

# GHG INVENTORY 2020 DATA



## GHG reporting scope

Using the INEOS science base, the Group footprint is calculated per calendar year according to the GHG protocol. The financial control approach is used with INEOS AG as parent company, including all subsidiaries except sports and fashion activities, but added with Petroineos at 50% share for the purpose of materiality.

The operational boundaries of the GHG inventory cover all process emissions, material emissions from stationary and mobile combustion, flaring and emissions from purchased energy.

## INEOS GHG footprint

GHG data are sourced from all INEOS sites within the scope defined above, using operational data, emission factors and recognised tools such as the GHG Protocol CHP tool. The quality of the GHG inventory is ensured with internal data consolidation with feedback loops.

[MT CO <sub>2</sub> E]	2019 <sup>a</sup>	2020
<b>Scope 1 emissions</b>		
Carbon dioxide (CO <sub>2</sub> )	14.352	13.641
<b>Other GHG emissions<sup>b</sup></b>		
Methane (CH <sub>4</sub> )	0.034	0.044
Nitrous oxide (N <sub>2</sub> O)	0.041	0.032
Hydrofluorocarbons (HFC)	0.006	0.008
Perfluorocarbons (PFC)	NA	NA
Sulphur hexafluoride (SF <sub>6</sub> )	NA	NA
Nitrogen trifluoride (NF <sub>3</sub> )	NA	NA
Exported energy to third parties <sup>c</sup>	0.976	1.002
<b>Scope 2 emissions<sup>d</sup></b>		
Market-based emissions	6.565	6.208
Location-based emissions	5.216	4.709
<b>Total emissions<sup>e</sup> excluding exported energy</b>	<b>20.998</b>	<b>19.934</b>
Total emissions incl. exported energy	21.974	20.936
<b>Additional data</b>		
Transferred CO <sub>2</sub> <sup>f</sup>	0.293	0.287
Biogenic CO <sub>2</sub> from fuels	0.009	0.010
Biogenic CO <sub>2</sub> from imported energy	0.207	0.201
Offsets	-	-

## Table notes

- 2019 is defined as reference year for tracking INEOS' footprint over time; the recalculation policy to adjust the baseline to reflect structural changes in the company or methodology revisions is detailed in the INEOS science base; as a principle, the all-year/same-year approach is followed; 2019 data have been adjusted to reflect this approach as well as the changes in the accounting method.
- Other GHG emissions are converted to CO<sub>2</sub>e using the 100-year Global Warming Potential (GWP) factors from IPCC's fifth assessment report; CH<sub>4</sub> and N<sub>2</sub>O emissions are 1586 t and 123 t respectively in 2020 and 1220 t and 156 t respectively in 2019, while HFC data are collected only in t CO<sub>2</sub>e due to lower materiality.
- Emissions on energy exported to third parties are reported as a separate subcategory of scope 1; all emissions in this category are in CO<sub>2</sub> with negligible contribution of other GHGs (<0.01%).
- The scope 2 figure is based on gross energy purchase with negligible contribution of other GHGs (<0.01%); highest quality available emission factors are used as per the hierarchy in the GHG protocol.
- Total emissions are calculated using the market-based scope 2 figure; this figure is also reported in INEOS' sustainability report and is used as basis for INEOS' emission reduction strategy.
- Transferred CO<sub>2</sub> mainly covers captured carbon sold to third parties; only 1% of the captured carbon is mineralised onsite to produce carbonate.

## GHG reporting validation

**Perspective Climate Consultancy** verifies that the accounting methodology and reporting format used for this disclosure is compliant with the GHG Protocol standard.