



Greenhouse Gas Protocol (Dual Reporting) Report for Próxima Servicios SpA

Assessment Period: 2019

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Assessment Details

Consolidation Approach

Operational Control

Organisational Boundaries

Operations of Próxima Servicios SpA

Included

- Próxima Servicios SpA
- Office

Operational Boundary

- Air travel
- Bus and coach
- Electricity
- Employee owned cars
- Landfilled waste
- Motorcycle
- On foot
- Rail (train, tram, light rail, underground)
- Recycled waste
- Road freight, shared vehicle (tonne.km factors)
- Taxi
- Vans

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Introduction

A greenhouse gas (GHG) emissions assessment quantifies the total greenhouse gases produced directly and indirectly from a business or organisation's activities. Also known as a carbon footprint, it is an essential tool, providing your business with a basis for understanding and managing its climate change impacts.

A GHG assessment quantifies all seven Kyoto greenhouse gases where applicable and is measured in units of carbon dioxide equivalence, or CO₂e¹. The seven Kyoto gases are carbon dioxide (CO₂), methane (CH₄), nitrous oxide (N₂O), hydrofluorocarbons (HFCs), nitrogen trifluoride (NF₃), sulphur hexafluoride (SF₆) and perfluorocarbons (PFCs). The global warming potential (GWP) of each gas is illustrated in the Table 1.

Table 1. GWP of Kyoto Gases (IPCC 2013, without climate-carbon feedback)

Greenhouse Gas	GWP
Carbon dioxide (CO ₂)	1
Methane (CH ₄)	28
Nitrous oxide (N ₂ O)	265
Hydrofluorocarbons (HFCs)	1 - 12,400
Perfluorocarbons (PFCs)	1 - 11,100
Nitrogen trifluoride (NF ₃)	16,100
Sulphur hexafluoride (SF ₆)	23,500

This assessment has been carried out in accordance with the World Business Council for Sustainable Development and World Resources Institute's (WBCSD/WRI) Greenhouse Gas Protocol; a Corporate Accounting and Reporting Standard, including the GHG Protocol Scope 2 Guidance. This protocol is considered current best practice for corporate or organisational greenhouse gas emissions reporting. GHG emissions have been reported by the three WBCSD/WRI Scopes.

Scope 1 includes direct GHG emissions from sources that are owned or controlled by the company such as natural gas combustion and company owned vehicles.

Scope 2 accounts for GHG emissions from the generation of purchased electricity, heat and steam generated off-site. As the subject of this assessment operates in markets which offer contractual instruments with product or supplier-specific data, scope 2 emissions are reported using both the location-based method and the market-based method. The location-based method applies average emission factors that correspond to the grid where consumption occurs, whereas the market-based method applies emission factors that correspond to energy purchased (or not purchased) through contractual instruments. Contractual instruments include energy attribute certificates, direct energy contracts, and supplier specific emission rates. The subject of this assessment has ensured that any contractual instruments used in the market-based method have met the Scope 2 Quality Criteria, as defined in the Guidance. Where contractual instruments do not meet the Quality Criteria, or where contractual instruments were not purchased, market-based scope 2 emissions have been calculated using residual mix emission factors. Where residual mix emission factors are not available, market-based scope 2 emissions have been calculated using default location grid-average emission factors, per the Protocol hierarchy. This may result in double counting between electricity consumers, as an adjusted emission factor taking into account voluntary purchases of electricity with specific attributes was not available.

Scope 3 includes all other indirect emissions such as waste disposal, business travel and staff commuting. Reporting of these activities is optional under the WBCSD/WRI GHG Protocol, but as they can contribute a significant portion of overall emissions Ecometrica recommends they are reported where applicable.

A GHG assessment is an essential tool in the process of monitoring and reducing an organisation's climate change impact as it allows reduction targets to be set and action plans formulated. GHG assessment results can also allow organisations to be transparent about their climate change impacts through reporting of GHG emissions to customers, shareholders, employees and other stakeholders. Regular assessments allow clients to track their progress in achieving reductions over time and provide evidence to support green claims in external marketing initiatives such as product labelling or CSR reporting. Ecometrica GHG assessments are designed to be transparent, consistent and repeatable over time.

¹ Carbon dioxide equivalent or CO₂e is a term for describing different greenhouse gases in a common unit. For any quantity and type of greenhouse gas, CO₂e signifies the amount of CO₂ which would have the equivalent global warming impact.

Data Quality and Availability

In order to provide the most accurate estimate of an organisation's GHG emissions, primary (actual) data should be used where it is available, up to date and geographically relevant. Secondary data in the form of estimates, extrapolations and industry averages may be used when primary data is not available. Table 2 details the quality of data submitted for this assessment with the key assumptions used stated below.

Data Quality Overview



Location-based Accuracy Overview		
	tCO ₂ e/year	%
Actual	3.74	5.52
Estimated	63.9	94.5
Total	67.6	100



Market-based Accuracy Overview		
	tCO ₂ e/year	%
Actual	3.74	5.52
Estimated	63.9	94.5
Total	67.6	100

Table 2. Data Quality and Availability

Source of emissions	Data quality
Premises	
Electricity	Actual
Fuel oil	N/A
Incinerated waste	N/A
Landfilled waste	Actual
Natural gas	N/A
Other fuel(s)	N/A
Paper	N/A
Recycled waste	Actual
Refrigerant gas loss and other fugitive emissions	N/A
Company owned vehicles	
Cars	N/A
Trucks	N/A
Vans	Estimated
Business Travel	
Air travel	Actual
Bus and coach	N/A

Employee owned vans	N/A
Hired cars	N/A
Hotel night stays	N/A
Rail (train, tram, light rail, underground)	N/A
Taxi	Actual
Third-Party Deliveries	
Air freight	N/A
Bicycle	N/A
Motorcycle	N/A
Rail freight	N/A
Road freight, shared vehicle (tonne.km factors)	Estimated
Road freight, whole vehicle (km factors)	N/A
Sea freight (basic options list)	N/A
Commuting	
Bicycle	N/A
Bus and coach	Estimated
Employee owned cars	Estimated
Motorcycle	Estimated
On foot	Estimated
Rail (train, tram, light rail, underground)	Estimated

Key Assumptions

General

- All emissions were calculated using the Ecometrica Sustainability platform, a software which automatically selects the most geographically and temporally appropriate emission factors and non-standard conversions (e.g. fuel efficiency, heat content) for each emission source. Each of the emission factors and non-standard conversions is associated with a level of uncertainty, assigned by the tool based on its associated level of scientific certainty.
- The same sources of uncertainty apply to the market-based method as the location-based method, as Próxima Servicios SpA did not purchase any contractual instruments, and no residual mix factors were available in the locations where electricity was consumed. As per Scope 2 guidance, location-based factors were therefore used by default.
- Ecometrica did not review raw data or internal data collection systems. All data provided by Próxima Servicios SpA is assumed to be accurate and complete.

Market-Based Instruments

- It was confirmed by Próxima Servicios SpA that they did not purchase any market-based instruments for scope 2 energy consumption for this reporting period.

Premises

- Actual electricity data was obtained from utility bills with meter readings that covered the entire assessment period. Consumption went up significantly in February as they purchased a company-owned electric vehicle which was charged at the office. These emissions are included in the electricity reported for the premise.
- It was confirmed by Próxima Servicios SpA that they did not use natural gas or other fuels on-site.
- Waste was assumed to be Municipal Solid Waste (MSW), landfilled. Próxima Servicios SpA only started receiving waste reports from their provider from June 2019 onwards, as their volumes were too insignificant prior to that month. Thus, the landfilled waste from January 1 to May 31, 2019 has been excluded due to immateriality, as per the client's request.
- Actual recycled waste data was obtained from Próxima Servicios SpA's provider report.
- Próxima Servicios SpA confirmed that they do not have air conditioning on-site.

Company owned vehicles

- The company owned diesel van was assumed to be equivalent to light duty trucks in emission profile. This van was used in January 2019 and then changed to an electric van in February, which is charged on-site and whose emissions are part of the electricity reported for the premise.

Business Travel

- Air travel data, including the location of departure and arrival, was provided by Próxima Servicios SpA. Actual flight distances were provided by Próxima Servicios SpA and were separated into short, medium and long-haul categories as well as separated into economy and business class categories. The appropriate emission factors associated with these categories were applied.
- Actual taxi data was provided by Próxima Servicios SpA in the form of distance traveled. Taxis were assumed equivalent to average gasoline passenger cars in terms of fuel efficiency and emissions profile.

Third-Party Deliveries

- Distance from the four suppliers' distribution centers to the office was provided by Próxima Servicios SpA. It was assumed by Próxima Servicios SpA that they received one delivery per month for the full reporting period, and that the weight was approximately 15 kg per delivery. These assumptions were not reviewed by Ecometrica.

Commuting

- Commuting data was collected from a one-day survey conducted by Próxima Servicios SpA and distributed to their employees, broken down by mode of transport and number of commuting days per week. All employees responded to the survey. Survey results were extrapolated to match the reporting period by Próxima Servicios SpA.
- For subway and bus commuting, data was estimated based on the assumption that 70% of public transport use was by subway and 30% of public transport use was by bus. This assumption was determined by Próxima Servicios SpA and was not reviewed by Ecometrica.
- Travel by bus was assumed equivalent to a local bus in terms of emissions profile.
- Distances traveled by foot produce no GHG emissions to Próxima Servicios SpA, they were noted for tracking purposes.

Assessment Summary for Próxima Servicios SpA

Gross Overall Emissions (location-based): 67.6 tCO₂e

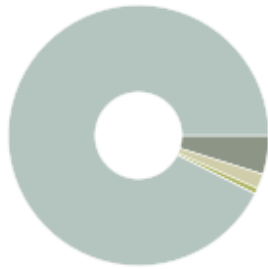
Gross Overall Emissions (market-based): 67.6 tCO₂e

Key Performance Indicators

Absolute GHG emissions will vary over time and often correspond to the expansion or contraction of an organisation. It is useful therefore to use reporting metrics that take these effects into account and monitor relative GHG emissions intensity. A common emissions intensity metric is tonnes of CO₂e per full time equivalent. This has been calculated, along with other relevant metrics, in the table below:

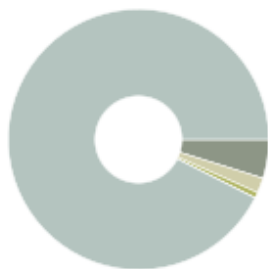
Data	KPI
227 Full Time Equivalent Employees	0.298 tCO ₂ e per Full Time Equivalent Employee (Location-Based)
15 Customers	4.51 tCO ₂ e per Customer (Location-Based)
227 Full Time Equivalent Employees	0.298 tCO ₂ e per Full Time Equivalent Employee (Market-Based)
15 Customers	4.51 tCO ₂ e per Customer (Market-Based)

Summary by Activity (Location-Based, tCO₂e)



By Activity	tCO ₂ e/year	%
Premises	3.26	4.82
Company owned vehicles	1.26	1.86
Business Travel	0.477	0.705
Third-Party Deliveries	0.0174	0.0257
Commuting	62.6	92.6
Total	67.6	100

Summary by Activity (Market-Based, tCO₂e)



By Activity	tCO ₂ e/year	%
Premises	3.26	4.82
Company owned vehicles	1.26	1.86
Business Travel	0.477	0.705
Third-Party Deliveries	0.0174	0.0257
Commuting	62.6	92.6
Total	67.6	100

Summary by WBCSD/WRI Scope (Location-Based, tCO₂e)



Scope	tCO ₂ e/year	%
Scope 1	1.26	1.86
Scope 2	3.14	4.64
Scope 3	63.2	93.5
Total	67.6	100

Summary by WBCSD/WRI Scope (Market-Based, tCO₂e)



Scope	tCO ₂ e/year	%
Scope 1	1.26	1.86
Scope 2	3.14	4.64
Scope 3	63.2	93.5
Total	67.6	100

Summary by Greenhouse Gas

Greenhouse Gas	GWP	tGHG/year (Location-Based)	tCO ₂ e/year (Location-Based)	tGHG/year (Market-Based)	tCO ₂ e/year (Market-Based)
CO ₂	1	67	67	67	67
CH ₄	28	0.00886	0.248	0.00886	0.248
N ₂ O	265	0.00129	0.341	0.00129	0.341
CO ₂ e	1	0	0	0	0
Total			67.6		67.6

Summary of Scope 2 Market-Based Method for Próxima Servicios SpA

Energy Consumed and Emissions By Factor Type In Scope 2 Market-Based Method

Scope 2 Market-Based Energy

Scope 2 Market-Based Emissions



Emission Factor Type	Energy		Market-Based Emissions	
	MWh	%	tCO ₂ e	%
Client-supplied market-based instrument	0	0	0	0
Residual mix factors	0	0	0	0
Default location-based factors	7.68	100	3.14	100
Total	7.68	100	3.14	100

Detailed Results

Detailed Summary by WBCSD/WRI Scope

Location-Based methodology

Source of Emissions	tCO ₂ /yr	tCH ₄ /yr	tN ₂ O/yr	Total Emissions (tCO ₂ e/yr)	%
Scope 1 Total	1.26	2.16e-6	3.24e-6	1.26	1.86%
Company owned vehicles Total	1.26	2.16e-6	3.24e-6	1.26	1.86%
Vans	1.26	2.16e-6	3.24e-6	1.26	1.86%
Scope 2 Total	3.13	4.13e-5	4.09e-5	3.14	4.64%
Premises Total	3.13	4.13e-5	4.09e-5	3.14	4.64%
Electricity	3.13	4.13e-5	4.09e-5	3.14	4.64%
Scope 3 Total	62.7	0.00882	0.00124	63.2	93.5%
Business Travel Total	0.473	1.68e-5	1.48e-5	0.477	0.705%
Air travel	0.458	1.65e-5	1.45e-5	0.462	0.684%
Taxi	0.0145	2.86e-7	3.01e-7	0.0145	0.0215%
Commuting Total	62.2	0.00454	0.00123	62.6	92.6%
Bus and coach	19.8	4.58e-4	3.25e-4	19.9	29.4%
Employee owned cars	8.2	4.54e-4	2.63e-4	8.28	12.2%
Motorcycle	0.216	7.28e-5	7.47e-6	0.22	0.326%
On foot	0	0	0	0	0%
Rail (train, tram, light rail, underground)	34	0.00355	6.34e-4	34.2	50.6%
Premises Total	0	0.00426	0	0.119	0.176%
Landfilled waste	0	0.00426	0	0.119	0.176%
Recycled waste	0	0	0	0	0%
Third-Party Deliveries Total	0.0173	1.12e-8	4.25e-7	0.0174	0.0257%
Road freight, shared vehicle (tonne.km factors)	0.0173	1.12e-8	4.25e-7	0.0174	0.0257%
Total	67	0.00886	0.00129	67.6	100%

Market-Based methodology

Source of Emissions	tCO ₂ /yr	tCH ₄ /yr	tN ₂ O/yr	Total Emissions (tCO ₂ e/yr)	%
Scope 1 Total	1.26	2.16e-6	3.24e-6	1.26	1.86%
Company owned vehicles Total	1.26	2.16e-6	3.24e-6	1.26	1.86%
Vans	1.26	2.16e-6	3.24e-6	1.26	1.86%
Scope 2 Total	3.13	4.13e-5	4.09e-5	3.14	4.64%
Premises Total	3.13	4.13e-5	4.09e-5	3.14	4.64%
Electricity	3.13	4.13e-5	4.09e-5	3.14	4.64%
Scope 3 Total	62.7	0.00882	0.00124	63.2	93.5%
Business Travel Total	0.473	1.68e-5	1.48e-5	0.477	0.705%

Air travel	0.458	1.65e-5	1.45e-5	0.462	0.684%
Taxi	0.0145	2.86e-7	3.01e-7	0.0145	0.0215%
Commuting Total	62.2	0.00454	0.00123	62.6	92.6%
Bus and coach	19.8	4.58e-4	3.25e-4	19.9	29.4%
Employee owned cars	8.2	4.54e-4	2.63e-4	8.28	12.2%
Motorcycle	0.216	7.28e-5	7.47e-6	0.22	0.326%
On foot	0	0	0	0	0%
Rail (train, tram, light rail, underground)	34	0.00355	6.34e-4	34.2	50.6%
Premises Total	0	0.00426	0	0.119	0.176%
Landfilled waste	0	0.00426	0	0.119	0.176%
Recycled waste	0	0	0	0	0%
Third-Party Deliveries Total	0.0173	1.12e-8	4.25e-7	0.0174	0.0257%
Road freight, shared vehicle (tonne.km factors)	0.0173	1.12e-8	4.25e-7	0.0174	0.0257%
Total	67	0.00886	0.00129	67.6	100%

Summary by Company Unit

Location-Based methodology

Company Unit	tCO ₂ e/year	FTE	tCO ₂ e/FTE
Próxima Servicios SpA	67.6	227	0.298
Office	67.6	227	0.298

Market-Based methodology

Company Unit	tCO₂e/year	FTE	tCO₂e/FTE
Próxima Servicios SpA	67.6	227	0.298
Office	67.6	227	0.298

Annual Activity Data

Source of Emissions	Value	Unit
Business Travel		
Air travel		
Short-haul	3,433	pass.km
Taxi		
Average taxi	59	km
Commuting		
Bus and coach		
Local bus	475,952	pass.km
Employee owned cars		
Average car (unknown fuel)	38,482	km
Motorcycle		
Motorbike	1,742	km
On foot		
On foot	888	km
Rail (train, tram, light rail, underground)		
Underground/Subway	1,110,553	pass.km
Company owned vehicles		
Vans		
Diesel light duty truck, freight	467	l
Premises		
Electricity		
Electricity consumption	7,678	kWh
Landfilled waste		
Waste, landfilled, MSW	106	kg
Recycled waste		
Waste, recycled	106	kg
Third-Party Deliveries		
Road freight, shared vehicle (tonne.km factors)		
Average diesel van deliveries	28,044	kg.km

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