

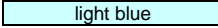

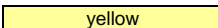


2011 Guidelines to Defra / DECC's GHG Conversion Factors for Company Reporting








Produced by AEA for the Department of Energy and Climate Change (DECC)
and the Department for Environment, Food and Rural Affairs (Defra)

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Key: *Data fields:*

	light blue	=	Data entry field
	purple	=	Fixed factors used in calculations
	yellow	=	Calculation results

Reporting Scope:

	Scope 1	=	Emissions fall into Scope 1 as defined by the GHG Protocol
	Scope 2	=	Emissions fall into Scope 2 as defined by the GHG Protocol
	Scope 3	=	Emissions fall into Scope 3 as defined by the GHG Protocol
	All Scopes	=	All emissions from Scope 1 or 2 and Scope 3 as defined by the GHG Protocol
	Outside of Scopes	=	Emissions fall outside of the Scopes 1,2 or 3 as defined by the GHG Protocol (e.g. direct emissions of CO ₂ from burning biomass/biofuels)
	Scope 1 OR Scope 3	=	Emissions can fall into either Scope 1 or Scope 3 as defined by the GHG Protocol (e.g. depends on ownership of vehicle stock for transport)
	Scope 2, 3	=	Includes emissions resulting from electricity supplied to the consumer that are counted in both Scope 2 (electricity GENERATED and supplied to the national grid) and Scope 3 (due to LOSSES in transmission and distribution of electricity through the national grid to the consumer), as defined by the GHG Protocol

Introduction

Last updated: Aug-11

General Introduction

What are Greenhouse Gas Conversion Factors?

Greenhouse Gases (GHGs) can be measured by recording emissions at source by continuous emissions monitoring or by estimating the amount emitted by multiplying activity data (such as the amount of fuel used) by relevant emissions conversion factors.

These conversion factors allow activity data (e.g. litres of fuel used, number of miles driven, tonnes of waste sent to landfill) to be converted into kilograms of carbon dioxide equivalent (CO₂e). CO₂e is a universal unit of measurement that allows the global warming potential of different GHGs to be compared.

Values for CH₄ and N₂O are presented as CO₂ equivalents (CO₂e) using Global Warming Potential (GWP) factors*, consistent with reporting under the Kyoto Protocol and the second assessment report of the Intergovernmental Panel on Climate Change (IPCC).

What are the major changes and updates from the 2010 version?

Major changes and updates from the 2010 version are as follows:

- i. In previous years, the UK electricity emission factors in Annex 3 have been calculated based solely on UK electricity generation - i.e. excluding imported electricity via the electricity grid interconnects with Ireland and France.

Following a review of this methodology it has been decided to revise it to factor in electricity imports in this 2011 update for the full time series. In general the UK is a net electricity exporter to Ireland and a net electricity importer from France. Because France has significantly lower emission factors for electricity generation (as electricity is predominantly produced from nuclear power) this has resulted in a reduction in the UK grid average emission factors across the time-series. The degree to which these have changed varies by year according to the relative proportion of electricity imported.

- ii. New emission factors have been provided in Annex 1, Annex 6 and Annex 7 for fuels supplied at public refuelling stations with the national average proportion of biofuel blended into them. These emission factors are intended to supplement the existing emission factors for 100% conventional petrol and diesel (i.e. refined from crude oil).

- iii. The lifecycle emissions factors and calculations for waste in Annex 9 have been expanded (as well as updated /amended) to include a wider range of materials and also products, based on information on new analysis provided by WRAP.

- iv. All other updates are essentially revisions of the previous year's data based on new/improved data using existing calculation methodologies (i.e. similar methodological approach as for the 2010 update).

- v. A supporting methodological paper to explain how all of the emission factors have been derived is being produced. This methodological paper is expected to be available by end August 2011 and will be made available here: <http://www.defra.gov.uk/environment/economy/business-efficiency/reporting>

Note: Care should be taken to use emission factors consistent with each other for comparability of results - i.e. DO NOT mix the use of direct and indirect emission factors or emission factors for different GHG Protocol Scopes (see 'What is the difference between direct and indirect emissions?' below for more information).

Who should use these factors?

These factors are publicly available for use by organisations and individuals within the UK. We **do not recommend** that they are used by organisations or individuals overseas as the emission factors are specific to the UK and many will vary to a very significant degree for other countries. For example, average factors for transport are based on the composition of the UK fleet and UK-specific occupancy/loading factors where relevant. If your organisation would like to report overseas electricity emissions, you should consult Annex 10.

What should I use these factors for?

These conversion factors should be used to measure and report GHG emissions for:

1. Your organisation - Organisations that wish to calculate the greenhouse gas emissions they are responsible for should make use of these conversion factors. Refer to Defra's website for guidance on how to measure and report GHG emissions in a clear and consistent manner:
<http://www.defra.gov.uk/environment/economy/business-efficiency/reporting/>
2. Your personal carbon footprint - Individuals who wish to calculate the carbon footprint from their day-to-day activity may be interested in the Government's Act on CO₂ Calculator:
<http://carboncalculator.direct.gov.uk/index.html>
3. Other reasons such as project planning and greenhouse gas emission reductions projects.

What should I not use the factors for?

These factors are not for use with EU ETS, CCAs or CRC - see links below for details relevant to these

For reporting emissions under the EU Emissions Trading Scheme, please refer to: <http://www.environment-agency.gov.uk/business/topics/pollution/32232.aspx>

For reporting emissions under Climate Change Agreements, please refer to:
http://www.decc.gov.uk/en/content/cms/what_we_do/change_energy/tackling_clima/ccas/ccas.aspx

For reporting emissions under the new CRC Energy Efficiency Scheme (CRC), please refer to:
<http://www.environment-agency.gov.uk/business/topics/pollution/126698.aspx>

Policymakers in National, Regional and Local Government should consult the document *Greenhouse Gas Policy Evaluation and Appraisal in Government Departments* available at:
http://www.decc.gov.uk/en/content/cms/about/ec_social_res/iag_guidance/iag_guidance.aspx

Do I need to update all my earlier calculations using the new conversion factors each year?

Only in certain cases will you need to update previous calculations due to the release of the annual update to the GHG conversion factors. The conversion factors provided in these annexes provide broadly two types of data:

(a) **Emission factors provided in a time-series (e.g. Annex 3 - Electricity Factors):** These **should be updated** for historical reporting with **each annual update** - i.e. you should recalculate emissions from previous years using the latest time-series dataset. This is because there can be revisions to earlier emission factor data due to improvements in the calculation methodology or UK GHG inventory datasets they are based upon. For example in this 2011 update:

Electricity consumption year:	EF to use reporting in 2011:	EF used in 2010 reporting:
2011	new 2009*	N/A
2010	new 2009*	2008*
2009	new 2009*	2008*
2008	new 2008	2008
2007	new 2007	2007
2006	new 2006	2006
etc.	etc.	etc.

* This is the most recent year for which an emission factor is available for the reporting year

(b) **Other emission factors:** The other factors provided in the annexes are figures produced generally for the *most recent year available*. In the majority of cases this is 2 years behind the update year (i.e. based on 2009 data for the current 2011 update). A company **should not** generally recalculate their emissions for all previous years using the newer factors. The most recent factors should only be applied for reporting on years up to 2 years prior to the most recent dataset.

In most cases (except for natural gas, and perhaps bioenergy due to changing sources) the fuel emission factors in general are unlikely to vary very significantly between different years. However, specific transport factors generally *do* change on an annual basis and the new factors should only be used for the most relevant/recent year of reporting. Earlier versions of the conversion factors from previous updates may

therefore be used for older data as necessary/appropriate.

In summary, you should **only** recalculate previous year's emissions using the new factors in the following cases:

A. When calculating emissions from use of electricity or water (both of which are time series emission factors). In this case the updated emission factor time series should be checked to see if they have changed for relevant previous years and time series data updated as necessary in reporting.

B. When recalculating emissions for a year consistent with the data basis of the new update (other than electricity or water emission factor data). For example, if you are now reporting emissions for 2009-10, you should also recalculate the 2008-9 emissions using the 2010 update data, as these are for the most part based on 2008 datasets. Figures reported for 2007 should use emission factors from the 2009 update, which are mostly based on 2007 data.

Which Conversion Factors should I use?

- To calculate emissions from the use of Fuels, see [Annex 1](#)
- To calculate emissions from Combined Heat and Power (CHP), see [Annex 2](#)
- To calculate emissions from the use of Electricity, see [Annex 3](#)
- To understand which industrial processes lead to GHG emissions, see [Annex 4](#)
- To convert greenhouse gases into carbon dioxide equivalents, see [Annex 5](#)
- To calculate emissions associated with Passenger Transport, see [Annex 6](#)
- To calculate emissions associated with Freight Transport, see [Annex 7](#)
- To calculate emissions from the use of Refrigeration and Air Conditioning Equipment, see [Annex 8](#)
- To calculate life-cycle emissions from the use of Water, Biomass and Biofuels, and from Waste Disposal, see [Annex 9](#)
- To calculate emissions from the use of Overseas Electricity, see [Annex 10](#)
- For the typical Calorific Values and Densities of UK Fuels, see [Annex 11](#)
- To convert between common units of energy, volume, mass and distance, see [Annex 12](#)
- To estimate emissions from your supply chain, see [Annex 13](#)

Units

All emissions factors are given in units of kg (kilograms) of carbon dioxide (CO₂) equivalent. GHG emissions are sometimes quoted in figures of mass of *Carbon equivalent*, rather than *Carbon Dioxide equivalent*. To convert carbon equivalents into carbon dioxide equivalents (CO₂e), multiply by 44/12.

To convert emissions of greenhouse gases to carbon dioxide equivalent units, see **Annex 5**. For other unit conversions see **Annexes 11** and **12**.

What is the difference between direct and indirect emissions?

The definition used in the **GHG Protocol** for direct and indirect emissions is slightly different than for these **Annexes** (which are consistent also with the Government's Act on CO₂ Calculator and Carbon Offsetting Accreditation Scheme). In these **Annexes** direct and indirect emissions are defined as follows:

Direct GHG emissions are those emissions emitted at the point of use of a fuel/energy carrier (or in the case of electricity, at the point of generation).

Indirect GHG emissions are those emissions emitted prior to the use of a fuel/energy carrier (or in the case of electricity, prior to the point of generation), i.e. as a result of extracting and transforming the primary energy source (e.g. crude oil) into the energy carrier (e.g. petrol). Emissions from the production of vehicles or infrastructure are not considered.

The **GHG Protocol** defines direct and indirect emissions slightly differently as follows:

Direct GHG emissions are emissions from sources that are owned or controlled by the reporting entity.

Indirect GHG emissions are emissions that are a consequence of the activities of the reporting entity, but occur at sources owned or controlled by another entity.

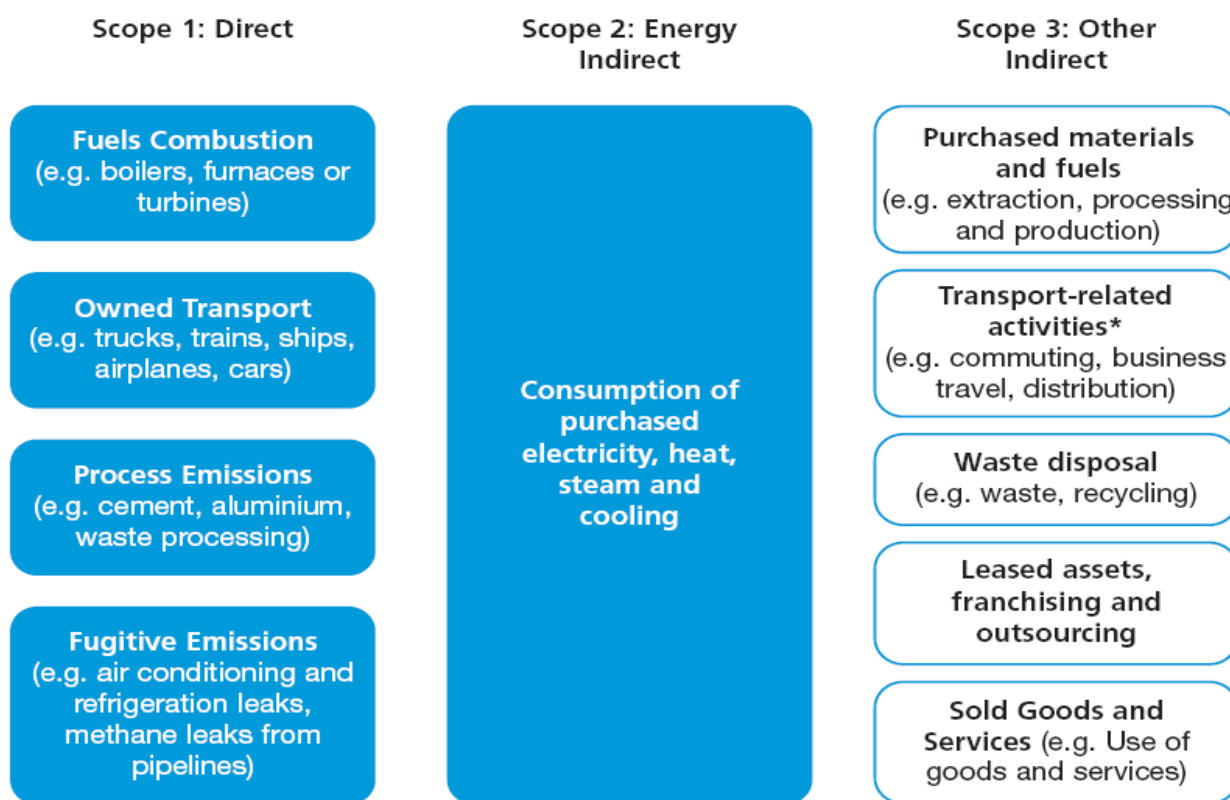
How do I use this document?

This document provides GHG emissions conversion factors for a variety of activities. You can directly input your activity data into the spreadsheet which will then calculate your emissions. Alternatively you can use the emissions factors provided for use in your own spreadsheet or programme.

If you are using this document in order to calculate your organisation's GHG footprint, you must first read the Defra/DECC 'Guidance on how to measure and report on your greenhouse gas emissions' which is available at <http://www.defra.gov.uk/environment/economy/business-efficiency/reporting/>

Where applicable, each Annex has a section called **Scopes & Boundaries** which gives a brief outline of what the different emissions factors include. Where possible, links to more detailed source information are also provided in each Annex.

Summary of the main types of emissions to be reported under each scope



Missing factors and additional guidance

If you require GHG conversion factors that you cannot find here, or this guidance is unclear, or you have additional questions, please send us an email at ghgreporting@defra.gsi.gov.uk. We cannot undertake to provide all the conversion factors.

Useful links:

Defra publishes guidance for businesses on how to measure and report their GHG emissions:

<http://www.defra.gov.uk/environment/economy/business-efficiency/reporting>

The Department for Transport provides guidance to help companies report their work-related travel:

<http://www.dft.gov.uk/pgr/sustainable/greenhousegasemissions>

The Carbon Trust also provides information about carbon footprinting for companies including a carbon footprint calculator available at <http://www.carbontrust.co.uk/cut-carbon-reduce-costs/calculate/carbon-footprinting/pages/carbon-footprinting.aspx>

The Publicly Available Specification (PAS): 2050 provides a method for measuring the lifecycle greenhouse gas emissions from goods and services. It is available at <http://www.bsigroup.com/en/Standards-and-Publications/Industry-Sectors/Energy/PAS-2050/>

The Government's Act on CO₂ Calculator may be used to calculate individual's personal carbon footprint from their day-to-day activity. It is available at: <http://carboncalculator.direct.gov.uk/index.html>

Changes since Version 1.0 (11/07/11):

Version 1.1: Annex 9 - added missing calculation formulae for 2010/11 in Table 9a.
(08/08/10)

Version 1.2: Annex 10 - correction to emissions due to losses from transmission and distribution of electricity in Table 10b.
(19/08/10)

Annex 10 - correction to footnotes for Tables 10a, 10b and 10c to correct IEA source.

Annex 1 - Converting from fuel use to carbon dioxide equivalent emissions

Last updated: Jun-11

How to use this Annex

- 1) Identify the amount of fuel used for each fuel type
- 2) Identify the units. Are you measuring fuel use in terms of mass, volume or energy?
- 3) If you are measuring fuel use in terms of energy is your unit of measurement net energy or gross energy? (Please see paragraph below on net and gross energy. In the event that this is unclear you should contact your fuel supplier).
- 4) Identify the appropriate conversion factor that matches the unit you are using. If you cannot find a factor for that unit, Annex 12 gives guidance on converting between different units of mass, volume, length and energy.
- 5) Multiply the amount of fuel used by the conversion factor to get total emissions in kilograms of carbon dioxide equivalent (kg CO₂e). The excel spreadsheet calculates this automatically following your entry of the amount of fuel used into the appropriate box.

Note: In the UK biofuels are added to virtually all of the transport fuel sold by filling stations (and by most fuel wholesalers) and this has the effect of slightly reducing the greenhouse gas emissions of the fuel. This is reflected in the emission factors given below. For fuel purchased at filling stations you should use the factor labelled "retail station biofuel blend". If you are purchasing pure petrol or diesel which you know has **not** been blended with biofuels then you should use the factor labelled "100% mineral fuel".

Four tables are presented here, the first of which provides emission factors by unit mass, and the second by unit volume. Tables 1c and 1d provide emission factors for energy on a Gross and Net CV basis respectively; emission factors on a Net CV basis are higher (see definition of Gross CV and Net CV in *italics* below). **It is important to use the correct emission factor**, otherwise emissions calculations will over- or under-estimate the results. If you are making calculations based on energy use, you must check (e.g. with your fuel supplier) whether these values were calculated on a Gross CV or Net CV basis and use the appropriate factor. Natural Gas consumption figures quoted in kWh by suppliers in the UK are generally calculated (from the volume of gas used) on a Gross CV basis - see Transco website: <http://www.transco.co.uk/services/cvalue/cvinfo.htm>. Therefore the emission factor in Table 1c (Gross CV basis) should be used by default for calculation of emissions from Natural Gas in kWh, unless your supplier specifically states they have used Net CV basis in their calculations instead.

Gross CV or higher heating value (HHV) is the CV under laboratory conditions. Net CV or lower heating value (LHV) is the useful calorific value in typical real world conditions (e.g. boiler plant). The difference is essentially the latent heat of the water vapour produced (which can be recovered in laboratory conditions).

Annex 1 Scopes & Boundaries:

Scope 1: Direct emissions of CO₂, CH₄ and N₂O from the combustion of fuel.

Scope 3: Indirect emissions associated with the extraction and transport of primary fuels as well as the refining, distribution, storage and retail of finished fuels.

Emission factors are based on data from the JEC Well-To-Wheels study, for further information see the following links:

<http://ies.jrc.ec.europa.eu/jec-research-collaboration/activities-jec/jec-well-to-wheels-analyses-ww.html>

<http://ies.jrc.ec.europa.eu/jec-research-collaboration/downloads-jec.html>

Further information on scopes is available from Defra's website in the guidance on reporting at:

<http://www.defra.gov.uk/environment/economy/business-efficiency/reporting/>

OR from the Greenhouse Gas Protocol's website at:

<http://www.ghgprotocol.org/standards/corporate-standard>

How were these factors calculated?

For further explanation on how these emission factors have been derived, please refer to the GHG conversion factor methodology paper available here:

<http://www.defra.gov.uk/environment/economy/business-efficiency/reporting/>

Table 1a

		Scope 1						Scope 3	All Scopes	Scope 1				Scope 3	All Scopes
Converting fuel types by unit mass		CO ₂	CH ₄	N ₂ O	Total Direct GHG		Total Indirect GHG	Grand Total GHG	CO ₂	CH ₄	N ₂ O	Total Direct GHG	Total Indirect GHG	Grand Total GHG	
Fuel Type	Amount used per year	Units	x	kg CO ₂ per unit	kg CO ₂ e per unit	kg CO ₂ e per unit	kg CO ₂ e per unit	kg CO ₂ e per unit	Total kg CO ₂	Total kg CO ₂ e	Total kg CO ₂ e	Total kg CO ₂ e	Total kg CO ₂ e	Total kg CO ₂ e	
Aviation Spirit		tonnes	x	3127.9	32.1	31.0	3191.1	563.8	3754.9						
Aviation Turbine Fuel ¹		tonnes	x	3149.7	1.5	31.0	3182.2	585.7	3767.9						
Biofuels				See Annex 9				See Annex 9	See Annex 9	See Annex 9			See Annex 9	See Annex 9	
Burning Oil ¹		tonnes	x	3149.7	6.7	8.6	3165.0	585.3	3750.3						
CNG ²		tonnes	x	2702.0	4.0	1.6	2707.6	398.8	3106.4						
Coal (industrial) ³		tonnes	x	2339.0	1.4	42.7	2383.1	381.2	2764.3						
Coal (electricity generation) ⁴		tonnes	x	2238.3	0.4	19.5	2258.2	369.3	2627.5						
Coal (domestic) ⁵		tonnes	x	2506.3	329.7	37.8	2873.8	450.6	3324.4						
Coking Coal		tonnes	x	2955.4	30.4	70.7	3056.4	481.6	3538.0						
Diesel (retail station biofuel blend) ¹¹		tonnes	x	3043.9	1.5	21.8	3067.2	637.5	3704.7						
Diesel (100% mineral diesel) ¹¹		tonnes	x	3164.3	1.5	22.0	3187.8	607.6	3795.4						
Fuel Oil ⁶		tonnes	x	3212.5	2.8	13.0	3228.3	545.1	3773.4						
Gas Oil ⁷		tonnes	x	3190.0	3.5	334.1	3527.6	607.6	4135.2						
LNG ⁸		tonnes	x	2702.0	4.0	1.6	2707.6	954.5	3662.1						
Lubricants		tonnes	x	3171.1	1.9	8.5	3181.5	386.2	3567.7						
Naphtha		tonnes	x	3131.3	2.7	8.0	3142.1	441.7	3583.8						
Other Petroleum Gas		tonnes	x	2621.4	3.3	69.3	2694.0	319.3	3013.3						
Petrol (retail station biofuel blend) ¹²		tonnes	x	3037.1	4.5	8.8	3050.4	573.5	3623.9						
Petrol (100% mineral petrol) ¹²		tonnes	x	3135.0	4.6	8.9	3148.5	559.8	3708.3						
Petroleum Coke		tonnes	x	3089.9	2.3	70.3	3162.4	376.4	3538.8						
Wood				See Annex 9				See Annex 9	See Annex 9	See Annex 9			See Annex 9	See Annex 9	
Total									0	0	0	0	0	0	

Annex 1 - Converting from fuel use to carbon dioxide equivalent emissions

Last updated: Jun-11

Table 1b

Scope 1								Scope 3	All Scopes
Converting fuel types by unit volume								Total Indirect GHG	Grand Total GHG
Fuel Type	Amount used per year	Units	x	CO ₂ kg CO ₂ per unit	CH ₄ kg CO ₂ e per unit	N ₂ O kg CO ₂ e per unit	Total Direct GHG kg CO ₂ e per unit	kg CO ₂ e per unit	kg CO ₂ e per unit
Aviation Spirit		litres	x	2.2121	0.0227	0.0219	2.2568	0.3988	2.6556
Aviation Turbine Fuel ¹		litres	x	2.5218	0.0012	0.0248	2.5478	0.4690	3.0168
Biofuels				See Annex 9				See Annex 9	See Annex 9
Burning Oil ¹		litres	x	2.5298	0.0054	0.0069	2.5421	0.4701	3.0122
CNG ²		litres	x	0.4728	0.0007	0.0003	0.4738	0.0698	0.5436
Diesel (retail station biofuel blend) ¹¹		litres	x	2.5530	0.0012	0.0183	2.5725	0.5348	3.1073
Diesel (100% mineral diesel) ¹¹		litres	x	2.6480	0.0012	0.0184	2.6676	0.5085	3.1761
Gas Oil ⁷		litres	x	2.7667	0.0030	0.2898	3.0595	0.5270	3.5865
LNG ⁸		litres	x	1.2226	0.0018	0.0007	1.2251	0.4319	1.6570
LPG		litres	x	1.4884	0.0010	0.0023	1.4918	0.1868	1.6786
Natural Gas		cubic metre	x	2.0154	0.0030	0.0012	2.0196	0.1974	2.2170
Petrol (retail station biofuel blend) ¹²		litres	x	2.2352	0.0034	0.0064	2.2450	0.4220	2.6670
Petrol (100% mineral petrol) ¹²		litres	x	2.3018	0.0034	0.0065	2.3117	0.4110	2.7227
Wood				See Annex 9				See Annex 9	See Annex 9
Total									

Table 1c

Scope 1								Scope 3	All Scopes
Converting fuel types on an energy, Gross CV basis ⁹								Total Indirect GHG	Grand Total GHG
Fuel Type	Amount used per year	Units	x	CO ₂ kg CO ₂ per unit	CH ₄ kg CO ₂ e per unit	N ₂ O kg CO ₂ e per unit	Total Direct GHG kg CO ₂ e per unit	kg CO ₂ e per unit	kg CO ₂ e per unit
Aviation Spirit		kWh	x	0.23735	0.00244	0.00235	0.24214	0.04278	0.28492
Aviation Turbine Fuel ¹		kWh	x	0.24542	0.00012	0.00242	0.24795	0.04564	0.29359
Biofuels				See Annex 9				See Annex 9	See Annex 9
Burning Oil ¹		kWh	x	0.24562	0.00052	0.00067	0.24681	0.04564	0.29245
CNG ²		kWh	x	0.18322	0.00027	0.00011	0.18360	0.02704	0.21064
Coal (industrial) ³		kWh	x	0.32637	0.00019	0.00596	0.33253	0.05265	0.38518
Coal (electricity generation) ⁴		kWh	x	0.32232	0.00006	0.00280	0.32518	0.05318	0.37836
Coal (domestic) ⁵		kWh	x	0.29582	0.03892	0.00446	0.33920	0.05318	0.39238
Coking Coal		kWh	x	0.32636	0.00335	0.00781	0.33752	0.05318	0.39070
Diesel (retail station biofuel blend) ¹¹		kWh	x	0.24160	0.00010	0.00170	0.24340	0.05040	0.29380
Diesel (100% mineral diesel) ¹¹		kWh	x	0.24989	0.00012	0.00173	0.25174	0.04798	0.29972
Electricity				See Annex 3				See Annex 3	See Annex 3
Fuel Oil ⁶		kWh	x	0.26613	0.00023	0.00108	0.26744	0.04516	0.31260
Gas Oil ⁷		kWh	x	0.25191	0.00027	0.02639	0.27857	0.04798	0.32655
LNG ⁸		kWh	x	0.18322	0.00027	0.00011	0.18360	0.06473	0.24833
LPG		kWh	x	0.21419	0.00015	0.00033	0.21467	0.02689	0.24156
		therms	x	6.2773	0.0044	0.0098	6.2915	0.78801	7.07951
Lubricants		kWh	x	0.26270	0.00016	0.00070	0.26356	0.03200	0.29556
Naphtha		kWh	x	0.23717	0.00021	0.00061	0.23798	0.03346	0.27144
Natural Gas		kWh	x	0.18322	0.00027	0.00011	0.18360	0.01795	0.20155
		therms	x	5.3697	0.0079	0.0033	5.3808	0.52593	5.9067
Other Petroleum Gas		kWh	x	0.18630	0.00024	0.00493	0.19146	0.02269	0.21415
Petrol (retail station biofuel blend) ¹²		kWh	x	0.23510	0.00030	0.00070	0.23610	0.04430	0.28040
Petrol (100% mineral petrol) ¹²		kWh	x	0.23963	0.00035	0.00068	0.24066	0.04279	0.28345
Petroleum Coke		kWh	x	0.31106	0.00023	0.00708	0.31837	0.03789	0.35626
Refinery Miscellaneous		kWh	x	0.24512	0.00023	0.00067	0.24602	0.02986	0.27588
		therms	x	7.1839	0.0066	0.0196	7.2102	0.87502	8.0852
Wood				See Annex 9				See Annex 9	See Annex 9
Total									

Annex 1 - Converting from fuel use to carbon dioxide equivalent emissions

Last updated: Jun-11

Table 1d

Scope 1							Scope 3	All Scopes	Scope 1				Scope 3	All Scopes
Converting fuel types on an energy, Net CV basis ¹⁰							Total Indirect GHG	Grand Total GHG	CO ₂	CH ₄	N ₂ O	Total Direct GHG	Total Indirect GHG	Grand Total GHG
Fuel Type	Amount used per year	Units	x	kg CO ₂ e per unit	kg CO ₂ e per unit	kg CO ₂ e per unit	kg CO ₂ e per unit	kg CO ₂ e per unit	Total kg CO ₂	Total kg CO ₂ e	Total kg CO ₂ e	Total kg CO ₂ e	Total kg CO ₂ e	
Aviation Spirit		kWh	x	0.24985	0.00257	0.00248	0.25489	0.04504	0.29993					
Aviation Turbine Fuel ¹		kWh	x	0.25834	0.00012	0.00254	0.26100	0.04804	0.30904					
Biofuels				See Annex 9				See Annex 9	See Annex 9	See Annex 9			See Annex 9	
Burning Oil ¹		kWh	x	0.25854	0.00055	0.00071	0.25980	0.04804	0.30784					
CNG ²		kWh	x	0.20381	0.00030	0.00012	0.20423	0.03008	0.23431					
Coal (industrial) ³		kWh	x	0.34355	0.00020	0.00628	0.35003	0.05542	0.40545					
Coal (electricity generation) ⁴		kWh	x	0.33929	0.00006	0.00295	0.34230	0.05598	0.39828					
Coal (domestic) ⁵		kWh	x	0.31139	0.04096	0.00470	0.35705	0.05598	0.41303					
Coking Coal		kWh	x	0.34354	0.00353	0.00822	0.35529	0.05598	0.41127					
Diesel (retail station biofuel blend) ¹¹		kWh	x	0.25700	0.00010	0.00180	0.25890	0.05380	0.31270					
Diesel (100% mineral diesel) ¹¹		kWh	x	0.26584	0.00013	0.00184	0.26781	0.05105	0.31886					
Electricity				See Annex 3				See Annex 3	See Annex 3	See Annex 3			See Annex 3	
Fuel Oil ⁶		kWh	x	0.28312	0.00024	0.00115	0.28451	0.04804	0.33255					
Gas Oil ⁷		kWh	x	0.26799	0.00029	0.02807	0.29635	0.05105	0.34740					
LNG ⁸		kWh	x	0.20381	0.00030	0.00012	0.20423	0.07200	0.27623					
LPG		kWh	x	0.22942	0.00016	0.00036	0.22994	0.02880	0.25874					
		therms	x	6.7237	0.0047	0.0105	6.7389	0.84405	7.58295					
Lubricants		kWh	x	0.27947	0.00017	0.00075	0.28038	0.03404	0.31442					
Naphtha		kWh	x	0.24965	0.00022	0.00064	0.25051	0.03522	0.28573					
Natural Gas		kWh	x	0.20381	0.00030	0.00012	0.20423	0.01996	0.22419					
		therms	x	5.9730	0.0087	0.0036	5.9854	0.58502	6.57042					
Other Petroleum Gas		kWh	x	0.20250	0.00026	0.00536	0.20811	0.02467	0.23278					
Petrol (retail station biofuel blend) ¹²		kWh	x	0.24750	0.00040	0.00070	0.24860	0.04670	0.29530					
Petrol (100% mineral petrol) ¹²		kWh	x	0.25224	0.00037	0.00072	0.25333	0.04504	0.29837					
Petroleum Coke		kWh	x	0.32743	0.00024	0.00745	0.33512	0.03988	0.37500					
Refinery Miscellaneous		kWh	x	0.25802	0.00024	0.00071	0.25897	0.03143	0.29040					
		therms	x	7.5620	0.0070	0.0207	7.5896	0.92107	8.51067					
Wood				See Annex 9				See Annex 9	See Annex 9	See Annex 9			See Annex 9	
Total									0	0	0	0	0	

Sources UK Greenhouse Gas Inventory for 2009 (AEA), available at: <http://naei.defra.gov.uk>
 Digest of UK Energy Statistics 2010 (DECC), available at: <http://www.decc.gov.uk/en/content/cms/statistics/publications/dukes/dukes.asp>

- Notes
- Burning oil is also known as kerosene or paraffin used for heating systems. Aviation Turbine fuel is a similar kerosene fuel specifically refined to a higher quality for aviation.
 - CNG = Compressed Natural Gas is usually stored at 200 bar in the UK for use as an alternative transport fuel.
 - Average emission factor for coal used in sources other than power stations and domestic, i.e. industry sources including collieries, Iron & Steel, Autogeneration, Cement production, Lime production, Other industry, Miscellaneous, Public Sector, Stationary combustion - railways and Agriculture. Users who wish to use coal factors for types of coal used in specific industry applications should use the factors given in the UK ETS.
 - This emission factor should only be used for coal supplied for electricity generation (power stations). Coal supplied for domestic or industrial purposes have different emission factors.
 - This emission factor should only be used for coal supplied for domestic purposes. Coal supplied to power stations or for industrial purposes have different emission factors.
 - Fuel oil is used for stationary power generation. Also use these emission factors for similar marine fuel oils.
 - Gas oil is used for stationary power generation, by off-road and agricultural vehicles (for which use it is known as 'red diesel') and 'diesel' rail in the UK. Also use these emission factors for similar marine diesel oil and marine gas oil fuels.
 - LNG = Liquefied Natural Gas, usually shipped into the UK by tankers. LNG is usually used within the UK gas grid, however it can also be used as an alternative transport fuel.
 - Emission factors calculated on a Gross Calorific Value basis
 - Emission factors calculated on a Net Calorific Value basis.
 - Emission factors calculated for diesel supplied at public refuelling stations, factoring in the biodiesel supplied in the UK as a proportion of the total supply of diesel+biodiesel (3.6% by unit volume, 3.3% by unit energy). These estimates have been made based on the most recently available reports on the Renewable Transport Fuel Obligation (RTFO). For more information see: <http://www.dft.gov.uk/pgr/statistics/datatablespublications/biofuels>
 - Emission factors calculated for petrol supplied at public refuelling stations, factoring in the bioethanol supplied in the UK as a proportion of the total supply of petrol+bioethanol (= 2.9% by unit volume, 1.9% by unit energy). These estimates have been made based on the most recently available reports on the Renewable Transport Fuel Obligation (RTFO). For more information see: <http://www.dft.gov.uk/pgr/statistics/datatablespublications/biofuels>

Annex 2 - Combined Heat and Power - Imports and Exports

Last updated: Jun-09

How to use this Annex

If you use all the output of a Combined Heat and Power (CHP) plant to meet the energy needs of your business (i.e. you are not exporting any of the electricity or heat for others to use), there is no need for you to attribute the emissions from the CHP plant between the electricity and heat output in your reporting. This is because you are in this case responsible for the full emissions resulting from the fuel used for CHP. You can calculate the total CHP plant emissions from the fuel used with the standard conversion factors at **Annex 1**.

If the *heat user* and the *electricity user* are different individuals/installations, greenhouse gas emissions should be calculated as per **Annex 1** (i.e. calculate fuel consumption then apply the appropriate conversion factor for that fuel) and then divided between the *heat user* and the *electricity user*.

It is typically roughly twice as efficient to generate heat from fossil fuels as it is to generate electricity. Therefore you can attribute the greenhouse gas emissions from the CHP plant in the ratio 1:2 respectively per kWh of heat and electricity generated. Emissions per kWh of heat or electricity produced by the CHP plant may be calculated in this way using the appropriate formula below:

$$\text{Emissions (in kgCO}_2\text{e) per kWh electricity} = \frac{2 \times \text{total emissions (in kgCO}_2\text{e)}}{2 \times \text{total electricity produced} + \text{total heat produced (in kWh)}}$$

$$\text{Emissions (in kgCO}_2\text{e) per kWh heat} = \frac{\text{total emissions (in kgCO}_2\text{e)}}{2 \times \text{total electricity produced} + \text{total heat produced (in kWh)}}$$

Table 2a

Calculate emissions per kWh electricity			
Total emissions (kg CO ₂ e)	Total electricity produced	Total heat produced	kg CO ₂ e/kWh electricity

Table 2b

Calculate emissions per kWh heat			
Total emissions (kg CO ₂ e)	Total electricity produced	Total heat produced	kgCO ₂ e/kWh heat

I buy my electricity from a producer/plant that I know is CHP. Which factor should I use?

If you purchase electricity for own consumption from a CHP plant, you should use the 'Grid Rolling Average' factor in **Annex 3**.

How were these factors calculated?

For further explanation on how these emission factors have been derived, please refer to the GHG conversion factor methodology paper available here:

<http://www.defra.gov.uk/environment/economy/business-efficiency/reporting/>

Annex 3 - Converting from purchased electricity use to carbon dioxide equivalent emissions

Last updated: Jun-11

How to use this Annex

The factors presented in the three tables below are a timeseries of electricity CO₂ emission factors per kWh GENERATED (Table 3a, i.e. before losses in transmission/distribution), electricity CO₂ emission factors per kWh LOSSES in transmission/distribution (Table 3b) and per kWh CONSUMED (Table 3c, i.e. for the final consumer, including transmission/distribution losses).

In the majority of cases, the 'Grid Rolling Average' factor from Table 3c should be used. Tables 3a and 3b are included to assist companies reporting in a manner consistent with the Greenhouse Gas Protocol format.

To calculate emissions of carbon dioxide associated with use of UK grid electricity:

- 1) Identify the amount electricity used, in units of kWh;
- 2) Multiply this value by the conversion factor for UK Grid Rolling Average electricity. Use Table 3c for calculating GHG emissions resulting from electricity provided from the national/local grid.

Annex 3 Scopes & Boundaries:

Scope 2: Direct emissions of CO₂, CH₄ and N₂O from the combustion of fuel in power stations to generate electricity (Table 3a Direct GHG, i.e. excludes losses in transmission and distribution).

Scope 3: In electricity generation, this includes indirect GHG emissions associated with the extraction and transport of primary fuels as well as the refining, distribution and storage of finished fuels (Table 3a, 3b and 3c). The Greenhouse Gas Protocol also attributes direct GHG emissions associated with losses from electricity transmission and distribution (Table 3b) to Scope 3.

Direct GHG emissions given in Table 3c are a combination of (Scope 2) Direct GHG emissions from Table 3a and (Scope 3) Direct GHG emissions from Table 3b.

Further information on scopes is available from Defra's website in the guidance on reporting at:

<http://www.defra.gov.uk/environment/economy/business-efficiency/reporting/>

OR from the Greenhouse Gas Protocol's website at:

<http://www.ghgprotocol.org/standards/corporate-standard>

How are the factors calculated?

The electricity conversion factors given in Table 3c represent the average carbon dioxide emission from the UK national grid per kWh of electricity used at the point of final consumption (i.e. electricity grid transmission and distribution losses are included), factoring in net imports of electricity via the interconnects with Ireland and France*. This represents a combination of the emissions directly resulting from electricity generation (Table 3a) and from electricity grid losses (Table 3b). The Direct GHG emission factors include only carbon dioxide, methane and nitrous oxide emissions at UK power stations (plus those from the proportion of imported electricity), with the Indirect GHG emission factors including the emissions resulting from production and delivery of fuel to these power stations (i.e. from gas rigs, refineries and collieries, etc).

This factor changes from year to year, as the fuel mix consumed in UK power stations changes, and the proportion of net imported electricity also changes*. Because these annual changes can be large (the factor depends very heavily on the relative prices of coal and natural gas as well as fluctuations in peak demand and renewables), and to assist companies with year to year comparability, a 'grid rolling average' factor is presented which is the average of the grid Conversion factor over the last 5 years. This factor is updated annually.

* **NEW:** this is a methodology change from the 2010 update (and earlier updates), where imported electricity was not factored into calculations. The UK is a net importer of electricity from the interconnect with France, and a net exporter of electricity to Ireland according to DUKES (2010). More details on the change in methodology, its impacts and the rationale will be provided in the methodology paper for the 2011 update, which will be made available on Defra's website (anticipated early September 2011) at:

<http://www.defra.gov.uk/environment/economy/business-efficiency/reporting/>

I generate my electricity onsite. How do I calculate emissions from this?

If you generate electricity from 'owned or controlled' renewable sources backed by Renewable Energy Guarantee of Origin (REGOs) within the UK, you should account for these emissions using the 'Renewables' factor. Please see Annex G in Defra's Guidance on how to measure and report your GHG emissions for an explanation of how to report on-site generated renewable energy:

<http://www.defra.gov.uk/environment/economy/business-efficiency/reporting/>

How should I report the carbon emissions from my use of green tariffs?

You should account for all electricity purchased for own consumption from the national grid or a third party using the 'Grid Rolling Average' factor (irrespective of the source of the electricity). Please refer to Annex G of the Defra Guidance for further guidance on reporting green tariffs:

<http://www.defra.gov.uk/environment/economy/business-efficiency/reporting/>

How should I report the carbon emissions from my use of CHP-backed tariff?

You should account for all electricity purchased for own consumption from the national grid or a third party using the 'Grid Rolling Average' factor (irrespective of the source of the electricity).

Do I need to update all my calculations using the new conversion factors each year?

Emission factors for electricity are provided in time-series (e.g. for grid electricity) and **should** be updated for historical reporting with the annual update. This is because there can be revisions for earlier data due to the improvements in the calculation methodology or UK GHG inventory datasets they are based upon. Please refer to the general introduction for further details.

How were these factors calculated?

For further explanation on how these emission factors have been derived, please refer to the GHG conversion factor methodology paper available here: <http://www.defra.gov.uk/environment/economy/business-efficiency/reporting/>

NOTE: Please use EITHER Table 3a + Table 3b, OR Table 3c to calculate emissions to avoid double-counting. (More information is also provided on the use of these tables in the introduction to the Annex.)

Annex 3 - Converting from purchased electricity use to carbon dioxide equivalent emissions

Table 3a

Electricity emission factors from 1990 to 2009 per kWh (electricity GENERATED):					Scope 2					Scope 3		All Scopes								
UK Grid Electricity Year	CO ₂	CH ₄	N ₂ O	Total GHG	Average 1:	CO ₂	CH ₄	N ₂ O	Total Direct GHG	Total Indirect GHG	Grand Total GHG	CO ₂	CH ₄	N ₂ O	Total Direct GHG	Total Indirect GHG	Grand Total GHG	% Transmission and Distribution Losses	% Net Imports of Electricity	
	kg CO ₂ e per kWh	kg CO ₂ e per kWh	kg CO ₂ e per kWh	kg CO ₂ e per kWh	Amount USED per year, kWh	kg CO ₂ per kWh	kg CO ₂ e per kWh	kg CO ₂ e per kWh	kg CO ₂ e per kWh	kg CO ₂ e per kWh	kg CO ₂ e per kWh	Total kg CO ₂	Total kg CO ₂ e	Total kg CO ₂ e	Total kg CO ₂ e	Total kg CO ₂ e	Total kg CO ₂ e			
1990	0.68505	0.00018	0.00561	0.69084		0.68505	0.00018	0.00561	0.69084	0.09843	0.78927							8.1%	3.8%	
1991	0.65916	0.00017	0.00542	0.66475		0.67210	0.00018	0.00552	0.67780	0.09657	0.77437							8.3%	5.2%	
1992	0.61845	0.00016	0.00509	0.62370		0.65422	0.00017	0.00537	0.65977	0.09400	0.75377							7.5%	5.3%	
1993	0.54915	0.00016	0.00420	0.55352		0.62785	0.00017	0.00508	0.63320	0.09023	0.72343							7.2%	5.2%	
1994	0.52665	0.00017	0.00394	0.53076		0.60769	0.00017	0.00485	0.61271	0.08732	0.70003							9.6%	5.2%	
1995	0.50519	0.00017	0.00370	0.50906		0.57172	0.00017	0.00447	0.57636	0.08215	0.65851							9.1%	5.0%	
1996	0.49909	0.00017	0.00340	0.50265		0.53971	0.00017	0.00406	0.54394	0.07755	0.62149							8.4%	4.8%	
1997	0.46253	0.00017	0.00292	0.46562		0.50852	0.00017	0.00363	0.51232	0.07248	0.58480							7.8%	4.8%	
1998	0.46984	0.00018	0.00297	0.47298		0.49266	0.00017	0.00338	0.49622	0.06953	0.56575							8.4%	3.5%	
1999	0.43933	0.00018	0.00254	0.44205		0.47520	0.00017	0.00310	0.47847	0.06594	0.54441							8.3%	3.9%	
2000	0.46543	0.00019	0.00280	0.46842		0.46724	0.00018	0.00292	0.47035	0.06378	0.53413							8.4%	3.8%	
2001	0.48355	0.00020	0.00300	0.48675		0.46414	0.00018	0.00284	0.46716	0.06248	0.52964							8.6%	2.8%	
2002	0.47103	0.00020	0.00283	0.47406		0.46584	0.00019	0.00283	0.46885	0.06230	0.53115							8.3%	2.2%	
2003	0.49230	0.00020	0.00306	0.49557		0.47033	0.00019	0.00284	0.47337	0.06272	0.53609							8.5%	0.6%	
2004	0.48714	0.00020	0.00294	0.49028		0.47989	0.00020	0.00292	0.48301	0.06414	0.54715							8.7%	2.0%	
2005	0.47343	0.00021	0.00302	0.48267		0.48269	0.00020	0.00297	0.48586	0.06465	0.55051							7.2%	2.2%	
2006	0.50874	0.00022	0.00333	0.51030		0.48733	0.00021	0.00304	0.49057	0.06547	0.55604							7.2%	2.0%	
2007	0.49892	0.00023	0.00311	0.50225		0.49291	0.00021	0.00309	0.49621	0.06225	0.56246							7.1%	1.4%	
2008	0.48548	0.00024	0.00290	0.48862		0.48154	0.00022	0.00306	0.48482	0.06573	0.56055							7.4%	2.9%	
2009	0.44550	0.00025	0.00261	0.44837		0.48322	0.00023	0.00299	0.48644	0.06425	0.55069							7.5%	0.8%	
Other electricity factor																				
Renewables ²	0	0	0	0		0	0	0	0	0	0									
Total												0	0	0	0	0	0			

Table 3b

Electricity emission factors from 1990 to 2009 per kWh (electricity LOSSES):					Scope 3					Scope 3		All Scopes								
UK Grid Electricity Year	CO ₂	CH ₄	N ₂ O	Total GHG	Average 1:	CO ₂	CH ₄	N ₂ O	Total Direct GHG	Total Indirect GHG	Grand Total GHG	CO ₂	CH ₄	N ₂ O	Total Direct GHG	Total Indirect GHG	Grand Total GHG	% Transmission and Distribution Losses	% Net Imports of Electricity	
	kg CO ₂ e per kWh	kg CO ₂ e per kWh	kg CO ₂ e per kWh	kg CO ₂ e per kWh	Amount USED per year, kWh	kg CO ₂ per kWh	kg CO ₂ e per kWh	kg CO ₂ e per kWh	kg CO ₂ e per kWh	kg CO ₂ e per kWh	kg CO ₂ e per kWh	Total kg CO ₂	Total kg CO ₂ e	Total kg CO ₂ e	Total kg CO ₂ e	Total kg CO ₂ e	Total kg CO ₂ e			
1990	0.06019	0.00002	0.00049	0.06070		0.06019	0.00002	0.00049	0.06070	0.00795	0.06865							8.1%	3.8%	
1991	0.05942	0.00002	0.00049	0.05993		0.05981	0.00002	0.00049	0.06031	0.00799	0.06830							8.3%	5.2%	
1992	0.05048	0.00001	0.00042	0.05091		0.05670	0.00001	0.00047	0.05718	0.00709	0.06427							7.5%	5.3%	
1993	0.04241	0.00001	0.00032	0.04275		0.05313	0.00001	0.00043	0.05357	0.00647	0.06004							7.2%	5.2%	
1994	0.05575	0.00002	0.00042	0.05619		0.05365	0.00001	0.00043	0.05409	0.00836	0.06245							9.6%	5.2%	
1995	0.05040	0.00002	0.00037	0.05079		0.05169	0.00002	0.00040	0.05211	0.00745	0.05956							9.1%	5.0%	
1996	0.04579	0.00002	0.00031	0.04611		0.04897	0.00002	0.00037	0.04935	0.00652	0.05587							8.4%	4.8%	
1997	0.03910	0.00001	0.00025	0.03936		0.04669	0.00002	0.00033	0.04704	0.00565	0.05269							7.8%	4.8%	
1998	0.04306	0.00002	0.00027	0.04335		0.04682	0.00002	0.00032	0.04716	0.00584	0.05300							8.4%	3.5%	
1999	0.03951	0.00002	0.00023	0.03975		0.04357	0.00002	0.00029	0.04387	0.00544	0.04931							8.3%	3.9%	
2000	0.04260	0.00002	0.00026	0.04287		0.04201	0.00002	0.00026	0.04229	0.00535	0.04764							8.4%	3.8%	
2001	0.04528	0.00002	0.00028	0.04557		0.04191	0.00002	0.00026	0.04218	0.00535	0.04753							8.6%	2.8%	
2002	0.04238	0.00002	0.00025	0.04266		0.04257	0.00002	0.00026	0.04284	0.00514	0.04798							8.3%	2.2%	
2003	0.04555	0.00002	0.00028	0.04585		0.04306	0.00002	0.00026	0.04334	0.00531	0.04865							8.5%	0.6%	
2004	0.04648	0.00002	0.00028	0.04678		0.04446	0.00002	0.00027	0.04475	0.00559	0.05034							8.7%	2.0%	
2005	0.03745	0.00002	0.00024	0.03770		0.04343	0.00002	0.00027	0.04371	0.00468	0.04839							7.2%	2.2%	
2006	0.03942	0.00002	0.00026	0.03969		0.04226	0.00002	0.00026	0.04254	0.00473	0.04727							7.2%	2.0%	
2007	0.03801	0.00002	0.00024	0.03826		0.04138	0.00002	0.00026	0.04166	0.00469	0.04635							7.1%	1.4%	
2008	0.03872	0.00002	0.00023	0.03897		0.04001	0.00002	0.00025	0.04028	0.00485	0.04513							7.4%	2.9%	
2009	0.03602	0.00002	0.00021	0.03625		0.03792	0.00002	0.00023	0.03817	0.00481	0.04298							7.5%	0.8%	
Other electricity factor																				
Renewables ²	0	0	0	0		0	0	0	0	0	0									
Total												0	0	0	0	0	0			

Annex 3 - Converting from purchased electricity use to carbon dioxide equivalent emissions

Table 3c

Electricity emission factors from 1990 to 2009 per kWh (electricity CONSUMED):					Scope 2, 3 ¹				Scope 3		All Scopes		Scope 2, 3 ¹		Scope 3		All Scopes		% Transmission and Distribution Losses	% Net Imports of Electricity
UK Grid Electricity Year	CO ₂ kg CO ₂ e per kWh	CH ₄ kg CO ₂ e per kWh	N ₂ O kg CO ₂ e per kWh	Total GHG kg CO ₂ e per kWh	Grid Rolling Average ² Amount USED per year, kWh	CO ₂ kg CO ₂ e per kWh	CH ₄ kg CO ₂ e per kWh	N ₂ O kg CO ₂ e per kWh	Total Direct GHG kg CO ₂ e per kWh	Total Indirect GHG kg CO ₂ e per kWh	Grand Total GHG kg CO ₂ e per kWh	Total kg CO ₂ e	Total kg CO ₂ e	Total kg CO ₂ e	Total kg CO ₂ e	Total kg CO ₂ e	Total kg CO ₂ e			
1990	0.74524	0.00020	0.00610	0.75154	0.74524	0.00020	0.00610	0.75154	0.10638	0.85792										
1991	0.71858	0.00018	0.00591	0.72468	0.73191	0.00019	0.00601	0.73811	0.10456	0.84267										
1992	0.66894	0.00018	0.00550	0.67461	0.71092	0.00019	0.00584	0.71695	0.10109	0.81804										
1993	0.59156	0.00017	0.00453	0.59626	0.68108	0.00018	0.00551	0.68677	0.09670	0.78347										
1994	0.58241	0.00019	0.00435	0.58695	0.66135	0.00018	0.00528	0.66681	0.09568	0.76249										
1995	0.55559	0.00019	0.00407	0.55984	0.62342	0.00018	0.00487	0.62847	0.08960	0.71807										
1996	0.54487	0.00019	0.00371	0.54877	0.58867	0.00018	0.00443	0.59329	0.08407	0.67736										
1997	0.50163	0.00018	0.00317	0.50498	0.55521	0.00018	0.00396	0.55936	0.07813	0.63749										
1998	0.51290	0.00020	0.00324	0.51633	0.53948	0.00019	0.00371	0.54337	0.07537	0.61874										
1999	0.47884	0.00020	0.00277	0.48180	0.51877	0.00019	0.00339	0.52235	0.07138	0.59373										
2000	0.50803	0.00020	0.00305	0.51129	0.50925	0.00019	0.00319	0.51263	0.06913	0.58176										
2001	0.52883	0.00022	0.00328	0.53232	0.50605	0.00020	0.00310	0.50934	0.06783	0.57717										
2002	0.51341	0.00022	0.00308	0.51671	0.50840	0.00020	0.00308	0.51169	0.06744	0.57913										
2003	0.53785	0.00022	0.00335	0.54142	0.51339	0.00021	0.00311	0.51671	0.06803	0.58474										
2004	0.53362	0.00022	0.00322	0.53706	0.52435	0.00021	0.00320	0.52776	0.06973	0.59749										
2005	0.51688	0.00023	0.00326	0.52037	0.52612	0.00022	0.00324	0.52958	0.06933	0.59891										
2006	0.54616	0.00024	0.00359	0.54999	0.52958	0.00023	0.00330	0.53311	0.07020	0.60331										
2007	0.53692	0.00025	0.00335	0.54051	0.53429	0.00023	0.00335	0.53787	0.07094	0.60881										
2008	0.52420	0.00026	0.00313	0.52759	0.53156	0.00024	0.00331	0.53510	0.07058	0.60568										
2009	0.48152	0.00027	0.00283	0.48462	0.52114	0.00025	0.00323	0.52462	0.06906	0.59368										
Other electricity factor																				
Renewables ²	0	0	0	0	0	0	0	0	0	0										
Total												0	0	0	0	0	0	0		

Sources Based on UK Greenhouse Gas Inventory for 2009 (AEA) (available at <http://naei.defra.gov.uk>) according to the amount of CO₂, CH₄ and N₂O emitted from major power stations per unit of electricity consumed from the DECC's Digest of UK Energy Statistics (DUKES) 2010 Table 5.6, available at: <http://www.decc.gov.uk/en/content/cms/statistics/publications/dukes/dukes.aspx>

Notes

- Emission Factor (Electricity CONSUMED) = Emission Factor (Electricity GENERATED) + Emission Factor (Electricity LOSSES)
- ¹ The electricity conversion factors given represent the average carbon dioxide emission from the UK national grid (plus net imports) per kWh of electricity generated (supplied to grid) in Table 3a, and in Table 3c for kWh electricity used at the point of final consumption (i.e. transmission and distribution losses are included, from Table 3b). These factors include only direct carbon dioxide (CO₂), methane (CH₄) and nitrous oxide (N₂O) emissions at UK power stations (similarly for imported electricity from other countries) and do not include emissions resulting from production and delivery of fuel to these power stations (i.e. from gas rigs, refineries and collieries, etc.). This factor changes from year to year, as the fuel mix consumed in UK power stations changes (as well as the % of net electricity imports via interconnectors). Because these annual changes can be large (the factor depends very heavily on the relative prices of coal and natural gas as well as fluctuations in peak demand and renewables), and to assist companies with year to year comparability, the factor presented is the grid rolling average of the grid conversion factor over the previous 5 years. This factor is updated annually.
- ² Organisations should only use the 'Renewables' factor for reporting emissions from electricity generated from owned or controlled renewable sources backed by Renewable Energy Guarantee of Origin (REGOs) certificates. Please refer to Annex G of the Defra Guidance for further guidance on reporting renewable energy: <http://www.defra.gov.uk/environment/economy/business-efficiency/reporting/>
- ³ Includes both Direct GHG emissions per kWh (electricity GENERATED), which are counted as Scope 2, as well as Direct GHG emissions per kWh (electricity LOSSES), which are counted as Scope 3. This does not include indirect GHG emissions, which are different and accounted separately, but also fall into Scope 3 for reporting.

Annex 4 - Typical Process Emissions

Last updated: Jun-09

How to use this Annex

The Kyoto protocol seeks to reduce emissions of the following six greenhouse gases.

Carbon Dioxide CO₂
 Methane CH₄
 Nitrous oxide N₂O
 Perfluorocarbons PFC
 Sulphur Hexafluoride SF₆
 Hydrofluorocarbons HFC

Below is a table that highlights the gases that are likely to be produced by a variety of the industries in the UK that are most likely to have a significant impact on climate change. The dark areas represent the gases that are likely to be produced.

Table 4

Process		Emission					
		CO ₂	CH ₄	N ₂ O	PFC	SF ₆	HFC
Mineral Products	Cement Production						
	Lime Production						
	Limestone Use ²						
	Soda Ash Production and Use						
	Fletton Brick Manufacture ³						
Chemical Industry	Ammonia						
	Nitric Acid						
	Adpic Acid						
	Urea						
	Carbides						
	Caprolactam						
Metal Production	Petrochemicals						
	Iron, Steel and Ferroalloys						
	Aluminium						
	Magnesium						
Energy Industry	Other Metals						
	Coal mining						
	Solid fuel transformation						
	Oil production						
	Gas production and distribution						
Other	Venting and flaring from oil/gas production						
	Production of Halocarbons						
	Use of Halocarbons and SF ₆						
	Organic waste management						

If you have identified process emissions of greenhouse gases other than those covered in this Annex these may be converted to carbon dioxide equivalents by using the factors provided in **Annex 5**.

Sources [Greenhouse Gas Inventory Reference Manual, Revised 1996 IPCC Guidelines for National Greenhouse Gas Inventories \(IPCC, 1997\)](#)

adapted for UK processes by AEA

Notes

- ¹ These process related emissions refer to the types of processes that are used specifically in the UK. Process emissions might be slightly different for processes operated in other countries.
- ² For use of limestone in Flue Gas Desulphurisation (FGD) and processes such as those in the glass industry. Not all uses of limestone release CO₂.
- ³ This is specific to Fletton brick manufacture at the mineral processing stage, a process that uses clay with high organic content. Other types of brick manufacturing in the UK do not release Greenhouse Gases during the processing stage.

Annex 5 - Emission Factors for converting Greenhouse Gas Emissions into Carbon Dioxide Equivalents (including emissions from refrigerants and air conditioning systems)

Last updated: Apr-11

How to use this Annex

Global Warming Potentials (GWPs) are used to compare the impact of the emission of equivalent masses of different GHGs relative to carbon dioxide. For example, it is estimated that the emission of 1 kilogram of methane will have the same warming impact¹ as 21 kilograms of carbon dioxide. Therefore the GWP of methane is 21. The GWP of carbon dioxide is, by definition, 1.

The conversion factors in **Table 5a** incorporate (GWP) values relevant to reporting under UNFCCC, as published by the IPCC in its Second Assessment Report, Climate Change 1995. The Science of Climate Change. Contribution of Working Group I to the Second Assessment Report of the Intergovernmental Panel on Climate Change. (Eds. J. T Houghton et al, 1996).

Revised GWP values have since been published by the IPCC in the Fourth Assessment Report (2007) but current UNFCCC Guidelines on Reporting and Review, adopted before the publication of the Fourth Assessment Report, require emission estimates to be based on the GWPs in the IPCC Second Assessment Report. A second table, **Table 5b**, includes other greenhouse gases not listed in the Kyoto protocol or covered by reporting under UNFCCC. These GWP conversion factors have been taken from the IPCC's Fourth Assessment Report (2007).

CFCs and HCFCs

Not all refrigerants in use are classified as greenhouse gases for the purposes of the UNFCCC and Kyoto Protocol (e.g. CFCs, HCFCs). These gases are controlled under the Montreal Protocol and as such GWP values are listed in **Table 5b**

Mixed/Blended gases

GWP values for refrigerant blends should be calculated on the basis of the percentage blend composition (e.g. the GWP for R404a that comprises is 44% HFC125, 52% HFC143a and 4% HFC134a is $[2800 \times 0.44] + [3800 \times 0.52] + [1300 \times 0.04] = 3260$). A limited selection of common blends is presented in Tables 5a and 5b.

How were these factors calculated?

For further explanation on how these emission factors have been derived, please refer to the GHG conversion factor methodology paper available here: <http://www.defra.gov.uk/environment/economy/business-efficiency/reporting/>

Table 5a

Factors for Process Emissions - Greenhouse Gases Listed in the Kyoto Protocol							
Emission	Chemical formula	Amount Emitted per Year in tonnes	x	Conversion Factor (GWP)	x	Unit conversion tonnes to kg	Total kg CO ₂ e
Carbon Dioxide	CO ₂		x	1	x	1,000	
Methane	CH ₄		x	21	x	1,000	
Nitrous Oxide	N ₂ O		x	310	x	1,000	
HFC-23	CHF ₃		x	11,700	x	1,000	
HFC-32	CH ₂ F ₂		x	650	x	1,000	
HFC-41	CH ₃ F		x	150	x	1,000	
HFC-125	CHF ₂ CF ₃		x	2,800	x	1,000	
HFC-134	CHF ₂ CHF ₂		x	1,000	x	1,000	
HFC-134a	CH ₂ FCF ₃		x	1,300	x	1,000	
HFC-143	CH ₃ CF ₃		x	300	x	1,000	
HFC-143a	CH ₃ CHF ₂		x	3,800	x	1,000	
HFC-152a	CF ₃ CHF ₂ CF ₃		x	140	x	1,000	
HFC-227ea	CF ₃ CH ₂ CF ₃		x	2,900	x	1,000	
HFC-236fa	CHF ₂ CH ₂ CF ₃		x	6,300	x	1,000	
HFC-245fa	CH ₃ CF ₂ CH ₂ CF ₃		x	560	x	1,000	
HFC-43-10mee	CF ₃ CHFCHFCF ₂ CF ₃		x	1,300	x	1,000	
Perfluoromethane (PFC-14)	CF ₄		x	6,500	x	1,000	
Perfluoroethane (PFC-116)	C ₂ F ₆		x	9,200	x	1,000	
Perfluoropropane (PFC-218)	C ₃ F ₈		x	7,000	x	1,000	
Perfluorocyclobutane (PFC-318)	c-C ₄ F ₈		x	8,700	x	1,000	
Perfluorobutane (PFC-3-1-10)	C ₄ F ₁₀		x	7,000	x	1,000	
Perfluoropentane (PFC-4-1-12)	C ₅ F ₁₂		x	7,500	x	1,000	
Perfluorohexane (PFC-5-1-14)	C ₆ F ₁₄		x	7,400	x	1,000	
Sulphur hexafluoride	SF ₆		x	23,900	x	1,000	
Blends							
R404A	52:44:4 blend of HFC-143a, -125 and -134a		x	3,260	x	1,000	
R407C	23:25:52 blend of HFC-32, -125 and -134a		x	1,526	x	1,000	
R408A	47:7:46 blend HCFC-22, HFC-125 and HFC-143a		x	2,795	x	1,000	
R410A	50:50 blend of HFC-32 and -125		x	1,725	x	1,000	
R507	50:50 blend of HFC-125 and HFC-143a		x	3,300	x	1,000	
R508B	46:54 blend of HFC-23 and PFC-116		x	10,350	x	1,000	
Total							0

¹ Over the period of one century. The length of time a GWP is referenced to is important. 100 year GWPs were adopted for use under the UNFCCC and Kyoto Protocol.

Annex 5 - Emission Factors for converting Greenhouse Gas Emissions into Carbon Dioxide Equivalents (including emissions from refrigerants and air conditioning systems)

Last updated: Apr-11

Table 5b

Factors for Process Emissions - Other Greenhouse Gases (e.g. other refrigerants)							
Emission		Amount Emitted per Year in tonnes	x	Conversion Factor (GWP)	x	Unit conversion tonnes to kg	Total kg CO ₂ e
Substances controlled by the Montreal Protocol							
CFC-11/R11 = Trichlorofluoromethane	CCl ₃ F		x	4,750	x	1,000	
CFC-12/R12 = Dichlorodifluoromethane	CCl ₂ F ₂		x	10,900	x	1,000	
CFC-13	CClF ₃		x	14,400	x	1,000	
CFC-113	CCl ₃ FCF ₂		x	6,130	x	1,000	
CFC-114	CClF ₂ CClF ₂		x	10,000	x	1,000	
CFC-115	CClF ₂ CF ₃		x	7,370	x	1,000	
Halon-1211	CBrClF ₂		x	1,890	x	1,000	
Halon-1301	CBrF ₃		x	7,140	x	1,000	
Halon-2402	CBrF ₂ CBrF ₂		x	1,640	x	1,000	
Carbon tetrachloride	CCl ₄		x	1,400	x	1,000	
Methyl bromide	CH ₃ Br		x	5	x	1,000	
Methyl chloroform	CH ₃ CCl ₃		x	146	x	1,000	
HCFC-22/R22 = Chlorodifluoromethane	CHClF ₂		x	1,810	x	1,000	
HCFC-123	CHCl ₂ CF ₃		x	77	x	1,000	
HCFC-124	CHClFCF ₃		x	609	x	1,000	
HCFC-141b	CH ₃ CCl ₂ F		x	725	x	1,000	
HCFC-142b	CH ₃ CClF ₂		x	2,310	x	1,000	
HCFC-225ca	CHCl ₂ CF ₂ CF ₃		x	122	x	1,000	
HCFC-225cb	CHClFCF ₂ CClF ₂		x	595	x	1,000	
Other Perfluorinated compounds							
Nitrogen trifluoride	NF ₃		x	17,200	x	1,000	
PFC-4-1-12	C ₄ F ₁₀		x	9,160	x	1,000	
PFC-9-1-18	C ₁₀ F ₁₈		x	7,500	x	1,000	
trifluoromethyl sulphur pentafluoride	SF ₅ CF ₃		x	17,700	x	1,000	
Fluorinated ethers							
HFE-125	CHF ₂ OCF ₃		x	14,900	x	1,000	
HFE-134	CHF ₂ OCHF ₂		x	6,320	x	1,000	
HFE-143a	CH ₃ OCF ₃		x	756	x	1,000	
HCFE-235da2	CHF ₂ OCHClCF ₃		x	350	x	1,000	
HFE-245cb2	CH ₃ OCF ₂ CHF ₂		x	708	x	1,000	
HFE-245fa2	CHF ₂ OCH ₂ CF ₃		x	659	x	1,000	
HFE-254cb2	CH ₃ OCF ₂ CHF ₂		x	359	x	1,000	
HFE-347mcc3	CH ₃ OCF ₂ CF ₂ CF ₃		x	575	x	1,000	
HFE-347pcf2	CHF ₂ CF ₂ OCH ₂ CF ₃		x	580	x	1,000	
HFE-356pcc3	CH ₃ OCF ₂ CF ₂ CHF ₂		x	110	x	1,000	
HFE-449sl (HFE-7100)	C ₄ F ₉ OCH ₃		x	297	x	1,000	
HFE-569sf2 (HFE-7200)	C ₆ F ₁₃ OCH ₃		x	59	x	1,000	
HFE-43-10pccc124 (H-Galden1040x)	CHF ₂ OCF ₂ OC ₂ F ₄ OCHF ₂		x	1,870	x	1,000	
HFE-236ca12 (HG-10)	CHF ₂ OCF ₂ OCHF ₂		x	2,800	x	1,000	
HFE-338pcc13 (HG-01)	CHF ₂ OCF ₂ CF ₂ OCHF ₂		x	1,500	x	1,000	
Others							
PFPME	CF ₃ OCF(CF ₃)CF ₂ OCF ₂ OCF ₃		x	10,300	x	1,000	
Dimethylether	CH ₃ OCH ₃		x	1	x	1,000	
Methylene chloride	CH ₂ Cl ₂		x	8.7	x	1,000	
Methyl chloride	CH ₃ Cl		x	13	x	1,000	
R290 = Propane	C ₃ H ₈		x	3.3	x	1,000	
R600A = Isobutane	C ₄ H ₁₀		x	0.001	x	1,000	
Blends							
R406A	55:41:4 blend of HCFC-22, HCFC-142b and R600A		x	1,943	x	1,000	
R409A	60:25:15 blend of HCFC-22, HCFC-124 and HCFC-142b		x	1,585	x	1,000	
R502	48.8:51.2 blend of HCFC-22 and CFC-115		x	4,657	x	1,000	
Total							0

Sources The conversion factors in Table 4a above incorporate global warming potential (GWP) values published by the IPCC in its Second Assessment Report (Climate Change 1995. The Science of Climate Change. Contribution of Working Group I to the Second Assessment Report of the Intergovernmental Panel on Climate Change. (Eds. J.T. Houghton et al). Published for the Intergovernmental Panel on Climate Change by Cambridge University Press 1996). Revised GWP values have since been published by the IPCC in the Third Assessment Report (2001) and Fourth Assessment Report (2007) but current UNFCCC Guidelines on Reporting and Review, adopted before the publication of the Third and Fourth Assessment Report, require emission estimates to be based on the GWPs in the IPCC Second Assessment Report.

The conversion factors in Table 5b above incorporate (GWP) values published by the IPCC in its Fourth Assessment Report (Working Group I Report "The Physical Science Basis", 2007, available at: <http://www.ipcc.ch/ipccreports/ar4-wg1.htm>).

Notes Not all refrigerants in use are classified as greenhouse gases for the purposes of the Climate Change Programme (e.g. CFCs, HCFCs, other substances listed in Table 5b). GWP values for refrigerant HFC blends should be calculated on the basis of the percentage blend composition. For example, the GWP for R404A that comprises is 44% HFC125, 52% HFC143a and 4% HFC134a is 2800 x 0.44 + 3800 x 0.52 + 1300 x 0.04 = 3260. Similarly R407C is a blend of 23% of R32, 25% of R125 and 52% of R134a = 650 x 0.23 + 2800 x 0.25 + 1300 x 0.52 = 1526.

Annex 6 - Passenger Transport Conversion Tables

Last updated: Jun-11

How to use this Annex

Emissions can be calculated *either* from fuel use (see Table 6a), which is the most accurate method of calculation, or estimated from *distance* travelled using UK average emission factors for different modes of transport (other Tables 6b - 6j). For public transport (Tables 6k and 6l) emissions are presented per passenger, rather than per vehicle. Therefore enter *passenger kilometres travelled* to calculate emissions (e.g. if one person travels 500km, then *passenger kilometres travelled* are 500. If three people travel the same distance *passenger kilometres travelled* are 1500).

Simply multiply activity (either fuel used, kilometres travelled or passenger kilometres travelled) by the appropriate conversion factor. An excel spreadsheet is provided for ease of use at <http://www.defra.gov.uk/environment/economy/business-efficiency/reporting>

Annex 6 Scopes & Boundaries:

Scope 1: Direct emissions of CO₂, CH₄ and N₂O from the combustion of fuel from owned/controlled transport.

Scope 3: Indirect emissions associated with the extraction and transport of primary fuels as well as the refining, distribution, storage and retail of finished fuels. Emission factors are based on data from the JEC Well-To-Wheels study, for further information see: <http://ies.jrc.ec.europa.eu/jec-research-collaboration/about-jec.html>

Scope 1 OR Scope 3: Direct emissions from transport can fall into either Scope 1 or Scope 3, depending on the vehicle ownership/level of control. For vehicles owned or directly controlled by a reporting company, direct emissions should be reported under Scope 1. However, emissions resulting from transport-related activities in vehicles not owned or controlled by the reporting entity should be reported under Scope 3. Examples of direct emissions from passenger transport that would be reported under Scope 3 include:

- Employee business travel by non-owned means, i.e. public transport such as: bus, rail, ferry and taxi and air travel (except for the companies actually owning/controlling the fleet / operating the services);
- Employees commuting to and from work;

In general it is recommended that the 'control' approach is used in order to decide whether to report emissions as Scope 1 or Scope 3. The control approach is itself divided into two methods – financial and operational (where the financial control approach is the one most commonly recommended).

- A company has financial control over an operation if the company has the ability to direct the financial and operating policies of the operation with a view to gaining economic benefits from its activities.
- A company has operational control over an operation if the company or one of its subsidiaries has the full authority to introduce and implement its operating policies at the operation.

In the transport sector, 'open book accounts' provide a very good illustration of the financial and operational control methods. In the case of an open book account, a transport operator provides vehicles to a customer, but the customer pays the fuel bill for those vehicles directly, rather than simply paying the transport operator for the logistics service.

In the open book situation, the customer has financial control, but the transport operator has operational control. The customer and the transport operator will have to decide whether the emissions resulting from these transport operations are the customer's or the transport operator's Scope 1. Whichever method is used, it is very important that it is clearly stated in all reporting, and that it is consistently applied by both organisations.

A further consideration is the treatment of leased assets (e.g. vehicles), which depends on the organisational boundaries set and the control approach. Further information on scopes, control and leased assets is available in the introduction to these Annexes, and from Defra's website in the guidance on reporting at:

<http://www.defra.gov.uk/environment/economy/business-efficiency/reporting>

OR from the Greenhouse Gas Protocol's website at:

<http://www.ghgprotocol.org/standards/corporate-standard>

How do I determine UK rail travel distances (in miles) where start and destination stations are known?

1. Click on web link: <http://www.networkrail.co.uk/asp/3828.asp>
2. Select the Route Index under Train Timetables
3. Use your mouse cursor to click on the appropriate train route in the 'Table' column that matches your starting and destination stations. This should open a corresponding timetable with rail distances.
4. In the timetable, refer to the 'Miles' columns on the left to determine mileage between your starting and destination stations.

How were these factors calculated?

For further explanation on how these emission factors have been derived, please refer to the GHG conversion factor methodology paper available here: <http://www.defra.gov.uk/environment/economy/business-efficiency/reporting>

Annex 6 - Passenger Transport Conversion Tables

Last updated: Jun-11

Table 6a

Standard Road Transport Fuel Conversion Factors		Scope 1 OR Scope 3					Scope 3	All Scopes	Scope 1 OR Scope 3				Scope 3	All Scopes
		CO ₂	CH ₄	N ₂ O	Total Direct GHG	Total Indirect GHG	Grand Total GHG	CO ₂	CH ₄	N ₂ O	Total Direct GHG	Total Indirect GHG	Grand Total GHG	
Fuel used*	Total units used	Units	x	kg CO ₂ per unit	kg CO ₂ e per unit	kg CO ₂ e per unit	kg CO ₂ e per unit	kg CO ₂ e per unit	kg CO ₂ e per unit	Total kg CO ₂	Total kg CO ₂ e	Total kg CO ₂ e	Total kg CO ₂ e	
Petrol (retail station biofuel blend)		litres	x	2.2352	0.0034	0.0064	2.2450	0.4220	2.6670					
Petrol (100% mineral petrol)		litres	x	2.3018	0.0034	0.0065	2.3117		2.7227					
Diesel (retail station biofuel blend)		litres	x	2.5530	0.0012	0.0183	2.5725	0.5348	3.1073					
Diesel (100% mineral diesel)		litres	x	2.6480	0.0012	0.0184	2.6676	0.5085	3.1761					
Compressed Natural Gas (CNG)		kg	x	2.7020	0.0040	0.0016	2.7076	0.3988	3.1064					
Liquid Petroleum Gas (LPG)		litres	x	1.4884	0.0010	0.0023	1.4918	0.1868	1.6786					
Total										0	0	0	0	

Sources UK Greenhouse Gas Inventory for 2009 (AEA, 2011), available at: <http://naei.defra.gov.uk/>
 Digest of UK Energy Statistics 2010 (DECC), available at: <http://www.decc.gov.uk/en/content/cms/statistics/publications/dukes/dukes.asp>
 Carbon factors for fuels (UKPIA, 2004)

Notes 1 imperial gallon (UK) = 4.546 litres
 Emission factors for petrol and diesel from public refuelling stations have been estimated based on information from the most recent reporting on the Renewable Transport Fuels Obligation (RTFO). See Annex 1 for more detailed information.
 * Note: In the UK biofuels are added to virtually all of the transport fuel sold by filling stations (and by most fuel wholesalers) and this has the effect of slightly reducing the greenhouse gas emissions of the fuel. This is reflected in the emission factors above. For fuel purchased at filling stations you should use the factor labelled "retail station biofuel blend". If you are purchasing pure petrol or diesel which you know has not been blended with biofuels then you should use the factor labelled "100% mineral fuel".

Table 6b

Passenger Road Transport Conversion Factors: Petrol Cars		Scope 1 OR Scope 3					Scope 3	All Scopes	Scope 1 OR Scope 3				Scope 3	All Scopes
		CO ₂	CH ₄	N ₂ O	Total Direct GHG	Total Indirect GHG	Grand Total GHG	CO ₂	CH ₄	N ₂ O	Total Direct GHG	Total Indirect GHG	Grand Total GHG	
Size of car	Total units travelled	Units	x	kg CO ₂ per unit	kg CO ₂ e per unit	kg CO ₂ e per unit	kg CO ₂ e per unit	kg CO ₂ e per unit	Total kg CO ₂	Total kg CO ₂ e	Total kg CO ₂ e	Total kg CO ₂ e		
Small petrol car, up to 1.4 litre engine		miles	x	0.27378	0.00026	0.00135	0.27539	0.04888	0.32427					
		km	x	0.17012	0.00016	0.00084	0.17112	0.03037	0.20149					
Medium petrol car, from 1.4 - 2.0 litres		miles	x	0.33972	0.00026	0.00135	0.34133	0.06066	0.40199					
		km	x	0.21109	0.00016	0.00084	0.21209	0.03769	0.24978					
Large petrol cars, above 2.0 litres		miles	x	0.47970	0.00026	0.00135	0.48131	0.08563	0.56694					
		km	x	0.29807	0.00016	0.00084	0.29907	0.05321	0.35228					
Average petrol car		miles	x	0.33416	0.00026	0.00135	0.33577	0.05966	0.39543					
		km	x	0.20764	0.00016	0.00084	0.20864	0.03707	0.24571					
Total for petrol cars									0	0	0	0		

Table 6c

Passenger Road Transport Conversion Factors: Diesel Cars		Scope 1 OR Scope 3					Scope 3	All Scopes	Scope 1 OR Scope 3				Scope 3	All Scopes
		CO ₂	CH ₄	N ₂ O	Total Direct GHG	Total Indirect GHG	Grand Total GHG	CO ₂	CH ₄	N ₂ O	Total Direct GHG	Total Indirect GHG	Grand Total GHG	
Size of car	Total units travelled	Units	x	kg CO ₂ per unit	kg CO ₂ e per unit	kg CO ₂ e per unit	kg CO ₂ e per unit	kg CO ₂ e per unit	Total kg CO ₂	Total kg CO ₂ e	Total kg CO ₂ e	Total kg CO ₂ e		
Small diesel car, up to 1.7 litre or under		miles	x	0.23064	0.00008	0.00269	0.23340	0.04424	0.27764					
		km	x	0.14331	0.00005	0.00167	0.14503	0.02749	0.17252					
Medium diesel car, from 1.7 to 2.0 litre		miles	x	0.28844	0.00008	0.00269	0.29121	0.05535	0.34656					
		km	x	0.17923	0.00005	0.00167	0.18095	0.03439	0.21534					
Large diesel car, over 2.0 litre		miles	x	0.38877	0.00008	0.00269	0.39154	0.07459	0.46613					
		km	x	0.24157	0.00005	0.00167	0.24329	0.04635	0.28964					
Average diesel car		miles	x	0.30870	0.00008	0.00269	0.31147	0.05922	0.37069					
		km	x	0.19162	0.00005	0.00167	0.19354	0.03680	0.23034					
Total for diesel cars									0	0	0	0		

Annex 6 - Passenger Transport Conversion Tables

Last updated: Jun-11

Table 6d

Passenger Road Transport Conversion Factors: Alternative Fuel Cars		Scope 1 OR Scope 3					Scope 3	All Scopes	
		CO ₂	CH ₄	N ₂ O	Total Direct GHG	Total Indirect GHG	Grand Total GHG		
Type of alternative fuel car	Total units travelled	Units	x kg CO ₂ per unit	kg CO ₂ e per unit	kg CO ₂ e per unit	kg CO ₂ e per unit	kg CO ₂ e per unit		
Medium petrol hybrid car		miles	x	0.18870	0.00014	0.00135	0.19019	0.03370	0.22389
		km	x	0.11725	0.00009	0.00084	0.11818	0.02094	0.13912
Large petrol hybrid car		miles	x	0.33722	0.00018	0.00135	0.33875	0.06021	0.39896
		km	x	0.20954	0.00011	0.00084	0.21049	0.03741	0.24790
Average petrol hybrid car		miles	x	0.22217	0.00017	0.00135	0.22370	0.03967	0.26337
		km	x	0.13805	0.00011	0.00084	0.13900	0.02465	0.16365
Medium LPG car		miles	x	0.30574	0.00055	0.00185	0.30814	0.03829	0.34643
		km	x	0.18998	0.00034	0.00115	0.19147	0.02379	0.21526
Large LPG car		miles	x	0.43172	0.00055	0.00185	0.43412	0.05406	0.48818
		km	x	0.26826	0.00034	0.00115	0.26975	0.03359	0.30334
Average LPG car		miles	x	0.34049	0.00055	0.00185	0.34289	0.04263	0.38552
		km	x	0.21157	0.00034	0.00115	0.21306	0.02649	0.23955
Medium CNG car		miles	x	0.27177	0.00129	0.00185	0.27491	0.03985	0.31476
		km	x	0.16887	0.00080	0.00115	0.17082	0.02476	0.19558
Large CNG car		miles	x	0.38375	0.00129	0.00185	0.38689	0.05626	0.44315
		km	x	0.23845	0.00080	0.00115	0.24040	0.03496	0.27536
Average CNG car		miles	x	0.30265	0.00129	0.00185	0.30579	0.04437	0.35016
		km	x	0.18806	0.00080	0.00115	0.19001	0.02757	0.21758
Total for alternative fuel cars									

Scope 1 OR Scope 3				Scope 3	All Scopes
CO ₂	CH ₄	N ₂ O	Total Direct GHG	Total Indirect GHG	Grand Total GHG
Total kg CO ₂	Total kg CO ₂ e	Total kg CO ₂ e	Total kg CO ₂ e	Total kg CO ₂ e	Total kg CO ₂ e
0	0	0	0	0	0

Table 6e

Passenger Road Transport Conversion Factors: Cars (unknown fuel)		Scope 1 OR Scope 3					Scope 3	All Scopes	
		CO ₂	CH ₄	N ₂ O	Total Direct GHG	Total Indirect GHG	Grand Total GHG		
Size of car	Total units travelled	Units	x kg CO ₂ per unit	kg CO ₂ e per unit	kg CO ₂ e per unit	kg CO ₂ e per unit	kg CO ₂ e per unit		
Average small car (unknown fuel)		miles	x	0.26659	0.00023	0.00166	0.26847	0.04781	0.31628
		km	x	0.16565	0.00014	0.00103	0.16682	0.02971	0.19653
Average medium car (unknown fuel)		miles	x	0.32224	0.00019	0.00187	0.32430	0.05863	0.38293
		km	x	0.20023	0.00012	0.00116	0.20151	0.03643	0.23794
Average large car (unknown fuel)		miles	x	0.43129	0.00016	0.00211	0.43356	0.07936	0.51292
		km	x	0.26799	0.00010	0.00131	0.26940	0.04931	0.31871
Average car (unknown fuel)		miles	x	0.32721	0.00019	0.00185	0.32926	0.05950	0.38876
		km	x	0.20332	0.00012	0.00115	0.20459	0.03697	0.24156
Total for average cars									

Scope 1 OR Scope 3				Scope 3	All Scopes
CO ₂	CH ₄	N ₂ O	Total Direct GHG	Total Indirect GHG	Grand Total GHG
Total kg CO ₂	Total kg CO ₂ e	Total kg CO ₂ e	Total kg CO ₂ e	Total kg CO ₂ e	Total kg CO ₂ e
0	0	0	0	0	0

Sources
Notes

Factors developed by AEA and agreed with Department for Transport (2011)
 These factors are estimated average values for the UK car fleet in 2010 travelling on average trips in the UK. They are calculated based on data from SMMT on new car CO₂ emissions from 1998 to 2010 combined with factors from TRL as functions of average speed of vehicle derived from test data under real world testing cycles and an uplift of 15% agreed with DfT to take into account further real-world driving effects on emissions relative to test-cycle based data. Further work is ongoing to understand this uplift in more detail and revise it if necessary in the future.

According to the Energy Saving Trust (EST), LPG and CNG cars results in 10-15% reduction in CO₂ relative to petrol cars, similar to diesel vehicles. New factors for LPG and CNG cars were calculated based on an average 12.5% reduction in CO₂ emissions relative to the emission factors for petrol cars from Table 6b. Due to the significant size and weight of the LPG and CNG fuel tanks only medium and large sized vehicles are available.

Real world effects not covered in regular test cycles include use of accessories (air conditioning, lights, heaters, etc), vehicle payload (only driver +25kg is considered in tests, no passengers or further luggage), poor maintenance (tyre under inflation, maladjusted tracking, etc), gradients (tests effectively assume a level road), weather, harsher driving style, etc.

More accurate calculation of emissions can be made using the actual fuel consumed, where available, and the emission factors in Table 6a. Alternatively if a figure for a specific car's fuel consumption (e.g. in miles per gallon, mpg) is known, then the CO₂ can be calculated from the total mileage and the Table 6a

Emission factors for CH₄ and N₂O are based on UK Greenhouse Gas Inventory values for 2009 (AEA, 2011), available at: <http://naei.defra.gov.uk/>

Annex 6 - Passenger Transport Conversion Tables

Last updated: Jun-11

Table 6h

Passenger Road Transport Conversion Factors: Cars (unknown fuel) by Market Segment		Scope 1 OR Scope 3						Scope 3	All Scopes
		CO ₂	CH ₄	N ₂ O	Total Direct GHG	Total Indirect GHG	Grand Total GHG		
Market segment of car	Total units travelled	Units	kg CO ₂ per unit	kg CO ₂ e per unit	kg CO ₂ e per unit	kg CO ₂ e per unit	kg CO ₂ e per unit	kg CO ₂ e per unit	
A. Mini		miles	x	0.25112	0.00024	0.00145	0.25281	0.04406	0.29688
		km	x	0.15604	0.00015	0.00090	0.15709	0.02738	0.18447
B. Supermini		miles	x	0.26866	0.00023	0.00166	0.27055	0.04772	0.31826
		km	x	0.16694	0.00014	0.00103	0.16811	0.02965	0.19776
C. Lower Medium		miles	x	0.30397	0.00021	0.00175	0.30594	0.05539	0.36133
		km	x	0.18888	0.00013	0.00109	0.19010	0.03442	0.22452
D. Upper Medium		miles	x	0.33143	0.00019	0.00187	0.33349	0.06177	0.39525
		km	x	0.20594	0.00012	0.00116	0.20722	0.03838	0.24560
E. Executive		miles	x	0.38945	0.00016	0.00211	0.39171	0.07068	0.46240
		km	x	0.24199	0.00010	0.00131	0.24340	0.04392	0.28732
F. Luxury		miles	x	0.51336	0.00016	0.00211	0.51563	0.08658	0.60222
		km	x	0.31899	0.00010	0.00131	0.32040	0.05380	0.37420
G. Sports		miles	x	0.40472	0.00016	0.00211	0.40699	0.06206	0.46904
		km	x	0.25148	0.00010	0.00131	0.25289	0.03856	0.29145
H. Dual Purpose 4x4		miles	x	0.43787	0.00016	0.00211	0.44014	0.08180	0.52194
		km	x	0.27208	0.00010	0.00131	0.27349	0.05083	0.32432
I. MPV		miles	x	0.34828	0.00018	0.00198	0.35043	0.06481	0.41524
		km	x	0.21641	0.00011	0.00123	0.21775	0.04027	0.25802
Total for cars (unknown fuel)									

Sources
Notes

Factors developed by AEA and agreed with Department for Transport (2011)
 The market segment categories are the standard segments as defined by SMMT (UK Society of Motor Manufacturers and Traders). These factors are estimated average values for the UK car fleet in 2010 travelling on average trips in the UK. They are calculated based on data from SMMT on new car CO₂ emissions from 1998 to 2010 by SMMT. An uplift of 15% agreed with DfT to take into account further real-world driving effects on emissions relative to test-cycle based data (as under Tables 6b-6e). Further work is ongoing to understand this uplift in more detail and revise it if necessary in the future.
 There is a substantial variation in emission factors across market classes due to significant variations in engine size and vehicle weight. The Department for Transport considers the emission factors by fuel and engine size to often be a closer match to actual emissions. It is preferable to use the emission factors by engine size provided in Tables 6b and 6c over the market class based factors where possible.
 More accurate calculation of emissions can be made using the actual fuel consumed, where available, and the emission factors in Table 6a. Alternatively if a figure for a specific car's fuel consumption (e.g. in miles per gallon, mpg) is known, then the CO₂ can be calculated from the total mileage and the Table 6a factors.
 Emission factors for CH₄ and N₂O are based on UK Greenhouse Gas Inventory values for 2009 (AEA, 2011), available at: <http://naei.defra.gov.uk/>

Annex 6 - Passenger Transport Conversion Tables

Last updated: Jun-11

Table 6k

Taxi, Bus, Rail and Ferry Passenger Transport Conversion Factors		Scope 3				Scope 3	Scope 3	All Scopes	Scope 3				Scope 3	All Scopes
		CO ₂	CH ₄	N ₂ O	Total Direct GHG	Total Indirect GHG	Grand Total GHG	CO ₂	CH ₄	N ₂ O	Total Direct GHG	Total Indirect GHG	Grand Total GHG	
Method of travel	Vehicle km travelled (vkm) ¹	x kg CO ₂ per vkm ¹	kg CO ₂ e per vkm ¹	kg CO ₂ e per vkm ¹	kg CO ₂ e per vkm ¹	kg CO ₂ e per vkm ¹	kg CO ₂ e per vkm ¹	Total kg CO ₂	Total kg CO ₂ e	Total kg CO ₂ e	Total kg CO ₂ e	Total kg CO ₂ e	Total kg CO ₂ e	
Taxi ²	Regular taxi	x	0.21040	0.00005	0.00167	0.21212	0.02431							
	Black cab	x	0.24157	0.00005	0.00167	0.24329	0.04639							
Method of travel	Passenger km travelled (pkm)	x kg CO ₂ per pkm	kg CO ₂ e per pkm	kg CO ₂ e per pkm	kg CO ₂ e per pkm	kg CO ₂ e per pkm	kg CO ₂ e per pkm	Total kg CO ₂	Total kg CO ₂ e	Total kg CO ₂ e	Total kg CO ₂ e	Total kg CO ₂ e	Total kg CO ₂ e	
Taxi ²	Regular taxi	x	0.15029	0.00004	0.00119	0.15151	0.02886							
	Black cab	x	0.19871	0.00011	0.00056	0.19938	0.03548							
Bus	Local bus (not London) ³	x	0.18433	0.00020	0.00135	0.18588	0.03540							
	Local London bus ⁴	x	0.08566	0.00008	0.00056	0.08630	0.01645							
	Average local bus	x	0.14754	0.00016	0.00107	0.14877	0.02833							
	Coach ⁵	x	0.03000	0.00007	0.00057	0.03064	0.00576							
Rail	National rail ⁶	x	0.05340	0.00006	0.00303	0.05649	0.00815							
	International rail (Eurostar) ⁷	x	0.01502	0.00001	0.00009	0.01512	0.00200							
	Light rail and tram ⁸	x	0.07101	0.00003	0.00044	0.07148	0.00944							
	London Underground ⁹	x	0.07313	0.00003	0.00045	0.07361	0.00972							
Ferry (Large RoPax) ¹⁰	Foot passengers	x	0.01912	0.00001	0.00015	0.01928	0.00324							
	Car passengers	x	0.13216	0.00004	0.00102	0.13322	0.02243							
	Average (all passengers)	x	0.11516	0.00004	0.00088	0.11608	0.01954							
Total							0	0	0	0	0	0		

Sources
Notes Department for Transport, Transport for London and AEA (2011)

- ¹ vkm (vehicle-km) is a measure of vehicle activity, representing the movement of a vehicle over a distance; pkm (passenger-km) is a measure of the total distance travelled by passengers on a vehicle and is calculated by multiplying the number of passengers by the vehicle-km.
 - ² Emission factors for taxis were estimated on the basis of an average of the emission factors of medium and large cars from Table 6c and occupancy of 1.4 (CIT, 2002). The emission factors for black cabs are based on the large car emission factor (consistent with the VCA dataset for London Taxis International vehicles) and an average passenger occupancy of 1.5 (average 2.5 people per cab from LTI website, 2008).
 - ³ The factor for local buses was calculated based on actual fuel consumption data submitted by bus operators to the DfT as part of their Bus Service Operators Grant (BSOG) claims and DfT bus statistics.
 - ⁴ The London bus factor is calculated using the same methodology as for other local buses using DfT's BSOG dataset and statistics.
 - ⁵ The emission factor for coach transport is the figure from the National Express Group's Corporate Responsibility Report, available at: <http://www.nationalexpressgroup.com/hx1/corporate/environment/climate>. National Express are responsible for the majority of long-distance coach services in the UK, so this figure is expected to be broadly representative of the overall average.
 - ⁶ The national rail factor refers to an average emission per passenger kilometre for diesel and electric trains in 2007/08. The CO₂ value for passenger rail is based on currently available information on CO₂ emissions by diesel and electric passenger trains in the UK in 2007/08 produced by ORR (Office of the Rail Regulator) and is available in Chapter 9 of National Rail Trends at <http://www.rail-reg.gov.uk/server/show/nav.2026>. Emission factors for freight rail (from the same source) are provided in Annex 7, Table 7f.
 - ⁷ The emission factor for international rail is based on electricity grid average emission factors. Eurostar's published figures differ from the figure quoted in the table above as they are calculated using the individual conversion factors as specified by each electricity supplier across each network section upon which they operate. For further information please visit: http://www.eurostar.com/UK/uk/leisure/about_eurostar/environment/greener_than_flying.jsp
 - ⁸ The light rail and tram factors were based on an average of factors for the Docklands Light Rail (DLR) service, the Manchester Metrolink, Tyne and Wear Metro, Glasgow Underground, Supertram, Midland Metro and the Croydon Tramlink. The factors for the Tyne and Wear, Glasgow, Midland, Supertram and Manchester tram and light rail systems were based on annual electricity consumption and passenger km data provided by the network operators in 2008 (referring mostly to consumption in 2007/08) and a CO₂ emission factor for grid rolling average electricity from Table 3c. DLR and Croydon Tramlink figures were recalculated using the updated 2009 grid rolling average from those available in the Transport for London 2010 environmental report available at: <http://www.tfl.gov.uk/corporate/about-tfl/publications/1478.aspx>
 - ⁹ The London Underground rail factor is recalculated using the updated 2009 grid rolling average from figures in the Transport for London 2010 environmental report available at: <http://www.tfl.gov.uk/corporate/about-tfl/publications/1478.aspx>
 - ¹⁰ The factors for RoPax ferries (Roll-on Roll-off ferries with additional passenger capacity) are based on data provided by Best Foot Forward from work for the Passenger Shipping Association (PSA) carried out in 2007/8. The calculated figure is based on ferry service operator provided data on fuel consumption and passengers transported, but does not include any data for passenger only ferry services, which would be expected to have significantly higher emission
- All: Emission factors for CH₄ and N₂O are based on UK Greenhouse Gas Inventory values for 2009 (AEA, 2011), available at: <http://naei.defra.gov.uk/>

Annex 6 - Passenger Transport Conversion Tables

Last updated: Jun-11

Table 6I

Air Passenger Transport Conversion Factors ¹⁰				Scope 3				Scope 3	All Scopes	Scope 3				Scope 3	All Scopes
				CO ₂		CH ₄	N ₂ O	Total Direct GHG	Total Indirect GHG	Grand Total GHG	CO ₂	CH ₄	N ₂ O	Total Direct GHG	Total Indirect GHG
Method of travel	Passenger km travelled (pkm)	x	km uplift factor ¹²	kg CO ₂ per pkm ¹³	kg CO ₂ e per pkm	kg CO ₂ e per pkm	kg CO ₂ e per pkm	kg CO ₂ e per pkm	kg CO ₂ e per pkm	Total kg CO ₂	Total kg CO ₂ e	Total kg CO ₂ e	Total kg CO ₂ e	Total kg CO ₂ e	
Flight type ¹⁴	Cabin class ¹¹														
Domestic ¹⁴	Average	x	109%	0.16313	0.00010	0.00161	0.16484	0.03034	0.19518						
Short-haul international ¹⁴	Average	x	109%	0.09589	0.00001	0.00094	0.09684	0.01783	0.11467						
	Economy class	x	109%	0.09138	0.00001	0.00090	0.09229	0.01699	0.10928						
	Business class	x	109%	0.13707	0.00001	0.00135	0.13843	0.02549	0.16392						
Long-haul international ¹⁴	Average	x	109%	0.11037	0.00001	0.00109	0.11146	0.02053	0.13199						
	Economy class	x	109%	0.08057	0.00000	0.00079	0.08137	0.01498	0.09635						
	Premium economy class	x	109%	0.12891	0.00001	0.00127	0.13019	0.02397	0.15416						
	Business class	x	109%	0.23365	0.00001	0.00230	0.23596	0.04345	0.27941						
	First class	x	109%	0.32227	0.00002	0.00317	0.32546	0.05994	0.38540						
Total										0	0	0	0	0	

Source Developed by AEA (2011) using the methodology developed in discussion with the Department for Transport and the airline industry, 2009. EMEP/EEA air pollutant emission inventory guidebook 2009 (EEA, 2009) Civil Aviation Authority (2010)

Notes These emissions factors are intended to be an aggregate representation of the typical emissions per passenger km from illustrative types of aircraft for the 3 types of air services. Actual emissions will vary significantly according to the type of aircraft in use, the load, cabin class, specific conditions of the flight route, etc.

¹⁰ The emission factors refer to aviation's direct carbon dioxide (CO₂), methane (CH₄) and nitrous oxide (N₂O) emissions only. There is currently uncertainty over the other non-CO₂ climate change effects of aviation (including water vapour, contrails, NOx etc) which may indicatively be accounted for by applying a multiplier. The appropriate factor to apply is subject to uncertainty but was estimated by the IPCC in 1999 to be in the range 2-4, with current best scientific evidence suggesting a factor of 1.9. This factor is derived from Table 1 of Aviation radiative forcing in 2000: and update on IPCC (1999), Sausen R. et al (2005): <http://elib.dlr.de/19906/1/s13.pdf> If used, this factor would be applied to the emissions factor for CO₂ set out here.

¹¹ The indicative emissions factors by passenger seating class have been produced to allow passengers to build an understanding of how emissions per passenger km are affected by load factors and seat configurations. This is in response to feedback on the previous version of the Act on CO₂ calculator. Emission factors by passenger seating class were developed on the basis of detailed analysis of the seating configurations of 24 aircraft model variants from 16 major airlines providing services within/to/from the UK. Indicative emission factors were calculated via the relative area on the aircraft occupied by different seating classes compared to an economy class equivalent per passenger. Figures are only indicative averages and will vary considerably between different specific airline and aircraft configurations.

These indicative factors will be updated as further evidence comes to light on how these factors could more accurately be estimated. There are several ways in which these factors could be estimated, which will be kept under review.

¹² The 9% uplift factor comes from the IPCC Aviation and the global Atmosphere 8.2.2.3, which states that 9-10% should be added to take into account non-direct routes (i.e. not along the straight line great circle distances between destinations) and delays/circling: <http://www.ipcc.ch/ipccreports/sres/aviation/121.htm#8223> Airline industry representatives have indicated that the percentage uplift for short-haul flights will be higher and for long-haul flights will be lower, however specific data is not currently available to provide separate factors. This is under investigation for future versions of these guidelines.

¹³ The emissions factors are based on typical aircraft fuel burn over illustrative trip distances listed in the EMEP/EEA air pollutant emission inventory guidebook 2009 (EEA, 2009) – available at the EEA website at: <http://www.eea.europa.eu/publications/emep-eea-emission-inventory-guidebook-2009>. This information is combined with data from the Civil Aviation Authority (CAA) on average aircraft seating capacity, loading factors, and annual passenger-km and aircraft-km for 2007 (most recent full-year data available). The provisional evidence to date suggests an uplift in the region of 10-12% to climb/cruise/descent factors derived in the EEA publication is appropriate in order to ensure consistency with estimated UK aviation emissions as reported in line with the UN Framework on Climate Change, covering UK domestic flights and departing international flights. This uplift has already been included in these emissions factors.

These emissions are based on bunker fuel consumption and are closely related to fuel on departing flights. This uplift is therefore based on comparisons of national aviation fuel consumption from this reported inventory, with detailed bottom up calculations in DfT modelling along with the similar NAEI approach, which both use detailed UK activity data (by aircraft and route) from CAA, and the CORINAIR fuel consumption approach. Therefore for this version of the Defra CO₂ emission factors an uplift of 10% is applied to the emissions from the Cruise, Climb and Descent of the aircraft based on provisional evidence. The CORINAIR uplift is in addition to the assumption that Great Circle Distances are increased by 9% to allow for sub-optimal routing and stacking at airports during periods of heavy congestion. It should be noted that work will continue to determine a more robust reconciliation and this will be accounted for in future versions of these factors.

¹⁴ The long haul estimate is based on a flight length from the EMEP/EEA Guidebook of 6482 km, short haul 1108km and domestic 463km. Actual flight distances do however vary significantly, as demonstrated in the examples in the following tables. Domestic flights are between UK airports, short haul international flights are typically to Europe (up to 3700km distance), and long haul international flights are typically to non-European destinations (or all other international flights over 3700km distance).

Annex 6 - Passenger Transport Conversion Tables

Last updated: Jun-11

Illustrative long haul flight distances

From London to:		
Area	Airport	Distance (km)
North Africa	Abu Simbel/Sharm El Sheikh, Egypt	3300
Southern Africa	Johannesburg/Pretoria, South Africa	9000
Middle East	Dubai, UAE	5500
North America	New York (JFK), USA	5600
North America	Los Angeles California, USA	8900
South America	Sao Paulo, Brazil	9400
Indian sub-continent	Bombay/Mumbai, India	7200
Far East	Hong Kong	9700
Australasia	Sydney, Australia	17000

Source Distances based on International Passenger Survey (Office for National Statistics) calculations using airport geographic information.

Illustrative short haul flight distances

From London to:		
Area	Airport	Distance (km)
Europe	Amsterdam, Netherlands	400
Europe	Prague (Ruzyně), Czech Rep	1000
Europe	Malaga, Spain	1700
Europe	Athens, Greece	1500

Source Distances based on International Passenger Survey (Office for National Statistics) calculations using airport geographic information.

Emission factors for CH₄ and N₂O are based on UK Greenhouse Gas Inventory values for 2009 (AEA, 2011), available at: <http://naei.defra.gov.uk/>

Annex 7 - Freight Transport Conversion Tables

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How to use this Annex

A tonne-km is a measure of transported goods representing the movement of one tonne over one km. To use the tables below you will need to multiply the weight of goods (in tonnes) by the distance travelled by that mode (in km).

If you know how much of a particular fuel type is consumed, emissions can be calculated using **Table 7a**. This is the most accurate way to calculate emissions.

Table 7b gives emissions for distance travelled for vans and small trucks

Table 7c gives emissions per tonne freight carried for vans and small trucks. Emission factors for vans in tonne km were calculated from the emission factors per vehicle km provided in Table 6i (Annex 6) and an average load factor of 40%. The average cargo capacity was taken to be 0.6 tonnes for vans up to 1.305 tonnes vehicle reference weight, 1 tonne for vans between 1.305-1.740 tonnes vehicle reference weight and 2 tonnes for vans up to 3.5 tonnes vehicle reference weight. Reference weight is equivalent to the vehicle kerb weight plus 60kg.

Table 7d gives emissions *per vehicle kilometre travelled* for a range of HGV sizes with a range of different loads. Use this table if you know the distance the *vehicle* has travelled. If you do not know the load capacity of your vehicle, apply the *UK average load* which is given for a range of vehicle classes.

Table 7e gives emissions *per tonne kilometre travelled* for a range of HGV sizes with a range of different loads. Use this table if you know the distance the *freight* has travelled and what the mass (in tonnes) of the freight was.

Table 7f gives emissions factors for *tonne kilometres* of freight for *rail*, and *air freight*

Table 7g gives emissions factors for *tonne kilometres* of freight for *shipping*

Annex 7 Scopes & Boundaries:

Scope 1: Direct emissions of CO₂, CH₄ and N₂O from the combustion of fuel from owned/controlled transport.

Scope 3: Indirect emissions associated with the extraction and transport of primary fuels as well as the refining, distribution, storage and retail of finished fuels. Emission factors are based on data from the JEC Well-To-Wheels study, for further information see: <http://ies.jrc.ec.europa.eu/jec-research-collaboration/about-jec.html>

Scope 1 OR Scope 3: Direct emissions from transport can fall into either Scope 1 or Scope 3, depending on the vehicle ownership/level of control. For vehicles owned or directly controlled by a reporting company, direct emissions should be reported under Scope 1. However, emissions resulting from transport-related activities in vehicles not owned or controlled by the reporting entity should be reported under Scope 3.

In general it is recommended that the 'control' approach is used in order to decide whether to report emissions as Scope 1 or Scope 3. The control approach is itself divided into two methods – financial and operational (where the financial control approach is the one most commonly recommended).

- A company has *financial control* over an operation if the company has the ability to direct the financial and operating policies of the operation with a view to gaining economic benefits from its activities.

- A company has *operational control* over an operation if the company or one of its subsidiaries has the full authority to introduce and implement its operating policies at the operation.

In the transport sector, 'open book accounts' provide a very good illustration of the financial and operational control methods. In the case of an open book account, a transport operator provides vehicles to a customer, but the customer pays the fuel bill for those vehicles directly, rather than simply paying the transport operator for the logistics service.

In the open book situation, the customer has financial control, but the transport operator has operational control. The customer and the transport operator will have to decide whether the emissions resulting from these transport operations are the customer's or the transport operator's Scope 1. Whichever method is used, it is very important that it is clearly stated in all reporting, and that it is consistently applied by both organisations.

A further consideration is the treatment of leased assets (e.g. vehicles), which depends on the organisational boundaries set and the control approach.

Further information on scopes, control and leased assets is available from Defra's website in the guidance on reporting at:

<http://www.defra.gov.uk/environment/economy/business-efficiency/reporting>

OR from the Greenhouse Gas Protocol's website at:

<http://www.ghgprotocol.org/standards/corporate-standard>

How do I determine UK rail travel distances (in miles) where start and destination stations are known?

1. Click on web link: <http://www.networkrail.co.uk/asp/3828.aspx>
2. Select the Route Index under Train Timetables
3. Use your mouse cursor to click on the appropriate train route in the 'Table' column that matches your starting and destination stations. This should open a corresponding timetable with rail distances.
4. In the timetable, refer to the 'Miles' columns on the left to determine mileage between your starting and destination stations.

How were these factors calculated?

For further explanation on how these emission factors have been derived, please refer to the GHG conversion factor methodology paper available here:

<http://www.defra.gov.uk/environment/economy/business-efficiency/reporting>

Annex 7 - Freight Transport Conversion Tables

Last updated: Jun-11

Table 7a

				Scope 1 OR Scope 3				Scope 3	All Scopes	Scope 1 OR Scope 3				Scope 3	All Scopes
Standard Road Transport Fuel Conversion Factors				CO ₂	CH ₄	N ₂ O	Total Direct GHG	Total Indirect GHG	Grand Total GHG	CO ₂	CH ₄	N ₂ O	Total Direct GHG	Total Indirect GHG	Grand Total GHG
Fuel used*	Total units used	Units		kg CO ₂ e per unit	kg CO ₂ e per unit	kg CO ₂ e per unit	kg CO ₂ e per unit	kg CO ₂ e per unit	kg CO ₂ e per unit	Total kg CO ₂ e	Total kg CO ₂ e	Total kg CO ₂ e	Total kg CO ₂ e	Total kg CO ₂ e	Total kg CO ₂ e
Petrol (retail station biofuel blend)		litres	x	2.2352	0.00340	0.00640	2.24500	0.42200	2.66700						
Petrol (100% mineral petrol)		litres	x	2.3018	0.00340	0.00650	2.31170	0.41100	2.7227						
Diesel (retail station biofuel blend)		litres	x	2.5530	0.00120	0.01830	2.57250	0.53480	3.1073						
Diesel (100% mineral diesel)		litres	x	2.6480	0.00120	0.01840	2.66760	0.50850	3.1761						
Compressed Natural Gas (CNG)		kg	x	2.7020	0.00398	0.00162	2.70758	0.39880	3.1064						
Liquid Petroleum Gas (LPG)		litres	x	1.4884	0.00100	0.00230	1.49180	0.18680	1.6786						
Total										0	0	0	0	0	0

Sources UK Greenhouse Gas Inventory for 2009 (AEA, 2011), available at: <http://naei.defra.gov.uk/>
 Digest of UK Energy Statistics 2010 (DECC), available at: <http://www.decc.gov.uk/en/content/cms/statistics/publications/dukes/dukes.aspx>

Notes Carbon factors for fuels (UKPIA, 2004)

1 imperial gallon (UK) = 4.546 litres

Emission factors for petrol and diesel from public refuelling stations have been estimated based on information from the most recent reporting on the Renewable Transport Fuels Obligation (RTFO). See Annex 1 for more detailed information.

* Note: In the UK biofuels are added to virtually all of the transport fuel sold by filling stations (and by most fuel wholesalers) and this has the effect of slightly reducing the greenhouse gas emissions of the fuel. This is reflected in the emission factors above. For fuel purchased at filling stations you should use the factor labelled "retail station biofuel blend". If you are purchasing pure petrol or diesel which you know has **not** been blended with biofuels then you should use the factor labelled "100% mineral fuel".

Table 7b

					Scope 1 OR Scope 3				Scope 3	All Scopes	Scope 1 OR Scope 3				Scope 3	All Scopes
Van/Light Commercial Vehicle Road Freight Conversion Factors: Vehicle km Basis					CO ₂	CH ₄	N ₂ O	Total Direct GHG	Total Indirect GHG	Grand Total GHG	CO ₂	CH ₄	N ₂ O	Total Direct GHG	Total Indirect GHG	Grand Total GHG
Type of van	Vehicle Reference Weight (tonnes)	% weight laden	UK av. payload (tonnes goods carried per vehicle)	Total vehicle km travelled	kg CO ₂ e per vehicle km	kg CO ₂ e per vehicle km	kg CO ₂ e per vehicle km	kg CO ₂ e per vehicle km	kg CO ₂ e per vehicle km	kg CO ₂ e per vehicle km	Total kg CO ₂ e	Total kg CO ₂ e	Total kg CO ₂ e	Total kg CO ₂ e	Total kg CO ₂ e	Total kg CO ₂ e
Petrol (Class I)	up to 1.305t	37%	0.24	x	0.20065	0.00032	0.00127	0.20225	0.03884	0.24109						
Petrol (Class II)	1.305t to 1.74t	37%	0.26	x	0.21114	0.00032	0.00127	0.21273	0.04085	0.25358						
Petrol (Class III)	1.74t to 3.5t	41%	0.53	x	0.25679	0.00035	0.00285	0.25999	0.04993	0.30992						
Petrol (average)	up to 3.5t	40%	0.31	x	0.21305	0.00033	0.00148	0.21485	0.04126	0.25611						
Diesel (Class I)	up to 1.305t	37%	0.24	x	0.15565	0.00006	0.00108	0.15678	0.03011	0.18689						
Diesel (Class II)	1.305t to 1.74t	37%	0.36	x	0.22494	0.00006	0.00155	0.22655	0.04351	0.27006						
Diesel (Class III)	1.74t to 3.5t	41%	0.53	x	0.28820	0.00006	0.00185	0.27011	0.05187	0.32198						
Diesel (average)	up to 3.5t	40%	0.47	x	0.25011	0.00006	0.00173	0.25190	0.04837	0.30027						
LPG	up to 3.5t	40%	0.47	x	0.26262	0.00069	0.00202	0.26533	0.03330	0.29863						
CNG	up to 3.5t	40%	0.47	x	0.23761	0.00163	0.00202	0.24126	0.03561	0.27687						
Average (all vehicles)	up to 3.5t	40%	0.46	x	0.24781	0.00007	0.00171	0.24960	0.04793	0.29753						
Total											0	0	0	0	0	0

Table 7c

					Scope 1 OR Scope 3				Scope 3	All Scopes	Scope 1 OR Scope 3				Scope 3	All Scopes
Van/Light Commercial Vehicle Road Freight Conversion Factors (UK Average Vehicle Loads): Tonne.km Basis					CO ₂	CH ₄	N ₂ O	Total Direct GHG	Total Indirect GHG	Grand Total GHG	CO ₂	CH ₄	N ₂ O	Total Direct GHG	Total Indirect GHG	Grand Total GHG
Type of van	Vehicle Reference Weight (tonnes)	% weight laden	UK av. payload (tonnes goods carried per vehicle)	Total tonne km travelled	kg CO ₂ e per tonne km	kg CO ₂ e per tonne km	kg CO ₂ e per tonne km	kg CO ₂ e per tonne km	kg CO ₂ e per tonne km	kg CO ₂ e per tonne km	Total kg CO ₂ e	Total kg CO ₂ e	Total kg CO ₂ e	Total kg CO ₂ e	Total kg CO ₂ e	Total kg CO ₂ e
Petrol (Class I)	up to 1.305t	37%	0.24	x	0.85248	0.00137	0.00540	0.85924	0.16500	1.02424						
Petrol (Class II)	1.305t to 1.74t	37%	0.26	x	0.80133	0.00122	0.00482	0.80737	0.15504	0.96241						
Petrol (Class III)	1.74t to 3.5t	41%	0.53	x	0.48179	0.00066	0.00534	0.48780	0.09367	0.58147						
Petrol (average)	up to 3.5t	40%	0.31	x	0.69385	0.00106	0.00480	0.69972	0.13437	0.83409						
Diesel (Class I)	up to 1.305t	37%	0.24	x	0.65947	0.00024	0.00456	0.66427	0.12756	0.79183						
Diesel (Class II)	1.305t to 1.74t	37%	0.36	x	0.62401	0.00016	0.00431	0.62849	0.12069	0.74918						
Diesel (Class III)	1.74t to 3.5t	41%	0.53	x	0.50358	0.00011	0.00348	0.50716	0.09739	0.60455						
Diesel (average)	up to 3.5t	40%	0.47	x	0.53024	0.00012	0.00366	0.53402	0.10255	0.63657						
LPG	up to 3.5t	40%	0.47	x	0.55675	0.00147	0.00428	0.56250	0.10802	0.67052						
CNG	up to 3.5t	40%	0.47	x	0.50372	0.00345	0.00428	0.51146	0.09822	0.60968						
Average (all vehicles)	up to 3.5t	40%	0.46	x	0.53700	0.00016	0.00371	0.54087	0.10386	0.64473						
Total											0	0	0	0	0	0

Sources Factors developed by AEA and agreed with Department for Transport (2011)

Notes Emission factors for vans in tonne km were calculated from the emission factors per vehicle km provided in Table 6i and an average load factor of 40% (37% for vehicles up to 1.8 tonnes, 41% for vehicles 1.8 - 3.5 tonnes, estimated on the basis of DfT statistics for Vans for 2005). The average cargo capacity was taken to be 0.45 tonnes for Class I vans, 0.7 tonne for Class II vans and 1.25 tonnes for vans up to 3.5 tonnes vehicle reference weight. Reference weight is equivalent to the vehicle kerb weight plus 60kg.

The '% weight laden' refers to the extent to which the vehicle is loaded to its maximum carrying capacity (also known as the payload capacity). A 0% weight laden HGV means the vehicle is travelling carrying no loads. 100% weight laden means the vehicle is travelling with loads bringing the vehicle to its maximum carrying capacity.

Emission factors for CH₄ and N₂O are based on UK Greenhouse Gas Inventory values for 2009 (AEA, 2011), available at: <http://naei.defra.gov.uk/>

Annex 7 - Freight Transport Conversion Tables

Last updated: Jun-11

Table 7d

					Scope 1 OR Scope 3				Scope 3	All Scopes	Scope 1 OR Scope 3				Scope 3	All Scopes
Diesel HGV Road Freight Conversion Factors: Vehicle km Basis					CO ₂	CH ₄	N ₂ O	Total Direct GHG	Total Indirect GHG	Grand Total GHG	CO ₂	CH ₄	N ₂ O	Total Direct GHG	Total Indirect GHG	Grand Total GHG
	Gross Vehicle Weight (tonnes)	% weight laden		Total vehicle km travelled	kg CO ₂ e per vehicle km	kg CO ₂ e per vehicle km	kg CO ₂ e per vehicle km	kg CO ₂ e per vehicle km	kg CO ₂ e per vehicle km	kg CO ₂ e per vehicle km	Total kg CO ₂ e	Total kg CO ₂ e	Total kg CO ₂ e	Total kg CO ₂ e	Total kg CO ₂ e	Total kg CO ₂ e
Rigid	>3.5-7.5t	0%			x	0.54372	0.00028	0.00611	0.55011	0.10554	0.65565					
		50%			x	0.59100	0.00028	0.00611	0.59739	0.11461	0.71200					
		100%			x	0.63828	0.00028	0.00611	0.64467	0.12368	0.76835					
		43%	(UK average load)		x	0.58438	0.00028	0.00611	0.59077	0.11334	0.70411					
Rigid	>7.5-17t	0%			x	0.67153	0.00036	0.00775	0.67964	0.13039	0.81003					
		50%			x	0.76746	0.00036	0.00775	0.77557	0.14879	0.92436					
		100%			x	0.86339	0.00036	0.00775	0.87150	0.16720	1.03870					
		36%	(UK average load)		x	0.74060	0.00036	0.00775	0.74871	0.14364	0.89235					
Rigid	>17t	0%			x	0.78198	0.00047	0.01006	0.79251	0.15204	0.94455					
		50%			x	0.95363	0.00047	0.01006	0.96416	0.18497	1.14913					
		100%			x	1.12528	0.00047	0.01006	1.13581	0.21790	1.35371					
		52%	(UK average load)		x	0.96138	0.00047	0.01006	0.97191	0.18646	1.15837					
All rigid	UK average	50%		x	0.82198	0.00040	0.00860	0.83098	0.15942	0.99040						
Articulated	>3.5-33t	0%			x	0.69388	0.00081	0.00889	0.70359	0.13498	0.83857					
		50%			x	0.86735	0.00081	0.00889	0.87706	0.16826	1.04532					
		100%			x	1.04082	0.00081	0.00889	1.05053	0.20154	1.25207					
		45%	(UK average load)		x	0.85000	0.00081	0.00889	0.85971	0.16493	1.02464					
Articulated	>33t	0%			x	0.69968	0.00094	0.01030	0.71032	0.13639	0.84731					
		50%			x	0.93290	0.00094	0.01030	0.94414	0.18113	1.12527					
		100%			x	1.16613	0.00094	0.01030	1.17737	0.22588	1.40325					
		61%	(UK average load)		x	0.98421	0.00094	0.01030	0.99545	0.19098	1.18643					
All artics	UK average	60%		x	0.87143	0.00093	0.01016	0.88252	0.18850	1.17102						
ALL HGVs	UK average	55%		x	0.88887	0.00066	0.00930	0.89883	0.17244	1.07127						
Total											0	0	0	0	0	

Sources Factors developed by AEA and agreed with Department for Transport (2011)

UK Greenhouse Gas Inventory for 2009 (AEA, 2011)

Transport Statistics Bulletin: Road Freight Statistics 2009, (DfT, 2010)

<http://www.dft.gov.uk/pgr/statistics/datatablespublications/freight/goodsbyroad>

Notes Factors are provided in kgCO₂e/vehicle.km for 3 different gross vehicle weight ranges of rigid-axled HGVs and 2 different gross vehicle weight ranges of articulated HGVs. A vehicle km is the distance travelled by the HGV.

The '% weight laden' refers to the extent to which the vehicle is loaded to its maximum carrying capacity (also known as the payload capacity). A 0% weight laden HGV means the vehicle is travelling carrying no loads. 100% weight laden means the vehicle is travelling with loads bringing the vehicle to its maximum carrying capacity.

Factors are based on road freight statistics from the Department for Transport (DfT, 2010), from a survey on the average miles per gallon and average loading factor for different sizes of rigid and artic HGVs in the 2009 fleet, combined with test data from the European ARTEMIS project showing how fuel efficiency, and hence CO₂ emissions, varies with vehicle load.

The miles per gallon figures in Table 5.1 of DfT (2010) were converted into CO₂ factors using the diesel fuel conversion factors. Then using the ARTEMIS data, these were corrected to CO₂ factors corresponding to 0%, 50% and 100% loading in Table 7d. The correction was based on the current percent lading for different sizes of HGVs in the national fleet in 2009 given in Table 1.12 of DfT (2010).

As well as CO₂ factors for 0%, 50% and 100% loading, CO₂ factors are shown for the average loading of each weight class of HGV in the UK fleet in 2009. These should be used as default values if the user does not know the loading factor to use and are based on the actual laden factors and mpg figures from tables 1.12 and 5.1 in DfT (2010).

UK average factors for all rigid and articulated HGVs are also provided in Table 7d if the user requires aggregate factors for these main classes of HGVs, perhaps because the weight class of the HGV is not known. Again, these factors represent averages for the UK HGV fleet in 2009. These are derived directly from the average mpg values for all rigid and articulated HGVs in Table 1.12 of DfT (2010).

At a more aggregated level still are factors for all HGVs representing the average mpg for all rigid and articulated HGV classes in Table 1.12 of DfT (2010). This factor should be used if the user has no knowledge of or requirement for different classes of HGV and may be suitable for analysis of HGV CO₂ emissions in, for example, inter-modal freight transport comparisons.

Emission factors for CH₄ and N₂O are based on UK Greenhouse Gas Inventory values for 2009 (AEA, 2011), available at: <http://naei.defra.gov.uk/>

Annex 7 - Freight Transport Conversion Tables

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Table 7f

Rail and Air Freight Mileage Conversion Factors: Tonne.km Basis					Scope 3				Scope 3	All Scopes	Scope 3				Scope 3	All Scopes
Mode	Detail	Total tonne km travelled	x	km uplift factor ¹	CO ₂	CH ₄	N ₂ O	Total Direct GHG	Total Indirect GHG	Grand Total GHG	CO ₂	CH ₄	N ₂ O	Total Direct GHG	Total Indirect GHG	Grand Total GHG
					kg CO ₂ e per tonne.km	kg CO ₂ e per tonne.km	kg CO ₂ e per tonne.km	kg CO ₂ e per tonne.km	kg CO ₂ e per tonne.km	kg CO ₂ e per tonne.km	Total kg CO ₂	Total kg CO ₂ e	Total kg CO ₂ e	Total kg CO ₂ e	Total kg CO ₂ e	Total kg CO ₂ e
Rail	Diesel / Electric		x		0.02850	0.00005	0.00306	0.03161	0.00533	0.03694						
Air	Domestic		x	109%	1.73772	0.00110	0.01711	1.75592	0.32318	2.07910						
	Short-haul international		x	109%	1.33494	0.00008	0.01314	1.34816	0.24827	1.59643						
	Long-haul international		x	109%	0.60818	0.00003	0.00599	0.61420	0.11311	0.72731						
Total											0	0	0	0	0	0

Sources Factors developed by AEA and agreed with Department for Transport (2010)
Office of Rail Regulation (ORR), 2009.
EMEP/EEA air pollutant emission inventory guidebook 2009 (EEA, 2009)
Civil Aviation Authority (2010)

Notes **Rail:**
The CO₂ value for rail freight is based on currently available information on CO₂ emissions by diesel and electric freight trains in the UK in 2007 produced by ORR (Office of the Rail Regulator) and is available at:
<http://www.rail-reg.gov.uk/upload/pdf/rolling-c9-environ.pdf>
The rail freight CH₄ and N₂O factors are based on those used in the UK Greenhouse Gas Inventory for diesel rail for 2009 (AEA, 2011).

Air:
Freight is transported by two types of aircraft - dedicated cargo aircraft which carry freight only, and passenger aircraft which carry both passengers and their luggage, as well as freight. Statistics from the CAA for 2009 suggest a large proportion of long haul air freight is transported on passenger aircraft. While it is possible to estimate freight CO₂ factors per tonne.km for dedicated cargo aircraft in much the same way as the passenger.km factors for passengers, it is more difficult to generate freight CO₂ factors for aircraft that are also carrying passengers without double-counting.

The allocation of aircraft CO₂ emissions between passengers and freight on these aircraft is complex and for the purposes of these emission factors the allocation is carried out by treating freight carried on cargo or passenger services as equivalent. This is done by assuming the incorporation of the lost cargo capacity of passenger aircraft relative cargo-only equivalents into the passenger weighting. It is assumed this difference in freight cargo capacity is due to passenger-service specific equipment (such as seating, galley, toilets, food) and air frame modifications. The reference aircraft used in this calculation is the Boeing 747, as the freight configuration equivalent is used for over 90% of long-haul dedicated cargo transport from the UK.

¹ The 9% uplift factor comes from the IPCC Aviation and the global Atmosphere 8.2.2.3, which states that 9-10% should be added to take into account non-direct routes (i.e. not along the straight line great circle distances between destinations) and delays/circling. Airline industry representatives have indicated that the percentage uplift for short-haul flights will be higher and for long-haul flights will be lower, however specific data is not currently available to provide separate factors. This is under investigation for future versions of these guidelines.

Notes 10-12 from the passenger flights emission factors (Annex 6) also apply to the air freight emission factors.
Emission factors for CH₄ and N₂O are based on UK Greenhouse Gas Inventory values for 2009 (AEA, 2011), available at: <http://naei.defra.gov.uk/>

Annex 7 - Freight Transport Conversion Tables

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Table 7g

Maritime Shipping Freight Distance Conversion Factors: Tonne.km Basis				Scope 3				Scope 3		All Scopes	
				CO ₂	CH ₄	N ₂ O	Total Direct GHG	Total Indirect GHG	Grand Total GHG	Total Indirect GHG	Grand Total GHG
Mode	Detail	Total tonne km travelled	x	kg CO ₂ e per tonne.km	kg CO ₂ e per tonne.km	kg CO ₂ e per tonne.km	kg CO ₂ e per tonne.km	kg CO ₂ e per tonne.km	kg CO ₂ e per tonne.km	kg CO ₂ e per tonne.km	
Ship Type	<i>Size*</i>										
Crude tanker (oil)	200,000+ dwt		x	0.00290	0.00000	0.00002	0.00292	0.00049	0.00341		
Crude tanker (oil)	120,000-199,999 dwt		x	0.00440	0.00000	0.00003	0.00443	0.00075	0.00518		
Crude tanker (oil)	80,000-119,999 dwt		x	0.00590	0.00000	0.00005	0.00595	0.00100	0.00695		
Crude tanker (oil)	60,000-79,999 dwt		x	0.00750	0.00000	0.00006	0.00756	0.00127	0.00883		
Crude tanker (oil)	10,000-59,999 dwt		x	0.00910	0.00000	0.00007	0.00917	0.00154	0.01071		
Crude tanker (oil)	0-9999 dwt		x	0.03330	0.00001	0.00026	0.03357	0.00565	0.03922		
Crude tanker (oil)	Average	48%	x	0.00451	0.00000	0.00003	0.00454	0.00077	0.00531		
Products tanker	60,000+ dwt		x	0.00570	0.00000	0.00004	0.00574	0.00097	0.00671		
Products tanker	20,000-59,999 dwt		x	0.01030	0.00000	0.00008	0.01038	0.00175	0.01213		
Products tanker	10,000-19,999 dwt		x	0.01870	0.00001	0.00014	0.01885	0.00317	0.02202		
Products tanker	5000-9999 dwt		x	0.02920	0.00001	0.00022	0.02943	0.00495	0.03438		
Products tanker	0-4999 dwt		x	0.04500	0.00001	0.00035	0.04536	0.00764	0.05300		
Products tanker	Average	54%	x	0.00891	0.00000	0.00007	0.00898	0.00151	0.01049		
Chemical tanker	20,000+ dwt		x	0.00840	0.00000	0.00006	0.00846	0.00143	0.00989		
Chemical tanker	10,000-19,999 dwt		x	0.01080	0.00000	0.00008	0.01088	0.00183	0.01271		
Chemical tanker	5000-9999 dwt		x	0.01510	0.00000	0.00012	0.01522	0.00256	0.01778		
Chemical tanker	0-4999 dwt		x	0.02220	0.00001	0.00017	0.02238	0.00377	0.02615		
Chemical tanker	Average	64%	x	0.01018	0.00000	0.00008	0.01026	0.00173	0.01199		
LPG tanker	50,000+ m3		x	0.00900	0.00000	0.00007	0.00907	0.00153	0.01060		
LPG tanker	0-49,999 m3		x	0.04350	0.00001	0.00033	0.04384	0.00738	0.05122		
LNG tanker	200,000+ m3		x	0.00930	0.00000	0.00007	0.00937	0.00158	0.01095		
LNG tanker	0-199,999 m3		x	0.01450	0.00000	0.00011	0.01461	0.00246	0.01707		
LNG tanker	Average	48%	x	0.01139	0.00000	0.00009	0.01148	0.00193	0.01341		
Bulk carrier	200,000+ dwt		x	0.00250	0.00000	0.00002	0.00252	0.00042	0.00294		
Bulk carrier	100,000-199,999 dwt		x	0.00300	0.00000	0.00002	0.00302	0.00051	0.00353		
Bulk carrier	60,000-99,999 dwt		x	0.00410	0.00000	0.00003	0.00413	0.00070	0.00483		
Bulk carrier	35,000-59,999 dwt		x	0.00570	0.00000	0.00004	0.00574	0.00097	0.00671		
Bulk carrier	10,000-34,999 dwt		x	0.00790	0.00000	0.00006	0.00796	0.00134	0.00930		
Bulk carrier	0-9999 dwt		x	0.02920	0.00001	0.00022	0.02943	0.00495	0.03438		
Bulk carrier	Average	51%	x	0.00349	0.00000	0.00003	0.00352	0.00059	0.00411		
General cargo	10,000+ dwt		x	0.01190	0.00000	0.00009	0.01199	0.00202	0.01401		
General cargo	5000-9999 dwt		x	0.01580	0.00001	0.00012	0.01593	0.00268	0.01861		
General cargo	0-4999 dwt		x	0.01390	0.00000	0.00011	0.01401	0.00236	0.01637		
General cargo	10,000+ dwt 100+ TEU		x	0.01100	0.00000	0.00008	0.01108	0.00187	0.01295		
General cargo	5000-9999 dwt 100+ TEU		x	0.01750	0.00001	0.00013	0.01764	0.00297	0.02061		
General cargo	0-4999 dwt 100+ TEU		x	0.01980	0.00001	0.00015	0.01996	0.00336	0.02332		
General cargo	Average	60%	x	0.01305	0.00000	0.00010	0.01315	0.00221	0.01536		
Refrigerated cargo	All dwt		x	0.01290	0.00000	0.00010	0.01300	0.00219	0.01519		
Container	8000+ TEU		x	0.01250	0.00000	0.00010	0.01260	0.00212	0.01472		
Container	5000-7999 TEU		x	0.01660	0.00001	0.00013	0.01674	0.00282	0.01956		
Container	3000-4999 TEU		x	0.01660	0.00001	0.00013	0.01674	0.00282	0.01956		
Container	2000-2999 TEU		x	0.02000	0.00001	0.00015	0.02016	0.00339	0.02355		
Container	1000-1999 TEU		x	0.03210	0.00001	0.00025	0.03236	0.00545	0.03781		
Container	0-999 TEU		x	0.03630	0.00001	0.00028	0.03659	0.00616	0.04275		
Container	Average	70%	x	0.01592	0.00001	0.00012	0.01605	0.00270	0.01875		
Vehicle transport	4000+ CEU		x	0.03200	0.00001	0.00025	0.03226	0.00543	0.03769		
Vehicle transport	0-3999 CEU		x	0.05760	0.00002	0.00044	0.05806	0.00977	0.06783		
Vehicle transport	Average	70%	x	0.03805	0.00001	0.00029	0.03835	0.00646	0.04481		
Ro-Ro ferry	2000+ LM		x	0.04950	0.00002	0.00038	0.04990	0.00840	0.05830		
Ro-Ro ferry	0-1999 LM		x	0.06030	0.00002	0.00046	0.06076	0.01023	0.07101		
Ro-Ro ferry	Average	70%	x	0.05095	0.00002	0.00039	0.05136	0.00865	0.06001		
Large RoPax ferry			x	0.38434	0.00012	0.00295	0.38741	0.06522	0.45263		
Total											

Sources Factors developed by AEA and agreed with Department for Transport (2011). These factors are international averages and load factors may not be the same as for average for ships arriving at/leaving UK ports. IMO (2009). "Prevention of Air Pollution from Ships, Second IMO GHG Study 2009. Update of the 2000 IMO GHG Study, Final report covering Phase 1". This report is available from the IMO's website at: http://www.imo.org/inclusDataOnly.asp?data_id%3D26046/4-7.pdf

Notes dwt = deadweight, tonnes CEU = Car Equivalent Units
LM = Lane Meters m3 = volume in cubic meters
TEU = Twenty-Foot Equivalent Units (intermodal shipping container)

The freight CO₂ emission factor for RoPax Ferries was derived from data provided by Best Foot Forward based on work for the Passenger Shipping Association (PSA) carried out in 2007/8. The calculated figure assumes an average HGV load factor of 13.6 tonnes, based on information in Table 2.6 of Road Transport Statistics 2005 (from the Department for Transport). RoPax Ferries are Roll-on Roll-off ferries that carry both road vehicles and their passengers as well as having additional passenger-only capacity.

Factors for the other representative ships are derived from information from Table 9.1 of the International Maritime Organisation's report on GHG emissions (IMO, 2009). Emission factors for CH₄ and N₂O are based on UK Greenhouse Gas Inventory values for 2009 (AEA, 2011), available at: <http://naei.defra.gov.uk/>

Only the weight of the cargo being transported should be used when calculating emissions from shipping. The weight of the ship (as incorporated into deadweight tonnage) should not be included in the calculation.

Annex 8 - Direct GHG Emissions from Use of Refrigeration and Air Conditioning Equipment

Last updated: Jun-11

How to use this Annex

There are two methods presented here for the estimation of emissions from the use of refrigeration and air conditioning equipment. For smaller users the simple **A. Screening Method** will likely be the easiest way to calculate their emissions. Organisations who operate a large number of air conditioning or refrigeration units, or who expect emissions from this equipment to be a significant portion of their emissions, should perform a more accurate estimation using a **B. Simplified Material Balance Method**.

A. Screening Method

This Screening Method will help organisations to estimate emissions from refrigeration and air conditioning based on the type of equipment used and emissions factors. This approach requires relatively little actual data collection however there is a high degree of uncertainty with these emission factors. Therefore if emissions from this equipment are determined to be significant when compared to your organisation's other emissions sources, then you should apply a better estimation method (e.g. a Material Balance Method). **Please note, there are extensive regulatory requirements governing the operation of stationary equipment using fluorinated greenhouse gases, including record keeping requirements for stationary refrigeration and air-conditioning equipment, heat pumps and fire protection equipment with a charge of 3kg or more. Guidance is available at:**

<http://www.defra.gov.uk/environment/quality/air/fgas/index.htm>

To complete these tables you will need to:

1) Carry out an inventory of equipment to find out:

- (i) the number and types of each refrigeration unit;
- (ii) the type of refrigerant used (e.g. HFC 134a, R404a, R407a, R407b, R407c, R410A, etc);
- (iii) the total charge capacity of each piece of equipment (charge capacity is the mass of refrigerant used in a refrigerator or other cooling equipment);
- (iv) the time in years used during the reporting period (e.g. 0.5 if used only during half of the reporting period then disposed)

Once you know the refrigerant type, please refer to **Annex 5** to identify its Global Warming Potential (GWP). Alternatively, defaults are currently filled out automatically from selected refrigerants in the Excel spreadsheet. For further guidance on typical charge capacity, please refer to **Table 8d**.

- 2) **Determine installation emissions:** Identify any new equipment that was installed during the reporting period and was charged (filled) on-site. Emissions from equipment that was charged at the manufacturer are not the responsibility of your organisation. For each new piece of equipment charged **on-site** use **Table 8a** to estimate emissions.
- 3) **Determine operating emissions:** This step estimates losses from equipment leaks and service losses over the life of the equipment. For all pieces of equipment, use **Table 8b** to estimate emissions. You will need to determine the length of time (in years) that each piece of equipment has been used.
- 4) **Determine disposal emissions:** Identify any pieces of equipment that were disposed of **on-site** during the reporting period. Emissions from equipment that was sent offsite for third party recycling, reclamation or disposal are not the responsibility of your organisation. For each piece disposed equipment, use **Table 8c** to estimate emissions.
- 5) **Calculate total emissions:** Add the emissions from each piece of equipment for each of emission - installation, operation and disposal - to get total emissions. Calculate separate totals for each type of refrigerant used.

Information on refrigerant type and kilograms (kg) of charge capacity can be sourced from:

- (a) *Air conditioning chillers and modular units*: visual readings on the equipment, equipment manuals or maintenance records;
- (b) *Refrigeration units*: visual readings on the equipment

Annex 8 Scopes & Boundaries:

Scope 1: Direct emissions from leakage of refrigerants. Data on indirect emissions from production of refrigeration not currently available.

Further information on scopes is available from Defra's website in the guidance on reporting at:

<http://www.defra.gov.uk/environment/economy/business-efficiency/reporting/>

OR from the Greenhouse Gas Protocol's website at:

<http://www.ghgprotocol.org/standards/corporate-standard>

How were these factors calculated?

For further explanation on how these emission factors have been derived, please refer to the GHG conversion factor methodology paper available here:

<http://www.defra.gov.uk/environment/economy/business-efficiency/reporting/>

Annex 8 - Direct GHG Emissions from Use of Refrigeration and Air Conditioning Equipment

Last updated: Jun-11

Table 8a

Emissions from Installation of Refrigeration and Air-conditioning Equipment										Scope 1
Type of Equipment	Number of Units	Equipment Charge Capacity (kg)	Installation Emission Factor		Refrigerant type (select from list from Annex 5)	Global Warming Potential (GWP)				Total kg CO ₂ e
Domestic Refrigeration	x	x	1.0%	x			x			
Stand-alone Commercial Applications	x	x	1.5%	x			x			
Medium & Large Commercial Applications	x	x	2.0%	x			x			
Transport Refrigeration	x	x	1.0%	x			x			
Industrial Refrigeration (inc. food processing and cold storage)	x	x	1.0%	x			x			
Chillers	x	x	1.0%	x			x			
Residential and Commercial A/C	x	x	1.0%	x			x			
Residential and Commercial Heat Pumps	x	x	1.0%	x			x			
Mobile Air Conditioning	x	x	1.0%	x			x			
Total										0

Table 8b

Emissions from operation of Refrigeration and Air-conditioning Equipment										Scope 1
Type of Equipment	Number of Units	Equipment Charge Capacity (kg)	Time used during reporting period (years)	Annual Leak Rate	Refrigerant type (select from list from Annex 5)	Global Warming Potential (GWP)				Total kg CO ₂ e
Domestic Refrigeration	x	x	x	0.3%	x		x			
Stand-alone Commercial Applications	x	x	x	1.5%	x		x			
Medium & Large Commercial Applications	x	x	x	11.0%	x		x			
Transport Refrigeration ¹	x	x	x	8.0%	x		x			
Industrial Refrigeration (inc. food processing and cold storage)	x	x	x	8.0%	x		x			
Chillers	x	x	x	3.0%	x		x			
Residential and Commercial A/C	x	x	x	8.5%	x		x			
Residential and Commercial Heat Pumps	x	x	x	0.3%	x		x			
Mobile Air Conditioning	x	x	x	7.5%	x		x			
Total										0

Table 8c

Emissions from Disposal of Refrigeration and Air-conditioning Equipment										Scope 1
Refrigerant Type	Number of Units	Equipment Charge Capacity (kg)	Capacity remaining at disposal (%)	Refrigerant recovered (%)	Refrigerant type (select from list from Annex 5)	Global Warming Potential (GWP)				Total kg CO ₂ e
Domestic Refrigeration	x	x	80%	99.0%	x		x			
Stand-alone Commercial Applications	x	x	80%	94.5%	x		x			
Medium & Large Commercial Applications	x	x	100%	95.0%	x		x			
Transport Refrigeration	x	x	50%	94.0%	x		x			
Industrial Refrigeration (inc. food processing and cold storage)	x	x	100%	95.0%	x		x			
Chillers	x	x	100%	95.0%	x		x			
Residential and Commercial A/C	x	x	80%	95.0%	x		x			
Residential and Commercial Heat Pumps	x	x	80%	99.0%	x		x			
Mobile Air Conditioning	x	x	50%	88.0%	x		x			
Total										0

Annex 8 - Direct GHG Emissions from Use of Refrigeration and Air Conditioning Equipment

Last updated: Jun-11

Table 8d

Typical Charge Capacity for Equipment	
Type of Equipment	Typical Range in Charge Capacity (kg)
Domestic Refrigeration	0.05 - 0.5
Stand-alone Commercial Applications	0.2 - 6
Medium & Large Commercial Applications	50 - 2,000
Transport Refrigeration	3 - 8
Industrial Refrigeration (inc. food processing and cold storage)	10 - 10,000
Chillers	10 - 2,000
Residential and Commercial A/C	0.5 - 100
Residential and Commercial Heat Pumps	0.5 - 100
Mobile Air Conditioning	0.5 - 1.5

Sources UK Greenhouse Gas Inventory for 2009 (AEA, 2011)
 2006 IPCC Guidelines for National Greenhouse Inventories (http://www.ipcc-nggip.iges.or.jp/public/2006gl/pdf/3_Volume3/V3_7_Ch7_ODS_Substitutes.pdf)
 US EPA Climate Leaders Greenhouse Gas Inventory Protocol Core Module Guidance - Direct HFC and PFC Emissions from use of Refrigeration and Air Conditioning Equipment (see: <http://www.epa.gov/stateply/documents/resources/mfgrfg.pdf>)

Notes ¹ Transport Refrigeration annual leakage rate is taken from UK Greenhouse Gas Inventory for 2008 (AEA, 2010). Note that this figure is subject to review and may subsequently increase in the future.

B. Simplified Material Balance Method

This is a simplified material balance method. This will enable more accurate estimation of refrigerant leakage than the Screening Method (Table 8a - d). Larger users of refrigerant, and those who expect emissions from refrigerant leakage to be significant, should use this method. To complete Table 8e, you will need to:

1) Calculate installation emissions.

This step is only necessary if your organisation installed any new equipment during the reporting period that was not pre-charged by the equipment supplier. Emissions are calculated by taking the difference between the amount of refrigerant used to charge the equipment and the total capacity of the equipment. The difference is assumed to be released into the environment.

2) Determine equipment servicing emissions

Equipment servicing emissions result from the refrigerant that is used to service operating equipment. It is assumed that the servicing refrigerant is replacing the same amount that was lost to the environment.

3) Calculate disposal emissions

This step is only necessary if your organisation disposed of equipment during the reporting period. Emissions are calculated by taking the difference between the total capacity of the equipment disposed and the amount of refrigerant recovered. The difference is assumed to be released to the environment.

4) Calculate emissions

Emissions are calculated by summing the results of the first three steps.

This approach should be used for **each type of refrigerant and blend**.

This method requires the following information:

- Refrigerant used to fill new equipment (set to 0 if the equipment has been pre-charged by the manufacturer);
- Refrigerant used to fill equipment retrofitted to use this refrigerant (set to 0 if the equipment has been pre-charged by the manufacturer);
- Total full capacity of new equipment using this refrigerant (set to 0 if the equipment has been pre-charged by the manufacturer);
- Total full capacity of equipment that is retrofitted to use this refrigerant (set to 0 if the equipment has been pre-charged by the manufacturer);
- Refrigerant used to service equipment;
- Total full capacity of retiring equipment;
- Total full capacity of equipment that is retrofitted away from this refrigerant to a different refrigerant;
- Refrigerant recovered from retiring equipment;
- Refrigerant recovered from equipment that is retrofitted away from this refrigerant to a different refrigerant.

Scope 1

Annex 8 - Direct GHG Emissions from Use of Refrigeration and Air Conditioning Equipment

Last updated: Jun-11

Table 8e

Estimating Refrigerant Emissions with Simplified Material Balance Method													
Purchases of refrigerant used to charge new equipment (kg)	-	Total full capacity of the new equipment (kg)	+	Quantity of refrigerant used to service equipment (kg)	+	Total full capacity of retiring equipment (kg)	-	Refrigerant recovered from retiring equipment (kg)	x	Refrigerant type (select from list from Annex 5)	Global Warming Potential (GWP)	=	Total kg CO ₂ e
Refrigerant 1									X			=	
Refrigerant 2									X			=	
Refrigerant 3									X			=	
Refrigerant 4									X			=	
Refrigerant 5									X			=	
Refrigerant 6									X			=	
Refrigerant 7									X			=	
Refrigerant 8									X			=	
Refrigerant 9									X			=	
Refrigerant 10									X			=	
Total												=	0

Sources 2006 IPCC Guidelines for National Greenhouse Inventories (http://www.ipcc-nggip.iges.or.jp/public/2006gl/pdf/3_Volume3/V3_7_Ch7_ODS_Substitutes.pdf)
 US EPA Climate Leaders Greenhouse Gas Inventory Protocol Core Module Guidance - Direct HFC and PFC Emissions from use of Refrigeration and Air Conditioning Equipment (see: <http://www.epa.gov/stateply/documents/resources/mfgfrfg.pdf>)

Annex 9 - Other UK Conversion Factor Tables

Last updated: Aug-11

The emission factors presented in this Annex incorporate emissions from the full life-cycle and include net CO₂, CH₄ and N₂O emissions. Care should be taken to use equivalent emission factors (EFs) for different activities - i.e. combine only direct EFs, OR indirect EFs OR total lifecycle EFs, or emissions factors for the same Scope (as defined by the GHG Protocol).

How to use this Annex

Tables 9a-c provide life-cycle conversion factors for water, biofuels and biomass:

- 1) Identify the amount of substance used
- 2) Identify the units. Are you measuring your fuel use in terms of mass, volume or energy?
- 3) Convert to the appropriate unit of volume or mass for the table:
 - (i) If you cannot find a factor for that unit, [Annex 12](#) gives guidance on converting between different units of mass, volume, length and energy.
 - (ii) If you are measuring fuel use in terms of energy, is your unit of measurement net energy or gross energy (in the event that this is unclear you should contact your fuel supplier)? [Annex 11](#) gives typical/average net/gross calorific values and the densities.
- 4) If you are using a biofuel blend **EITHER**:
 - (i) Use the total amount of pure biofuel used to calculate the emissions together with Table 9b, Part (i) and the total amount of pure conventional fuel together with Table 9b, Part (ii); **OR**
 - (ii) Use the total amount of blended fuel in the calculation together with Table 9b, Part (iii). The combined emission factor (EF) is calculated by the excel spreadsheet automatically following your entry of the % biofuel blended with conventional fuel and entry of the total amount of biofuel/conventional fuel blend. For an X% blend of biofuel with conventional fuel the combined emission factor is calculated as follows:
Total EF for X% biofuel/conventional fuel blend = X% x biofuel EF + (1-X%) x conventional fuel EF
- 5) Multiply the amount of fuel used by the conversion factor to get total emissions in kilograms of carbon dioxide equivalent (kg CO₂e). The excel spreadsheet does this automatically following your entry of the amount of fuel used into the appropriate box.

Please note that these emission factors **do not** enable you to calculate direct emissions of carbon dioxide for the combustion of biomass and biofuels. Further updates to these Guidelines will seek to address this issue. In the interim, please refer to the following weblink for direct CO₂ emissions from combustion:

http://www.biomasenergycentre.org.uk/portal/page? pageid=75_163182& dad=portal& schema=PORTAL

Table 9d provides life-cycle conversion factors for waste disposal:

To complete this table, you will need to:

- 1) **Check for existing data.** Data on waste arisings will be contained in waste transfer/consignment notes or receipts provided for individual waste transfers. All waste producers are legally required to retain these notes for a specified period. These may identify the quantity of waste arising and the company collecting the waste.

Has your organisation carried out a waste audit recently? This may provide further useful information, such as the composition of mixed waste sent for proposal.

- 2) **Speak to your waste contractor(s).** Your waste contractor will be able to advise you to which location your wastes have subsequently been delivered (i.e. landfill site, recycling operation, composting, or energy recovery facility).

Depending on the level of information that your waste contractor can provide, you will need to carry out step 3.

- 3) **Carry out a waste audit**

If you do not have detailed waste data from your waste contractors, you should carry out a waste inventory to determine:

- (i) The total waste sent to landfill, recycled or composted. This can be done through sampling your waste in order to approximate total waste for each different waste treatment method
- (ii) The waste composition (in tonnes) for each waste treatment method. This can be done through sampling, sorting, and weighing your waste to determine its percentage composition in tonnes. **If you choose to do this, please wear the appropriate protective clothing and do not attempt to sample any hazardous, toxic or radioactive waste.**
- (iii) If known, the proportion of recycled material contained in each waste fraction (e.g. the disposed of paper might contain 10% recycled material)

- 4) **Enter the data in the table.** Enter the weight (in tonnes) for each waste fraction (e.g. paper and card, textiles, etc) into the appropriate treatment method column along with the recycled material content of disposed waste (if known). The total net kgCO₂e emissions resulting from the waste will be automatically calculated as the sum of kgCO₂e emissions from the total tonnes of waste produced and the kgCO₂e emissions per tonne of waste for each waste treatment method.

For further assistance, please see [Envirowise Guide GG414 Measuring to manage: the key to reducing waste costs](#), available free of charge from the Envirowise website.

Annex 9 - Other UK Conversion Factor Tables

Last updated: Aug-11

Table 9b

NOTE: Please use EITHER Part (i) + Part (ii), OR Part (iii) to calculate emissions to avoid double-counting. (More information is also provided on the use of these tables in the introduction to the Annex.)

Part (i):

Life-Cycle Conversion Factors for biofuels (pure)

Fuel used	% Blend biofuel with conventional fuels	Total units used	Units ¹	x	Scope 1	Scope 3	All Scopes
					Total Direct GHG	Total Indirect GHG	Grand Total GHG
					kg CO ₂ e per unit ²	kg CO ₂ e per unit	kg CO ₂ e per unit ²
Biodiesel	100%		litres	x	0.0170	1.3504	1.3674
	100%		GJ	x	0.514	40.787	41.301
Bioethanol	100%		litres	x	0.0061	0.8104	0.8165
	100%		GJ	x	0.286	38.083	38.369
Biomethane	100%		kg	x	0.0050	1.3230	1.3280
	100%		GJ	x	0.106	27.000	27.106
Total							

Outside of Scopes ³
Total Direct GHG
kg CO ₂ e per unit ²
2.4930
75.300
1.5236
71.600
2.7150
55.408
0
0
0

Scope 1	Scope 3	All Scopes
Total Direct GHG	Total Indirect GHG	Grand Total GHG
Total kg CO ₂ e	Total kg CO ₂ e	Total kg CO ₂ e
0	0	0

Outside of Scopes ³
Total Direct GHG
Total kg CO ₂ e
0

+

Part (ii):

Life-Cycle Conversion Factors for conventional fuels (pure)

Fuel used	% Blend	Total units used	Units ¹	x	Scope 1	Scope 3	All Scopes
					Total Direct GHG	Total Indirect GHG	Grand Total GHG
					kg CO ₂ e per unit	kg CO ₂ e per unit	kg CO ₂ e per unit
Diesel	100%		litres	x	2.6676	0.5085	3.1761
	100%		GJ	x	74.391	14.180	88.571
Petrol	100%		litres	x	2.3117	0.4110	2.7227
	100%		GJ	x	70.370	12.511	82.882
CNG	100%		kg	x	2.7076	0.3988	3.1064
	100%		GJ	x	56.730	8.356	65.086
Total							

Outside of Scopes ³
Total Direct GHG
kg CO ₂ e per unit
0.0000
0.000
0.0000
0.000
0.0000
0.000
0.000
0
0
0

Scope 1	Scope 3	All Scopes
Total Direct GHG	Total Indirect GHG	Grand Total GHG
Total kg CO ₂ e	Total kg CO ₂ e	Total kg CO ₂ e
0	0	0

Outside of Scopes ³
Total Direct GHG
Total kg CO ₂ e
0

OR

Part (iii):

Life-Cycle Conversion Factors for biofuels (blends)

Fuel used	% Blend biofuel with conventional fuels	Total units used	Units ¹	x	Scope 1	Scope 3	All Scopes
					Total Direct GHG	Total Indirect GHG	Grand Total GHG
					kg CO ₂ e per unit ²	kg CO ₂ e per unit	kg CO ₂ e per unit ²
Biodiesel / Diesel			litres	x			
Biodiesel / Diesel			GJ	x			
Bioethanol / Petrol			litres	x			
Bioethanol / Petrol			GJ	x			
Biomethane / CNG			kg	x			
Biomethane / CNG			GJ	x			
Total							

Outside of Scopes ³
Total Direct GHG
kg CO ₂ e per unit ²
0

Scope 1	Scope 3	All Scopes
Total Direct GHG	Total Indirect GHG	Grand Total GHG
Total kg CO ₂ e	Total kg CO ₂ e	Total kg CO ₂ e
0	0	0

Outside of Scopes ³
Total Direct GHG
Total kg CO ₂ e
0

Sources: Department for Transport (2011)
 Notes: Emissions factors for biofuels are based on figures from the Department for Transport (DfT). The average figures for biofuels for the period April-December 2009 are provided in the Quarterly report, April 2010 - January 2011 (published in April 2011), available on the DfT's website at: <http://www.dft.gov.uk/pgr/statistics/datatablespublications/biofuels>
 Detailed factors by source/supplier are provided and updated regularly in the DfT Quarterly Reports, available on the DfT's website (at link above).
¹ Emission factors for biofuels in kgCO₂e per GJ are provided on a Net CV (also known as lower heating value) basis.
² Direct emissions of CO₂ are set to 0 for biofuels, as the same amount of CO₂ is absorbed in the growth of the feedstock from which the biofuel is produced. However, RFA emission factors for biofuels do not include direct tailpipe emissions of methane (CH₄) and nitrous oxide (N₂O), which are not absorbed in the growth of the feedstock, therefore these have been added in based on conventional fuel equivalents.
³ The Total GHG emissions outside of Scope 1, 2 and 3 is the actual amount of CO₂ emitted by the biofuel when combusted. This will be equivalent to the CO₂ absorbed in the growth of the feedstock used to produce the fuel. CO₂ emission factors are based on information from the BIOMASS Energy Centre (BEC). BEC is owned and managed by the UK Forestry Commission, via Forest Research, its research agency. Data on the direct emissions of biofuels is available at: http://www.biomassenergycentre.org.uk/portal/page?_pageid=75.163182&_dad=portal&_schema=PORTAL

Annex 9 - Other UK Conversion Factor Tables

Last updated: Aug-11

Table 9c

				Scope 1	Scope 3	All Scopes
Life-Cycle Conversion Factors for biomass and biogas				Total Direct GHG ⁵	Total Indirect GHG	Grand Total GHG
Fuel used	Total units used	Units ³	x	kg CO ₂ e per unit	kg CO ₂ e per unit	kg CO ₂ e per unit
Wood Logs ¹		tonnes	x	-	77.38	77.38
		kWh of fuel	x	-	0.01895	0.02
Wood Chips ¹		tonnes	x	-	61.41	61.41
		kWh of fuel	x	-	0.01579	0.02
Wood Pellets ¹		tonnes	x	-	183.93	183.93
		kWh of fuel	x	-	0.03895	0.04
Grasses/Straw ²		tonnes	x	-	41.08	41.08
		kWh of fuel	x	-	0.01020	0.01
Biogas ²		tonnes	x	-	0.00	0.00
		kWh of fuel	x	-	0.00000	0.00
Total						

Outside of Scopes ⁴
Total Direct GHG
kg CO ₂ e per unit
1435.29
0.35150
1372.00
0.35400
1649.00
0.34900
1406.50
0.34800
2040.00
0.24600
0

Scope 1	Scope 3	All Scopes
Total Direct GHG ⁵	Total Indirect GHG	Grand Total GHG
Total kg CO ₂ e	Total kg CO ₂ e	Total kg CO ₂ e
0	0	0

Outside of Scopes ⁴
Total Direct GHG
Total kg CO ₂ e
0

Sources BIOMASS Energy Centre (BEC), 2010
BRE, 2009

Notes

- ¹ Wood pellets, chips, logs and grasses/straw may be used in biomass heating systems.
- ² The figure for grasses/straw and biogas (= 60% CH₄, 40% CO₂) is based on the figure from the BIOMASS Energy Centre (BEC). BEC is owned and managed by the UK Forestry Commission, via Forest Research, its research agency. Fuel property data on a range of other wood and other heating fuels is available at: http://www.biomassenergycentre.org.uk/portal/page?_pageid=75.20041&_dad=portal&_schema=PORTAL, and http://www.biomassenergycentre.org.uk/portal/page?_pageid=75.163182&_dad=portal&_schema=PORTAL
- Biogas is a mixture of methane (CH₄) and carbon dioxide (CO₂) produced by anaerobic digestion, with small amounts of other gases. Biogas is effectively the same as landfill gas, which is produced by the anaerobic decomposition of organic material in landfill sites.
- ³ Emission factors for biomass in kgCO₂e per kWh are provided on a Net CV (also known as lower heating value) basis.
- ⁴ The Total GHG emissions outside of Scope 1, 2 and 3 is the actual amount of CO₂ emitted by the biomass when combusted. This will be equivalent to the CO₂ absorbed in the growth of the biomass. CO₂ emission factors are based on information from the BIOMASS Energy Centre (BEC). BEC is owned and managed by the UK Forestry Commission, via Forest Research, its research agency. Data on the direct emissions of biomass and biogas is available at: http://www.biomassenergycentre.org.uk/portal/page?_pageid=75.163182&_dad=portal&_schema=PORTAL
- ⁵ Direct emissions of CO₂ are set to 0 for biomass and biogas, as the same amount of CO₂ is absorbed in the growth of the biomass from which they are produced /resulting. Direct emissions of methane (CH₄) and nitrous oxide (N₂O), which are not absorbed in the biomass growth phase are not currently available.

Annex 9 - Other UK Conversion Factor Tables

Last updated: Aug-11

Table 9d

Waste fraction	Scope 3						
	Production Emissions (avoidance excl disposal), kg CO ₂ e ⁻²	Net kg CO ₂ e emitted per tonne of waste treated / disposed of (including avoided impacts) by method ¹ :		Energy Recovery			
		Re-use, kg CO ₂ e	Open Loop ^{3,6}	Closed Loop ³	Combustion	Anaerobic Digestion (AD)	Composting
Aggregates (Rubble)	8	No Data	-4	No Data	No Data		0
Batteries (Post Consumer Non Automotive)	No Data	No Data	No Data	No Data	No Data		75
Books	955	No Data	-157	-529		57	580
Glass	695	No Data	-197	-366	26		26
Metal: Aluminium cans and foil (excl forming)	9,844		-9,245	31			21
Metal: Mixed Cans	4,778		-3,889	31			21
Metal: Scrap Metal	3,169		-2,241	29			20
Metal: Steel Cans	2,708		-1,702	31			21
Mineral Oil	1,401		-725	-1,195			0
Mixed commercial and industrial waste	1,613		-1,082	-347	-50	-30	199
Mixed municipal waste	2,053		257	-1,679	-37	-50	290
Organic Waste: Food and Drink Waste	3,590			-89	-162	-39	450
Organic Waste: Garden Waste				-63	-119	-42	213
Organic Waste: Mixed Food and Garden Waste				-67	-126	-42	254
Paper and board: Board (Av. board: 78% corrugate, 22% cartonboard)	1,038	No Data	-240	-529		57	580
Paper and board: Mixed (assumed 25% paper, 75% board)	1,017	No Data	-219	-529		57	580
Paper and board: Paper	955	No Data	-157	-529		57	580
Plasterboard	120		-67				72
Plastics: Average plastics	3,179		-282	-1,171	1,197		34
Plastics: Average plastic film (incl bags)	2,591		-447	-1,042	1,057		34
Plastics: Average plastic rigid (incl bottles)	3,281		-230	-1,170	1,057		34
Plastics: HDPE (incl forming)	2,789		-433	-1,127	1,057		34
Plastics: LDPE and LLDPE (incl forming)	2,612		-458	-1,064	1,057		34
Plastics: PET (incl forming)	4,368		-187	-1,671	1,833		34
Plastics: PP (incl forming)	3,254		12	-914	1,357		34
Plastics: PS (incl forming)	4,548		368	-1,205	1,067		34
Plastics: PVC (incl forming)	3,136		14	-854	1,833		34
Silt / Soil	4		16		35		20
Textiles ⁵	22,310	-13,769		-13,769	600		300
Tyres	3,410	-2,900	23				
WEEE - Fridges and Freezers	3,814	No Data	-656				17
WEEE - Large	537	No Data	-1,249		No Data		17
WEEE - Mixed	1,149	No Data	-1,357		No Data		17
WEEE - Small	1,761	No Data	-1,465		No Data		17
Wood	666	-599	No Data	-523	-817	285	792

Additional information:		
Net Benefit of Recycling Versus Landfill	Net Benefit of Recycling Versus Landfill, Alternative	Recycling Open Loop (excl. avoided impacts) ⁶
-4		4
-487		No Data
-736		No Data
-392 (Colr- Sep'd)	-223 (Mix'd Cols)	No Data
-9,267		
-3,911		
-2,261		
-1,723		
-725		
-1,281		
-1,969		257
-489 (Compost)	-612 (AD)	
-255 (Compost)	-331 (AD)	
-296 (Compost)	-380 (AD)	
-820		798
-799		798
-736		798
-139		
-1,205		714
-1,076		620
-1,204		620
-1,161		620
-1,098		620
-1,705		620
-948		620
-1,240		1,957
-888		620
-24		16
-14,069		
		31
-656		3,142
-1,266		-712
-1,374		-209
-1,482		295
-1,224		285

Annex 9 - Other UK Conversion Factor Tables

Last updated: Aug-11

Waste fraction	Total Tonnes of waste PRODUCED	Tonnes of waste treated /disposed of by method ⁴ :							Total Net kg CO ₂ e emissions by waste fraction
		(Preparation for Re-use, kg CO ₂ e	Recycling		Energy Recovery			Landfill	
			Open Loop ^{3,6}	Closed Loop ³	Combustion (incl avoided impacts)	Anaerobic Digestion	Composting		
Aggregates (Rubble)									0
Batteries (Post Consumer Non Automotive)									0
Books									0
Glass									0
Metal: Aluminium cans and foil (excl forming)									0
Metal: Mixed Cans									0
Metal: Scrap Metal									0
Metal: Steel Cans									0
Mineral Oil									0
Mixed commercial and industrial waste									0
Mixed municipal waste									0
Organic Waste: Food and Drink Waste									0
Organic Waste: Garden Waste									0
Organic Waste: Mixed Food and Garden Waste									0
Paper and board: Board (Av. board: 78% corrugate, 22% cartonboard)									0
Paper and board: Mixed (assumed 25% paper, 75% board)									0
Paper and board: Paper									0
Plasterboard									0
Plastics: Average plastics									0
Plastics: Average plastic film (incl bags)									0
Plastics: Average plastic rigid (incl bottles)									0
Plastics: HDPE (incl forming)									0
Plastics: LDPE and LLDPE (incl forming)									0
Plastics: PET (incl forming)									0
Plastics: PP (incl forming)									0
Plastics: PS (incl forming)									0
Plastics: PVC (incl forming)									0
Silt / Soil									0
Textiles ⁵									0
Tyres									0
WEEE - Fridges and Freezers									0
WEEE - Large									0
WEEE - Mixed									0
WEEE - Small									0
Wood									0
Total Net kgCO₂e emissions by category	0	0	0	0	0	0	0	0	0
Grand Total Net kgCO₂e emissions									0

Key

HDPE	High-density polyethylene
LDPE	Low-density polyethylene
LLDPE	Linear Low-density polyethylene
PET	Polyethylene terephthalate
PP	Polypropylene
PS	Polystyrene
PVC	Polyvinyl Chloride
WEEE	Waste Electrical and Electronic Equipment

Sources The life-cycle conversion factors for waste disposal were collated and developed by WRAP (2011). More information on WRAP can be found at: <http://www.wrap.org.uk/>

Notes The data summarised in the table covers the life cycle stages highlighted below. It excludes use of the product as this will be variable. For example, plastic may be used as automotive parts or as drinks packaging amongst other things. If it is used as drinks packaging it will require filling. As it is not known what the final use of the material is, this section of the life cycle is excluded for all materials. For some products forming is also excluded. Metals may be made into various products by different methods, excluded from these figures.

There have been significant changes to the methodologies and assumptions used in deriving the emission factors between the previous (2010) and the current (2011) update. As a result, some of the factors have changed significantly. Further more detailed information will be provided in the methodology paper for the 2011 update to be made available from Defra's website at: <http://www.defra.gov.uk/environment/economy/business-efficiency/reporting>

There are essentially zero Scope 1 emissions for waste.

¹ Impact of other treatments can be found in: <http://www.defra.gov.uk/publications/files/pb13548-economic-principles-wr110613.pdf>

² Savings from embodied fossil energy resulting from avoiding waste are the negative of these figures.

³ Open loop recycling is the process of recycling material into other products. Closed loop recycling is the process of recycling material back into the same product.

⁴ On average in the UK 88% of non-recycled waste goes to landfill and 12% goes to energy recovery (combustion).

⁵ The waste production figure for textiles currently does not account for the split of material types on the UK market. Improvements will be made to this figure in future updates. Benefit of recycling and reuse is based on 60% reused, 30% recycled (replacing paper towels), 10% landfill. Of the items reused, 80% are assumed to avoid new items.

⁶ For Open Loop Recycling, any calculation of impact should include the avoided raw material (e.g. if glass is used in aggregate, the impact is the open loop recycling emissions, minus the production of aggregates and any avoided waste management emissions). The figures presented in the main table include estimates resulting from avoided raw material based on the typical/average expected situation for different waste fractions.

The figures presented separately (under 'Additional Information') for *Open Loop Recycling excluding avoided impacts* have been provided for to facilitate more precise bespoke calculations (not included in these Annexes) consistent with PAS 2050 if this is required, as opposed to the default assumptions.

Annex 9 - Other UK Conversion Factor Tables

Last updated: Aug-11

Further additional information on Life Cycle Conversion Factors for Waste Disposal:

Table 9d provides emissions factors for reporting on emissions from waste disposal. These emissions would fall into the Scope 3 emissions of a reporting company. As with all Scope 3 emissions, these are life-cycle emissions factors and therefore cannot be directly compared to Scope 1 or 2 /direct emissions factors in other annexes. These figures are estimates to be used in the absence of data specific to your goods and services. If you have more accurate information for your products, then please refer to the more accurate data for reporting your emissions.

The table is split into two halves. The top half contains all the emissions factors which are used to calculate the emissions which are calculated in the bottom half of the table. The (yellow) box in the bottom right corner gives the total net CO₂ emissions which can be reported in your GHG emissions report.

It is essential that, where possible, data is used to cover both the production of the materials used by an organisation, and the waste generated by an organisation. See diagram below for the life cycle stages covered.

The first column of figures include emissions related to the materials purchased by an organisation that are subsequently transferred to the waste stream for treatment or disposal. This includes the emissions from the following life cycle stages: extraction, primary processing, manufacturing and transportation. It excludes the use phase. The first column (yellow) will automatically total the tonnes of material sent through for waste treatment or disposal and is used to calculate the emissions associated with the production of the original materials. The rest of the blue columns deal with the emissions from different waste disposal routes. Enter the tonnes of waste sent to each waste disposal stream in the relevant blue boxes. The totals are calculated in the yellow boxes.

By quantifying both material use and emissions from waste management, the benefits of waste prevention and more effective management may be estimated. If only waste management emissions are calculated, the benefit of waste prevention will not be adequately covered.

Some of the figures in table 9d are negative numbers. This is because the recycling or energy recovery process avoids the production of primary materials and combustion of fossil fuels. The figures do not include avoided emissions from alternative waste management.

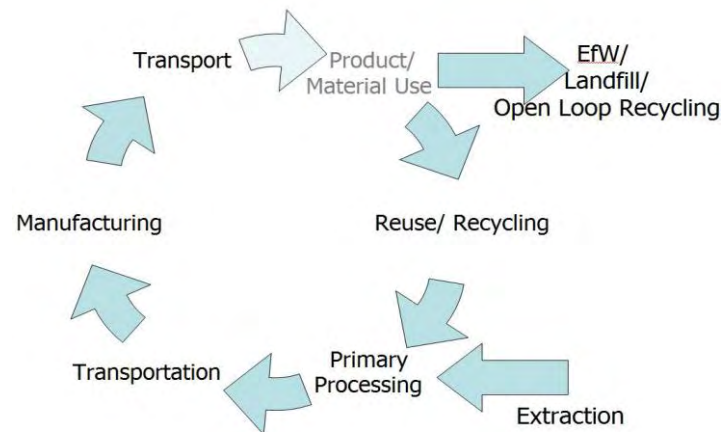
These figures should be used for site based reporting only. They should not be added together along a supply chain, as material use would be counted several times along a supply chain.

The data provided for recycling, energy recovery and landfill are based on absolute emissions for these options. Therefore, to identify the benefit of one option versus another (e.g. recycling versus landfill), the benefit is the difference between the two columns.

For further information on the factors in table 9d, please refer to the methodology paper for the 2011 update, which will be made available from: <http://www.defra.gov.uk/environment/economy/business-efficiency/reporting>

A high level overview of the life cycle of materials and products is shown in figure 1 below.

Figure 1:



Annex 10 - International Electricity Emission Factors

Last updated: Aug-11

The factors presented in the three tables below are a timeseries of combined electricity and heat CO₂ emission factors per kWh **GENERATED** (Table 10a, i.e. before losses in transmission/distribution), electricity and heat CO₂ emission factors per kWh **LOSSES** in transmission/distribution (Table 10b) and per kWh **CONSUMED** (Table 10c, i.e. for the final consumer, including transmission/distribution losses).

How to use this Annex

To calculate emissions of carbon dioxide associated with *use of overseas grid electricity*:

- 1) Identify the amount electricity used, in units of kWh, for the relevant country.
- 2) Multiply this value by the conversion factor for the country or grid rolling average electricity use. You should use emission factors from **Table 10c** for electricity consumed from the national/local electricity grid for consistency with those provided for the UK in **Annex 3**.
- 3) Repeat the process for other countries and sum the totals.

Are the figures in this Annex comparable with those for the UK provided in Annex 3?

The two sets of data are not directly comparable as the figure in this annex include heat generated whereas the figures in Annex 3 do not.

The country I am looking for is not included, where can I find information?

We have provided emission factors for all EU member states and the major UK trading partners. Additional emission factors for other countries not included in this list can be found at the GHG Protocol website, though it should be noted the figures supplied there **do not** include losses from transmission and distribution of heat and electricity.

Data source

Emission factor data is from the International Energy Agency (IEA) Data Services, 2010 for "CO₂ Emissions per kWh from electricity and heat generation" and mainly sourced from the GHG Protocol website, <http://www.ghgprotocol.org/calculation-tools>.

Data on losses in distribution of electricity and heat is calculated from 2004 - 2008 country energy balances available at the IEA website (2010).

Annex 10 Scopes & Boundaries:

Scope 2: Direct emissions of CO₂ from the combustion of fuel used in the generation of electricity and heat (data not available for other greenhouse gases).

Scope 3: Indirect emissions of CO₂, CH₄ and N₂O associated with the extraction and transport of primary fuels as well as the refining, distribution, storage and retail of finished fuels used in the generation of electricity and heat.

Direct GHG emissions given in Table 10c are a combination of (Scope 2) Direct GHG emissions from Table 10a and (Scope 3) Direct GHG emissions from Table 10b.

How were these factors calculated?

For further explanation on how these emission factors have derived, please refer to the GHG conversion factor methodology paper available here: <http://www.defra.gov.uk/environment/economy/business-efficiency/reporting/>

Annex 10 - International Electricity Emission Factors

Last updated: Aug-11

Overseas Electricity/Heat Conversion Factors from 1990 to 2008: kgCO ₂ per kWh electricity and heat CONSUMED ³																			
Country	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
European Union																			
Austria	0.26080	0.26857	0.22251	0.20638	0.22060	0.22812	0.24444	0.24256	0.22138	0.20571	0.19185	0.21416	0.20970	0.24786	0.23792	0.23377	0.22851	0.20822	0.19451
Belgium	0.36232	0.35879	0.34720	0.36160	0.38276	0.37518	0.29253	0.32619	0.33134	0.29512	0.28651	0.28010	0.28844	0.29511	0.28548	0.27277	0.26517	0.26162	
Bulgaria			0.56845	0.57620	0.54525	0.51313	0.49978	0.56749	0.51743	0.53249	0.51476	0.55277	0.51735	0.56206	0.56232	0.52690	0.51363	0.60424	0.56782
Cyprus			0.87435	0.87515	0.87913	0.86897	0.86002	0.86911	0.89116	0.90502	0.88522	0.82160	0.79900	0.86064	0.81631	0.82074		0.79783	0.78371
Czech Republic	0.66963	0.66038	0.64470	0.65899	0.66780	0.67437	0.65523	0.65625	0.68085	0.65029	0.66875	0.65441	0.62901	0.58789	0.58898	0.60900	0.58777	0.62319	0.60722
Denmark	0.54282	0.57665	0.53741	0.52360	0.53854	0.49520	0.53702	0.48692	0.45110	0.42208	0.39573	0.39178	0.38755	0.41581	0.36101	0.33088	0.39845	0.36914	0.36238
Estonia			0.74593	0.71806	0.71894	0.81807	0.81300	0.79235	0.85979	0.84361	0.83278	0.81711	0.79675	0.86289	0.84454	0.82862	0.76311	0.88937	0.87326
Finland	0.23763	0.24291	0.21459	0.24012	0.27732	0.25888	0.29367	0.27927	0.22176	0.22186	0.22123	0.25220	0.26407	0.30515	0.26478	0.25165	0.23865	0.19610	
France	0.11653	0.13119	0.10471	0.07255	0.07321	0.08075	0.08452	0.07778	0.10656	0.09232	0.08961	0.07667	0.08261	0.08636	0.08446	0.09941	0.09238	0.09597	0.08838
Germany	0.58700	0.59590	0.57291	0.57249	0.57203	0.55498	0.55696	0.54499	0.53700	0.51920	0.52451	0.53993	0.53824	0.49140	0.46324	0.43271	0.42607	0.49835	0.46880
Greece	1.09259	1.03726	1.05649	1.02889	0.97425	0.98114	0.91245	0.93511	0.94247	0.90157	0.89706	0.91751	0.89958	0.85401	0.85669	0.85985	0.78985	0.81474	0.79581
Hungary	0.45461	0.45171	0.46826	0.46863	0.46931	0.46846	0.45935	0.46365	0.46325	0.44613	0.43409	0.42645	0.42394	0.45999	0.42509	0.36783	0.37152	0.37360	0.35693
Ireland	0.80532	0.80841	0.81412	0.79770	0.79410	0.79078	0.77011	0.74807	0.78009	0.76456	0.78007	0.69880	0.72722	0.69094	0.65643	0.62493	0.63180	0.59135	0.54791
Italy	0.61053	0.58252	0.56861	0.55694	0.54735	0.57947	0.55680	0.54577	0.54491	0.52535	0.52884	0.51166	0.53455	0.54285	0.44241	0.43630	0.44781	0.41118	0.42183
Latvia			0.33385	0.32493	0.29906	0.28474	0.31204	0.25953	0.23582	0.25993	0.23806	0.22406	0.21764	0.19824	0.19018	0.19466	0.18919	0.18525	
Lithuania			0.22111	0.22101	0.25584	0.20759	0.20600	0.20079	0.20946	0.21196	0.19041	0.17540	0.14712	0.13557	0.13569	0.16020	0.15958	0.13917	0.13090
Luxembourg	2.60601	2.48703	2.50033	2.48022	2.27988	1.94918	1.20089	0.81548	0.25056	0.25949	0.25682	0.24159	0.33102	0.33245	0.33610	0.33274	0.33197	0.33374	0.32071
Malta			1.18639	1.16346	1.34876	1.11286	1.13153	1.08884	1.03036	1.05033	0.95217	1.07838	0.98724	0.97687	1.01427	1.03668	1.00986	1.08012	1.00077
Netherlands	0.63490	0.61706	0.60379	0.61952	0.57855	0.50115	0.47816	0.46202	0.45002	0.44836	0.43166	0.44680	0.43325	0.43771	0.42681	0.41767	0.42342	0.42819	0.42051
Poland	0.68691	0.67918	0.68328	0.68230	0.68717	0.71901	0.70995	0.71316	0.71066	0.71222	0.71927	0.70983	0.71034	0.71226	0.71034	0.70371	0.71524	0.69486	
Portugal	0.55988	0.56447	0.67298	0.59012	0.56346	0.62084	0.46838	0.50009	0.51081	0.58422	0.52010	0.47933	0.55529	0.44856	0.49030	0.54288	0.44780	0.40750	0.41420
Romania			0.49326	0.46289	0.54918	0.53033	0.53498	0.46381	0.42295	0.43329	0.47664	0.49667	0.54343	0.50386	0.47926	0.51594	0.52628	0.50170	
Slovak Republic	0.40804	0.41923	0.39862	0.44515	0.39865	0.40703	0.39222	0.40584	0.38126	0.36911	0.28973	0.26200	0.23343	0.27680	0.28076	0.25122	0.24401	0.24949	0.23320
Slovenia			0.37351	0.38796	0.35015	0.35436	0.36688	0.39481	0.40042	0.36779	0.36554	0.40136	0.39661	0.36815	0.37650	0.38161	0.39641	0.35423	
Spain	0.47172	0.46561	0.52385	0.45924	0.45365	0.50074	0.39507	0.40287	0.42067	0.49077	0.47481	0.42156	0.47931	0.41786	0.42159	0.43538	0.38887	0.40923	0.34432
Sweden	0.05169	0.06286	0.05460	0.05573	0.06027	0.05355	0.07914	0.05439	0.05696	0.05241	0.04446	0.04503	0.05536	0.06360	0.05459	0.04732	0.05132	0.04280	0.04290
European Union - 27	0.47434	0.45334	0.45290	0.44641	0.43893	0.42766	0.42300	0.41294	0.41186	0.40736	0.41124	0.40421	0.39190	0.38395	0.38442	0.39546	0.37681		
SUBTOTAL																			

2008 5-yr rolling average:			Total Direct GHG			Total Indirect GHG			Grand Total GHG			% Total GHG		% Distribution Losses	
Amount used per year, kWh	kg CO ₂ per kWh	Total kg CO ₂	kg CO ₂ e per kWh	Total kg CO ₂ e	kg CO ₂ e per kWh	Total kg CO ₂ e	kg CO ₂ e per kWh	Total kg CO ₂ e	Electricity	Heat	Electricity	Heat			
			0.22059		0.02950		0.25009		79.0%	21.0%	5.6%	8.0%			
			0.27603		0.03691		0.31294		91.7%	8.3%	4.8%	5.4%			
			0.55476		0.07418		0.62894		74.8%	25.2%	15.4%	13.2%			
			0.80340		0.10743		0.91083		100.0%	0.0%	4.4%	0.0%			
			0.59962		0.08018		0.67980		69.8%	30.2%	8.0%	16.6%			
			0.36236		0.04846		0.41082		53.0%	47.0%	5.1%	20.1%			
			0.83978		0.11230		0.95208		59.0%	41.0%	15.2%	15.1%			
			0.23069		0.03085		0.26154		61.0%	39.0%	3.6%	6.0%			
			0.09212		0.10444		0.19444		92.5%	7.5%	7.0%	0.0%			
			0.45843		0.06130		0.51973		75.2%	24.3%	5.3%	7.8%			
			0.82481		0.11030		0.93511		99.1%	0.9%	8.9%	0.1%			
			0.37899		0.05068		0.42967		68.9%	31.1%	10.7%	0.0%			
			0.58463		0.07818		0.66281		100.0%	0.0%	7.9%	0.0%			
			0.43191		0.05776		0.48967		84.9%	15.1%	6.3%	0.0%			
			0.19150		0.02561		0.21711		37.5%	62.5%	12.0%	16.1%			
			0.14503		0.01939		0.16442		51.8%	48.2%	12.0%	15.7%			
			0.33105		0.04427		0.37532		85.8%	14.2%	1.7%	0.0%			
			1.02816		0.13749		1.16565		100.0%	0.0%	13.6%	0.0%			
			0.42332		0.05661		0.48093		70.8%	29.2%	4.1%	17.1%			
			0.70644		0.09447		0.80091		63.1%	36.9%	11.4%	0.0%			
			0.46054		0.05212		0.51234		92.8%	7.2%	7.6%	0.0%			
			0.50541		0.06758		0.57299		64.8%	35.2%	13.8%	22.0%			
			0.24774		0.03313		0.28087		69.9%	30.2%	5.4%	14.6%			
			0.37578		0.05223		0.42803		85.3%	14.7%	6.3%	15.3%			
			0.40067		0.05358		0.45425		100.0%	0.0%	7.0%	0.0%			
			0.04779		0.00639		0.05418		75.2%	24.8%	7.8%	3.7%			
			0.38651		0.05169		0.43820		81.2%	18.8%	7.0%	7.8%			
			0		0		0		0	0	0	0			

Table 10c - continued

Overseas Electricity/Heat Conversion Factors from 1990 to 2008: kgCO ₂ per kWh electricity and heat CONSUMED ³																			
Country	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Other countries																			
Australia	0.89066	0.89510	0.90196	0.88517	0.87853	0.88486	0.89967	0.90236	0.94349	0.94470	0.93202	0.93922	1.01474	1.00281	0.98203	0.98424	1.01060	0.94464	0.95346
Brazil			0.07247	0.06584	0.06080	0.06571	0.06786	0.07393	0.07969	0.10411	0.12280	0.10130	0.09371	0.10104	0.09947	0.09622	0.08600	0.10556	
Canada	0.21825	0.20988	0.21958	0.19629	0.19261	0.19777	0.19124	0.21201	0.23727	0.22758	0.23809	0.24791	0.23179	0.24513	0.22942	0.21779	0.22145	0.21900	0.19784
China, People's Republic of			0.84756	0.84715	0.81935	0.85669	0.87563	0.85805	0.87817	0.85111	0.81596	0.79844	0.82778	0.85936	0.84230	0.83918	0.80563	0.78762	
Chinese Taipei			0.52563	0.54972	0.54806	0.55843	0.56486	0.59710	0.60447	0.62364	0.65709	0.66088	0.68097	0.67656	0.68089	0.68442	0.68485	0.67881	
Croatia			0.37622	0.38002	0.28922	0.31518	0.29329	0.31518	0.29329	0.31518	0.29329	0.31518	0.29329	0.31518	0.29329	0.31518	0.29329	0.31518	0.29329
Egypt			0.80634	0.57603	0.53400	0.50747	0.49540	0.50627	0.53514	0.50336	0.47143	0.43615	0.49899	0.49508	0.54164	0.50713	0.53384	0.50862	0.51712
Gibraltar																			

Annex 11 - Fuel Properties

Last updated: Apr-11

How to use this Annex

This annex can be used to help you convert between common units of energy, together with the unit conversions provided in **Annex 12**. In this Annex the typical/average UK calorific values and densities of the most common fuels has been provided.

Table 11

Fuel properties	Net CV	Gross CV	Density	Density	Net CV	Gross CV
	GJ/tonne	GJ/tonne	kg/m ³	litres/tonne		
Commonly Used Fossil Fuels						
Aviation Spirit	45.07	47.44	707.2	1414	12.52	13.18
Aviation Turbine Fuel	43.89	46.20	800.6	1249	12.19	12.83
Burning Oil ¹	43.86	46.16	803.2	1245	12.18	12.82
Coal (domestic) ²	28.98	30.50	850.0	1176	8.05	8.47
Coal (electricity generation) ³	23.75	25.00			6.60	6.94
Coal (industrial) ⁴	24.51	25.80			6.81	7.17
Coking Coal	30.97	32.60			8.60	9.06
Diesel	42.85	45.59	836.8	1195	11.90	12.66
Fuel Oil	40.85	43.46	976.6	1024	11.35	12.07
Gas Oil	42.85	45.59	867.3	1153	11.90	12.66
LPG	45.96	49.23	508.1	1968	12.77	13.68
Naphtha	45.15	47.53	699.8	1429	12.54	13.20
Natural Gas	47.73	53.09	0.7459	1340651	13.26	14.75
Petrol	44.74	47.10	734.2	1362	12.43	13.08
Other Fuels						
Biodiesel (ME) ⁵	37.20	41.04	890.0	1124	10.33	11.40
Biodiesel (BtL or HVO) ⁶	44.00	46.32	780.0	1282	12.22	12.87
Bioethanol ⁷	26.80	29.25	794.0	1259	7.44	8.13
BioETBE ⁸	36.30	39.62	750.0	1333	10.08	11.01
Biogas ⁹	30.00	33.30	0.9626	1038840	8.33	9.25
Biomethane ¹⁰	49.00	54.39	0.7263	1376907	13.61	15.11
CNG ¹¹	47.73	53.09	175.0	5714	13.26	14.75
Grasses/Straw ¹²	14.50	15.26	160.0	6250	4.03	4.24
LNG ¹³	47.73	53.09	452.5	2210	13.26	14.75
Wood Chips ¹²	14.00	14.74	250.0	4000	3.89	4.09
Wood Logs ¹²	14.70	15.48	425.0	2353	4.08	4.30
Wood Pellets ¹²	17.00	17.90	650.0	1538	4.72	4.97
Methane (CH ₄)	50.00	55.50	0.7170	1394700	13.89	15.42
Carbon Dioxide (CO ₂)	0.00	0.00	1.9800	505051	0.00	0.00

Sources Data for Commonly Used Fossil Fuels was sourced from the Digest of UK Energy Statistics 2010 (DECC), available at: <http://www.decc.gov.uk/en/content/cms/statistics/publications/dukes/dukes.aspx>

Figures for CNG and biofuels are predominantly based on data from JRC/EUCAR/CONCAWE EU Well-to-Wheels study, 2007 update. Available at: <http://ies.jrc.ec.europa.eu/jec-research-collaboration/downloads-jec.html>

Notes

- ¹ Burning oil is also known as kerosene or paraffin used for heating systems. Aviation Turbine fuel is a similar kerosene fuel specifically refined to a higher quality for aviation.
- ² Factors should only be used for coal supplied for domestic purposes. Coal supplied to power stations or for industrial purposes have different emission factors.
- ³ Factors should only be used for coal supplied for electricity generation (power stations). Coal supplied for domestic or industrial purposes have different emission factors.
- ⁴ For coal used in sources other than power stations and domestic, i.e. industry sources including collieries, Iron & Steel, Autogeneration, Cement production, Lime production, Other industry, Miscellaneous, Public Sector, Stationary combustion - railways and agriculture. Users who wish to use coal factors for types of coal used in specific industry applications should use the factors given in the UK ETS.
- ⁵ Biodiesel ME (Methyl Ester) is the conventionally produced biodiesel type (also known as 1st generation biodiesel).
- ⁶ Biodiesel, BtL (Biomass-to-Liquid) is an advanced biodiesel fuel not yet in significant commercial production (also known as 2nd generation biodiesel). Biodiesel HVO (Hydrotreated Vegetable Oil) is a new type of biodiesel, similar in properties to BtL biodiesel fuel, only recently becoming available.
- ⁷ Bioethanol is a biofuel commonly used in petrol engine vehicles, usually in a low % blend with conventional petrol.
- ⁸ BioETBE is a biofuel that can be used in petrol engine vehicles in a low % blend with conventional petrol, usually as a replacement for conventional octane enhancers.
- ⁹ Figures are indicative for uncompressed biogas assuming an assumed content of 60% methane and 40% of mainly carbon dioxide (with small quantities of nitrogen, oxygen, hydrogen and hydrogen disulphide). Note: the relative proportions can vary significantly depending on the source of the biogas, e.g. landfill gas, sewage gas, anaerobic digestion of biomass, etc. This will affect all physical properties.
- ¹⁰ Figures are for uncompressed biomethane (of suitable purity for transport applications) comprising an average of 98% methane and 2% carbon dioxide. Biomethane can be produced by upgrading biogas through removal of the majority of the carbon dioxide and other impurities.
- ¹¹ CNG (Compressed Natural Gas) is an alternative transport fuel, typically at 200 bar pressure.
- ¹² Based on average information on wood pellets, wood chips, grasses/straw (bales) sourced from the BIOMASS Energy Centre (BEC), which is owned and managed by the UK Forestry Commission, via Forest Research, its research agency. Fuel property data on a range of other wood and other heating fuels is available at: http://www.biomassenergycentre.org.uk/portal/page?_pageid=75_20041&_dad=portal&_schema=PORTAL, and http://www.biomassenergycentre.org.uk/portal/page?_pageid=75_163182&_dad=portal&_schema=PORTAL
- ¹³ LNG (Liquefied Natural Gas) is an alternative transport fuel. Some of the natural gas used in the UK network is also imported as LNG by ship in tankers.

Annex 12 - Unit Conversions

Last updated: Jun-09

How to use this Annex

This Annex can be used to help you convert between common units of energy, volume, mass or distance.

Table 12a provides conversions from common units of **Energy**

Table 12b provides conversions from common units of **Volume**

Table 12c provides conversions from common units of **Weight/Mass**

Table 12d provides conversions from common units of **Length/Distance**

If this annex does not have the conversion factor you are looking for, a more complete list of conversions is available here: <http://www.onlineconversion.com/>

Common unit abbreviations:

kilo (k) = 1,000 or 10^3

mega (M) = 1,000,000 or 10^6

giga (G) = 1,000,000,000 or 10^9

tera (T) = 1,000,000,000,000 or 10^{12}

peta (P) = 1,000,000,000,000,000 or 10^{15}

Table 12a

Energy

From/To - multiply by	GJ	kWh	therm	toe	kcal
Gigajoule, GJ	1	277.78	9.47817	0.02388	238,903
Kilowatthour, kWh	0.0036	1	0.03412	0.00009	860.05
Therm	0.10551	29.307	1	0.00252	25,206
Tonne oil equivalent, toe	41.868	11,630	396.83	1	10,002,389
Kilocalorie, kcal	0.000004186	0.0011627	0.000039674	0.000000100	1

Table 12b

Volume

From/To - multiply by	L	m³	cu ft	Imp. gallon	US gallon	Bbl (US,P)
Litres, L	1	0.001	0.03531	0.21997	0.26417	0.0062898
Cubic metres, m ³	1000	1	35.315	219.97	264.17	6.2898
Cubic feet, cu ft	28.317	0.02832	1	6.2288	7.48052	0.17811
Imperial gallon	4.5461	0.00455	0.16054	1	1.20095	0.028594
US gallon	3.7854	0.0037854	0.13368	0.83267	1	0.023810
Barrel (US, petroleum), bbl	158.99	0.15899	5.6146	34.972	42	1

Table 12c

Weight/Mass

From/To - multiply by	kg	tonne	ton (UK)	ton (US)	lb
Kilogram, kg	1	0.001	0.00098	0.00110	2.20462
tonne, t (metric ton)	1000	1	0.98421	1.10231	2204.62368
ton (UK, long ton)	1016.04642	1.01605	1	1.12000	2240
ton (US, short ton)	907.18	0.90718	0.89286	1	2000
Pound, lb	0.45359	0.00045359	0.00044643	0.00050	1

Table 12d

Length/Distance

From/To - multiply by	m	ft	mi	km	nmi
Metre, m	1	3.2808	0.00062137	0.001	0.00053996
Feet, ft	0.30480	1	0.000	0.0003048	0.00016458
Miles, mi	1609.34	5280	1	1.60934	0.86898
Kilometres, km	1000	3280.8	0.62137	1	0.53996
Nautical miles, nmi or NM	1852	6076.1	1.15078	1.852	1

From/To - multiply by	m	ft	in	cm	yd
Metre, m	1	3.28084	39.37008	100	1.09361
Feet, ft	0.30480	1	12	30.48000	0.33333
Inch, in	0.02540	0.08333	1	2.54000	0.02778
Centimetres, cm	0.01	0.03281	0.39370	1	0.01094
Yard, yd	0.91440	3	36	91.44000	1

Annex 13 - Indirect emissions from the supply chain

Last updated: Jun-11

Unlike most of the emission factors provided in the annexes, the emission factors presented in *this* Annex only cover indirect emissions from the supply chain and include CO₂, CH₄, N₂O and F-gas emissions. Indirect emissions are those which are generated by other organisations as part of the process of providing goods and services to your company.

How to use this Annex

This annex is intended to be used primarily as a high-level diagnostic tool/for initial scoping/estimating. **If you have more specific information about the supply chain emissions of any particular product then that source should be used instead.** Such adjustments should be clearly documented.

This annex also includes a number of activities that are also covered in other annexes, such as coal, fuels refined from crude oil, mains electricity, gas, water and for various modes of transport. **If you have more specific/detailed information for such activities that will enable you to make calculations of emissions using the emission factors in the other annexes these should be used in preference to the factors in this annex as they will be more specific.** However, the information in this annex may still be useful for a rough initial calculation of the relative importance of these activities in the first instance.

The table below provides emission factors for spending on different groups of products:

- 1) Identify the amount spent on different product groups (in actual prices in £s, including VAT).
- 2) Multiply the amount of spending by the conversion factor to get total emissions in kilograms of carbon dioxide equivalent (kg CO₂e). The excel spreadsheet does this automatically following your entry of the amount of spending into the appropriate box.

For example, if £1000 is spent on 'ceramic goods' (in purchasers' prices), then the table calculates that 709 kilograms of CO₂e were released during all stages of the production of these goods, including raw material extraction, processing, manufacturing, transportation, packaging etc. As a result, these emissions factors are different from the emission factors shown in the other annexes. They are similar to life-cycle emissions, but do not take into account direct emissions by your company, which may be included in life-cycle estimates (e.g. from the actual combustion of fuel by your company).

Please use this annex in conjunction with Annex F in the Defra Guidance on measuring emissions from your supply chain which is available at <http://www.defra.gov.uk/environment/business/reporting/index.htm>

Key information:

This Annex can be used to produce indicative estimates of the Greenhouse Gas emissions relating to the production of goods and services purchased by your company. The estimates can only be indicative as they represent the average emissions relating to each product group, and the emission factors relating to specific products within the group may be quite different. If you have specific information about the supply chain emissions of any particular product then this source should be used instead.

The information derived from this table can be combined with data on direct emissions, i.e. those relating to actual fuel use (e.g. litres of fuel used, or derived from mileage estimates). The footnotes to the table give more information about what the factors shown in the table mean in terms of purchases of energy products and transport services.

Are these factors directly comparable to those in the other annexes?

No. The emission factors provided in this annex are for the supply chain emissions of GHG resulting from the production and transportation of broad categories of goods and services. They express Scope 2 and 3 emissions as defined by the GHG Protocol. Because they encompass all the supply chain impacts (i.e. indirect emissions), these emission factors are **not directly comparable** with those from other annexes, which generally **only** include emissions from the point of use (generation for electricity; life cycle in the case of Annex 9).

Which products are included in which categories?

Some guidance is available in the comment boxes in the Table. The categories are based upon the Standard Industrial Classification (SIC): further information on the SIC 2003 is available here: <http://www.statistics.gov.uk/statbase/Product.asp?vlnk=14012>

What are the factors for each of the individual Greenhouse Gases?

The factors for each of the six gases included in the overall calculation are included for information in Table 13.

Do the factors take into account emissions relating to imported goods, and those relating to the formation of capital assets used in making the products?

The factors are for products supplied for consumption in the UK but do take account of the emissions relating to the production of products imported for intermediate consumption (i.e. those products that are used by UK industries in the process of supplying products for consumption in the UK. The estimates do not incorporate any allowance for emissions relating to the formation of capital assets, whether in the UK or overseas.

Annex 13 Scopes & Boundaries:

Scope 3. For boundaries, see **How were these factors calculated?**

How were these factors calculated?

The factors are based on a model of the economy, known as the input-output model, which describes in monetary terms how the goods and services produced by different sectors of the economy are used by other sectors to produce their own output. These monetary accounts are linked to information about the greenhouse gas emissions of different sectors of the economy. For the factors in this Annex an input-output model of the world economy was used with two distinct regions - the UK and the Rest of World.

By using the input-output model, the industrial emissions are then attributed to final products bought by consumers. The result is an estimate of the total upstream emissions associated with the supply of a particular product group.

The input-output tables used for this exercise refer to the year 2006. The supply chain emission factors are expressed on a purchasers' price basis (i.e. the actual sales price including taxes on products and distribution margins). It may be advisable to take subsequent price changes into account when using the factors shown below. It should also be noted that emissions in more recent years may have changed because of subsequent changes in the structure and emissions intensity of the supply chain since 2006.

For more detail on the methodology used, contact the Centre for Sustainability Accounting: info@censa.org.uk
<http://www.censa.org.uk>

Table 13

Supply chain emission factors for spending on products: kgCO ₂ e per £								Scope 3		
SIC code (SIC 2003)	Product category	Carbon Dioxide (CO ₂)	Methane (CH ₄)	Nitrous Oxide (N ₂ O)	HFCs	PFCs	SF ₆	Amount spent by product category (£)	Total kg CO ₂ e per £	Total kg CO ₂ e
01	Agriculture products ²	0.65	1.15	1.47	0.01	0.0009	0.0007	x	3.29	
02	Forestry products	0.46	0.04	0.02	0.03	0.0012	0.0010	x	0.56	
05	Fish products ²	1.09	0.11	0.04	0.02	0.0014	0.0015	x	1.27	
10	Coal, lignite, peat ³	2.15	6.52	0.03	0.03	0.003	0.003	x	8.74	
11	Crude petroleum, natural gas ³	0.81	0.10	0.01	0.00	0.0005	0.0005	x	0.93	
13	Metal ores	1.13	0.11	0.02	0.01	0.0013	0.0014	x	1.27	
14	Stone, sand and clay, other minerals	1.21	0.10	0.03	0.01	0.0015	0.0014	x	1.36	
15	Food and drink products ²	0.55	0.38	0.29	0.01	0.0010	0.0009	x	1.23	
16	Tobacco products	0.07	0.05	0.04	0.00	0.0002	0.0002	x	0.16	
17	Textiles	0.33	0.03	0.02	0.01	0.0006	0.0005	x	0.38	
18	Wearing apparel	0.25	0.04	0.02	0.01	0.0006	0.0005	x	0.32	
19	Leather products, footwear	0.25	0.07	0.05	0.01	0.0004	0.0002	x	0.38	
20	Wood and wood products	0.88	0.06	0.02	0.01	0.002	0.002	x	0.97	
21	Pulp and paper, paper products	0.69	0.05	0.02	0.01	0.0008	0.0008	x	0.77	
22	Printing matter and related services	0.35	0.03	0.01	0.01	0.0007	0.0006	x	0.40	
23	Refined petroleum, coke and other fuels ⁴	0.97	0.19	0.01	0.00	0.0005	0.0004	x	1.17	
24.11,24.12	Industrial gases and dyes	1.39	0.09	0.03	0.02	0.003	0.002	x	1.53	
24.13	Inorganic chemicals	1.06	0.09	0.03	0.02	0.004	0.002	x	1.22	
24.14	Organic chemicals	1.11	0.10	0.09	0.06	0.012	0.002	x	1.38	
24.15	Fertilisers	1.89	0.11	1.71	0.03	0.002	0.0013	x	3.74	
24.16,24.17	Plastics & synthetic resins etc	1.28	0.11	0.07	0.04	0.007	0.002	x	1.51	
24.2	Pesticides	0.94	0.09	0.04	0.04	0.005	0.002	x	1.12	
24.3	Paints, varnishes, printing ink etc	0.52	0.05	0.03	0.02	0.002	0.0009	x	0.63	
24.4	Pharmaceuticals	0.49	0.05	0.03	0.02	0.002	0.0009	x	0.59	
24.5	Soap and toilet preparations	0.34	0.03	0.02	0.01	0.0015	0.0006	x	0.40	
24.6	Other chemical products	0.80	0.07	0.05	0.03	0.005	0.002	x	0.96	
24.7	Man-made fibres	1.80	0.13	0.07	0.06	0.004	0.002	x	2.07	
25.1	Rubber products	0.80	0.05	0.03	0.03	0.002	0.002	x	0.92	
25.2	Plastic products	1.00	0.07	0.04	0.05	0.003	0.002	x	1.16	
26.1	Glass and glass products	1.18	0.06	0.02	0.01	0.002	0.002	x	1.28	
26.2,26.3	Ceramic goods	0.64	0.04	0.01	0.01	0.002	0.002	x	0.71	
26.4	Structural clay products	1.12	0.08	0.01	0.02	0.0007	0.0009	x	1.23	
26.5	Cement, lime and plaster	6.21	0.79	0.05	0.01	0.0011	0.002	x	7.06	
26.6-26.8	Articles of concrete, stone etc	1.40	0.13	0.03	0.01	0.002	0.002	x	1.57	
27.1-27.3	Iron and steel	3.27	0.11	0.03	0.01	0.006	0.007	x	3.44	
27.4	Non-ferrous metals	2.21	0.09	0.04	0.03	0.058	0.062	x	2.49	
27.5	Metal castings	1.38	0.08	0.02	0.02	0.015	0.036	x	1.55	
28	Metal products	1.21	0.06	0.02	0.01	0.009	0.009	x	1.32	
29	Machinery and equipment	0.73	0.04	0.02	0.01	0.006	0.006	x	0.81	
30	Office machinery and computers	0.63	0.05	0.02	0.04	0.009	0.005	x	0.76	
31	Electrical machinery	0.75	0.05	0.02	0.03	0.010	0.015	x	0.87	
32	Radio, television and communications	0.37	0.03	0.01	0.04	0.006	0.003	x	0.46	
33	Medical and precision instruments	0.44	0.03	0.01	0.04	0.013	0.005	x	0.54	
34	Motor vehicles	0.80	0.05	0.02	0.02	0.008	0.007	x	0.90	
35	Other transport equipment	0.60	0.04	0.01	0.01	0.005	0.004	x	0.67	
36, 37	Furniture, other manufactured goods, recycling services	0.52	0.04	0.02	0.01	0.0012	0.0010	x	0.58	
40.1	Mains electricity ⁴	6.19	0.25	0.05	0.01	0.0006	0.013	x	6.50	
40.2,40.3	Mains gas ⁵	2.72	0.51	0.02	0.01	0.0009	0.005	x	3.26	
41	Mains water	0.64	0.04	0.01	0.01	0.0011	0.0013	x	0.71	
45	Construction ⁵	0.49	0.04	0.02	0.01	0.0014	0.0013	x	0.56	
50	Motor vehicle distribution and repair, automotive fuel retail	0.77	0.07	0.03	0.02	0.004	0.003	x	0.90	
51	Wholesale distribution	0.50	0.10	0.05	0.01	0.002	0.0013	x	0.66	
52	Retail distribution	0.32	0.06	0.03	0.03	0.0009	0.0008	x	0.44	
55	Hotels, catering, pubs etc	0.38	0.12	0.09	0.01	0.0010	0.0009	x	0.60	
60.1	Railway transport ⁶	0.96	0.07	0.06	0.01	0.0015	0.0014	x	1.11	
60.2	Road transport ⁶	1.08	0.07	0.02	0.01	0.0011	0.0009	x	1.19	
61	Water transport ⁶	2.51	0.08	0.03	0.01	0.0011	0.0008	x	2.63	
62	Air transport ⁶	3.21	0.11	0.04	0.01	0.0013	0.0010	x	3.37	
63	Ancillary transport services	0.33	0.03	0.01	0.01	0.0010	0.0007	x	0.38	
64	Post and telecommunications	0.56	0.05	0.02	0.09	0.012	0.004	x	0.72	
65	Banking and finance	0.18	0.02	0.01	0.00	0.0007	0.0004	x	0.21	
66	Insurance and pension funds	0.30	0.03	0.01	0.01	0.0013	0.0008	x	0.36	
67	Auxiliary financial services	0.24	0.03	0.01	0.01	0.0013	0.0007	x	0.29	
70	Real estate activities	0.10	0.01	0.01	0.00	0.0003	0.0003	x	0.12	
71	Renting of machinery etc	0.40	0.07	0.02	0.01	0.0015	0.0012	x	0.50	
72	Computer services	0.23	0.03	0.01	0.01	0.0014	0.0008	x	0.28	
73	Research and development	0.46	0.07	0.03	0.01	0.002	0.0011	x	0.58	
74	Legal, consultancy, other business activities	0.17	0.02	0.01	0.01	0.0008	0.0005	x	0.21	
75	Public administration and defence	0.39	0.04	0.01	0.01	0.003	0.002	x	0.46	
80	Education	0.21	0.05	0.02	0.01	0.0005	0.0004	x	0.29	
85	Health and social work	0.33	0.05	0.02	0.01	0.0027	0.001	x	0.42	
90	Sewage and refuse services	0.47	1.42	0.10	0.01	0.001	0.012	x	2.01	
91	Services from membership organisations	0.17	0.02	0.01	0.01	0.0004	0.0003	x	0.20	
92	Recreational services	0.25	0.05	0.03	0.01	0.0008	0.0005	x	0.33	
93	Other service activities	0.30	0.05	0.01	0.01	0.0010	0.0008	x	0.38	
	TOTAL									0

Source Calculated by Centre for Sustainability Accounting (CenSA), York, UK. <http://www.censa.org.uk>

Notes

- For detailed information on the Standard Industrial Classification system please see the UK Standard Industrial Classification of Economic Activities 2003: <http://www.ons.gov.uk/about-statistics/classifications/archived/uk-standard-industrial-classification-of-ea-2003.pdf>
- Agricultural and fish products are those bought direct from farmers or the fisheries industry. Where products have been prepared for consumption they should be treated as products from the food and drink manufacturing industry (SIC code 15 in the above table).
- These emissions relate to the activities of the industries engaged in the extraction of energy carriers. Where fuels are processed before use then the factors identified by footnote 3 should be used.
- These emission factors relate to the supply and distribution of energy products for general consumption, and take into account emissions relating to the extraction and processing of the energy carriers (e.g. oil refineries). Except in the case of electricity, they do not include emissions relating to your company's use of the energy (for which see primarily Annex 1). In the case of electricity, these factors include the emissions relating to the production of the fuels used to generate the electricity, whereas those shown in Annex 3 of the 2009 Defra / DECC GHG Conversion Factors are limited just to emissions from the use of those fuels by the electricity producers.
- These factors relate to spending on construction projects, not to emissions relating to construction projects in the supply chain.
- These factors relate to transport services for hire or reward (including public transport services), not to emissions from vehicles owned by your company (for which estimates of actual fuel use should be used). They differ from those shown in Annexes 6 and 7, insofar as the upstream emissions relating to transport services are not included in the other annexes.