



I. Content of the carbon footprint evaluation

The evaluation of the carbon footprint of an organisation is carried out with three possible scopes. As indicated in the descriptions of the individual scopes, Scopes 1 and 2 include emissions that are most dependent on the company and directly related to its activities. Scope 3 is the broadest and covers the enterprise emissions in its value chain.

II. Process

The model process of carbon footprint evaluation entails:

- providing questionnaires to collect relevant data
- an on-line meeting to explain how the data is collected based on questionnaires
- data analysis and research from specialized literature, if necessary ("secondary data")
- calculation of the CO2 footprint in relation to the scopes required by the customer
- on-line meeting to explain the data in the report and conclusions on the possibilities of reducing CO2 footprint as well as of offsetting actions

III. Product

The product will be a carbon footprint report, benchmarked against an analysis of the carbon footprint of similar companies in the industry.

The report will be compliant with the standard defined by the IGG Protocol (International Greenhouse Gas Protocol) and with the requirements of ISO 14064.

IV. Carbon footprint scopes

Scope 1	Scope 2	Scope 3
Direct greenhouse gas emissions resulting from the use of fuels in stationary or mobile sources owned or supervised by the organization (e.g. emissions related to fuel combustion in boilers, furnaces, vehicles), as well as emissions resulting from ongoing technological processes (including including escaping refrigerants).	Indirect emissions resulting from the consumption of electricity, heat, process steam and cold purchased by the organization (emission takes place physically outside the enterprise).	Other indirect GHG emissions (not included in Scope 2 emissions) from the company's value chain, including emissions at the level of raw and intermediate sourcing and transport, waste management and end-user use of products.

This GHG scope definition is provided by the International Greenhouse Gas Protocol.