



## EECS Rules Fact Sheet 24

### Methodology for carbon footprint info on GO

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|--------------------|-----------------|
| Document Reference | AIB-EECS-FS24   |
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| Approved by        | EECSU           |

This Fact Sheet records the methodologies that AIB members use for determining the emission data on their EECS Certificates.

This GHG calculation method has several layers:

- 1) type of emissions CO<sub>2</sub> or CO<sub>2</sub> eq
- 2) method reference
- 3) life cycle components reference (emission inventory)
- 4) emission factor reference
- 5) additional info.

For each of these 5 categories, this Fact sheet contains a list of values as is being used and reported by AIB Members from time to time.

The result of these 5 categories is a code consisting of a letter and 2 numerical digits per the abovementioned information element, 11 digits in total.

- 1) Type of emissions: this parameter clarifies whether this involves CO<sub>2</sub> or all GHG emissions,

| Code | Type of emissions                                                                                                                                                                                                                                                                                         |
|------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 01   | CO <sub>2</sub>                                                                                                                                                                                                                                                                                           |
| 02   | GHG emissions, stated in CO <sub>2</sub> eq, including: <ul style="list-style-type: none"> <li>■Carbon dioxide (CO<sub>2</sub>)</li> <li>■Methane (CH<sub>4</sub>)</li> <li>■Nitrous oxide (N<sub>2</sub>O)</li> <li>■Fluorinated gases (CFC, HCFC, PFC, HFC, SF<sub>6</sub>, NF<sub>3</sub>).</li> </ul> |

- 2) The method reference: this sets out how various information inputs are processed together, as an overall methodology (e.g. setting out how to deal with the allocation of emissions from multiple inputs to one or multiple outputs),

| Code | Method reference                                                                              |
|------|-----------------------------------------------------------------------------------------------|
| 00   | Unspecified                                                                                   |
| 01   | ISO14067                                                                                      |
| 02   | IPCC methodology                                                                              |
| 03   | ISO14067 combined with CertifHy allocation method from Inputs to Outputs of energy production |
| 04   | Direct Measurement                                                                            |
| 05   | GHG Protocol                                                                                  |
| 06   | Bilan Carbon                                                                                  |

|    |                                                                                                                                                                                                                       |
|----|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 07 | UNFCCC - <a href="https://unfccc.int/ghg-inventories-annex-i-parties/2022">https://unfccc.int/ghg-inventories-annex-i-parties/2022</a>                                                                                |
| 08 | EcolInvent ( <a href="https://ecoinvent.org/the-ecoinvent-database/system-models/">https://ecoinvent.org/the-ecoinvent-database/system-models/</a> )                                                                  |
| 09 | Emissions from High-Efficient Cogeneration, calculated by subtracting the fuel for Cogeneration heat based on Harmonised Efficiency Reference Values for separate production of heat from the total Cogeneration fuel |
| 10 | National reference, specified in the Domain Protocol                                                                                                                                                                  |
| 11 | REDII (EU) 2018/2001, annex V and VI                                                                                                                                                                                  |
| 12 | REDIII (EU) 2023/2413, annex V and VI                                                                                                                                                                                 |
| 13 | REDII (EU) 2018/2001, supplemented by Delegated Regulation (EU) 2023/1185                                                                                                                                             |
| 14 | REDIII (EU) 2023/2413, supplemented by Delegated Regulation (EU) 2023/1185                                                                                                                                            |

- 3) Life Cycle stages included - Emission inventory reference: this shall set out which life cycle stages are included /excluded from the reported emissions

| Code | Life Cycle stages included - Emission inventory reference                                                                                                                                                                                                                                                                                         |
|------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 00   | Unspecified                                                                                                                                                                                                                                                                                                                                       |
| 01   | REDII annex V and VI                                                                                                                                                                                                                                                                                                                              |
| 02   | Scope I: Scope 1 emissions, or direct emissions, are GHG emissions physically produced by an activity: fuel combustion, process emissions, leakage of fluorinated gases, etc. These direct emissions are used to calculate national inventories such as those requested under the United Nations Framework Convention on Climate Change (UNFCCC). |
| 03   | Scope II: Scope 2 emissions, or indirect emissions of energy, correspond to consumption of a final energy for which emissions occur at the energy production site and not at the place of consumption. In practice this means electricity and heating/cooling networks.                                                                           |
| 04   | Scope III: Scope 3 emissions refer to all indirect emissions from sources outside of the organizational boundaries of the entity but which are necessary for its activity.                                                                                                                                                                        |
| 05   | National reference, specified in the Domain Protocol                                                                                                                                                                                                                                                                                              |
| 06   | REDIII annex V and VI                                                                                                                                                                                                                                                                                                                             |

- 4) Emission factor reference: this parameter shall refer to a list of used emission factors

| Code | Emission factor reference                                                                                                              |
|------|----------------------------------------------------------------------------------------------------------------------------------------|
| 00   | Unspecified                                                                                                                            |
| 01   | REDII annex V and VI                                                                                                                   |
| 02   | IPCC emission factor statistics                                                                                                        |
| 03   | UNFCCC - <a href="https://unfccc.int/ghg-inventories-annex-i-parties/2022">https://unfccc.int/ghg-inventories-annex-i-parties/2022</a> |
| 04   | Bilan Carbon – French data set ADEME                                                                                                   |
| 05   | EcolInvent data set                                                                                                                    |
| 06   | Dutch table of standard CO <sub>2</sub> emission factors for energy production                                                         |

|    |                                                      |
|----|------------------------------------------------------|
| 07 | Direct Measurement                                   |
| 08 | International Energy Agency                          |
| 09 | National reference, specified in the Domain Protocol |
| 10 | REDIII annex V and VI                                |

- 5) Additional info: this is a placeholder that allows to indicate further detail where relevant. (e.g. type of verification procedures, etc.)

| Code | Additional info                                      |
|------|------------------------------------------------------|
| 00   | Unspecified                                          |
| 01   | National reference, specified in the Domain Protocol |

Where possible, it is advised to issuing bodies to report national methodologies to be included in this EECS Fact Sheet, rather than mentioning on the certificate that the method category is Unspecified or than a Domain Protocol reference.

Example of how the methodology is displayed on a certificate, in accordance with section B4.6.21 GHG emissions of EECS Subsidiary Document 03 HubCom:

|   | Type of emissions | Method reference | Emission inventory reference | Emission factor reference | Additional info | Used by following Members |
|---|-------------------|------------------|------------------------------|---------------------------|-----------------|---------------------------|
| E | 01                | 02               | 02                           | 02                        | 00              | xxx , xxx                 |
|   |                   |                  |                              |                           |                 |                           |

Stakeholders are welcome to reach out to the AIB secretariat should they observe methodologies used for displaying emissions related to GOs, which are currently not listed in this Fact Sheet.

|                                    | Type of emissions | Method reference | Emission inventory reference | Emission factor reference | Additional info | Used by following Members |
|------------------------------------|-------------------|------------------|------------------------------|---------------------------|-----------------|---------------------------|
| Electricity                        | 01                | 10               | 02                           | 09                        | 00              | Elering, Estonia          |
| Electricity                        | 01                | 10               | 02                           | 04                        | 00              | EEX, France               |
| Gas                                | 02                | 00               | 01                           | 01                        | 00              | Elering, Estonia          |
| <i>Network-compatible gas from</i> | 02                | 11               | 06                           | 10                        | 00              | VertiCer, the Netherlands |



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|                          |    |    |    |    |    |                                 |
|--------------------------|----|----|----|----|----|---------------------------------|
| <i>Renewable Sources</i> |    |    |    |    |    |                                 |
| <i>Hydrogen (RFNBO)</i>  | 02 | 12 | 06 | 10 | 00 | VertiCer,<br>the<br>Netherlands |