

GREENHOUSE GAS REPORT FOR

P

Ф

P

14

4

P

EP



0

T@

Q

P

2021

P

23833-9

BACKGROUND

This greenhouse gas (GHG) report has been made in accordance with the guidelines in the International Accounting and Reporting Standard, **GHG Protocol Corporate Standard** (GHG protocol).

CP wishes to **estimate GHG emissions** associated with its corporate activities. The purpose is to get an overview of CP's corporate climate impact and to obtain a good foundation for **reducing the GHG emissions**.

This is the first edition of CP's GHG report. The report includes an introduction to CP's activities, the boundaries of the GHG inventory, the **estimated GHG emissions**, and the accounting practices.

The GHG inventory year is 2021. Scope 1, 2 and prioritized scope 3 categories are included. For a full description of scope 1, 2, and 3, see page 6.

CONTENT

ABOUT CP APS
OBJECTIVES AND PURPOSE4
GREENHOUSE GAS PROTOCOL
SCOPE 1, 2 AND 36
INVENTORY BOUNDARIES7
EMISSIONS DURING 20219
EMISSIONS PER SCOPE
SCOPE 1: DIRECT EMISSIONS
SCOPE 2: INDIRECT EMISSIONS FROM ENERGY USE 12
SCOPE 3: EMISSIONS FROM VALUE CHAIN
APPENDIX 1: ACCOUNTING PRACTICES

ABOUT CP APS

CP is among the leading actors within construction site layout and facilities, letting out office and crew modules, containers, contractor equipment, lifts, and pavilions.

Our mission is simple: Quality products, well thought out solutions and the best service in the industry will support the creation of optimal processes and results for our clients.

For many years CP has been aware of our corporate social responsibility. Through time, this has led to initiatives regarding social responsibility, education, integration of refugees, work environment and energy efficiency. During the spring of 2021 we have established a sustainability committee in the company with the main purpose of pushing the green transition.

With the establishment of the CP sustainability committee and the further work with this GHG inventory, we wish to take our part of the responsibility towards solving the climate related issues that the world is facing.

Julie Brunn

Julie Bruun, Chief Executive Officer in CP ApS.



In recent years, there has been a massive focus on reducing the GHG emissions from the construction sector, which accounts for approximately one third of Danish annual emissions (direct and indirect emissions).

At first, the goal was mainly to reduce the GHG emissions from the buildings – later on the attention has turned towards construction processes as well. Processes that our business take part in.

Objectives and purpose

CP must contribute to realizing the global goal established by the Paris Agreement: to obtain a global increase in temperature of less than 1,5 °C relative to pre-industrial levels. Therefore, CP is working on defining goals and actions to reduce our GHG emissions. Both on our own locations and through our corporate value chain.

The purpose of this report is:

- To identify and understand the challenges and opportunities related to our GHG emissions.
- To identify opportunities to obtain reductions of our own GHG emissions.
- To define climate goals and objectives and to monitor the development.
- To involve stakeholders in reducing the GHG emissions.
- To report our GHG inventory and improvements publicly and transparently.
- To continuously develop and improve the data used for GHG accounting and reporting.

GREENHOUSE GAS PROTOCOL

The greenhouse Gas (GHG) protocol is a partnership between the World Resources Institute (WRI) and the World Business Council for Sustainable Development (WBCSD). It comprises several *internationally recognized standards* for accounting and reporting on greenhouse gas emissions.

It includes the six greenhouse gasses mentioned in the Kyoto protocol: carbon dioxide (CO₂), methane (CH₄), nitrous oxide (N₂O), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs) and sulfur hexafluoride (SF6). 1 kg of each GHG can be converted into CO₂-equivalents (kg CO₂e) and added up for a total inventory of GHG emissions.

The GHG protocol is the recommended standard for corporate-level GHG accounting according to the Climate Partnerships of the Danish Government¹, the Danish Chamber of Commerce, and Global Compact Network Danmark².

¹"Nem-klimaguide - kom godt i gang med din CO2 beregning" Dansk Erhverv, Global Compact
<u>Network Danmark, 2020</u>
² "Finans Danmark - Fælles metode til at opgøre CO2 udledninger" Regeringens
<u>Klimapartnerskaber, 2021</u>

Fundamental principles

Relevance: The GHG inventory must reflect corporate GHG emissions, so relevant decisions can be made on which actions to take.

Completeness: Within the decided inventory boundary the company must measure and report all sources of GHG emissions. And specifically describe what's not included.

Consistency: The company must use a methodology that allows them to compare results over time. Changes made in data, inventory boundaries or other relevant aspects must be described and justified.

Transparency: Boundaries, assumptions, calculations etc. must be justified by facts and causalities and described in an understandable way.

Accuracy: Quantified GHG emissions should not be higher nor lower than the actual corporate GHG emissions. Decision making must be supported by the report and the report must be credible and have integrity.



Scope 1, 2 and 3

The GHG protocol divides emissions into three "scopes":

Scope 1 is the emissions from a company's own locations or machinery (e.g. emitted through the burning of gasoline, diesel or natural gas).

Scope 2 is the emissions from the production of the energy that the company purchases (e.g. electricity and district heating).

Scope 3 is the emissions from the company's corporate value chain (e.g. upstream purchases and downstream waste management).

INVENTORY BOUNDARIES

A company must choose an organizational inventory boundary to decide which emissions to account for in either its scope 1 and 2 or its scope 3. This is to avoid that multiple companies include the same emissions in their scope 1 and 2, and to avoid that some emissions are not included in any company's scope 1 and 2. CP has chosen to estimate and report its GHG emissions related to the principle of **operational control**. This means that all activities over which CP has the operational control are included in the CP's scope 1 or 2. In the following tables CP's GHG emitting activities is listed. In the first table, activities included in the GHG inventory are listed and in the next table activities excluded from the GHG inventory are listed. If a scope/category is listed in both tables it means some activities are included and some excluded.

	Included activities
Scope/category	Activities
	Fuel oil for heating (Kvinderup + Vejle)
Scope 1	Natural gas for heating (Viby Sj. + Galten)
	Diesel fuel for vans, trucks and equipment/machinery used by CP
Scope 2	Purchased electricity (Viby Sj. + Galten)
	Purchased building materials (2 main suppliers)
Scope 3 category 1: Purchased goods and services	Purchased equipment and machinery (Main supplier)
scope 5, calegoly 1.1 orchased goods and services	Purchased electrical installation services
	Purchased plumbing services
Scope 3, category 2: Purchased capital goods	Purchased modules
Scope 3 category 3: Fuel, and energy related activities	Production of fuels and fuels for energy use in scope 1 and 2
scope 5, calegoly 5. Their and energy related activities	Distribution loss of purchased energy
Scope 3, category 4: Upstream transportation and	Truck transport
distribution	
Scope 3, category 5: Waste generated in operations	Waste management (Viby Sj. + Galten)
Scope 3, category 6: Business travel	Business travel in employee-owned cars
Scope 3, category 13: Leased assets	Heat consumption in rented out modules
	Heat consumption in rented out pavilions
	Diesel filled in the rental equipment before rental period

	Excluded activities	
Scope/category	Activities	Cause of exclusion
Scope 2	Electricity consumption Vejle	No present data
Scope 3, category1: Purchased goods and services	Purchased goods and services (smaller suppliers)	No present data
Scope 3, category 2: Purchased capital goods	Large purchases except equipment/machinery and modules	No present data
Scope 3, category 5: Waste generated in operations	Waste management (Kvinderup + Vejle)	No present data
Scope 3, category 6: Business travel	Public transportation	No present data
Scope 3, category 7: Employee commuting	All employee commuting	No present data
Scope 3: category 8: Leased assets	All activities	No present data
Scope 3, category 9: Downstream transportation and distribution	-	Not relevant – distribution of products included in scope 3.4
Scope 3, category 10: Processing of sold products	-	Not relevant – no processing of sold products
Scope 3, category 11: Use of sold products	All use of sold products (note: use of leased assets partly included in scope 3.13)	No present data
Scope 3, category 12: End-of-life treatment of sold products	All end-of-life treatment of sold products (note: end-of-life treatment of leased assets is assumed included in scope 3.5)	No present data
Scope 3, category 13: Downstream leased assets	Electricity consumption for other purposes than heating of rented out modules. Fuels consumed by equipment/machinery during rental period.	No present data
Scope 3, category14: Franchises	-	Not relevant – no franchises
Scope 3, category 15: Investments	All investments	No present data

EMISSIONS DURING 2021

Emission sources	ton CO2e 2021	% of total
Scope 1 in total	821	15%
Scope 1 activities:		
Fuel oil	24	
Natural gas	76	
Diesel fuels	722	
Scope 2 in total	64	1%
Scope 2 activities:		
Electricity*	64	
Scope 3 in total	4725	84%
Scope 3 categories:		
Scope 3, category1: Purchased goods and services	506	
Scope 3, category 2: Purchased capital goods	947	
Scope 3, category 3: Fuel- and energy related activities (besides scope 1 and 2)	212	
Scope 3, category 4 Transportation and distribution	1412	
Scope 3, category 5: Waste generated in operations	15	
Scope 3, category 6: Business travel	11	
Scope 3, category 13: Downstream leased assets	1622	
Total scope 1 + 2 + 3	5610	100%

* A location-based methodology is used for calculations of emissions from electricity; that means the emission factor from the environmental declaration on Danish electricity from Energinet. Full dataset is listed under "Accounting practices" at the end of the report, appendix 1.

EMISSIONS PER SCOPE



CO_2e -emissions in % distributed in scopes, 2021



CP's total GHG emission during 2021 is 5610 ton CO₂e, which mainly comes from activities in scope 3 (84%). This is expected because CP's services range beyond what happens on CP's own locations. Note, that scope 3 includes emissions from a prioritized selection of CP's activities.

SCOPE 1: DIRECT EMISSIONS

CP's total GHG emission in scope 1 is 821 ton CO2e. Diesel consumption from CP's own vehicles accounts for 722 tons CO2e, corresponding to 88% of scope 1 emissions. CP uses diesel fuels for vans, trucks, equipment and machinery at their own sites, and for diesel consuming equipment and machinery for rental. The diesel consumption in scope 1 does not include diesel filled in rental equipment and machinery. These diesel fuels are registered in scope 3, category 13. Emissions from heating of CP's own buildings account for the remaining 12% of total emissions in scope 1. The locations Kvinderup and Vejle are heated using fuel oil and the locations Viby Sj. And Galten are heated by natural gas. Although scope 1 does not contribute largely to CP's total emissions, it is still a priority for CP to reduce emissions from scope 1. This is because scope 1 includes activities under CP's direct control and influence. Scope 1 can be reduced by (1) minimizing transportation, (2) changing vehicles to less fuel consuming vehicles, (3) using a more renewable fuel type or electricity, (4) minimizing total heat consumption and (5) changing the heating source for a more renewable energy source.



Emissions distributed in scope 1 activities, 2021

SCOPE 2: INDIRECT EMISSIONS FROM ENERGY USE

CP's total GHG emission in scope 2 is 64 ton CO₂e. Electricity consumption from CP's head office in Viby Sj. accounts for 49 ton CO₂e, corresponding to 76% of scope 2 emissions. During 2021 there has been no data collection from CP's new location in Vejle. This location will be included from 2022. Approximately the same amount of electricity is used in Kvinderup and Galten, during 2021. These locations account for 13% and 11% of scope 2 emissions. Although scope 2 does not contribute largely to CP's total emissions, it is still a priority for CP to reduce scope 2 emissions. Scope 2 includes – like scope 1 – activities within CP's direct control and influence. Scope 2 emissions can be reduced by CP producing its own renewable energy, by energy-saving or energy-optimizing initiatives. CP already produces a relatively small amount of renewable energy from a windmill in Viby Sj.



Emissions distributed in scope 2 activities, 2021

SCOPE 3: EMISSIONS FROM VALUE CHAIN

CP's total GHG emission in scope 3 is 4770 ton CO2e. The largest emission sources are:

- Category 13 Downstream leased assets (35% of scope 3)
- Category 4 Transportation and distribution (30% of scope 3)
- Category 2 Capital goods (20% of scope 3)
- Category 1 Purchases of goods and services (11% of scope 3)

Category 5 waste generated in operations and category 6 business travels, each account for less than 1% of total scope 3 emissions. Category 3 energy upstream, including production and distribution of fuels and energy, consumed in scope 1 and 2, accounts for 4% of total scope 3 emissions. The following pages will present and further describe the most emission heavy categories in scope 3.



Emissions distributed on scope 3 categories, 2021

SCOPE 3: EMISSIONS FROM VALUE CHAIN - CONTINUED

Purchased goods, services, and capital goods

CP's purchases in category 1 includes purchased construction materials from two main suppliers, equipment, and machinery etc. from the largest supplier, as well as electrical installation and plumbing services. Please note that these emissions are roughly estimated based on CP's economic expenses related to these goods and services. On the other hand, emissions from purchased modules in category 2 capital goods are estimated using calculations from CP's supplier of modules (square-meter-emissions from modules).



Emissions distributed to activities in scope 3, category 1 and 2, 2021

Transportation and distribution

Emissions in category 4 transportation and distribution includes only truck transportation and cannot be further disseminated at this point. The emissions are also roughly estimated based on CP's economic expenses related to truck transport.

SCOPE 3: EMISSIONS FROM VALUE CHAIN - CONTINUED

CP's services are mainly to provide customers with rental assets. In this GHG inventory the following activities are included in scope 3, category 13, downstream leased assets:

- Electricity consumption from heating of rented out modules
- Electricity consumption from heating of rented out pavilions
- Diesel fuel consumed by rented out equipment and machinery

CP offers modules in three different energy consuming levels; Classic, BlueLine and GreenLine. Classic and BlueLine modules are heated using electric radiators. Blue-Line differs from Classic modules by using temperature lowering during the night and having PIR sensors on light sources. In addition GreenLine has the more efficient heat pump as heating source. CP had a clinical measurement of the electricity consumption level for heating done in 2013 of all three modules. The result of this measurement is used as the foundation of the estimated emissions. The results from 2013 are *degree day adjusted* for 2021. Electricity consumption for heating data from Greenline modules square-meter electric consumption. The pavilions have better insulation and are typically heated using heat pumps. The use pattern of pavilions differs from the modules – therefore this is a rough estimate. Diesel consumed in equipment and machinery for rental does not include diesel that customers themselves have refueled during the rental period, but only the diesel that CP has filled in equipment and machinery for rental during 2021.



Emissions distributed on activities in scope 3, category 13, 2021

This GHG inventory and report is made by:

BetterGreen ApS

CVR 37679909

Under Lien 3, 9000 Aalborg

Virumvej 64, 2830 Virum



Find BetterGreen here:



www.bettergreen.dk



<u>Følg os på LinkedIn</u>



Følg os på Facebook

APPENDIX 1: ACCOUNTING PRACTICES

Calculation methodology

CO2e-emissions per activity are calculated using the following formula

 CO_2e emission = activity input * emission factor

The emission factor is a value describing the CO₂-e emission per unit of an activity. The activity is described by the activity input. Examples of activity inputs are kWh electricity consumption or L diesel consumption. The emission factor is therefore presented as kg CO₂-e/kWh or kg CO₂-e/L diesel consumption. A full list of all calculation methods and emission factors is found on the next pages.

Emission factors

Emission factors are obtained from public authorities, databases and they are all accessible to the public. Most emission factors are not available in a disaggregated form per GHG as the GHG-protocol requires. That is why the GHG emissions in this report are only presented using CO₂e. That means, all relevant emissions are included but not divided into different types of GHGs. When emission factors have been available in disaggregated form per greenhouse gas the global warming potentials (GWP) from IPCC's AR6 from 2021 have been used to convert to CO₂e.

The following pages list the calculation methodology, emission factors, and assumptions per activity for each scope or category included in this GHG inventory.

Scope 1: Direct emissions

Activity	Calculation method	Emission factor	Emission factor reference
Fuel oil	Per liter fuel oil purchased	3,175 kg CO2e/L	DEFRA, 2021 "UK Government GHG Conversion Factors for Company Reporting" (Fuels - Fuel oil) <u>https://www.gov.uk/government/publications/greenhouse</u> -gas-reporting-conversion-factors-2021
Natural gas	Per liter natural gas purchased	2,196 kg CO2e/m3	Energistyrelsen, 2022, "Standardfaktorer for brændværdier og CO2-emissionsfaktorer til brug for rapporteringsåret 2021" <u>https://ens.dk/ansvarsomraader/co2-</u> <u>kvoter/stationaere-produktionsenheder/co2-rapportering- og-returnering</u> (Calculated from ton CO2e/TJ to kg CO2e/m3 using conversion factor in the reference)
Diesel	Per liter diesel purchased. Furthermore, the amount of diesel filled in equipment and machinery rented out to customers has been subtracted. This diesel is accounted for in DKK excl. VAT and converted into liter diesel using: <u>Circle K's</u> <u>historical average monthly</u> <u>fuel prices</u> .	2,658 kg CO2e/L	Energistyrelsen, 2022, "Standardfaktorer for brændværdier og CO2-emissionsfaktorer til brug for rapporteringsåret 2021" <u>https://ens.dk/ansvarsomraader/co2-</u> <u>kvoter/stationaere-produktionsenheder/co2-rapportering- og-returnering</u> (Calculated from ton CO2e/TJ to kg CO2e/L using conversion factor in the reference)

Scope 2: Purchased energy

Activity	Calculation method	Emission factor	Emission factor reference
Purchased electricity	Per kWh purchased electricity	0,136 kg CO2e/kWh	Energinet, 2022 "Miljødeklarering af 1 kWh el, 2021" (125% metoden) <u>https://energinet.dk/El/Gron-el/Deklarationer</u>

Scope 3, category 1: Purchased goods and services

Activity	Calculation method	Emission factor	Emission factor reference
Purchased building material	Per DKK economic expenses	0,025 kg CO2e/DKK	USEEIO, 2020 "Supply Chain Greenhouse Gas Emission Factors for US Industries and Commodities" ("Building material and garden equipment and supplies dealers", " Machinery, equipment, and supplies", "Electronic equipment repair and maintenance", og "Construction"). NOTE! Emissions are calculated from kg CO2, CH4, N2O
Purchased equipment, machines etc.		0,025 kg CO2e/DKK	
Purchased electricity services		0,014 kg CO2e/DKK	and other gasses to CO2e by using IPCC AR6 GWPs. Furthermore, emission factors are converted from USD2018- basis to DKK2021-basis, taking inflation and exchange rates
Purchased plumping services		0,050 kg CO2e/DKK	https://cfpub.epa.gov/si/si public record report.cfm?Lab =CESER&dirEntryId=349324

Scope 3, category 2: Purchased capital goods

Activity	Calculation method	Emission factor	Emission factor reference
Purchased modules	Per m2 module purchased	130 kg CO2e/m2	Supplier (classified)

Scope 3, category 3: Energy upstream

Activity	Calculation method	Emission factor	Emission factor reference
Diesel fuel well-to- tank	Per L diesel fuel purchased	0,61 kg CO2e/L	
Fuel oil well-to-tank	Per L fuel oil purchased	0,697 kg CO2e/L	DEFRA, 2021 "UK Government GHG Conversion Factors for Company Reporting"
Natural gas well-to- tank	Per m3 natural gas purchased	0,346 kg CO2e/m3	https://www.gov.uk/government/publications/greenhouse- gas-reporting-conversion-factors-2021
Electricity well-to- tank	Per kWh electricity purchased	0,053 kg CO2e/kWh	
Distribution loss	5% of electricity consumption including Well-to-tank	-	-

Scope 3, category 4: Transportation and distribution

Activity	Calculation method	Emission factor	Emission factor reference
Truck transport services	Per DKK economic expenses	0,214 kg CO2e/DKK	USEEIO, 2020 "Supply Chain Greenhouse Gas Emission Factors for US Industries and Commodities" ("Truck transportation"). NOTE! Emissions are calculated from kg CO2, CH4, N2O and other gasses to CO2e by using IPCC AR6 GWPs. Furthermore, emission factors are converted from USD2018-basis to DKK2021-basis, taking inflation and exchange rates into account. https://cfpub.epa.gov/si/si public record report.cfm?Lab =CESER&dirEntryId=349324

Scope 3, category 5: waste

Activity	Calculation method	Emission factor*	Emission factor reference
Construction waste sorted, recycling		0,0009891 kg CO2e/kg	
Gypsum waste clean fraction, recycling		0,021294 kg CO2e/kg	
Iron, recycling		0,021294 kg CO2e/kg	
Cardboard, loose, recycling		0,021294 kg CO2e/kg	DEER 2021 "UK
Wood, class A2, construction wood, recycling		0,021294 kg CO2e/kg	Government GHG
Accumulators, recycling		0,021294 kg CO2e/kg	Conversion Factors for Company Reporting" DEFRA, 2021 "UK Government GHG Conversion Factors for
Oil filters, recycling	Per kg produced waste per fraction sent for different types of waste treatments	0,021294 kg CO2e/kg	
Spray cans, recycling		0,021294 kg CO2e/kg	
Waste oil, recycling		0,021294 kg CO2e/kg	https://www.gov.uk/govern
Landfill waste, sorted, landfill		0,467046 kg CO2e/kg	ment/publications/greenho use-gas-reporting-
Soil, class 4, landfill		0,017583 kg CO2e/kg	conversion-factors-2021
Wood, pressure impregnated, landfill		0,021294 kg CO2e/kg	
Construction waste/combustible waste, combustion		0,021294 kg CO2e/kg	
Small combustible waste, combustion		0,021294 kg CO2e/kg	

*Note that for waste management by combustion or recycling the emission factors include only a standardized emission from transportation of waste to treatment. The reason for this is that the burdens/savings from combustion or recycling of materials are assigned to the consumers of the produced energy and recycled materials, which is in line with recommendations by the GHG-protocol. When it comes to landfill, the emission factor does include emissions from landfilling.

Scope 3, category 6: Business travels

Activity	Calculation method	Emission factor	Emission factor reference
Business travel in employee-owned cars	Per amount of transportation compensation paid to employees. This is converted into km using the 2021 government rate, assuming every employee travels less than 20.000 km/year (3,44 DKK/km).	0,164 kg CO2e/km (direct) + 0,045 kg CO2e/km (well-to-tank)	Direct: Energistyrelsen, 2020 "Emissionsfaktorer for vejtransporten (pr. km.)" NOTE! Emission factor is calculated as the average of an average diesel fueled car and an average petrol fueled car. <u>https://ens.dk/sites/ens.dk/files/Analyser/emissionsfaktorer</u> <u>for vejtransporten pr. km.pdf</u> Well-to-tank: DEFRA, 2021 "UK Government GHG Conversion Factors for Company Reporting" <u>https://www.gov.uk/government/publications/greenhouse</u> <u>-gas-reporting-conversion-factors-2021</u>

Scope 3, category 13: Downstream leased assets

Activity	Calculation method	Emission factor	Emission factor reference
Electricity consumption for heating in rented out modules	Per kWh electricity consumption of rental modules in 2021. Electricity consumption for heating of three types of modules measured in a clinical test during February 2013. The result is scaled up to fit a yearly consumption in a normal year of 2906 degree days, and from here the daily average consumption is calculated. The results of the test are corrected from a normal year of 2906 degree days in 2021. The calculated electricity consumption for heating on an average day in 2021 is multiplied by the number of rental days pr. module type. Electricity consumption for heating in kWh/day for Classic, BlueLine and GreenLine in 2021 is 18, 12 and 7 kWh/day, respectively.	0,136 kg CO2e/kWh (direct) 0,053 kg CO2e/kWh (well-to-tank)	Direct: Energinet, 2022 "Miljødeklarering af 1 kWh el, 2021" (125% metoden) https://energinet.dk/El/Gron- el/Deklarationer Well-to-tank: DEFRA, 2021 "UK Government GHG Conversion Factors for Company Reporting" https://www.gov.uk/government/publicatio ns/greenhouse-gas-reporting-conversion- factors-2021

Activity	Calculation method	Emission factor	Emission factor reference
Electricity consumption for heating in rental pavilions	Per kWh electricity consumption of rental pavilions in 2021. Electricity consumption for heating from pavilions is not tested but estimated as equal to the Greenline module's electricity consumption per square-meter, scaled to the pavilions square-meter. GreenLine heat consumption is assumed for pavilions due to better insulation in the pavilions compared to the modules and since they are typically heated by heat pumps. Due to a different pattern in usage, this is a rough estimate. Electricity consumption for heating in kWh/day for 40 and 48 m2 pavilions in 2021 is 11 and 13 kWh/day, respectively.	0,136 kg CO2e/kWh (direct) 0,053 kg CO2e/kWh (well-to-tank)	Direct: Energinet, 2022 "Miljødeklarering af 1 kWh el, 2021" (125% metoden) https://energinet.dk/El/Gron- el/Deklarationer Well-to-tank: DEFRA, 2021 "UK Government GHG Conversion Factors for Company Reporting" https://www.gov.uk/government/publicatio ns/greenhouse-gas-reporting-conversion- factors-2021
Diesel in rental equipment and machinery	Per liter diesel fuel sold to customers (fuel filled in rental equipment and machinery from CP's own diesel station). This diesel is accounted for in DKK excl. VAT and converted into liter diesel using: <u>Circle K's historical</u> <u>average monthly fuel prices</u> .	2,658 kg CO2e/L (direct) 0,61 kg CO2e/L (well-to-tank)	Energistyrelsen, 2022, "Standardfaktorer for brændværdier og CO2-emissionsfaktorer til brug for rapporteringsåret 2021" <u>https://ens.dk/ansvarsomraader/co2-</u> <u>kvoter/stationaere-</u> <u>produktionsenheder/co2-rapportering-og-</u> <u>returnering</u> (Calculated from ton CO2e/TJ into kg CO2e/L using the conversion factor in the reference) Well-to-tank: DEFRA, 2021 "UK Government GHG Conversion Factors for Company Reporting" <u>https://www.gov.uk/government/publicatio</u> <u>ns/greenhouse-gas-reporting-conversion- factors-2021</u>