SAMPLE REPORT · FICTIONAL ORGANISATION

ITA

GHG Protocol · ISO 14064-1:2018

Carbon Footprint Report

Scope 1, 2 and 3

Example Food Industries Co.

Dammam factory and Riyadh distribution centre

Reporting year	**2025**
Total (tCO_2e)	**20,566**
Scope 1 + 2	**15,804**
Report date	**16 November 2026**

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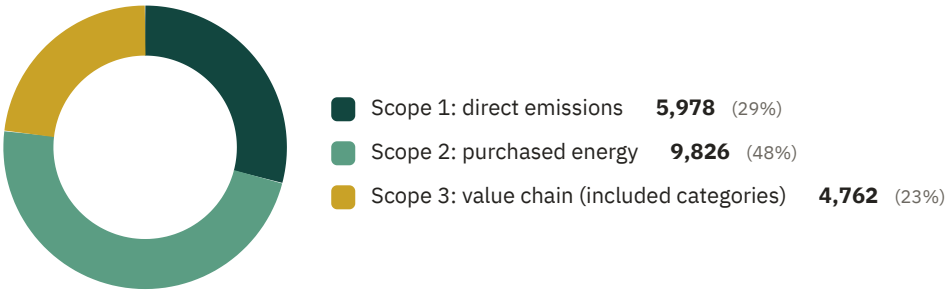
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Greenhouse gas inventory prepared under the GHG Protocol and ISO 14064-1 (not independently verified).

1 GHG emissions statement

Total footprint of 20,566 tCO_2e for 2025, of which Scope 1 and 2 are 15,804 tCO_2e. Largest source: Electricity (48% of the total). Scope 2 market-based: 9,826 tCO_2e. 5 of 15 Scope 3 categories are included. Intensity: 37.6 tCO_2e per employee; 51.0 tCO_2e per million revenue; 0.410 tCO_2e per tonnes of product

TOTAL (TCO_2E)	SCOPE 1	SCOPE 2 (LOCATION)	SCOPE 3 (INCLUDED)
20,566	**5,978**	**9,826**	**4,762**



EMISSIONS BY SCOPE AND CATEGORY

SCOPE	SOURCE / CATEGORY	TCO_2E	%
2	Electricity	9,826	47.8%
3	Category 4: Upstream transportation and distribution	3,096	15.1%
1	Stationary fuels	3,011	14.6%
1	Refrigerants and gases	1,727	8.4%
1	Company vehicles	1,239	6.0%
3	Category 3: Fuel- and energy-related activities	639	3.1%
3	Category 5: Waste generated in operations	507	2.5%
3	Category 7: Employee commuting	427	2.1%
3	Category 6: Business travel	92.9	0.5%
	Total	**20,566**	100%

2 Boundary and results by ISO 14064-1 category

Organisation	Sites	Reporting year	Consolidation
Example Food Industries Co.	**Dammam factory and Riyadh distribution centre**	**2025**	**Operational control**

ISO 14064-1:2018 CATEGORIES

CATEGORY	tCO_2E
1. Direct emissions and removals	5,978
2. Indirect emissions from imported energy	9,826
3. Indirect emissions from transportation	3,616
4. Indirect emissions from products used by the organisation	1,146
5. Indirect emissions associated with the use of products from the organisation	0.00
6. Indirect emissions from other sources	0.00

SCOPE 1 BY GAS

CO_2	CH_4 (CO_2E)	N_2O (CO_2E)	HFCS AND OTHER GASES (CO_2E)
4,225	4.30	21.1	1,727

Scope 2 dual reporting

Location-based: 9,826 tCO_2e · Market-based: 9,826 tCO_2e

Memo item outside the scopes (R-22, Montreal Protocol gas): 78.4 tCO_2e

SCOPE 3 CATEGORIES EXCLUDED

CATEGORY	REASON
1. Purchased goods and services	Supplier data being collected; to be added next year
2. Capital goods	Not yet assessed
8. Upstream leased assets	Not applicable: no leased assets
9. Downstream transportation and distribution	Customers collect from our sites; to be assessed
10. Processing of sold products	Not applicable: finished food products
11. Use of sold products	Not significant: products need no energy in use
12. End-of-life treatment of sold products	Not yet assessed
13. Downstream leased assets	Not applicable
14. Franchises	Not applicable: no franchises
15. Investments	Not applicable

3 Emission sources and factors

Each line: activity data × emission factor = emissions. Factors in kg CO_2e per unit (AR6 GWP).

SCOPE	SOURCE	ACTIVITY	FACTOR	TCO_2E	DATA QUALITY
1	**Natural gas** Stationary fuels · Boilers and ovens, gas bills	1,450,000 m3	1.92	2,790	Measured or metered
1	**R-404A** Refrigerants and gases · Cold stores, maintenance records	320 kg	4,728.00	1,513	Calculated from records
1	**Diesel** Company vehicles · Delivery fleet, fuel cards	410,000 L	2.74	1,123	Measured or metered
1	**R-410A** Refrigerants and gases · Office air conditioning	95.00 kg	2,255.50	214	Calculated from records
1	**Diesel / gas oil** Stationary fuels · Standby generators	62,000 L	2.71	168	Calculated from records
1	**Petrol (gasoline)** Company vehicles · Sales cars	48,000 L	2.41	116	Measured or metered
1	**LPG (liquefied petroleum gas)** Stationary fuels · Forklifts and canteen	18,000 kg	2.95	53.2	Calculated from records
2	**Dammam factory** Electricity	14,200,000 kWh	0.5680	8,066	Measured or metered
2	**Riyadh distribution centre** Electricity	3,100,000 kWh	0.5680	1,761	Measured or metered
3	**Sea or inland waterway** Category 4: Upstream transportation and distribution	45,600,000 tkm	0.0537	2,448	Calculated from records
3	**Road freight (truck)** Category 4: Upstream transportation and distribution	5,040,000 tkm	0.1284	647	Estimated
3	**Electricity transmission and distribution losses** Category 3: Fuel- and energy-related activities	1,124,500 kWh	0.5680	639	Estimated
3	**Food waste · Landfilled** Category 5: Waste generated in operations	640 t	749.57	480	Measured or metered
3	**Car (per vehicle-km) · 160 staff** Category 7: Employee commuting	1,760,000 vkm	0.1855	327	Estimated
3	**Bus · 260 staff** Category 7: Employee commuting	2,433,600 pkm	0.0414	101	Estimated
3	**Flights, medium haul (480 to 3,700 km)** Category 6: Business travel	820,000 pkm	0.0809	66.3	Calculated from records
3	**Flights, long haul (over 3,700 km)** Category 6: Business travel	260,000 pkm	0.1022	26.6	Calculated from records
3	**Cardboard (corrugated) · Recycled** Category 5: Waste generated in operations	210 t	121.25	25.5	Measured or metered

SAMPLE REPORT · FICTIONAL ORGANISATION

SCOPE	SOURCE	ACTIVITY	FACTOR	TCO_2E	DATA QUALITY
3	**Mixed plastics · Landfilled** Category 5: Waste generated in operations	95.00 t	22.05	2.09	Measured or metered
memo	**R-22 (HCFC-22)** Refrigerants and gases · Old chiller (phase-out planned)	40.00 kg	1,960.00	78.4	Calculated from records

4 Reduction target and plan

Target covers	Base year	Target	Target emissions	After planned measures
Scope 1 + 2	**2025 · 15,804**	**-21.0% · 2030**	**12,485**	**11,946**

The planned measures reach the target. Science Based Targets initiative minimum for 1.5°C: 4.2% linear annual reduction in Scope 1 and 2 (21.0% over this period).

MEASURE	APPLIES TO	REDUCTION	OWNER · DUE · STATUS	EVIDENCE
On-site solar PV Cost: SAR 6.5 million	Electricity	18% · 1,769 t	Engineering manager 2027-06-30 In progress	Metered PV output
LED lighting and lighting controls Cost: SAR 900,000	Electricity	4% · 393 t	Maintenance manager 2026-03-31 Done	Lighting sub-meter
Replace high-GWP refrigerants (for example R-404A to R-448A or CO2) Cost: SAR 1.2 million	Refrigerants and gases	60% · 1,036 t	Engineering manager 2027-12-31 Open	Refrigerant log
Eco-driving, route planning and telematics	Company vehicles	10% · 124 t	Logistics manager 2026-09-30 Overdue	Fuel per 100 km from telematics
Boiler and burner tuning, heat recovery Cost: SAR 450,000	Stationary fuels	8% · 241 t	Utilities supervisor 2026-12-31 Open	Gas per tonne of product
HVAC efficiency: set points, scheduling and maintenance	Electricity	3% · 295 t	Maintenance manager 2026-06-30 Overdue	Monthly kWh trend

Prepared by: Sustainability officer · Approved by: General manager

5 Method, factors and references

Method

Emissions = activity data × emission factor, summed by scope. Global warming potentials: IPCC AR6, 100-year (CH_4 27.0 for combustion, N_2O 273), as recommended by the GHG Protocol. Fuel factors from the US EPA GHG Emission Factors Hub 2025; mobile CH_4 and N_2O from IPCC 2006 Guidelines defaults; transport, travel and waste factors from the EPA Hub 2025 (waste factors use AR4 GWPs as published). Scope 2 is reported with the location-based and market-based methods.

Electricity grid factor used

0.568 kg CO_2/kWh · Saudi Arabia · Saudi Designated National Authority, Kingdom's Updated Grid Emission Factor (2021)

REFERENCES

- GHG Protocol Corporate Accounting and Reporting Standard (revised edition)
- GHG Protocol Scope 2 Guidance (2015) and Corporate Value Chain (Scope 3) Standard
- ISO 14064-1:2018 Greenhouse gases: quantification and reporting at the organisation level
- GHG Protocol Global Warming Potential values, version 2.0 (August 2024, IPCC AR6)
- US EPA GHG Emission Factors Hub (2025)
- IPCC 2006 Guidelines for National Greenhouse Gas Inventories, Volume 2 Energy
- Saudi Designated National Authority: Kingdom's Updated Grid Emission Factor (2021)
- IFI Harmonised Dataset of Default Grid Factors v2.0 (2019)
- Science Based Targets initiative Corporate Net-Zero Standard and near-term criteria

REVIEW AND APPROVAL

ROLE	NAME	SIGNATURE	DATE
Prepared by	Sustainability officer		
Reviewed by			
Approved by	General manager		

REVISION HISTORY

REVISION	DATE	DESCRIPTION
0	16 November 2026	First issue

Basis of preparation. Activity data were supplied by the organisation and multiplied by the emission factors listed in section 5. The inventory has not been verified; independent verification is carried out under ISO 14064-3. Default factors should be replaced with supplier-specific or national factors where available.