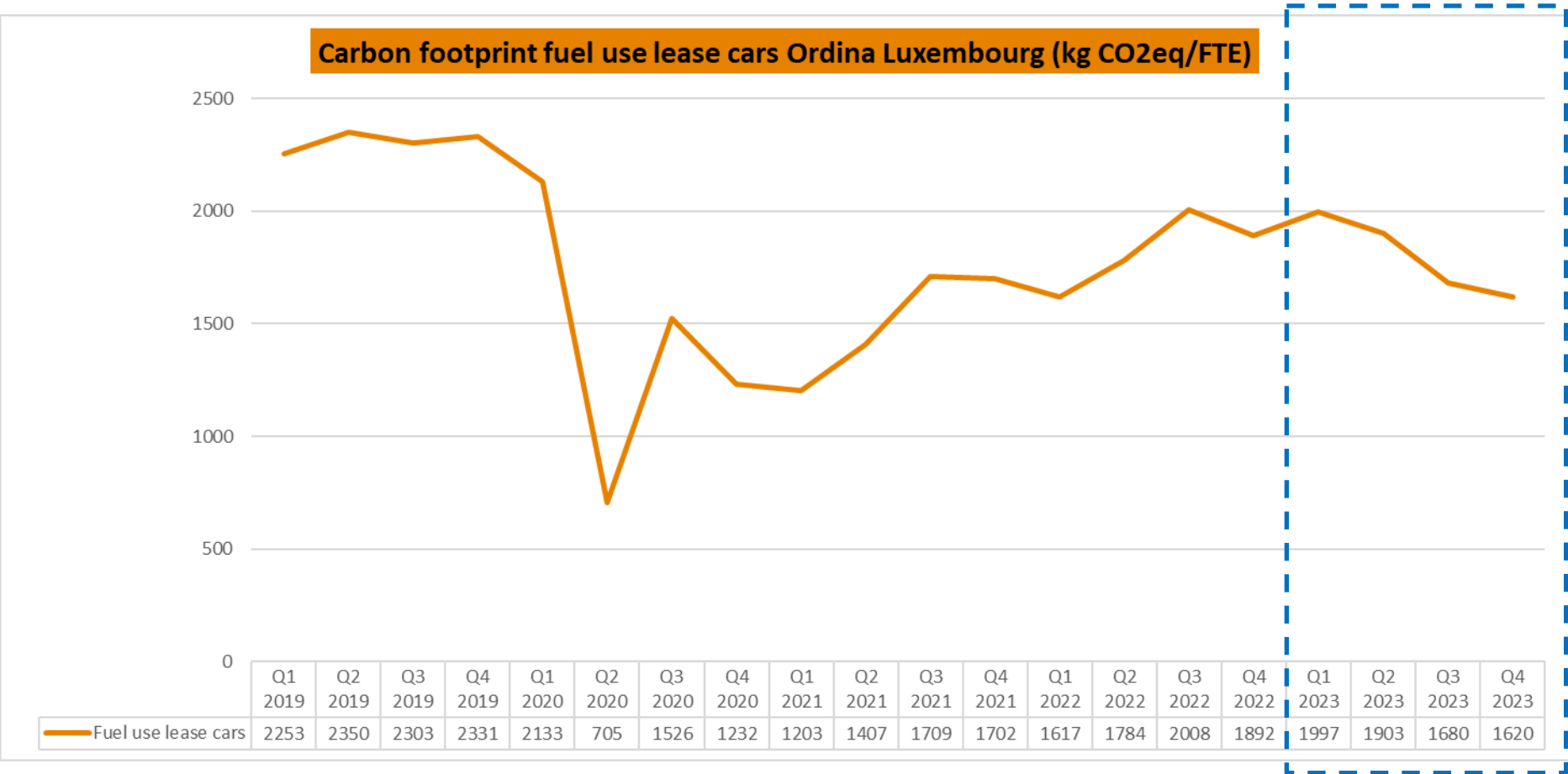
More employees are working at the office again resulting in an increase in CO₂-emissions due the higher use of the lease cars for commuting. However, compared to the baseline year there is still a decrease in CO₂-emissions related to mobility.

With the scaling back of the COVID-19 measures, we saw mobility increase again, with more employees using their lease car for commuting and private kilometres. However, the positive experience with working from home has led the employees of Ordina adopt location-independent working policies in 2021. Such as: 50% working from home as the starting point (provided the work and/or the client allow it). We expect this to have a lasting impact on our mobility. On top of that in H1 2023 we also see the positive impact of the introduction of FEV's.



Compared to the baseline year (2019), the emissions are 47,8 % lower. In the graph above, there is also an decrease of 17,8 % in the emissions compared to the year 2022. Be aware: this graph focusses on fuel and does not include electricity used in our (growing number of) FEV's.

Lease cars Luxembourg



Compared to the baseline year 2019, the lease-car-emissions for Luxembourg are 21,8 % lower in 2023. Compared to 2022 there is a small decrease of 1%. Compared to Belgium, the Luxembourg staff has higher CO₂ emission per fte caused by fuel cars (more kilometres per fte and not so many FEV's yet).

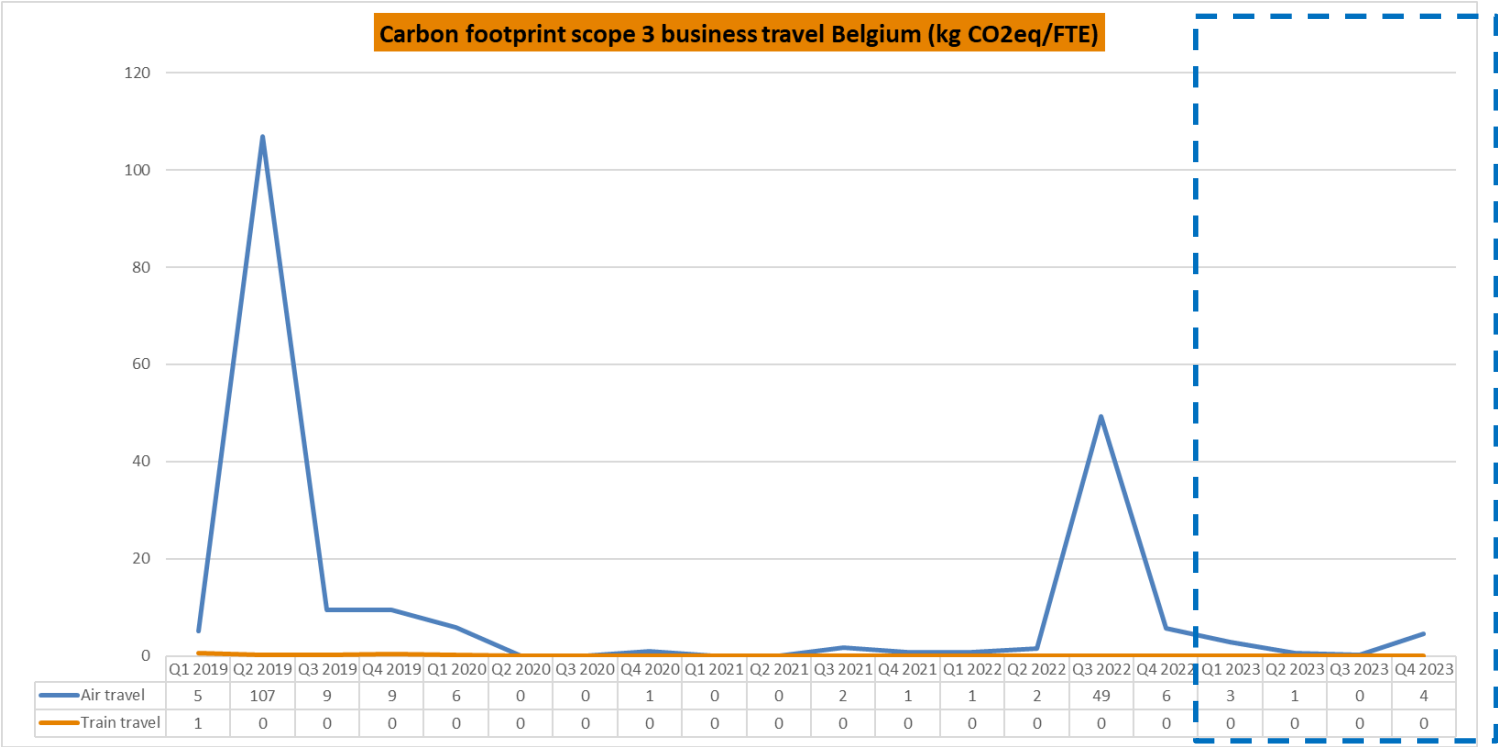
Overall analysis mobility

Mobility is key in the reduction of our CO₂-emissions. In terms of mobility, excluding COVID-19 impact, the following trends can be attributed to the reduction of the CO₂-emissions:

- Increase in the number of electric cars in the car fleet of Ordina (in Belgium and starting Luxembourg (Lux appr. 10+).
- We drive fewer kilometres compared to the pre-covid years per car because of the location-independent working policies. In practice, about 30% working from home and about 70% from the office/customers' site is estimated.
- Electricity used for electric cars, is not yet included in the 2023 graphs. Will include this next year.

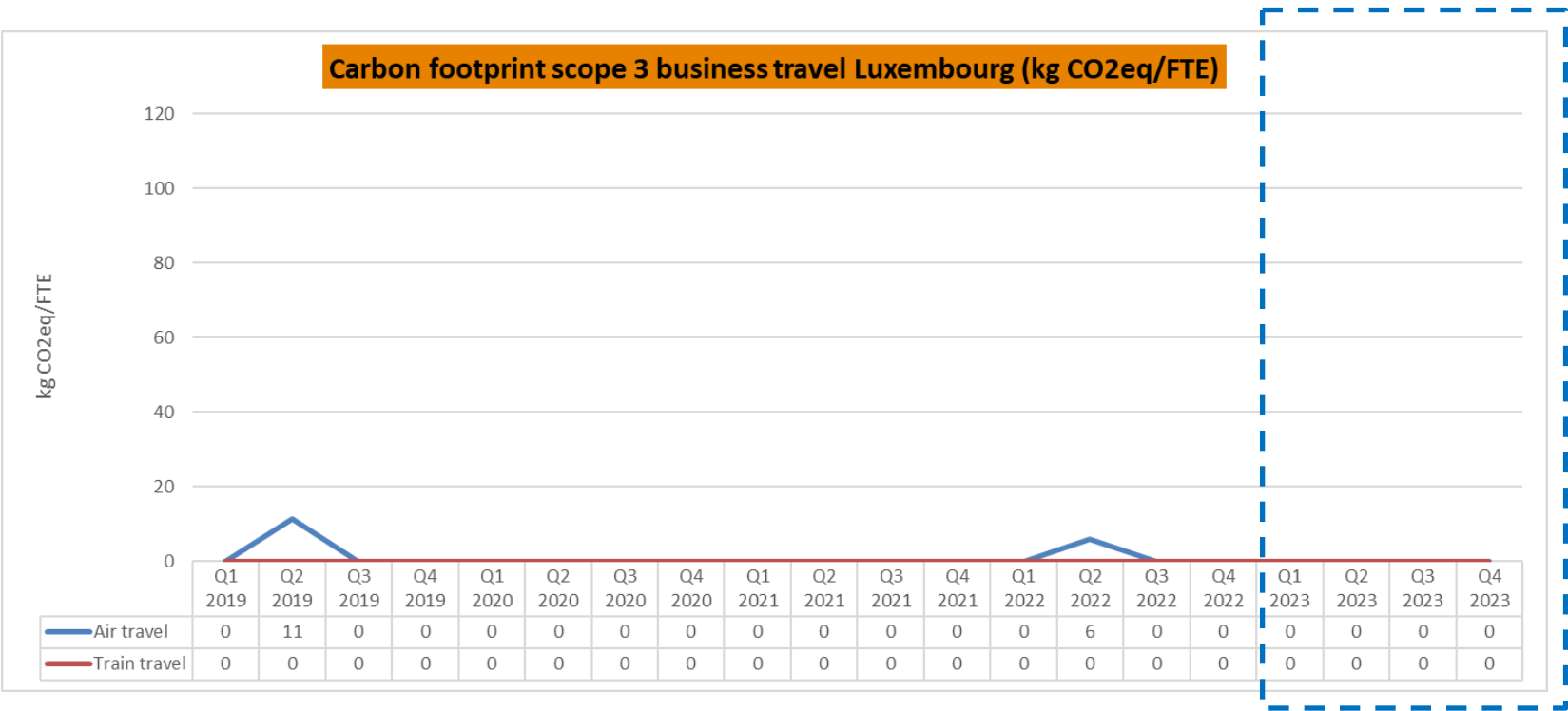
Business Travel Belgium

When looking at the carbon footprint of business travel (air- and train travel), a small increase is observed compared to the COVID-19 years as business travel was fully allowed again since H2 2022. However, compared to the FY year 2019 (baseline), the Business Travel emissions per FTE of H1 2023 (extrapolated) a bit lower for Ordina Belgium. The shift to online meetings instead of physical meetings seems to have remained in the post-COVID era at Ordina Belgium. The relative high number for air travel in Q2 2019 and Q3 2022 was caused by 2 team-building events that took place abroad. No clear change in trend in 2023.



Business Travel Luxembourg

When looking at the carbon footprint of air travel in FY 2023 a stable trendline is observed.



The spikes in the graph for Q2 2019 and Q2 2022 are only 2 people on 1 flight.

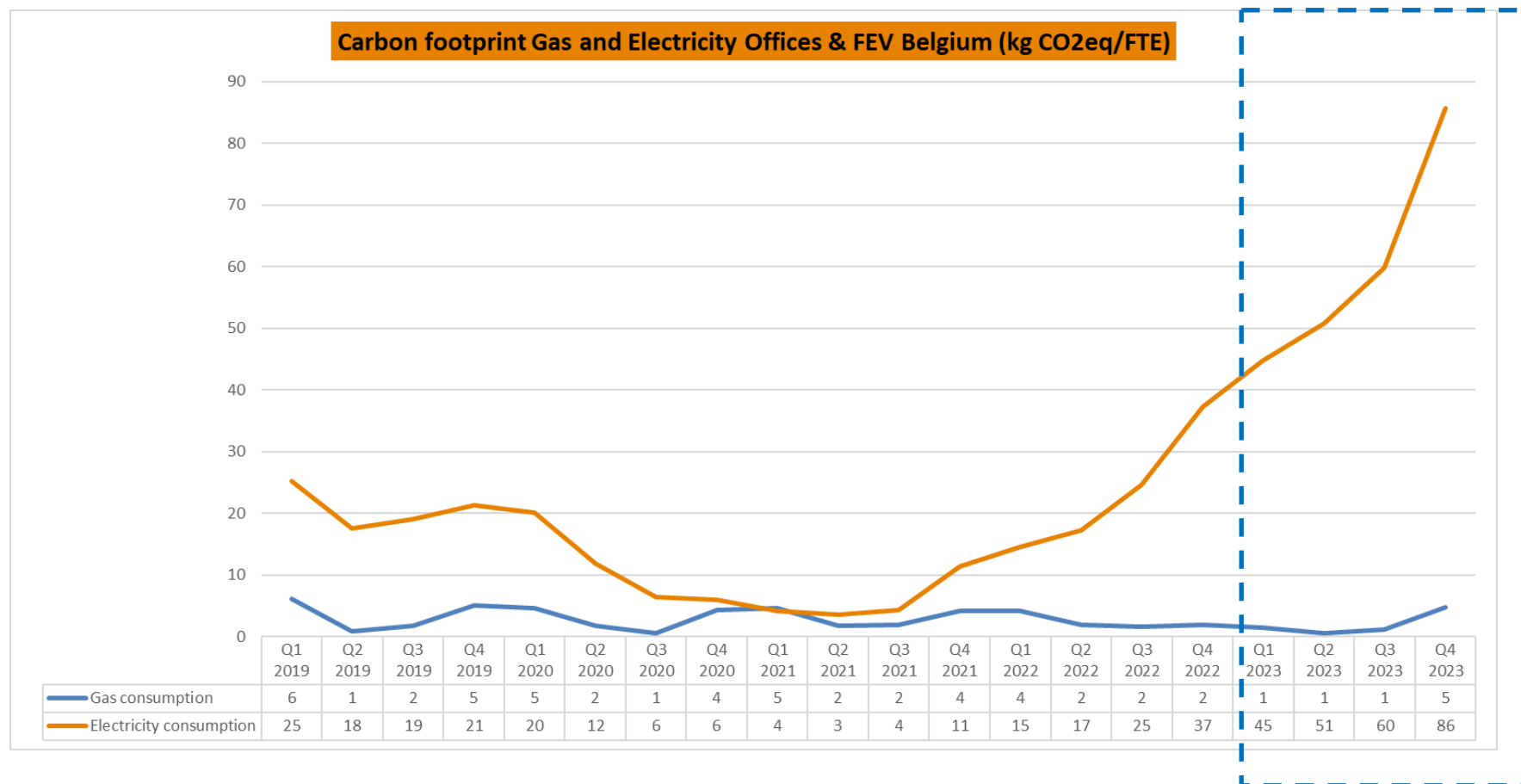
Be aware: the air and train km's in the graphs above are only those booked centrally via office support (and not e.g. train tickets declarations).

Energy in buildings: Belgium

In the graph below, the carbon footprint caused by gas and electricity consumption of the Ordina Belgium locations is shown. The lower electricity use in 2020 and 2021 are caused by Covid-19 impact.

A significant increase in Electricity use in 2022 and FY 2023 is shown, which is caused by the charging of Full Electric Cars both at the office @ Mechelen as @ home and public charging (considered as grey electricity). In 2019 there were almost no FEV's at all.

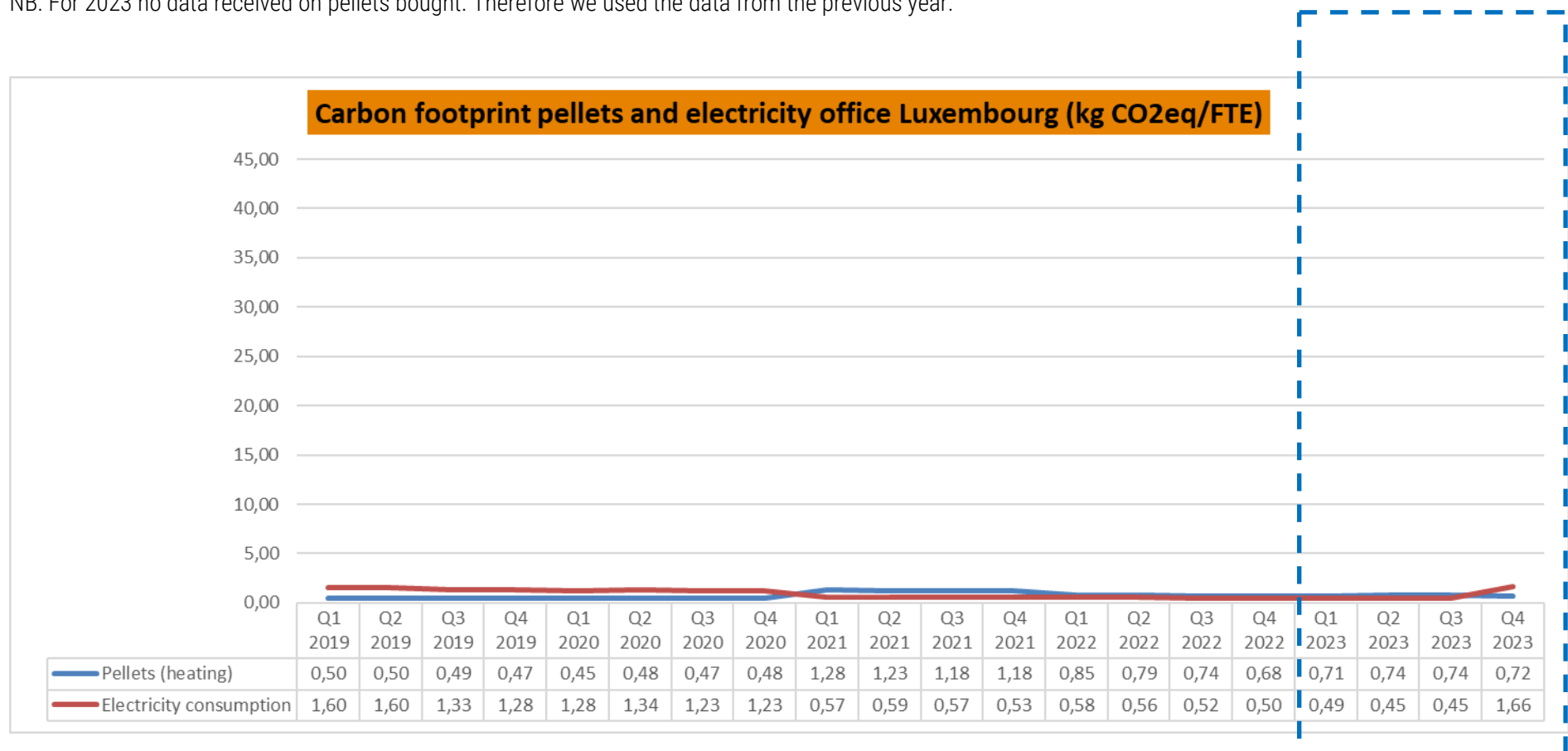
For 2024 we plan to include this FEV CO₂ in the Mobility charts – instead of including it in the building charts.



Energy in buildings: Luxembourg

In the graph below the pellet and electricity CO₂-emissions of Luxembourg are shown. Ordina Luxembourg has one office, which is a highly energy-efficient building. There is no natural gas consumption. Heating is done based on the burning of pellets, which has a low carbon footprint. In Luxembourg only green electricity is consumed, hence having a lower emission factor and thus, a lower carbon footprint. The data of the use of pellets, is not actual use but based on # of pellets purchased in that period. Hence the high volume in 2021 and the low volume in H1 2023. Besides the emission factor for pellets is higher for 2021 and 2022 (then in 2019 and 2020). For Electricity we see low figures in H1 2023. Possibly caused by less use of the office space (and working from home). We will monitor in the future. However the relative CO₂ impact is very limited.

NB: For 2023 no data received on pellets bought. Therefore we used the data from the previous year.



ESG strategy and Energy Efficiency Plan Ordina

Our ambitions in the field of sustainability and corporate social responsibility are laid down in the Ordina Strategy 2026. This strategy is translated into an OGSM (Objectives, Goals, Strategies and Measures) for 2022/2023 and 2026.

In 2022, an Ordina BeLux Energy Efficiency Plan (EEP 2022-2025) was drawn up analogous to Ordina Nederland. The EEP addresses both the CO₂ reduction and Energy Efficiency – partly to give substance to the Energy audit and information obligation from Europe (although we do not fall under this for BeLux).

Below are the measures per scope described, with the intended savings compared to the baseline year. All measures are in accordance with the EEP 2019 is our baseline year because 2020 and 2021 are unrepresentative years due to COVID-19.

Specific measures and intended savings per scope – In accordance with Ordina BeLux Energy Efficiency Plan 2023/2025

In the following paragraphs, the objectives for up to 2025 are described per scope. The objectives include a high-over description of the measurements taken to achieve these objectives. The measurements are focused on CO₂ reduction as well as energy efficiency.

Note: The transition to a fully electric car fleet has the consequence that the scope 1 CO₂ emissions decrease and the scope 2 CO₂ emissions increase, due to the shift from fossil fuel (scope 1) to electricity (scope 2).

Scope 1

The largest source of CO₂ emissions in Scope 1 is the car fleet. Therefore, Ordina's reduction plans focus mainly on Mobility. The following measures are foreseen:

Main Measures	Scheduled	Status 2019 till FY 2023
Stimulate economical driving by "The new driving" (calculated) and by Monitoring.	2023/2024/2025	Ordina wants to make its employees are aware of sustainable driving behaviour by offering training in "the new driving". In 2023, this will first be rolled out as part of the on-boarding of new employees. In addition, it will be examined whether the possibility of fuel consumption monitoring and 3-monthly feedback to drivers for awareness in driving behaviour. Update FY 2023: Focus has been more on the Mobility budget and FEV's for now.
Phasing out fuel cars / electrification car fleet Belgium (calculated)	2023/2024/2025	Since Feb 2021, the leasing of FEVs is permitted. Ordina Belgium only allows fully electric cars (FEV) in the lease offer from 1 July 2023 on. End FY 2023 Ordina Belgium had 361 electric cars (259 electric cars end H1 2023, 181 end of 2022, 60 end of Q2 2022). This is also supported by fiscal measures. Every year, approximately 250 cars are replaced at our Belgium offices. To facilitate the switch to FEVs, Ordina is also working on installing and expanding charging stations at its offices. In Mechelen there were 4 stations at the end of Q2 2022. Expansion to 16 charging stations, plus 10 more from the building owner has been executed. Moreover, Ordina offers employees the opportunity to have a charging station installed at home. In the future Diegem building we foresee to have 48 charging stations.
Reducing personal mobility through working from home and teleconferencing (calculated)	2023/2024/2025	Due to, among other things, the COVID-19 pandemic, working from home is well organized. Ordina has continued the 'working from home' recognition since 2022 as a policy after the pandemic. Group policy is aimed at 50%-50% Provided that the customer agrees to this. In practice this is currently 70% - 30% (i.e. 30% at home) - probably this will change when offices move to Diegem (expectation is that 30% will move towards 50%). This assumption needs to be monitored in the coming months. In Luxembourg fewer people work from home.
Availability of a bicycle, e-bike or e-scooter (calculated)	2023/2024/2025	Update FY 2023 Mobility budget: internal conversation on the mobility budget are in progress. As Ordina has been acquired by Sopra Steria – these mobility arrangements will be reviewed in the light of this.
Reducing car use (calculated)	2024/2025	CO ₂ reduction will be simulated in a later phase. At the end of 2023 it is decided that this will be reviewed by HR in light of Sopra Steria arrangements
Phasing out diesel cars / electrification car fleet Luxembourg (calculated)	2025	Ordina Belgium only allows fully electric cars (FEV) in the lease offer. For Ordina Luxembourg, the phase-out will probably start from 2025 on. Also supported by fiscal measures. However at the end of 2023 there are already appr. 12 FEV's in Luxembourg (estimation).

Intended savings: Based on the measures described above, Ordina expects to be able to achieve saving 2.72 ton of CO₂/FTE in the period from 2023 to 2026. Compared to 2019 this translates into a decrease of 62% % of scope 1 emissions per FTE. Target for H1 2026 is 1,99.

Progress BeLux:

The actual CO₂/FTE in FY 2022 for scope 1, is 4.24. This is lower than 2019. The impact of Covid is clear in 2020, 2021, but also effects 2022.

The actual CO₂/FTE in FY 2023 for scope 1, is 2,9. This is much lower than 2019. We are on track towards 2026.

Scope 2 + Business Travel (BT)

The following measures on scope 2 + Business Travel – are planned:

Main Measures	Scheduled	Status update 2019 till H1 2023
Limiting air travel (calculated)	2025	Although there are relatively few CO ₂ emissions from air travel (<1%), the ambition is to reduce the number of short-distance flights (within Europe), by taking for example the train. This will be taken into account in policymaking in the upcoming years.
Reducing personal mobility through working from home and teleconferencing (calculated)	2023/2024/2025	Due to, among other things, the COVID-19 pandemic, working from home is well organized. Ordina has continued the 'working from home' recognition for 2022 as a policy after the pandemic. Provided that the customer agrees to this. In practice, this currently translates into 30% working from home and 70% at locations. Probably this will change when offices move to Diegem (expectation is that 30% will move towards 50%). This assumption needs to be monitored in the coming months. In Luxembourg fewer people work from home.
Phasing out fuel cars and electrification of the Belgian/Luxembourg car fleet.	2023/2024/2025	In scope 2, an increase in CO ₂ emissions is expected as a result of the electrification of the lease fleet. Since Feb 2021, the leasing of FEVs is permitted. End FY 2023 Ordina Belgium had 361 electric cars (259 electric cars end H1 2023, 181 end of 2022, 60 end of Q2 2022). Ordina Belgium only allows fully electric cars (FEV) in the lease offer from 1 July 2023 on. Next step is to investigate possibilities to limit Scope 2 by green charging for the FEV's. Until now this has been a challenge.

Other (qualitative) Measures	Scheduled	Status update 2019 till H1 2023
Phasing out the use of the data centres by using applications from the Cloud	Continuous	In 2022, a clear step was taken in this direction. The decline started in Q2 of 2022. In 2023 this is more or less stable – slight increase (due to # of employees).
Reducing waste at the offices by centralizing locations where waste is collected.	Continuous	The waste bins are centralized in all buildings. This also makes it possible to sort at the source.
Tightening and further applying a purchasing policy in which concrete agreements regarding energy efficiency are made with key suppliers. Think of the MVI criteria with regard to energy, materials, circular, ambition level at least Basis.	2023	Ongoing. We will align with Sopra Steria on Supply Chain Management and ESG.
Improving the energy label and active energy management of the offices.	Continuous	Ongoing. When renewing leases, energy efficiency of the buildings is also taken into account. Further monitoring in the future. In Lummen, Ordina now has direct access to the adjustment of building installations. This has already led to energy savings. Update 2023: The new Diegem building(expected to open for staff in January 2024) is a very energy efficient building. More details in due time. Triple certified (BREEAM and Well and DGNB). Main office building in Mechelen will close in 2024.
Benchmarking and optimization of energy consumption. Good maintenance and adjustment installations.	Continuous	Ongoing. Benchmarking has been done during the preparation of the EEP. Where the Ordina office buildings are quite positive in comparison to the benchmark figures.

Due to the planned introduction of the mobility budget, a shift in CO₂ emissions to scope 3 is expected in the future. It is expected that lease drivers will make more use of public transport. Furthermore, a large increase in CO₂ emissions is expected in scope 2, as a result of the electrification of the car fleet.

Based on the above measures and developments, Ordina expects an increase in emissions in the period till 2026 compared to 2019 as a result of Scope 2 + Business travel, an increase of 751 tons of CO₂ which is an increase of 439% of the Scope 2 +Business Travel emissions compared to 2019. Target for 2026 is 1,08.

Progress

The actual CO₂/FTE in FY 2022 for scope 2 + BT, was 0,18. This is lower than in 2019. The impact of Covid is clear in 2020, 2021, but also effects 2022.

The CO₂/FTE in FY 2023 for scope 2 + Business Travel, is 0,23. This is higher then in 2022 (as expected) but lower than in 2019. In order to limit the CO₂ for Scope 2 +BT, we will need to investigate possibilities for green charging of our FEV's.

Continuation of existing measures

In addition to the above-mentioned new measures, a number of measures from previous plans will also be continued. However, these do not lead to an additional and/or concrete CO₂ or energy reduction compared to the baseline year. These measures are as follows:

- Further perpetuating the purchase of green electricity buildings;
- Setting a lower temperature policy in winter and higher in summer;
- Proper maintenance and efficient adjustment of building installations;
- Continued focus on going towards the cloud (ongoing) and data centre with low energy consumption (2016: 30% lower compared to the previous data centre);
- Sustainability aspects are taken into account when purchasing goods/products/services/buildings;
- Monitoring use/temperature/consumption of the office buildings;
- Use LED lamps only. (Mechelen, fluorescent lamps replaced) In the offices in Gent and Lummen only LED lights are used (2018);
- Energy Star / energy consumption laptop policy (2018);
- Replacing old printers with printers with lower energy consumption - Mandatory recto/verso printing - print retention (2016);
- Process for reusing old hardware (Close the Gap) – since 2019;
- Ordina joined 'Anders Reizen' in 2020. Their ambition is to reduce CO₂ emissions [for Business Travel](#) per FTE by 50% by 2030 (compared to 2016 per FTE);
- Ordina has been a member of Agoria.be (the PC200 business federation (IT companies) since the end of 2022. In this context, initiatives are discussed and knowledge is shared that can contribute to energy efficiency and achieve CO₂ reduction).

Projects

For Ordina BeLux, there are currently (end of FY 2023) no projects that have been obtained with an award advantage through the CO₂ Performance Ladder.

In principle, all objectives and measures that have been drawn up to reduce Ordina's CO₂ emissions also apply to the IT projects that will be obtained in the future.

Annex : Organization

Description of the organization

Ordina (since november 2023 part of Sopra Steria Group SA) is an IT service provider in the Benelux with approximately 2,600 employees. We focus on realizing a digital advantage among customers in the sectors: financial services, industry and government. We do this by devising, building and managing technological applications. Ordina wants to help its customers stay ahead of the challenges and changes. Ordina was founded in 1973. In 2023, Ordina achieved a turnover of EUR 448 million. More information is available on www.ordina.com.

CSR

Corporate Social Responsibility has been an inseparable part of our way of working for years. We believe that social issues are also a responsibility of the business community. Whereas, previously the focus was on stand-alone programs and projects, now, sustainable and responsible entrepreneurship increasingly has an integral place in the strategy of our organisation.

Responsible

The sustainability policy is prominently on Ordina's agenda. This policy is at the attention of the Benelux top of the organization at the Board of Directors, where the CEO has sustainability in his portfolio. To monitor coherence, a sustainability Program Manager has been appointed. The program manager coordinates content and progress of the sustainability initiatives. Also the Ordina ESG Steerco has been created, which periodically discusses and monitors the strategy execution.

Base year and reporting

Because 2020 and 2021 are not representative due to the COVID-19 pandemic, the footprint of Ordina BeLux of the year 2019 serves as the baseline year. 2019 is drawn up in accordance with the GHG protocol, and therefore can serve as the base year and also the reference year for the Ordina BeLux CO₂ reduction targets for the CO₂ Performance Ladder. In the half-yearly CO₂ report, the emission inventory is presented as well as developments compared to previous periods and the base year, based on the classification from the handbook 3.1 of the CO₂ Performance Ladder.

Organizational Boundaries end of 2023

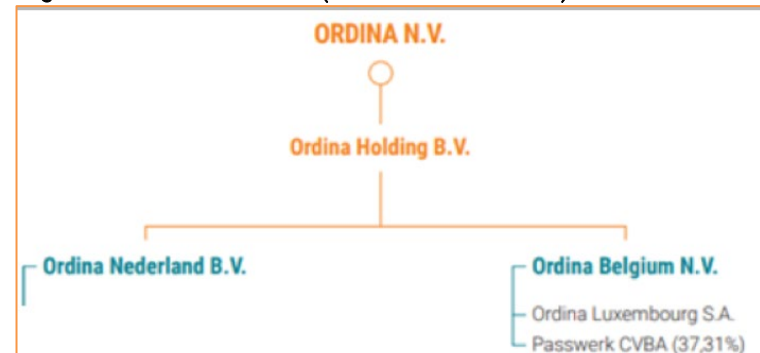
Chapter 3 of the GHG protocol describes two methods on which the organizational boundary can be determined, the equity share approach and the control approach. Ordina is based on the Control Approach. The legal entity mentioned below (Ordina Holding B.V.) serves as a boundary for calculating Ordina's CO₂ footprint, the associated CO₂ reduction targets and will also be used as the name on the CO₂ performance certificate.

Ordina Holding B.V.

This means, all activities carried out by Ordina Belgium N.V. and are operated by the directors are in scope of the CO₂ footprint. They are also registered with the Chamber of Commerce under the name Ordina Belgium N.V. under company number BE 0428.364.866. The associated CO₂ emissions will be used as input for calculating the CO₂ footprint. Ordina Belgium N.V. is part of Ordina Holding B.V. Below you can see this in an organizational chart of Ordina N.V. It shows which (business) are operated by the Board of Directors of Ordina Belgium N.V. and therefore belongs to the 'organizational boundary'.

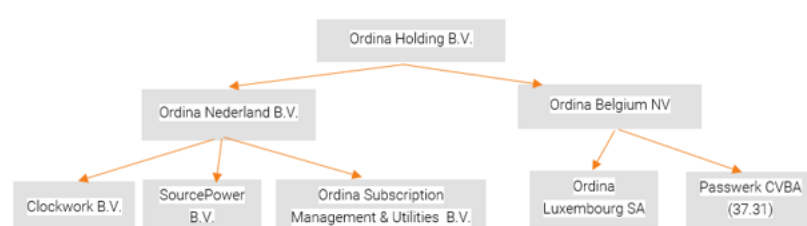
This can be seen below in the legal organisation chart at the end of H1-2023. In this way, it becomes clear which (business) units belong under control and therefore to the organizational boundary.

Organizational Boundaries (status 30 June 2023)



Ordina was acquired by Sopra Steria Group S.A. in the course of 2023. However, this report still focuses on the 'former Ordina organisation'. Ordina Nederland B.V. (this report) and Ordina Belgium NV (own report) are certified for the CO₂ Performance Ladder.

Organizational Boundaries (status 31 December 2023)



Notes:

- Legal chart as per 31 December 2023
- As per 1 July 2023 the following legal entities, as disappearing entities, were merged (directly/indirectly) with Ordina Nederland B.V., as acquiring entity: Ordina Business Consulting & Solutions B.V., Ordina Technologie & Competenties B.V., Ordina Software Development B.V., Ordina RulesMatter B.V. Ordina Beheer & Outsourcing B.V., Facilitaire Diensten Ordina B.V., Ordina Sourcing B.V.
- Ordina Nederland B.V. sold and transferred its interest in Quli B.V. (25%) as per 24 July 2023.

NA. Everywhere in this report and the other documents that belong to the CO₂ reduction manual, the company 'Ordina' is mentioned. Unless otherwise indicated, this means 'Ordina Belgium N.V.'

The following legal entities are covered by Ordina Belgium N.V. and are under the operational direction of the directors of Ordina: Ordina Luxembourg S.A.

At the end of december 2023 'Passwerk CVBA' is an associate participation of Ordina Belgium N.V. and is not operationally managed by the directors of Ordina. Therefore, Passwerk CVBA is not part of the footprint of Ordina Belgium N.V.

A brief explanation of the share structure of Ordina N.V.

As a result of the acquisition, the Ordina shares were delisted from the Amsterdam stock exchange on 15 November 2023. All shares were aquired by Sopra Steria.

[See press release.](#)

Biomass combustion

Biomass combustion Biomass combustion does not take place at Ordina.

Exceptions and uncertainties

There are no significant exceptions to the GHG protocol.

Certain assumptions were made regarding carbon footprint calculation and analysis:

- Due to a lack of an overview of emission factors for Luxembourg, those from co2emissiefactoren.be as used for Belgium and some from co2emissiefactoren.nl were used. As some emission factors are country specific, calculated emissions for Luxembourg could deviate from the actual numbers;
- Source of bought electricity could not be specified for all electricity consumption, therefore a general emission factor for electricity of unknown origin was applied. However, we suspect that green electricity is used for the majority of charging sessions;
- 2019 is taken as the baseline year as it is expected to be a representative year regarding emissions for the post-COVID period. This is in line with the Ordina group.

Uncertainties on data collection:

- Completeness of data regarding fully electric lease cars: partly based on extrapolation.
- No kilometres of electric cars driven yet available in 2022. Unlike when refuelling fossil fuels, no mileage is recorded when charging electric cars. Of the charging sessions reported to the leasing company, the origin of the electricity, green or grey, is not known. This applies to both public and private ('home') charging sessions;
- The report of used fuel in Luxembourg may contain a delay. This will be corrected in the full year report.
- The office in Luxembourg uses a small amount of pellets in winter. The data for 2023 on bought pellets has not yet been received. Therefore we made the assumption that this was the same as 2022.

Most important influencers

Within Ordina, no individuals can be named who have such an influence on the CO₂ footprint that behavioural change of this individual person alone would lead to a significant change in the CO₂ footprint.

Future

The emissions in this report have been determined for this reporting year. In March 2023, it was announced that Ordina and Sopra Steria (Paris, France) had reached an agreement on a public offer to be made by Sopra Steria for all ordinary shares of Ordina. As a result of the acquisition, the Ordina shares were delisted from the Amsterdam stock exchange on 15 November 2023. See press release.

Changes or recalculations

Here are any changes or recalculations named (if not already described in the report itself):

For this report: no details.

Verification

Ordina has conducted an assessment of the non-financial information for 2022 in its 2022 annual report. The assessment is aimed at obtaining reasonable assurance. See the Assurance report of the independent auditor in the Ordina annual report for 2022. Due to the expected consolidation of figures of parts within the Sopra Steria Group (including Ordina), such an assessment for 2023 will not be made by the current external auditor (EY) for the time being.

Appendix: Cross Reference

Ordina reports according to the requirements of ISO 14064-1^{*)} paragraph 9. The table below shows a cross reference made of the components from ISO 14064 to the Ordina report.

ISO 14064-1	§ 9.3.1 GHG report content	Description	Semi-annual CO ₂ Reporting	Annex semi-annual CO ₂ reporting
	A	Reporting organization		X
	B	Person responsible		X
	C	Reporting period	X	
5.1	D	Organizational boundaries		X
	E	Reporting boundaries/significant emissions	X	
5.2	F	Direct GHG emissions	X	
Annex D	G	Combustion or biomass		X
5.2.2	H	GHG removals		X
5.2.3	I	Exclusion of sources or sinks		X
5.2.4	J	Indirect GHG emissions	X	
6.4.1	K	Base year	X	
6.4.1	L	Changes or recalculations	X	X
6.2	M	Methodologies	X	
6.2	N	Changes to methodologies	X	
6.2	Oh	Emission or removal factors used	X	
8.3	P/Q	Uncertainties	X	X
	R	Statement in accordance with ISO 14064	X	X
	S	A statement describing whether the GHG inventory, report or assertion has been verified, including the type of verification and level of assurance achieved	X	X
	T	Source of emission factors used	X	

Table: Cross reference ISO 14064-1 (2018/2019 version of the standard)

^{*)} ISO 14064-1: Greenhouse gases Part 1: Specification with guidance at the organization level for quantification and reporting of greenhouse gas emissions and removals