Greenhouse Gas Emission Inventory & Calculation Methodology

Quantification and reporting of greenhouse gas emissions in accordance with the Corporate Greenhouse Gas Protocol

June 2022
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Executive Summary

Greenhouse gases (GHG) trap heat and make the planet warmer. The resulting change of our climate is one of the defining issues of our times. RWE is acting: As an electricity-generating company, the majority of our emissions are currently still so-called direct greenhouse gases (Scope 1). In recent years, we have managed to reduce these emissions considerably through the decommissioning of power plants, new technology and innovation, and efficiency measures. We are continuing along this path - with our strategy “Growing Green” we want to become greener and more profitable. The expansion of renewable energy is one of the most important keys to this. Our long-term goal: Net Zero by 2040 – for both direct and indirect emissions.

RWE is committed to the targets of the 2015 Paris Agreement: Limiting global temperature increase to well below 2 degrees Celsius above pre-industrial levels, while pursuing efforts to limit the increase to 1.5 degrees.

For RWE it all starts with transparency on our emissions. This document outlines our key rationales in accounting our greenhouse gas emissions. The inventory is based on the results of a group-wide assessment in 2020 and will be reviewed on a regular basis. This process is steered by the Group sustainability team at RWE AG and conducted in close collaboration with relevant functions within RWE Group. Emissions have been part of our external reporting for years: The first reporting using the internationally renowned Greenhouse Gas Protocol Standard has been in 2009. Based on this methodology we publish GHG figures on an annual basis.

Introduction

In the past century the concentration of greenhouse gases in the atmosphere has grown. As such increasing greenhouse gas emissions pose a threat to the wellbeing and welfare of humankind. Global warming has diverse negative impacts such as rising sea levels, increased risks of flooding, drought and other extreme weather events. The reports of the Intergovernmental Panel on Climate Change (IPCC) show this impressively. Together with the goal of the Paris Climate Agreement, they form an important basis for our action and transformation.

At the 2015 Climate Summit in Paris the international community agreed to limit global temperature increase to well below 2 degrees Celsius, while pursuing efforts to limit the increase to 1.5 degrees. This can only be achieved if global greenhouse gas emissions are rapidly reduced. RWE’s purpose is to provide energy for a sustainable life. We recognize the responsibility of our sector to enable the transition to a low-emissions future. Part of this responsibility is transparency on our corporate emissions footprint. Understanding our own footprint is crucial to steer our way into a sustainable future, to engage with internal and external partners and stakeholders and take appropriate steps to keep cutting emissions.

This document outlines RWE’s approach in accounting greenhouse gas emissions. It describes the calculation boundaries, methodologies, assumptions and key references used in the preparation of our RWE emission inventory. We are using the internationally
The inventory presented in this document is the outcome of a recent assessment that helped us to identify the most relevant sources and categories of emissions within our corporate value chain.

Climate Transition and Action

The power sector accounts for nearly 40% of global energy emissions (IIGCC 2021). It shows the impact of the industry for the achievement of any national and international targets. At RWE we have a sound approach on how we want to enable the climate transition of our company. This encompasses the following aspects:

- **Governance**: RWE has an effective climate governance structure with the CEO responsible for climate-related issues, management and reporting. Climate targets for RWE are set by the Executive Board of RWE AG, the same holds for the overall business and sustainability strategy that include climate-related elements. With energy policy and strategy issues closely linked to climate issues for many years, our supervisory and management bodies bring extensive expertise and assessment capabilities to the table. As part of an integrated compliance reporting, the Executive Board and the Audit Committee of the Supervisory Board are regularly informed about climate-related risks and opportunities. In addition, the Executive Board of RWE AG is incentivized to continue reducing the CO₂ intensity of the power plant portfolio. This figure is linked to our long-term target to be Net Zero by 2040.

- **Strategy**: Our strategy and capital allocation is aligned with our goal to be net zero by 2040. To this end, we will rapidly expand electricity production from renewable energies, make more use of storage technologies and use CO₂-neutral fuel to produce electricity. With our strategy ‘Growing Green’, RWE is massively stepping up the pace and is investing €50 billion gross in its core business until 2030. That means an average of €5 billion gross each year for offshore and onshore wind, solar, batteries, flexible generation and hydrogen. Almost 90% of our capital expenditures is eligible with the proposed green investment criteria of the EU taxonomy. We made clear that will no longer invest in any new or existing coal-projects.

On the political level we have published core climate advocacy positions that state the importance we put in further ambitious steps to tackle climate change. Amongst others they outline our support for the Paris Climate Agreement and our position on the accelerated expansion of renewable energies for an even faster transition away from fossil power generation. We also expect that our industry associations are in
line with important positions on climate issues. Since 2020 we regularly publish the assessment results.

- **Risk Management:** In order to identify climate-relevant risks and opportunities, we have introduced an additional evaluation according to the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD) in the existing risk management. We consider mainstream climate scenarios from the IPCC reports and IEA for strategic planning and apply different pathways and meta-analysis when setting our own carbon tools.

- **Metrics and Targets:** Transparency on material indicators such as emissions is important for all stakeholders. Part of this commitment is this methodology that explains our approach when accounting and reporting on carbon dioxide and other GHG. These data enable to set ambitious targets. Power-generating companies have made much progress in the past years to decarbonize through the deployment of renewable generation. RWE has been at the forefront: The long-term commitment shows off in a material reduction of emissions in the past years. In 2012, our power stations still emitted 179.8 million metric tons of carbon dioxide. This figure has been reduced over the years, while at the same time our targets have been adjusted to achieve the necessary decarbonization even faster. We are facing up to our responsibility for the climate and are ready to take further steps – our ambition is to

![Figure 1. Our climate targets for 2025, 2030 and 2040.](image)

*1 2019 serves as base year for our reduction targets, figures are million tons of CO₂e.*

reduce our emissions in line with a 1.5° compliant pathway in the future. This requires, among other things, the increased expansion of renewable energy and the entry into the hydrogen economy. Our climate targets are clear: By 2040 we want to reach Net Zero – across all three scopes. The main factor will be actual reductions, e.g. through the phaseout of carbon intense assets or the switch to green hydrogen from natural gas. To a much lesser extent we expect to deploy high-quality offsets to neutralise any remaining and non-abatable emissions. Furthermore we have credible short- and mid-term targets in place: Compared to 2019 levels we plan to reduce our emissions intensity from Scope 1 and 2 50% by 2030. Within our Scope 3
we intend to reduce our emission by 30% compared to 2019 levels. We are glad that these 2030 targets have been approved by the Science Based Targets initiative in December 2020.

About RWE and its value chain

RWE is one of the world’s leading renewable energy companies. We are an all-rounder in electricity generation at the forefront of creating a sustainable energy system. In addition, we will ensure security of supply with our flexible power plants. To this end, we will invest billions in wind energy, photovoltaics and storage technologies, enter the green hydrogen production business, and phase out electricity generation from coal.

RWE is currently structured in five segments:

- **Offshore Wind**: We present our business relating to offshore wind here. It is overseen by our Group company RWE Renewables. RWE has been active in offshore wind for 20 years now, making us a world leader in this field. At the end of 2021, our offshore wind power portfolio had a total pro-rata capacity of 2.4 GW. We expect to hit 8 GW by 2030. We currently operate offshore wind farms in the United Kingdom, Germany, Belgium, Sweden and Denmark. Europe is our most important region in terms of growth.

- **Onshore Wind / Solar**: This is the segment in which we pool our onshore wind and solar business as well as parts of our battery storage activities. Here again, responsibility lies with RWE Renewables. We have more than two decades of experience in onshore wind and rank among the global leaders, with pro-rata generation capacity of 7 GW across Europe and the USA. We intend to boost this figure to 12 GW by 2030. RWE has an impressive track record of developing, constructing and operating sites, for example in the USA, Germany, Poland, Italy, Spain or in the United Kingdom.

- **Hydro / Biomass / Gas**: Generation from our run-of-river, pumped storage, biomass and gas power stations is pooled here. The segment also includes the Dutch Amer 9 and Eemshaven power plants, which run on biomass and hard coal, as well as individual battery storage systems. The project management and engineering consulting company RWE Technology International and our 37.9% stake in Austrian energy utility KELAG are also allocated to this segment. The activities are overseen by RWE Generation. In addition, since 2021, this management company has been responsible for designing and implementing our hydrogen strategy.

- **Supply & Trading**: Proprietary trading of energy commodities is at the core of this segment and is overseen by RWE Supply & Trading. The company also acts as an intermediary for gas, supplies key accounts with energy, and undertakes a number of additional trading-related activities. Our German and Czech gas storage facilities also form part of this segment.

- **Coal / Nuclear**: This is where we report on the activities which are not part of our core business as their importance is declining due to the course set by the energy policy in our domestic market, Germany. First and foremost, these consist of our
German electricity generation from coal and nuclear fuel as well as our lignite production in the Rhenish mining region to the west of Cologne. This is also where we report our investments in Dutch nuclear power plant operator EPZ (30%) and Germany-based URANIT (50%), which holds a 33% stake in uranium enrichment specialist Urenco. Most of the aforementioned activities and investments are overseen by RWE Power. RWE Generation is responsible for our German hard coal-fired power plants; we shut down the last two stations in mid-2021.

Organisational boundary

Defining the organisational boundary is a key step in corporate GHG accounting. This step determines which operations are included in the company’s organisational boundary and how emissions from each operation are consolidated by the reporting company. As detailed in the GHG Protocol Corporate Standard, a company has three options for defining its organisational boundaries: Equity share, financial control and operational control. In line with its approach for financial accounting, RWE has opted for the operational control approach for its emission inventory.

Under the operational control approach, a company accounts for 100 percent of the GHG emissions over which it has operational control.

Emissions Accounting and Reporting Methodology

This report encompasses the following greenhouse gases:

- Carbon Dioxide (CO₂),
- Methane (CH₄),
- Nitrous oxide (N₂O),
- Hydrofluorocarbons (HFCs),
- Perfluorinated compounds (PFCs),
- Sulfur hexafluoride (SF₆),
- Nitrogen trifluoride (NF₃).

In accordance with the RWE inventory management plan the organization is regularly reviewing its GHG emission sources and organisational and operational boundaries used to account for emissions. In this process RWE is applying the principles of the Greenhouse Gas Protocol Corporate Standard:
• **Relevance:** The boundaries of GHG emissions accounting and reporting should appropriately reflect the company’s emissions and serve the business goals and decision-making needs of the company both internally and externally.

• **Completeness:** The emissions sources within the specified organisational and operational boundaries should be reported.

• **Consistency:** To ensure that emission data can be tracked and compared within the reporting company over time, consistent application of accounting practices and quantification methodologies is essential.

• **Transparency:** All information regarding the processes, assumptions and limitations of the inventory should be transparent and disclosed.

• **Accuracy:** Data collection should be as accurate as possible, and uncertainties should be avoided as far as practical.

We have excluded Scope 3 categories 12 (End-of-life treatment of sold products), 13 (Downstream leased assets), 14 (Franchises) from our corporate inventory since we found no activity in our value chain that could be sufficiently linked to these. At the end of our inventory calculation process we decided to exclude Scope 3 category 15 (Investments) from our final emission methodology since external data availability has proven insufficient to calculate emissions from equity investments of RWE. Since most of our contracts for larger office locations are long-term and give us control over power purchase agreements, we have allocated consumption to Scope 2. Therefore, we no longer report category 8 (Upstream leased assets).

**Scope 1**

Scope 1 encompasses GHG emissions from operations that are owned or controlled by the reporting company. Scope 1 sources differ from company to company depending on its business model and sector. The same holds for Scope 2 and 3. For a long time the main source of emission in the utilities sector came from power generation assets that burn fossil fuels. With the ongoing transition to a low-carbon future these emissions will decrease.

According to the methodology Scope 1 emissions encompass GHG emissions from the following activities:

• **Power generation from combustion of fossil fuels:** For CO₂ emissions from the combustion of fossil fuels in our power plants we use the official data that are required under the EU Emissions Trading Scheme. Additional emissions from assets outside the EU ETS are accounted separately and added to the figure. Other GHG emissions from these materials have been calculated separately.

• **Fuels used in company vehicles:** These emissions originate in the combustion of fuels in vehicles that the company owns or operates. We include vehicles such as crew and maintenance ships for our wind farms, ocean cruisers that are operating on our behalf and cars that are possessed or leased by RWE.
• **Fugitive emissions from mining and gas storage activities:** As we operate lignite mines there is a small amount of outgassing methane that we account for. Moreover, we include fugitive emissions from our gas storage facilities.

**Scope 2**

Scope 2 emissions are considered indirect emissions from the generation of acquired and consumed electricity, steam, heat or cooling (collectively referred to as “electricity”). According to the methodology Scope 2 emissions encompass GHG emissions from the following activities:

• **Purchased electricity for own use:** This includes electricity consumed in administrative buildings and electricity consumed by our power plants in the case of maintenance works or other situations when external supply is necessary. We apply certain materiality threshold to cover the largest office locations. We use the location-based approach. This refers to a method to quantify Scope 2 GHG emissions based on average energy generation emission factors for defined locations, including local, sub-national, or national boundaries. From financial year 2020 onwards we have included purchased electricity in buildings leased by RWE in our Scope 2 reporting since most of our contracts for larger office locations are long-term.

• **Purchased heat for own use:** This includes e.g. emissions from gas that is procured and used for heating in administrative buildings.

**Scope 3**

Scope 3 emissions are by definition all indirect emissions (not included in Scope 2) that occur in the value chain of the reporting company, including both upstream and downstream emissions. Examples are emissions from production of purchased products, transportation of purchased products, or use of sold products. The GHG Protocol categorizes Scope 3 emissions into 15 categories that are intended to provide companies with a systematic framework to organise, understand, and report on the diversity of scope 3 activities within a corporate value chain. The categories are designed to be mutually exclusive, such that, for any one reporting company, there is no double counting of emissions between categories. Each Scope 3 category can be comprised of multiple activities that individually result in emissions.
Category 1: Purchased goods and services

According to the methodology this category encompasses GHG emissions from the following activities:

- **Emissions from the production or execution of purchased goods and services:**
  Emissions have been calculated on the basis of annual procurement spent data using a model of Carnegie Mellon University (2002). The Economic Input-Output Life Cycle Assessment (EIO-LCA) method estimates the materials and energy resources required for, and the environmental emissions resulting from, activities in our economy. It is one technique for performing a life cycle assessment, an evaluation of the environmental impacts of a product or process over its entire life cycle.

Category 2: Capital goods

According to the methodology this category encompasses GHG emissions from the following activities:

- **Emissions from the production of capital goods that the company procures:**
  Similar to approach in Category 1 spent data have been used to calculate emissions based on the EIO-LCA Model. An internal assessment has been made to distinguish capital goods from further goods and services.

Category 3: Fuel and energy-related activities

According to the methodology this category encompasses GHG emissions from the following activities:

- **Emissions from extraction, production, and (in part) transportation of fuels and energy purchased or acquired:**
  Fuel data from internal systems and cradle to gate emission factors have been used. These factors include all relevant parts of the fuel supply chain, including pipeline grid losses.

Category 4: Upstream transportation and distribution

According to the methodology this category encompasses GHG emissions from the following activities:

- **Transportation and distribution of products purchased between a supplier and our own operations:**
  We source hard coal from partners around the world. We calculate emissions from transport by calculating the distances in kilometers per means of transport, e.g. by ship. These distances are based on the country of origin

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1 For more information on the model and access to the tool, see [http://www.eiolca.net/](http://www.eiolca.net/) (last accessed 17 December 2021)
and are approximations. We also include emissions from the transport of some of our products where RWE is responsible for delivery and payment.

Category 5: Waste generated in operations

According to the methodology this category encompasses GHG emissions from the following activities:

- **Disposal and treatment of waste generated in RWE operations:** Waste volume separated in different categories as collected in our internal ESG data system. Each category is sub-divided into recycled material and different disposal routes. Emission factors from literature are then applied for the volumes of each channel. In the calculation, we only take into account the quantities of waste that are properly disposed of or further treated by third parties (downstream). Waste that remains within the organization is not taken into account. This applies, for example, to ash and gypsum.

Category 6: Business travel

According to the methodology this category encompasses GHG emissions from the following activities:

- **Travel activities of our workforce including train, air, rental car, hotel stays:** We used internal data on the activities and used various emissions factors. Certain assumptions had to be made, e.g. on booking class for intercontinental flights. Due to lacking data from our Renewables business these emissions have not been included yet. We aim to include them as soon as the different systems are integrated.

Category 7: Employee commuting

According to the methodology this category encompasses GHG emissions from the following activities:

- **Employee commuting:** To assess emissions we used global employee figures by country and average emission factors per country taking into account general distances and modes of transports per country.

Category 8: Upstream leased assets

Since most of our contracts for larger office locations are long-term and give us control over power purchase agreements, we have allocated consumption to Scope 2. Therefore, we no longer report category 8 “Upstream leased assets”. This assessment will be periodically reviewed.
Category 9: Downstream transportation and distribution

According to the methodology this category encompasses GHG emissions from the following activities:

- **Shipped distances for delivery of refinement products in ship, train and lorry:** Data have been taken from internal systems. For emission calculation we used Life cycle assessment emission factors of the GaBi database.

Category 10: Processing of sold products

According to the methodology this category encompasses GHG emissions from the following activities:

- **Mineral products and Gypsum production:** Through one of our Group companies, we supply customers with various mineral products that can be used for different purposes. Since emissions may be generated in further processing, we also collect these emissions through the quantity of products delivered to end customers.

Category 11: Use of sold products

According to the methodology this category encompasses GHG emissions at customers site using our products from the following activities:

- **Lignite Refinement Products:** In various plants in the Rhenish mining area, we produce so-called refinement products from the lignite mined there. These are briquettes, for example. We sell these to traders and intermediaries for further distribution. We classify the emissions from these products as indirect emissions, as they are produced by the end customer.

- **Gas Trading to end-customers:** Our trading company RWE Supply & Trading supplies gas to end customers of all kinds, especially large customers. RWE itself is not the producer, but only a trader. We calculate the emissions from the combustion of the gas at end customers within our inventory. We refer here to the gas sales of a unit that is responsible for sales to end customers.

- **Hard coal trading to end-customers:** In small quantities, a unit within RWE Power trades hard coal to end customers alongside RWE Supply & Trading. We also report emissions from these trading volumes as indirect emissions in our inventory.

Category 12: End-of-life treatment of sold products

According to the Greenhouse Gas Protocol Corporate Standard in this category emissions from waste disposal and treatment of products sold by the reporting company (in the
reporting year) at the end of their life have to be accounted. This category has been identified as not material to the Scope 3 inventory for our business and an emissions figure is not calculated. This assessment will be periodically reviewed.

**Category 13: Downstream leased assets**

According to the Greenhouse Gas Protocol Corporate Standard in this category emissions from operation of assets owned by the reporting company (lessor) and leased to other entities in the reporting year have to be accounted. This category has been identified as not material to the scope 3 inventory for our business and an emissions figure is not calculated. This assessment will be periodically reviewed.

**Category 14: Franchises**

In this category emissions from the operation of franchises in the reporting year, not included in scope 1 and scope 2 have to be accounted. This category has been identified as not material to the scope 3 inventory for our business and an emissions figure is not calculated. This assessment will be periodically reviewed.

**Category 15: Investments**

In this category emissions from investments (including equity and debt investments and project finance) in the reporting year have to be accounted. During our inventory design we have investigated reported emission from our equity investments. However due to the lack of reliable external data we have decided to exclude any emissions for the time being. This assessment will be periodically reviewed.

**Emission Factors**

In most cases we do not measure an activities’ greenhouse gas emissions directly. By using relevant activity data in different units (e.g. liters diesel or gasoline, kilogram or passenger kilometers) and emission factors we arrive at an approximation of the greenhouse gas emissions emitted. We obtain the emission factors from various public and non-public sources. We try to check these factors regularly and - if necessary - update them. In a few cases, we obtain emissions data directly from third-party suppliers, who determine them with their own calculations for customers or partners. In these cases, we generally refrain from calculating on the basis of the activity data and emission factors.
Responsibilities and processes

A Greenhouse Gas inventory provides a high-level perspective of a company’s total emissions. Establishing high inventory quality is paramount for accounting emissions. For this reason, RWE strives to have sound processes and clear roles to manage emissions. Within the RWE Group the Sustainability team within the Strategy & Sustainability department ensures that the inventory is up to date and adapted whenever needed due to larger corporate changes. In collaboration with other departments the team ensures accounting processes and works to improve data accuracy and completeness. We strive to improve our GHG data over time, in particular for Scope 3 emissions. As we are continuously updating and improving our data coverage and quality boundary change and restatement of figures might occur.

The GHG emissions are reported to various departments in the Group to ensure management of the carbon footprint and the achievement of corporate climate targets. Currently emissions are reported once a year to the Executive Board during the annual reporting process.

Glossary

- **Carbon Dioxide Equivalent (CO₂e):** Carbon dioxide equivalent (CO₂e) is the standard unit used to compare and account for emissions from various GHGs based on their global warming potential. For example, CO₂ has a GWP of 1 and CH₄ (methane) has a GWP of approximately 28 (on a 100-year time horizon). Therefore, for every ton of CH₄ emitted, an equivalent of 28 tons of CO₂ would be emitted. Since one ton of a particular GHG is not the same GWP as one ton of another, this standard unit is a simple way to normalize and express GHGs as an equivalent of CO₂.

- **Global Warming Potential:** GHGs released into the atmosphere have different radiative effects depending on the unique qualities of the gas. The factor describing the radiative forcing impact of one unit of a given GHG relative to one unit of CO₂ is known as the Global Warming Potential (GWP). Since the amount of warming a gas causes over a given period (normally 100 years) varies, GHG emission calculations must account for the GWP of each gas. GWP is an index with CO₂ having an index value of 1. The GWP for all other GHGs refers to the amount of warming they cause compared to CO₂.

- **Emission Factor:** An emission factor is used to calculate the GHG emissions for a given source, relative to units of activity. Emission factors reflect average values by sector, technology type, and/or fuel type.
• **Activity Data:** Activity data is a key input for the calculation of GHG emissions and refers to the data associated with an activity that generates GHG emissions, such as liters of gasoline consumed from company cars. This activity data is collected in physical units (gallons) or energy units (therms) and then combined with an emissions factor and the relevant greenhouse gas GWP value to calculate CO$_2$e.

**References**


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## Annex

### Table 1: RWE Annual Greenhouse Gas Emissions

<table>
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<th>GHG Scopes and Categories</th>
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<sup>1</sup> Due to the asset swap with E.ON we restated 2019 GHG figures based on this methodology.  
<sup>2</sup> Greenhouse gas emissions for the fiscal year 2020 were adjusted retrospectively by using a more appropriate data item.  
<sup>3</sup> It is not possible to exclude the possibility that shares from Scope 2 emissions are already taken account of in Scope 1 emissions as a consequence of the underlying data used.  
<sup>4</sup> Accounting for this category discontinued.  
<sup>5</sup> The emission factors used do not take account of any radiative forcing.  
<sup>5</sup> Scope 2 emissions in 2019 are relatively low compared to later years since data coverage has been improved.