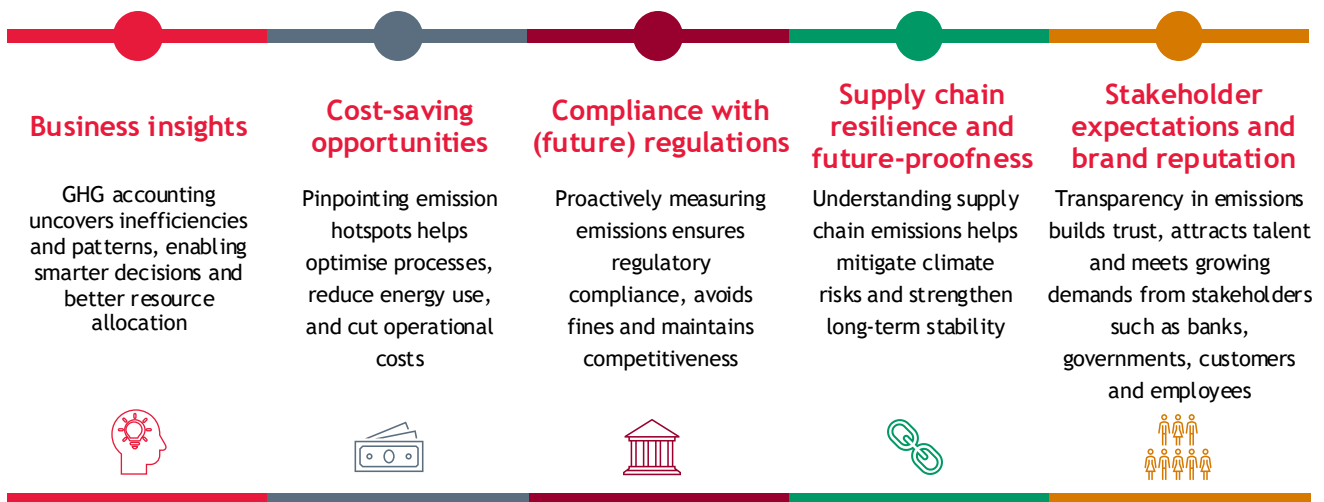


What is GHG Accounting?

GHG accounting is the process of **measuring, tracking and managing the greenhouse gas emissions** produced by a company's operations, including their value chain. These emissions are categorised into three groups:

- ▶ Scope 1: Direct emissions from sources owned or controlled by the company (e.g., fuel combustion in company vehicles, emissions from on-site production facilities).
- ▶ Scope 2: Indirect emissions from purchased electricity, steam, heating and cooling.
- ▶ Scope 3: Indirect emissions occurring in the upstream and downstream value chain, such as supplier activities, product use, transportation and waste disposal.

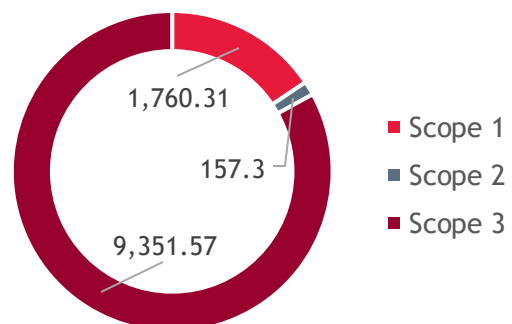
The benefits of measuring your GHG emissions?



How to get started with GHG Accounting?

Implementing GHG accounting requires a structured approach to ensure accurate measurement and reporting. This can be a challenging process, as it involves collecting new data, learning calculation methods and adopting new tools. To simplify this journey, you can count on BDO's clear and pragmatic approach tailored to your organisation's specific needs. The key steps include:

- ▶ Step 1: Defining organisational and operational boundaries
- ▶ Step 2: Identifying emission sources
- ▶ Step 3: Collecting data
- ▶ Step 4: Calculating emissions & converting to CO₂-equivalents



Get started today

Want to explore how GHG accounting can benefit your business? Interested in setting up GHG Accounting for your organisation but don't know where to start?

Contact our experts: Sander Moeys (sander.moeys@bdo.be) & Jo Visser (jo.visser@bdo.be).