Iceberg Data Lab

Enabling Sustainable Goals

Client Guide

Positive Contribution

Executive summary

This guide aims to explain the concept of Positive Contribution for Climate and Biodiversity themes, and how corporates can contribute to these objectives. The Positive Contribution indicators allow us to measure and quantify factual positive impacts on climate and biodiversity resulting from improved performance and compensation actions undertaken by companies. They quantify the positive contribution that these management decisions have on ecosystems and climate.

In today's fast-paced world, where environmental concerns take centre stage, financial institutions seeking to invest responsibly require comprehensive insights into the impact of the companies they invest in. Understanding these impacts, whether they involve reductions, avoidance, or positive impacts, is crucial for making informed investment decisions aligned with sustainability goals.

Iceberg Data Lab (IDL) offers financial institutions a robust methodology for assessing the positive contributions of companies across various sectors. IDL's approach transcends traditional financial metrics, providing a deeper understanding of how these companies contribute to reducing greenhouse gas emissions and conserving biodiversity. At the core of this methodology lies *Main Services*, which enables the computation of physical intensity and the development of indicators related to positive contributions. By focusing on the services companies provide to society, such as energy, transportation, and materials, a holistic assessment is ensured based on objective physical metrics.

This client guide delves into three key aspects: Reduced Impact, Avoided Impact, and Positive Impact. Firstly, Reduced Impact allows financial institutions to track a company's performance over time by comparing its current and past impacts on product and service performance. This approach provides valuable insights into a company's progress toward sustainability goals. Secondly, Avoided Impact quantifies how a company's products and services outperform the market average in terms of environmental impact. By assessing how specific products contribute to reducing greenhouse gas emissions throughout their life cycle compared to a baseline amount, financial institutions gain a clear picture of a company's sustainability efforts. Lastly, Positive Impact accounts for companies undertaking restoration and/or sequestration activities inside or outside their operations.

An attributional approach is employed, utilizing market averages derived from IDL's extensive database of over 5000 companies and segmentation of over 100 different types of services. This approach ensures transparency and consistency in assessments. In addition to global averages, recognized third-party scientific data is leveraged to further refine the reference scenarios. The methodology covers key sectors such as Transportation and Power, providing comprehensive insights into carbon and biodiversity intensity.

The dataset enables financial institutions to gain access to a wealth of data and insights that facilitate responsible investments in companies committed to positive contributions. At IDL, dedication to assisting financial institutions in driving positive change in the corporate world is paramount.

Contents

1. Understanding Climate and Biodiversity goals

1.1 Context

In today's financial landscape, ESG considerations are increasingly crucial for sustainable decision-making. As part of this paradigm shift, financial institutions should recognize the significance of assessing environmental impacts, particularly avoided, reduced, and positive impacts, to drive sustainable investments.

By quantifying and tracking positive contributions, financial institutions gain insight into the environmental impact of companies and their efforts to mitigate climate change and biodiversity loss. The assessment of those impacts, systematically decoupled from overall emissions, provides a comprehensive understanding of companies' positive contributions towards a low-carbon economy.

With the urgency to address climate change and biodiversity loss, the evaluation of both direct and indirect emissions (Scopes 1, 2, and 3) is essential. Accounting regulations, such as the COP 15 Global Biodiversity Framework (GBF), PBAF and ADEME guidelines, play a pivotal role in guiding the assessment of these impacts.

The terminology of "positive contributions" enables a clear distinction between reduced, avoided, and compensated emissions, fostering transparency and accountability in ESG reporting.

1.2 Frameworks

The developments of accounting frameworks to tackle corporate climate responsibility are more advanced than those on biodiversity since the climate has been under the spotlight for many years. Although climate change and biodiversity loss each have their specificities and cannot be dealt with in the same manner, they share several similarities, and the accounting frameworks developed for carbon emissions can certainly be used and adjusted for biodiversity impacts.

1.3 Scale for climate and biodiversity goals

1.3.1 Climate: Carbon Neutrality

Global carbon neutrality is defined by science as a balance between anthropogenic GHG emissions and removals. The only way to prevent the accumulation of CO2 in the atmosphere and hence stabilize future temperatures is to remove as much CO2 each year as is produced in emissions. Global carbon neutrality must be achieved by the middle of the century to reach the 1.5°C or 2°C goals. Additionally, to comply with the Paris Agreement, we must reduce emissions of other greenhouse gases quickly enough in addition to achieving this "net zero carbon" aim early enough. "Carbon neutrality" and "net zero" have the same meanings under the IPCC definition (IPCC, 2018).

To achieve global carbon neutrality, human societies must act on two major fronts:

- The reduction of emissions of GHG emissions from fossil fuel and deforestation

- Increase in carbon sinks, through afforestation/reforestation, agricultural practices, and technological solutions.

1.3.2 Biodiversity: No Net Loss

The concept of neutrality for biodiversity can be defined as No Net Loss (NNL). A No Net Loss goal for 2030 was included in the draft of the Global Biodiversity Framework (GBF) from the COP 15 but was later replaced with goals consisting of reaching biodiversity integrity in 2050 (Goal A), reducing negative impacts and increasing positive impacts by 2030 (Target 15). Yet, since biodiversity is more complex than GHG emissions as it is realm and region-specific for instance, it can be argued that biodiversity integrity is ill-defined at the global scale and should be at least defined at the realm and region level. For the concept of Positive Contribution to biodiversity goals, it will be considered that No Net Loss and biodiversity integrity are defined at the global scale in the same way that climate is.

In alignment with the TNFD report (September 2023), nature-related issues encompass dependencies and impacts on nature, fostering both risks and opportunities for organizations. These include:

- Nature-related transition risks, arising from policy changes aimed at positive impacts on nature, and
- Nature-related opportunities that drive positive outcomes for both organizations and nature.

Metrics should be transparently reported, separately reflecting negative and positive impacts on nature, with positive impacts indicating favourable changes in the natural environment, influenced by drivers for both enhancement and reduction. [1]

1.4 Broader scale

The previous section underlines how specific and environmentally-based the relevant scales for climate and biodiversity objectives are. Achieving these goals, whether it is carbon neutrality or no net loss, is a goal wider than the perimeter of a corporate and therefore corporates should assess and communicate their Positive Contributions to a climate and biodiversity transition. One of the metrics defined by the TNFD is the valuation of the 'investment in projects that avoid or reduce negative nature impacts or conserve or restore ecosystems or species where impacts cannot be avoided.'

2. Positive Contribution: framework

The framework developed by IDL is the result of an extended review of accounting standard guidance in climate and biodiversity - such as the GHG Protocol, the World Resources Institute WRI, Partnership for Carbon Accounting Financials PCAF on climate[2] and for biodiversity

[1] 'Recommendations_of_the_Taskforce_on_Nature-related_Financial_Disclosures_September_2023.Pdf', accessed 29 September 2023.

[2]Partnership for Carbon Accounting Financials PCAF

Partnership for Biodiversity Accounting Financials PBAF[3], the Convention on Biological Diversity CBD and ADEME (Environmental and Energy Management Agency) – combined with internal expertise in data solutions, ensuring data consistency and easy to use products for end-users. The Positive Contribution framework is presented in Figure 1 and is built around three Positive Contribution Impacts: Reduced impact, Avoided impact and Positive impact. It directly addresses Target 15 from the Global Biodiversity Framework (GBF) adopted at the COP 15 in Montreal which reads "Take legal, administrative or policy measures to encourage and enable business, and in particular to ensure that large and transnational companies and financial institutions [...] progressively reduce negative impacts on biodiversity, increase positive impacts, reduce biodiversity-related risks to business and financial institutions, and promote actions to ensure sustainable patterns of production"[4].

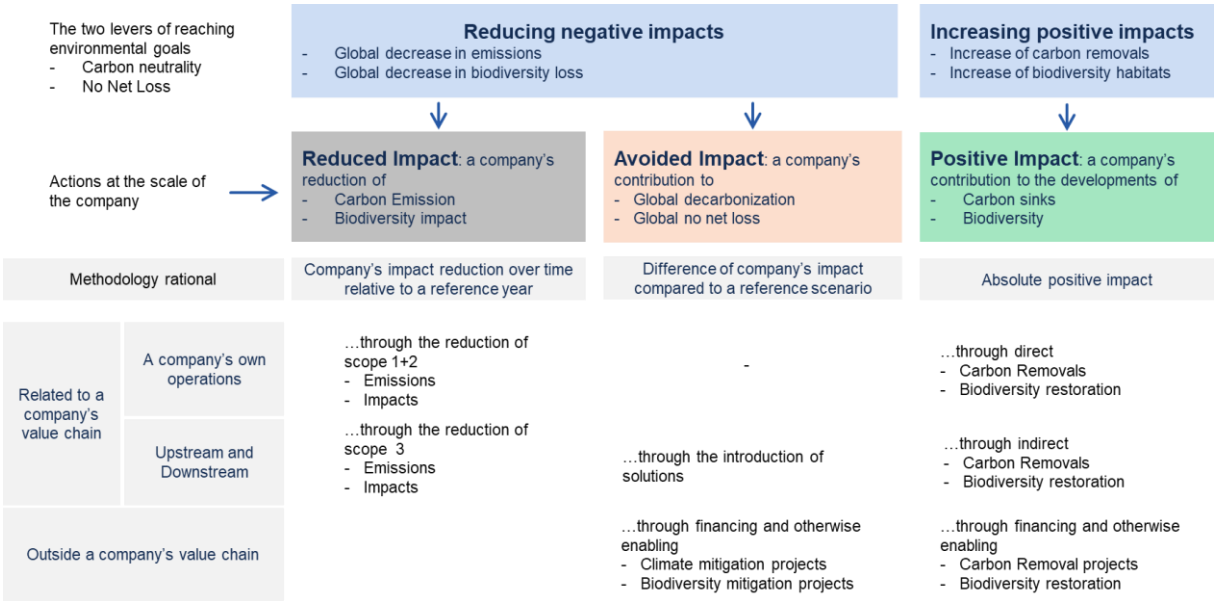

Figure 1: Iceberg Data Lab's Positive Contribution framework, inspired from the Net Zero Initiative

The positive contribution is presented as a positive number when a reduction of the footprint or some avoided impact is present. The unit of the reduced or avoided impacts are the unit of the footprint, therefore it will be a number in tCO2eq for climate and km^2.MSA.yr for biodiversity. An example can be found below in Table 1.

Company A	Footprint	Reduced	Avoided
Climate	13,052,677tCO2eq	525,064tCO2eq	12,414,850tCO2eq
Biodiversity	-10,222km^2.MSA	2,547km^2.MSA	140km^2.MSA

Table 1: Example of data output

[3] Partnership for Biodiversity Accounting Financials PBAF

[4]https://www.cbd.int/article/cop15-cbd-press-release-final-19dec2022

Before delving into the specifics of each Positive Contribution Impact methodology, the next subsection will introduce the structural topic of Main Services, used to compute reduced and avoided impacts by aggregating goods and products that provide equivalent services to society.

2.1 Main Services

Main Services are the backbone of Iceberg Data Lab's construction of reference trajectories, therefore directly contributing to positive contributions (and alignment) appraisals. IDL has established a comprehensive framework to facilitate the calculation of physical intensity and serve as a unit for computing indicators related to avoided, reduced and positive impact. The concept of Main Services allows for a quantitative and physical assessment of an issuer's production and its corresponding carbon or biodiversity intensities. By focusing on the services provided by a company to society, such as energy, heat, transportation, materials, and more, the evaluation of carbon or biodiversity intensities is based on objective physical metrics. Some examples can be found in Table 2.

The adoption of physical metrics helps address biases that may arise from price variations within the same sector. Factors like pricing power and brand influence the perception of carbon intensity in products, which can lead to misleading assessments. For instance, considering the number of tons of upstream raw materials required to produce high-end or low-cost vehicles, such as cars, provides a more accurate measure of carbon intensity than simply relying on the price of the car alone. In sectors where the physical unit is not applicable, IDL is using the unit in millions of euros (Mio Euros unit). The Main Services approach serves as a guiding framework, steering capital flows towards the most environmentally sustainable players while ensuring the necessary level of services to society.

To assess the environmental impact of companies and provide key performance indicators (KPIs), a comprehensive methodology was developed that considers various scopes and solutions. The main services cover all sectors, enabling the delivery of both financial and Main Services (MS) KPIs to meet the needs of financial institutions. Induced and avoided emissions are normalized by economic indicators selected based on the requirements of IDL's partner financial institutions. These economic indicators can include revenue, EVIC, or production figures.

ACTIVITY	Main Service Unit	Carbon Main Service intensity unit	CBF Main Service intensity unit
ELECTRIC UTILITIES	kWh	tCO2eq/kWh	Km^2.MSA.yr/kWh
OIL & GAS	GJ	tCO2eq/ GJ	Km^2.MSA.yr/ GJ
STEEL	Ton of steel	tCO2eq/ ton steel	Km^2.MSA.yr/ ton of steel
FOOD	ton of nutrients	tCO2eq / ton of nutrients	Km^2.MSA.yr / ton of nutrients
PASSENGER TRANSPORT	p.km *Well, to wheel**	tCO2eq / p.km *Well, to wheel**	Km^2.MSA.yr / p.km *Well, to wheel**

FREIGHT TRANSPORT	t.km *Well to wheel*	tCO2eq / t.km *Well to wheel*	Km^2.MSA.yr / t.km *Well to wheel*

Table 2: Examples of Main Services for a sample of sectors and the corresponding unit including intensities.

2.2 Reduced Impact

The goal of the reduced impact is to track a corporation's performance over time to compare its current impact to its predicted impact based on the environmental performance of its products and services from a base year. The base year, representing the company's past performance, may vary depending on the company as it is based on data quality and consistency: eventually, all results are annualized to ensure comparability across companies.

The Reduced Impact method calculates the difference in environmental impact (e.g. GHG or CBF) between the current year and a base year. It is not just a simple subtraction as it looks at the intensity of the impact for specific services provided by the company. These impacts are calculated for sub-main service categories, representing an additional aggregation step beyond the main services. Consequently, it safeguards against biases in the results arising from changes in the company's output over time.

A Positive Contribution for Reduction is:

- For carbon i.e. in - tCO2eq
- For biodiversity i.e. in + km^2.MSA

This is consistent with the underlying interpretation from both metrics, one consisting of carbon "removal" while the other consisting of biodiversity gain.

Company A	Footprint	Reduced
Climate	13,052,677tCO^2eq	525,064tCO^2eq
Biodiversity	-10,222km^2.MSA.yr	2,547km^2.MSA.yr

Table 3: Example of data output for reduced impact

2.3 Avoided Impact

In its 2019 report, the World Resource Institute (WRI) defined avoided emissions as 'the impacts of goods and services compared to situations where they would not exist,' adding that they have been 'the object of much interest amongst companies trying to develop and promote low-carbon products.' Avoided impact can be defined as the carbon or biodiversity impact of a company compared to a reference scenario. This definition is shared by several organizations and accounting standards (PBAF, PCAF, ADEME, WRI, GHG Protocol, Net Zero Initiative) that unanimously emphasize the necessity of transparency and methodologies used for the reference scenario. The goal of the avoided impact is to quantify how much the corporation's products and services perform better than the market's average.

Please note that there is no causal link between the reduced and avoided impact indicators. Therefore, they should not necessarily be correlated. This is not a problem because each indicator provides guidance independently and is not meant to be summed up.

2.4 Positive impact

The goal of the Positive Impact is to account for companies undertaking restoration and/or sequestration activities. It is necessary to acknowledge that the negative impact computed via pressure factors is a netted negative impact which may include positive impacts occurring through the value chain e.g., the cultivation of vegetables contributes to carbon sequestration, which is netted to all the negative emissions resulting from the production process.

2.5 Impact vs. Intensity

An impact represents the total footprint of a company, whether in terms of climate or biodiversity indicators. It is cumulative and proportional to the size of the entity. In contrast, intensity is a relative measure that allows comparison between two entities, even if they have different production volumes.

Intensity x Quantity = Impact

3. Methodology

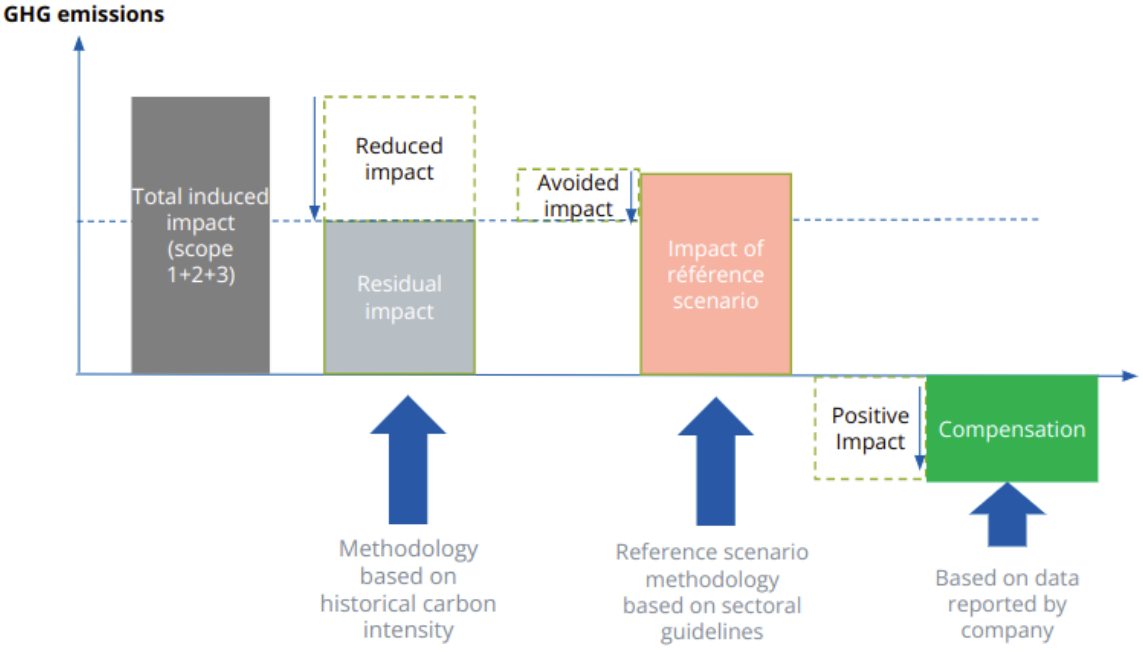

Figure 2: Illustration of the different components of the Positive Contributions for the climate methodology.

3.1 Reduced

3.1.1 Climate

The Reduced Impact, as intended to be calculated by IDL (i.e., comparison of a corporation's current performance to its past performance), complements the impact calculated as a footprint and reported in sustainable reports and other environmental regulations. The Step-by-step process is as:

1 Companies' revenues are disaggregated into NACE sectors, with incorporation of commodity factors refined and improved through analysts' methodological reviews.
2 Analysis conducted by the model involves the quantity of goods and services consumed and produced by a company, enabling understanding and computation of associated GHG pressures, which are then propagated back to the company level.
3 Carbon intensity is measured as the ratio of greenhouse gas (GHG) emissions to the unit of the Main Service, representing emissions associated with a specific type of goods or product. Comparison of a company's production in a particular activity to its previous intensity allows determination of reduced intensity. The difference is then multiplied by the quantity of goods or products produced by the company over one year.

3.1.2 Biodiversity

The Reduced Impact, as calculated by IDL (i.e., comparison of a corporation's current performance to its past performance), complements the impact calculated as a footprint and reported in sustainable reports and other environmental regulations. The Step-by-step process is as follows:

1 Companies' revenues are disaggregated into NACE sectors, with incorporation of commodity factors refined and improved through analysts' methodological reviews.
2 Analysis conducted by the model involves the quantity of goods and services consumed and produced by a company, enabling understanding and computation of associated biodiversity impacts, which are then propagated back to the company level.
3 Biodiversity impact intensity is defined as the ratio of the biodiversity impact in km^2.MSA.yr to the quantity of Main Service, representing biodiversity impacts associated with a specific type of goods or product. Comparison of a company's production in a particular activity to its previous intensity allows determination of reduced intensity. The difference is then multiplied by the quantity of goods or products produced by the company over one year.

3.2 Avoided

3.2.1 Climate

The companies' revenues are disaggregated into NACE sectors, incorporating refined and improved commodity factors through analysts' methodological reviews. The model analyzes the quantity of goods and services consumed and produced by a company, enabling an understanding and computation of the associated GHG pressures, which are then propagated back to the company level. Carbon intensity is measured as the ratio of greenhouse gas (GHG) emissions to the unit of the Main Service, representing the emissions associated with a specific type of goods or product. By comparing a company's production in a particular activity to the average intensity of the market, the avoided intensity is determined. The difference is then multiplied by the quantity of goods or products produced by the company over one year. The KPI used is total CO2 equivalent emissions (tCO2eq). Emissions data is aggregated, and analysts provide comments highlighting the Main Service responsible for positive contributions, along with critical perspectives that contextualize the avoided emissions relative to the company's overall emissions. This assessment determines the absolute avoided emissions.

3.2.2 Biodiversity

The comparative performance of a company relative to a reference scenario is calculated based on the comparative performance of each set of goods and services sold by the company relative to their reference scenario. This involves two types of references, both related to the concept of "business as usual" and compared to the market average: first, by relying on an external reference for sectors such as Power, Oil & Gas, and Transportation, where the IEA's global product mixes are used as a basis to generate average intensities; second, for other sectors, by relying on data from the IDL universe assuming it is representative of the global economy.

The Wunderpus model, featuring 2,200 commodities in more than 150 countries, is the foundation of Iceberg Data Lab's climate and biodiversity solutions, such as SB2A temperature alignment, carbon footprint, and Corporate Biodiversity Footprint (CBF), including Positive Contribution. This method allows computation of carbon or biodiversity impacts at the product level, which are then aggregated to deliver impacts at different levels, such as sector or company level. Modelling carbon and biodiversity impact at the product level is essential to assess the comparative performance of a company relative to a reference scenario.

3.3 Positive impact

3.3.1 Climate

In the realm of climate-positive impact accounting, aligning with recognized methods and institutional guidelines is essential to ensure transparency and consistency in reporting. Currently, two widely acknowledged methods stand out, endorsed by institutions such as the Intergovernmental Panel on Climate Change (IPCC), the Partnership for Carbon Accounting Financials (PCAF), and the Greenhouse Gas Protocol (GHG Protocol). One pivotal method is Carbon Capture, Utilization, and Storage (CCUS). This approach involves capturing carbon dioxide emissions at their source, utilizing CO2 for various purposes, and safely storing it underground. By reducing the release of CO2 into the atmosphere, CCUS projects actively contribute to decarbonization efforts. Another vital method is afforestation projects, which are endorsed by organizations like the French Agency for Ecological Transition (ADEME). These projects focus on planting new trees that absorb carbon dioxide from the air. The volume of CO2 removed through afforestation is considered an emission removal and can be quantified and reported. This approach demonstrates a clear positive contribution toward reducing atmospheric carbon levels.

It's important to note that this information is primarily based on voluntary reporting through labels such as the Gold Standard and the Voluntary Carbon Standard. Companies are required to report on offsets that have been purchased or developed outside their inventory boundaries. These offsets encompass GHG storage and removals, as well as emissions reduction projects. In essence, positive impact accounting for climate revolves around projects aimed at curbing atmospheric carbon dioxide levels, as recognized by esteemed institutions and transparent reporting standards. These initiatives encompass a wide range of activities, from carbon capture and storage to afforestation and land use management. By embracing these methods and reporting transparently, companies can play a pivotal role in the global effort to combat climate change and achieve sustainability goals.

Moreover, considering the ambitious EU net-zero objective for 2050, which aims to achieve a balance between emissions and compensation by that time, it becomes clear that compensation solutions will need to be developed significantly further. This necessity arises from the growing imperative to compensate for all current and future emissions effectively, in alignment with these

ambitious sustainability goals. IDL will collect the information published by the companies in this domain to highlight their positive impact in terms of GHG.

3.3.2 Biodiversity

The methodology developed for evaluating the impact of positive land transformation delineates between two categories of impacts: those occurring within a company's operations, such as restoration or rehabilitation efforts, and those extending beyond the company's operations, encompassing compensation or offsetting initiatives. The sources for these assessments primarily consist of information communicated directly by the companies, as it consists of specific initiatives developed by each company. In these reports, raw data is extracted, including metrics like land surface area assessed. Additionally, internal experts enhance this information by associating levels of Mean Species Abundance (MSA) with specific types of land use, providing a comprehensive understanding of the ecological impact. This meticulous approach ensures a thorough evaluation of the positive land transformation efforts undertaken by companies.

An example of this could be as follows: A company produces and distributes wood-based products and solutions for customers in the packaging, biomaterials, wooden constructions, and paper industries. To measure its positive land transformation, analysts review the company's annual report (Table 4).

<table>
<tr><th>Extract from the company's annual report</th><th>Data collected or inferred</th></tr>
<tr><td>"The company's 50%-owned joint operation has been protecting and restoring biological diversity in areas of the natural rainforest"</td><td rowspan="2">- Restoration project ie. Scope 1
- Attribution of 50% of the positive impact
- Target MSA: Rainforest MSA
- MSA before restoration: Pasture MSA</td></tr>
<tr><td>"All their tree plantations were established on degraded pasture lands, and no rainforest has been converted into plantations"</td></tr>
<tr><td>"This project aims to restore approximately 400 hectares of rainforest habitat every year by planting native species"</td><td rowspan="2">- Surface restored: 400 hectares
- Third-party public ecological monitoring</td></tr>
<tr><td>"Monitoring the hydrological impacts of tree plantations performed by a third-party public organization."</td></tr>
<tr><td colspan="2">Positive Land Transformation: +26 km-^{2}.MSA.yr</td></tr>
</table>

Table 4: Illustration of Land transformation for restoration plan

Annex

1) Biodiversity graph for Reduced, Avoided and Positive impact

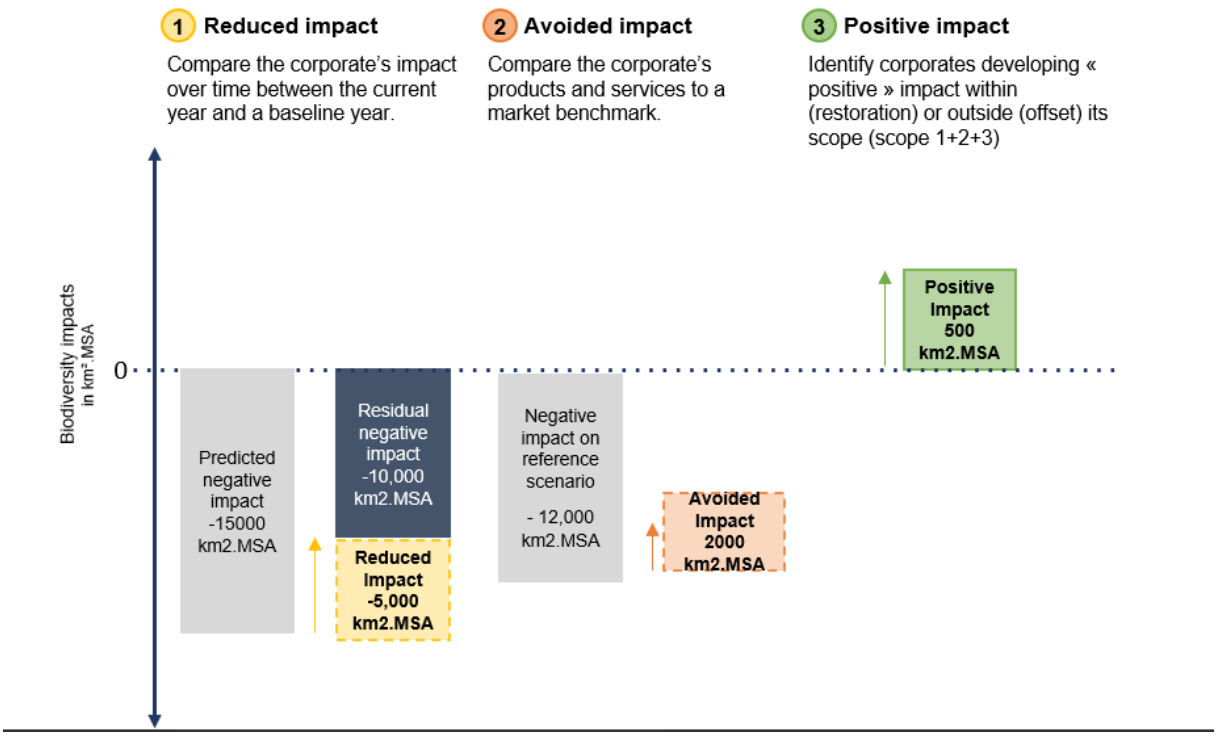

Figure 3: Illustration of Reduced, Avoided and positive impact for Biodiversity in km².MSA

2) List of sectors and avoided reference by Main Service

Below is a table with sectors and their corresponding main service and reference source for climate-positive contribution. Some services have been treated on a short-term basis with a reference impact intensity set at zero, so they are not credited with any avoided impacts. When a company is diversified and includes one of these services, the result can be affected and may not reflect the actual avoidance over its other activities. Scores associated with these sub-main services should be -1 (minus one), and the overall score at the company level is likely to be negative.

For some sectors, the following comments are noteworthy:

- Financials (Asset Management, Banks): The methodology for the financial sector is not granular enough to identify the investment and financing that contribute to avoiding footprint in specific projects and funds. In the future, the reporting of detailed investment and financing will enable factoring in avoided emissions.
- Energy: The global objective of lowering biodiversity loss and temperature is related to the decarbonization of the economy. The sub-main services related to fossil fuels do not contribute to any positive avoided emissions in biodiversity or climate footprint.

- Construction & Real Estate: A distinction is made between residential and commercial real estate, as well as by services provided: Health, Hotel, Industrial, Office, and Retail. Infrastructure is also included in this sector, for reference in the IDL universe.

SECTOR	Main Service	UNIT GHG emissions / main service unit	UNIT Biodiversity impact / main service unit	Reference
AUTOMOTIVE & LOGISTICS	• Passenger transportation • Freight transportation	• gCO2e/pkm • gCO2e/tkm	• m^2.MSA.yr/pkm • m^2.MSA.yr/tkm	• IEA modal mix
BEVERAGES	• Water	• tCO2e/tons of water equivalent	• km^2.MSA.yr/tons of water equivalent	• IDL universe mix
CHEMICALS	• Methanol • Ammonia • HVC • Polymers • Chemicals	• tCO2e / tons of chemicals	• km^2.MSA.yr / tons of chemicals	• IDL universe mix
CONSTRUCTION & REAL ESTATE	• Construction (by type and by region) • Real Estate (by type and by region)	• kgCO2e/m2	• km^2.MSA.yr/m2	• IDL universe mix
DEFENSE	• Defense	• tCO2e/MEUR	• km^2.MSA.yr/MEUR	• Currently set at 0
EDUCATION	• Education	• tCO2e/MEUR	• km^2.MSA.yr/MEUR	• IDL universe mix
ELECTRICAL EQUIPMENT	• Electrical Equipment	• tCO2e/MEUR	• km^2.MSA.yr/MEUR	• IDL universe mix
ELECTRONICS	• Electronics	• tCO2e/MEUR	• km^2.MSA.yr/MEUR	• IDL universe mix
FOOD	• Food (based on nutrient composition: Fat, carbohydrate, and protein)	• tCO2e/tons of food	• km^2.MSA.yr/tons of food	• Climate : IDL universe mix • Biodiversity : OECD average consumption basket
HEALTHCARE	• Products • Equipment • Admissions • Services	• gCO2e/kg of products • mgCO2e/unit of equipment • kgCO2e/number of admissions • tCO2e/MEUR of services	• m^2.MSA.yr/kg of products • mm^2.MSA.yr/unit of equipment • km^2.MSA.yr/number of admissions • km^2.MSA.yr/MEUR of services	• IDL universe mix
HOTEL AND ACCOMMODATION	• Hotel nights	• tCO2e/number of nights	• km^2.MSA.yr/number of nights	• IDL universe mix
INDUSTRIAL EQUIPMENT	• Industrial equipment for power • Industrial equipment for transportation • Services	• gCO2e/kWh • gCO2e/pkm ; gCO2e/tkm • tCO2e/MEUR • tCO2e/MEUR	• m^2.MSA.yr/kWh • m^2.MSA.yr/pkm ; m^2.MSA.yr/tkm • km^2.MSA.yr/MEUR • km^2.MSA.yr/MEUR	• IDL universe mix

	• Other Equipment			
INSURANCE	• Insurance	• tCO2e/MEUR	• km^2.MSA.yr/MEUR	• IDL universe mix
INTERNET & DATA	• Data Center Operator • IT Services	• tCO2e/EB • tCO2e/MEUR	• km^2.MSA.yr/EB • km^2.MSA.yr/MEUR	• IDL universe mix
LEISURE	• Leisure	• tCO2e/MEUR	• km^2.MSA.yr/MEUR	• IDL universe mix
MATERIALS	• Cement • Insulating products • Refined building materials	• tCO2e/tons of cement • tCO2e/MWh of avoided heat • tCO2e/tons	• km^2.MSA.yr/tons of cement • km^2.MSA.yr/MWh of avoided heat • km^2.MSA.yr/tons	• IDL universe mix • IEA global energy mix for heat
MEDIA	• Media	• tCO2e/MEUR	• km^2.MSA.yr/MEUR	• IDL universe mix
METALS & MINING	• Aluminum • Steel • Copper • Precious Metals • Lead Zinc Tin • Lithium • Nonferrous metals	• tCO2e/tons of metals	• km^2.MSA.yr/tons of metals	• IDL universe mix
OIL & GAS	• Energy	• kgCO2e/GJ	• km^2.MSA.yr/GJ	• Currently set at 0
PAPER AND FOREST	• Paper products • Wood	• kgCO2e/tons	• km^2.MSA.yr/tons	• IDL universe mix
PHARMACEUTICAL	• Pharmaceutical	• tCO2e/MEUR	• km^2.MSA.yr/MEUR	• IDL universe mix
POWER	• Power	• gCO2e/kWh	• m^2.MSA.yr/kWh	• IEA energy mix
SERVICES	• Services	• tCO2e/MEUR	• km^2.MSA.yr/MEUR	• IDL universe mix
SOFTWARE	• Software	• tCO2e/MEUR	• km^2.MSA.yr/MEUR	• IDL universe mix
TELECOMMUNICATION	• Telecommunication	• tCO2e/MEUR	• km^2.MSA.yr/MEUR	• IDL universe mix
TEXTILES	• Textiles	• tCO2e/tons of textiles	• km^2.MSA.yr/tons of textiles	• IDL universe mix
TOBACCO	• Tobacco	• tCO2e/tons of tobacco	• km^2.MSA.yr/tons of tobacco	• IDL universe mix
TRANSPORTATION	• Passenger transportation • Freight transportation	• gCO2e/pkm • gCO2e/tkm	• m^2.MSA.yr/pkm • m^2.MSA.yr/tkm	• IEA modal mix
WASTE	• Waste	• tCO2e/tons of waste	• km^2.MSA.yr/tons of waste	• IDL universe mix
WATER	• Water	• tCO2e/tons of waste	• km^2.MSA.yr/tons of waste	• IDL universe mix

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