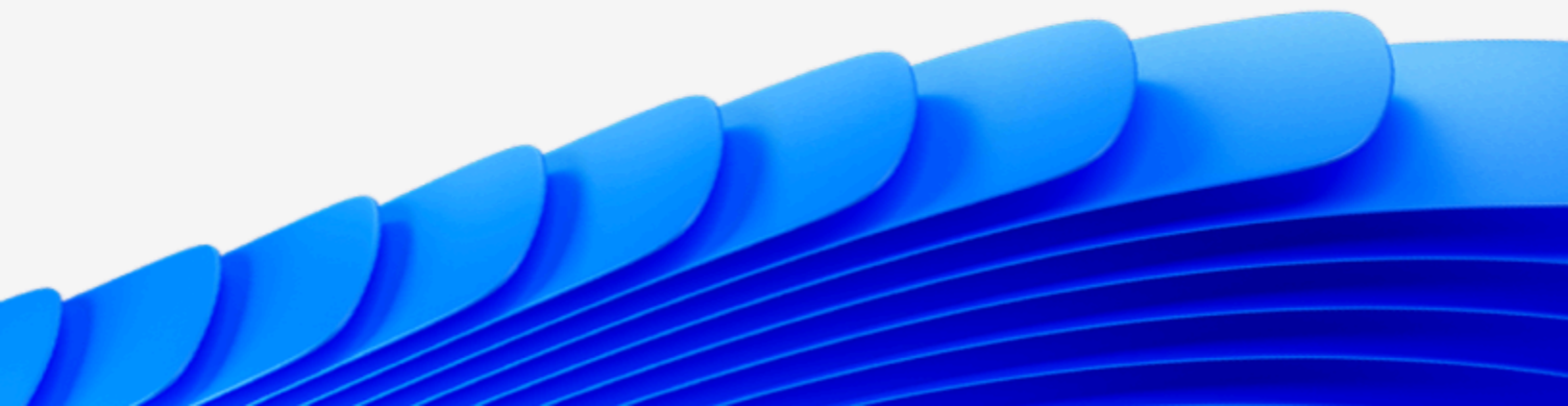




Consequential Logic
for Impact
Measurement, Action
& Transparent
Emissions

 **CLIMATE**
Guideline

The "Climate" icon consists of a large blue letter 'C' on the left. Inside the 'C' are three vertical bars of increasing height in orange, blue, and purple. A green leaf is positioned at the bottom right of the 'C', overlapping the word "Guideline".

Contents

- Independent Assurance of CLIMATE-2026..... 3
- Introduction..... 6
- 1 - Scope..... 6
- 2 - Normative References..... 7
- 3 - Terms and Definitions..... 7
- 4 - Principles..... 9
 - 4.1 - Relevance..... 9
 - 4.2 - Completeness..... 11
 - 4.3 - Consistency..... 12
 - 4.4 - Accuracy..... 13
 - 4.5 - Transparency..... 14
- 5 - GHG Inventory Boundaries and Categorization..... 15
 - 5.1 - Organizational Boundaries..... 15
 - 5.2 - Operational Boundaries and GHG Categorization..... 16
- 6 - Qualification of GHG Emissions and Removals..... 20
 - 6.1 - General Quantification Requirements..... 20
- 7 - GHG Inventory Management and Reporting..... 23
 - 7.1 - GHG Inventory Management Plan..... 24
 - 7.2 - Base Year..... 24
 - 7.3 - GHG Report..... 25
- Annex A (Normative)..... 26
 - Significance Assessment Criteria..... 26
- Annex B (Informative)..... 28
 - Guidance on Data Collection for Category 4 Emissions..... 28
- Annex C (Informative)..... 29
 - Template for a GHG Inventory Management Plan..... 29
- Annex D (Informative)..... 35
 - 1.0 - Introduction & Purpose..... 35
 - 2.0 - Audit Checklist..... 36

Independent Assurance of CLIMATE-2026

To ensure the Consequential Logic for Impact Measurement, Action & Transparent Emissions (CLIMATE-2026) guideline meets high standards of quantification and reporting rigor for greenhouse gas (“GHG”) accounting, Akamai Technologies, Inc. engaged KERAMIDA Inc. (“KERAMIDA”) to conduct an independent, third-party limited assurance engagement.

This verification was performed in accordance with the International Standard on Assurance Engagements (ISAE) 3000 (Revised), and the assurance process evaluated the CLIMATE-2026 framework against the requirements of ISO 14064-1:2018. KERAMIDA’s evaluation focused on the methodology’s alignment with the core principles and requirements pertaining to:

- Boundaries
- Quantification methodologies
- Data management and documentation
- Reporting transparency

Based on the evidence obtained through interviews and a detailed review of supporting documentation, governance structures, and methodology, KERAMIDA concluded that nothing has come to its attention that the CLIMATE-2026 guideline is not in conformance with the principles and requirements of ISO 14064-1:2018. This conclusion confirms that the guideline provides a robust, transparent, and verifiable framework for organizations seeking to measure and report on the system-wide GHG consequences of their strategic decisions.

The formal Assurance Statement resulting from this engagement follows on the subsequent two pages.

Limited Assurance for CLIMATE-2026 Developed by Akamai Technologies, Inc.

March 19, 2026

KERAMIDA Inc. (KERAMIDA) was engaged by Akamai Technologies, Inc. (Akamai) to provide limited assurance of their Consequential Logic for Impact Measurement, Action & Transparent Emissions Guideline 2026 (CLIMATE-2026), which can be used as guidance for developing a company's greenhouse gas (GHG) Inventory Management Plan (IMP) in conjunction with *ISO 14064-1:2018 - Greenhouse gases – Specification with guidance at the organization level for quantification and reporting of greenhouse gas emissions and removals* (ISO 14064-1:2018). The engagement was conducted in accordance with International Standard on Assurance Engagements (ISAE) 3000 (Revised).

CRITERIA

The criteria used to evaluate CLIMATE-2026 are the requirements of ISO 14064-1:2018. These criteria address principles and requirements related to:

- Boundaries
- Quantification methodologies
- Data management and documentation
- Reporting transparency

INHERENT LIMITATIONS

CLIMATE-2026 represents a methodological framework for the development of a company's GHG IMP and does not include quantified emissions data. Therefore, KERAMIDA's procedures did not include verification of GHG emissions.

AKAMAI'S RESPONSIBILITIES

As the responsible party, measurer, and evaluator, Akamai is responsible for:

- Preparing CLIMATE-2026;
- Conducting internal reviews to ensure alignment with the principles and requirements of the selected criteria; and
- Maintaining supporting documentation related to governance and internal review processes.

KERAMIDA'S RESPONSIBILITIES

As the third-party verifier, KERAMIDA's responsibility is to express a limited assurance conclusion on CLIMATE-2026 based on the procedures performed and evidence obtained in accordance with ISAE 3000 (Revised).

KERAMIDA maintains a quality management system in accordance with the International Standard on Quality Management (ISQM) 1, which includes policies and procedures that address governance, ethical requirements, independence, engagement, acceptance and continuance, personnel competence, engagement performance, and monitoring.

STATEMENT OF INDEPENDENCE

KERAMIDA affirms our independence from Akamai and is free from bias and conflicts of interest related to the assurance of CLIMATE-2026. KERAMIDA complies with the International Ethics Standards Board for Accountants' International Code of Ethics for Professional Accountants (IESBA Code), including independence requirements.

KERAMIDA'S METHODOLOGY AND PROCEDURE

KERAMIDA performed the following tasks during the verification:

- Conducted interviews with Akamai personnel responsible for developing CLIMATE-2026;
- Reviewed documentation supporting the development, governance, and internal review of CLIMATE-2026;
- Assessed the involvement of subject matter experts (SMEs) in the development of CLIMATE-2026;
- Evaluated whether the methodology described aligns with ISO 14064-1 principles and requirements; and
- Evaluated whether the criteria applied are relevant, complete, reliable, neutral, and understandable.

VERIFICATION ASSURANCE OPINION

Based on the procedure performed and evidence obtained, there is no evidence that Akamai's CLIMATE-2026 is not aligned with the principles and requirements of ISO 14064-1:2018.

Signed by KERAMIDA Inc. on March 19, 2026:



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Introduction

The Consequential Logic for Impact Measurement, Action & Transparent Emissions (CLIMATE-2026) guideline specifies principles and requirements at a leadership level for quantifying and reporting an organization's greenhouse gas (GHG) inventory.

It is designed to be a direct, high-performance extension of the principles specified in ISO 14064-1:2018. Where ISO 14064-1 provides a flexible framework for GHG accounting, CLIMATE-2026 provides more detailed, prescriptive, and actionable requirements. Its primary objective is to foster leadership, comparability, and verifiability in corporate GHG inventories by mandating a consequential methodology.

This guideline exists because traditional "attributional" accounting, while necessary for establishing a baseline, is insufficient for driving deep, science-based decarbonization. An attributional inventory answers the question "What is my share of global emissions?" and allocates emissions based on ownership or control, but it struggles to answer the most critical question for a modern, sustainable business: "What is the real-world emissions impact of my decisions?".

This is where the consequential methodology becomes essential. As organizations set ambitious net-zero targets, they face complex choices in procurement, energy, logistics, and capital investment. A consequential inventory is a dynamic, decision-useful tool that measures the change in system-wide emissions (e.g., on the electrical grid or in a supply chain) that results from a specific business action.

This guideline is intended for any entity (corporation, business, city, state, town, municipality), particularly those in complex sectors, that seeks to:

- Establish a GHG inventory that exceeds minimum compliance and demonstrates environmental leadership using the consequential approach
- Implement a system that is unequivocally robust, transparent, and ready for rigorous third-party verification (in line with ISO 14064-3:2019)
- Create a foundation for a credible, science-based approach based on IPCC RCP pathways that can be used to set goals such as net-zero and long- and short-term decarbonization strategies

The requirements within this guideline are structured to produce an inventory that is not only an accurate record of the past but also an essential tool for modeling the future and driving tangible, real-world emissions reductions.

1 - Scope

This guideline specifies the principles, requirements, and guidance for the design, development, management, and reporting of an organization's greenhouse gas (GHG) inventory based on a consequential methodology. It is founded on the five core principles of GHG accounting as specified in ISO 14064-1:2018: Relevance, Completeness, Consistency, Accuracy, and Transparency.

It covers all direct and indirect GHG emissions and mitigation activities. It establishes a novel categorization system (Categories 1-6) that builds upon the GHG Protocol framework but is explicitly

designed to integrate and elevate consequential impacts, particularly for energy procurement (Category 2) and leased assets (Category 5).

CLIMATE-2026 applies the five ISO principles to this more ambitious objective. This guideline is intended for organizations seeking to move beyond traditional attributional accounting. The primary program objective for any business adopting this guideline is to build an inventory that can verifiably measure the consequences of its decarbonization strategy.

This shift is driven by the urgent need for actual decarbonization, not just attributional accounting. A traditional inventory can show an emissions reduction on paper that has no basis in reality. For example, a company's emissions might go down simply because the local grid got cleaner (an external factor) or because it bought cheap, "unbundled" renewable energy certificates (RECs) from a project that was already built and operating. This financial transaction may have zero consequential impact on displacing new fossil fuel generation.

This guideline moves to a consequential model to ensure that an organization's actions, and the capital it spends, are verifiably causing the system-level changes required to combat climate change. Without this focus, a business is simply accounting, not driving meaningful action.

2 – Normative References

The following documents are referred to in the text in such a way that some or all of their content constitutes requirements of this document.

- ISO 14064-1:2018, Greenhouse gases — Part 1: Specification with guidance at the organization level for quantification and reporting of greenhouse gas emissions and removals
- ISO 14064-3:2019, Greenhouse gases — Part 3: Specification with guidance for the verification and validation of greenhouse gas statements
- GHG Protocol, A Corporate Accounting and Reporting Standard (Revised Edition): 2015
- GHG Protocol, Scope 2 Guidance: An amendment to the GHG Protocol Corporate Standard: 2015
- GHG Protocol, Corporate Value Chain (Scope 3) Accounting and Reporting Standard: 2011
- IFRS 16, Leases: 2016
- ASC 842, Leases (FASB Accounting Standards Codification): 2016

3 – Terms and Definitions

For the purposes of this document, the terms and definitions given in ISO 14064-1:2018 apply, along with the following:

- 1) **Attributional Accounting:** A methodology that allocates a share of total emissions in a system (e.g., a country, a grid) to an organization based on its level of activity, ownership, or control. (Answers: "What is my share?")
- 2) **Consequential Accounting:** A methodology that assesses the change in total system-wide GHG emissions and removals that result from a specific decision or action. (Answers: "What is the impact of my choice?")

- 3) **Location-Specific Emissions:** A method for quantifying indirect energy emissions (Category 2) based on average emissions intensity of the grid or energy system where the consumption occurs. Aligns with GHGP Scope 2, location-based method.
- 4) **Market-Specific Emissions:** A method for quantifying indirect energy emissions (Category 2) based on GHG emissions from the specific energy sources the organization has contractually chosen, e.g., via renewable energy certificates (RECs), power purchase agreements (PPAs), or supplier-specific tariffs. Aligns with GHGP Scope 2, market-based method.
- 5) **Consequential-Specific Emissions:** A method for quantifying the system-level emissions impact of an organization's energy consumption, based on the marginal emissions of the energy system. This reflects the emissions from the specific power plant(s) that ramp up or down in response to the organization's change in load. This is the primary decision-making metric for energy procurement.
- 6) **Marginal Emission Factor (MEF):** The GHG emission rate (e.g., in tCO₂e/MWh) of the electricity-generating unit(s) that are most likely to respond to a change in electricity demand at a specific time and place.
- 7) **Burden Shifting:** The act of appearing to reduce an organization's emissions by outsourcing a high-carbon activity or changing a contractual definition, without any actual reduction in real-world emissions (e.g., selling a vehicle fleet and leasing it back).
- 8) **GHG Inventory Management Plan:** A formal, documented plan that specifies data collection procedures, roles and responsibilities, QA/QC processes, and record-keeping policies for the GHG inventory.
- 9) **Significance:** A criterion used to determine which emission sources and sinks are to be included in the inventory. A source is significant if it is materially relevant to the organization's total emissions, business operations, or decision-making needs. (See Annex A.)
- 10) **Greenhouse Gas (GHG) Source:** A process, activity, or mechanism that releases a greenhouse gas into the atmosphere.
- 11) **Greenhouse Gas (GHG) Sink:** A process, activity, or mechanism that removes a greenhouse gas from the atmosphere.
- 12) **Additionality:** A criterion to determine if a project, action, or investment results in GHG emission reductions that are in addition to what would have happened in its absence (i.e., the "business-as-usual" scenario). An activity is considered "additional" for the purposes of this guideline if it meets one or more of the following verifiable criteria:
 - a) **Financial Additionality:** The project (e.g., a new-build power purchase agreement) is demonstrated to be financially nonviable or to have faced prohibitive financial barriers without the long-term revenue commitment or investment from the organization.
 - b) **Repowering Additionality:** The project involves the clean repowering of a renewable energy facility, where an organization's investment leads to the replacement of aging, defunct, or nonoperational equipment with new, higher-efficiency generation, resulting in new clean energy that would not have otherwise been generated.
 - c) **Regulatory Additionality:** The project or activity is not required by any local, regional, or national law, mandate, or regulation.
 - d) **Barrier Additionality:** The organization's involvement is demonstrated to overcome a clear and documented nonfinancial barrier (e.g., technology risk, market access) that prevented the project's implementation.
- 13) **Cycle:** A sub-classification of GHG emissions within a Category that distinguishes between different accounting lenses (e.g., Location-based, Market-based, or Consequential-based) or specific activity types (e.g., Stationary vs. Mobile combustion). Cycles are used to ensure that

leadership-level consequential impacts are reported transparently alongside traditional attributional metrics.

- 14) **Base Emissions:** As used in Category 2 and 5, Base Emissions reflect the total emissions output before the application of any voluntary contractual instruments (such as RECs or PPAs) or specific decarbonization actions.
- 15) **Net Emissions:** As used in Category 2 and 5, Net Emissions reflect the final quantification of emissions output resulting from an organization's consumption and avoided emissions from the application of contractual instruments (such as RECs or PPAs).

4 - Principles

CLIMATE-2026 is founded on the five core principles of GHG accounting specified in ISO 14064-1:2018. The application of these principles is adapted to serve this guideline's consequential objective.

4.1 - Relevance

This shift is driven by the urgent need for actual decarbonization, not just attributional accounting. A traditional inventory can show an emissions reduction on paper that has no basis in reality. For example, a company's emissions might go down simply because the local grid got cleaner (an external factor) or because it bought cheap, "unbundled" renewable energy certificates (RECs) from a project that was already built and operating. This financial transaction may have zero consequential impact on displacing new fossil fuel generation.

This guideline moves to a consequential model to ensure that an organization's actions, and the capital it spends, are verifiably causing the system-level changes required to combat climate change. Without this focus, a business is simply accounting, not driving meaningful action.

4.1.1 - Definition

Select GHG sources, sinks, data, and methodologies appropriate for the organization's operations and the decision-making needs of users.

- **In Simple Terms:** This principle means the organization's GHG inventory should focus on what actually matters. It should be a useful tool that helps the organization make smart business decisions to reduce emissions, not just a box-ticking exercise.

4.1.2 - Application to Program Objectives

CLIMATE-2026 framework redefines "relevance" by shifting the focus from "What is my *share* of emissions?" to "What is the *consequence* of my *decisions*?" This makes the inventory a tool for strategic planning, not just a report card.

- **Traditional Relevance (The "What"):** A traditional inventory is considered "relevant" if it includes the big emission sources, like the electricity used in the organization's offices or the fuel burned by the organization's vehicles. It's a simple "accounting ledger" of what the organization bought and used.

- **CLIMATE-2026 Relevance (The "So What?"):** An inventory becomes truly relevant when it provides *actionable intelligence* that informs high-stakes business strategy. It answers the "so what?" by mandating the calculation of Category 2, Cycle 3 and Cycle 5 (Consequential-Specific Emissions). This provides data that is directly relevant to critical, real-world decisions:

4.1.2.1 - Capital Investment

"We need to build a new data center. Should we build in Region A or Region B?"

- **Traditional data shows:** Both regions have the same grid-average emission factor.
- **Consequential data shows:** Region A's grid is at capacity, so our demand will *cause* a new natural gas "peaker" plant to be built, creating a massive *increase* in emissions. Region B's grid has a surplus of wind power at night, so our demand will *cause no new emissions* if we run workloads at night.

4.1.2.2 - Procurement

"We want to sign a new solar power purchase agreement (PPA). Which one is better?"

- **Traditional data shows:** Both PPAs are for 100 MW of solar, so they look identical.
- **Consequential data shows:** PPA #1 is in a grid already full of solar, so it won't displace any fossil fuels. PPA #2 is in a coal-heavy grid, where its 100 MW will *directly cause* a coal plant to ramp down, delivering a massive, *verifiable* emissions reduction.

4.1.2.3 - Operations

"Does it matter *when* we run our computational workloads?"

- **Traditional data shows:** Emissions are the same, as the annual-average factor doesn't change by time of day.
- **Consequential data shows:** Running the job at 3:00 PM (peak demand) causes a high-emitting "peaker" plant to turn on. Running the *same job* at 3:00 AM (low demand) uses available overnight wind power that would have otherwise gone unused.

This approach transforms the GHG inventory from a simple compliance report to a powerful business intelligence tool essential for company-wide strategic planning.

4.1.3 - Requirement

The organization **shall** identify its key strategic, financial, and operational decision-making processes (e.g., capital investment, energy procurement, supply chain logistics, operational scheduling) and ensure the GHG inventory is designed to provide data (specifically Category 2, Cycle 3 and Cycle 5; and Category 5, Cycle 3 and Cycle 5) relevant to informing these decisions.

4.2 - Completeness

In a consequential model, "completeness" takes on a more critical role than in traditional accounting. Its purpose is to ensure the full consequences of a decision are captured, not just the convenient ones. It is designed to prevent "burden shifting," a common loophole where a company appears to reduce its emissions by simply outsourcing a high-carbon activity. CLIMATE-2026 necessitates a more honest and robust definition of "completeness" by ensuring all strategically and financially significant assets are included, regardless of their contractual structure.

4.2.1 - Definition

Include all relevant GHG emissions and removals within the selected inventory boundaries.

- **In Simple Terms:** This principle means the organization has to include all significant emission sources. The organization can't leave things out just because they are hard to measure, and they are not allowed to hide their emissions by outsourcing a polluting activity to another company (this is called "burden shifting").

4.2.2 - Application to Program Objectives

The goal of "completeness" is to ensure the inventory includes all significant emissions, preventing a common loophole called "burden shifting."

This is when a company appears to reduce its emissions by outsourcing a high-carbon activity. For example, a company sells its truck fleet (its Category 1, Cycle 2: Mobile Combustion emissions, GHGp Scope 1) and then leases those same trucks back from another company. The trucks are still on the road, but the emissions have been "shifted" to Category 5, Cycle 1: Upstream Leased Assets (GHGp Scope 3, Category 8), making the company's direct footprint look smaller. CLIMATE-2026 is designed to stop this.

4.2.2.1 - Traditional Completeness

This is often a "checklist" exercise. A company might report a small, estimated number for all 15 Scope 3 categories just to say they did it. This can hide the massive impact of core business activities, like leased data centers or contract manufacturing.

4.2.2.2 - CLIMATE-2026 Completeness

This guideline necessitates a more honest and robust definition of "completeness" by focusing on what is core to the business:

- 1) **Align with Financial Reality, Not Just Contracts:** This guideline starts by aligning with financial standards (IFRS 16/ASC 842) but critically distinguishes between a financial "right-of-use" and true "operational control."
 - **For example,** a standard colocation contract gives the customer a financial "right-of-use" for the rack space (which is capitalized on the balance sheet). However,

the data center operator retains "operational control" over the shared energy infrastructure (the electricity, chillers, fans, and UPS).

- Under a narrow, traditional reading, a company should classify these massive infrastructure emissions as a "service" and relegate them to a Scope 3 category which the company could have little control over. CLIMATE-2026 rejects this loophole regardless if it has operational control of the power or not. It mandates that if an asset is core to the business operation (like a colocation data center, which falls under Category 5, Cycles 1-3), its emissions must be treated with the rigor of a controlled asset regardless of categorization. This aligns the GHG boundary with the financial and strategic reality of the business, not just its contractual language.

4.2.3 - Requirement

The organization **shall** identify and include all significant GHG sources and sinks as determined by the significance assessment (Annex A).

4.2.4 - Requirement

The organization **may** explicitly prevent burden shifting by evaluating all material leased assets and outsourced activities. Emissions from such activities, if significant, **shall** be quantified using the high-accuracy methodologies specified in Clause 6.

4.3 - Consistency

In a consequential model, "consistency" becomes the bedrock of credible performance tracking. Its purpose is to ensure that any reported change in emissions is the direct result of a conscious business decision and its real-world impact, not simply an artifact of changing the accounting rules. While traditional consistency prevents "apples to oranges" comparisons, consequential consistency validates that the impact of a decision is measured with the same logic over time. CLIMATE-2026 necessitates this higher standard by mandating that the guidelines for calculating marginal impacts, defining boundaries, and assessing significance are stable, ensuring that decarbonization claims are verifiable and not just a product of shifting calculations.

4.3.1 - Definition

Enable meaningful comparisons of GHG-related information over time.

- **In Simple Terms:** This principle means the organization must measure things the same way every year. This ensures that when the organization's emissions go down, it's because of real changes the organization made, not just because the organization changed their math formula. It's about creating a level playing field for comparing progress over time.

4.3.2 - Application to Program Objectives

Consistency is the foundation for tracking performance and validating decarbonization efforts. In a consequential model, this means the guidelines for determining boundaries, significance, and (especially) marginal emission factors must be applied consistently year-over-year. This ensures that a

reported emissions reduction is a real business-driven change, not an artifact of changing calculation methods.

4.3.3 – Requirement

The organization **shall** use consistent guidelines for boundary setting, data collection, and quantification year-over-year. All quantification models, data sources, and assumptions (e.g., for MEF calculation) **shall** be documented in the GHG Inventory Management Plan. Any changes in methodology or data sources **shall** be documented, and their impact assessed. Significant changes **shall** trigger a base year recalculation as per Clause 7.2.

4.4 – Accuracy

In a consequential model, "accuracy" is elevated from a simple accounting requirement to the cornerstone of strategic credibility. Its purpose is to ensure that the impact being measured is as close to the real-world truth as possible. Traditional accuracy might tolerate using broad, annual-average factors. Consequential accuracy cannot, as decisions worth millions of dollars — such as where to build a data center or which PPA to sign — are based on this data. If the marginal emission factors (Category 2, Cycle 3) are inaccurate, the entire decision-making model fails. CLIMATE-2026 mandates a shift to the most granular, specific, and primary data available (per Clause 6) because this data is not just for reporting; it is the fundamental business intelligence used to guide and verify a real-world decarbonization strategy.

4.4.1 – Definition

Reduce bias and uncertainty as far as is practical.

- **In Simple Terms:** This principle means the organization's numbers should be as close to the real-world value as possible. The organization should use the best, most precise data they can get (like a specific utility bill or data collection point, instead of a national average) so important decisions can be made with confidence.

4.4.2 – Application to Program Objectives

Accuracy in a consequential model is paramount. A decision to invest millions of dollars in one region over another based on GHG impact requires the highest possible confidence in the data. This principle mandates a shift away from broad, annual-average estimates and toward granular, time-and-location-specific data. Accuracy is what makes the inventory "decision-useful."

4.4.3 – Requirement

The organization **shall** prioritize accuracy by adhering to the quantification hierarchy in Clause 6. This means prioritizing measured, primary, or supplier-specific data over secondary or estimated data. For all significant sources, the organization **shall** select the quantification method that minimizes uncertainty.

4.5 - Transparency

In a consequential model, "transparency" moves beyond simply "showing the work" (like utility bills) to "showing the logic." Because a consequential inventory makes a claim about real-world impact (e.g., "our PPA displaced a coal plant"), it carries a higher burden of proof. Traditional transparency confirms what the organization used; consequential transparency must defend why the organization's action caused a specific change. CLIMATE-2026 mandates radical transparency of all assumptions, methodologies, and data sources (especially for Tier 2 marginal factors) to ensure these leadership claims are credible, verifiable, and free from bias, allowing any third party to validate the link between the organization's decision and the claimed emissions impact.

4.5.1 - Definition

Disclose GHG-related information in an open, clear, factual, neutral, and understandable manner.

- **In Simple Terms:** This principle means the organization must be open and honest about their methods. Organizations have to "show their work" — explaining where their numbers came from, what assumptions were made, and what data was used. This allows others to trust and verify the organization's claims.

4.5.2 - Application to Program Objectives

A consequential claim is a leadership claim. To be credible, it must be verifiable. Transparency is the enabler of verification. An organization must "show its work," detailing all assumptions, data sources, and methodologies, especially for the novel consequential calculations (Category 2 Cycle 3 and Cycle 5). This allows third-party verifiers and stakeholders to replicate and validate the organization's claims.

4.5.3 - Requirement

The organization **shall** disclose all relevant assumptions, calculation methodologies, emission factors (and their sources), and data sources in its annual Inventory Management Plan (Clause 7.1).

4.5.4 - Requirement

The rationale for boundary setting (including the IFRS/ASC analysis) and the results of the significance assessment (Annex A) **shall** be documented and made available for verification.

4.5.5 - Requirement

All contractual instruments (e.g., RECs, PPAs) used for Category 2, Cycle 4 calculations **shall** be disclosed.

5 - GHG Inventory Boundaries and Categorization

This section establishes the fundamental scaffolding of the GHG inventory. It first defines the "what" and "where" by setting the organization's boundaries (Clause 5.1). It then defines the "how" by establishing the formal categorization system (Clause 5.2) into which all identified emissions and removals must be sorted. Adherence to these requirements is essential for ensuring completeness and consistency.

5.1 - Organizational Boundaries

5.1.1 - Requirement

The organization **shall** establish its organizational boundaries using either the equity share or control (financial or operational) approach, as defined in the GHG Protocol Corporate Standard.

5.1.2 - Requirement

The organization **shall** document the rationale for the chosen approach and maintain a complete, auditable list of all consolidated facilities, entities, and operations.

5.1.3 - Requirement

The organization **shall** conduct and document a review of its assets against current financial accounting standards (IFRS 16 and ASC 842) to identify all "right-of-use" assets. This analysis **shall** be used to ensure the completeness of the inventory and to provide a transparent rationale for how operational control is defined and applied to leased and/or operated assets within the chosen consolidation approach. The analysis distinguishing a financial "right-of-use" from "operational control" (as defined by the GHG Protocol) **shall** be documented and applied consistently.

5.1.4 - Requirement: Dual Classification for Management vs. Compliance

While financial accounting standards (IFRS 16/ASC 842) may classify certain high-impact assets (e.g., colocation data centers) as leased or service-based, the organization **shall** designate them as Virtual Direct Emissions (VDEs) for the purpose of consequential management and decision-making.

- **For Compliance Reporting (ISO 14064-1 / GHG Protocol):** These assets **may** be categorized as Category 5 (aligned with GHG Protocol Scope 3, Category 8: Upstream Leased Assets) to ensure audit conformity; alternatively, the organization **may** elect to treat them as Category 1 and 2 sources to align with the stricter standard defined under Consequential Management.
- **For Consequential Management (CLIMATE-2026):** The organization **shall** apply the same high-accuracy emission factor rigor (primary or site-specific measured data as defined in Clause 6.1.2.2) to these assets as it does to Category 1 and 2 sources. This ensures that assets

vital to business continuity are managed with the precision of a direct asset, regardless of their contractual classification.

5.2 - Operational Boundaries and GHG Categorization

5.2.1 - Requirement

The organization **shall** identify all GHG sources and sinks within its established boundaries. All identified sources and sinks **shall** be subject to the significance assessment in Annex A.

5.2.2 - Requirement

Emissions sources and sinks **shall** be categorized as follows. All Category 1 (Direct) emissions **shall** be reported; for Categories 2-6, only significant emissions sources and sinks as determined by Annex A **shall** be categorized and reported. Organizations **shall** report emissions separately for each applicable Category and Cycle. Furthermore, organizations **shall** maintain internal records that subdivide applicable categories at the facility or business unit level to support the principles of Accuracy and Transparency.

Table 1: GHG Emissions Sources and Mitigation Activities Categorization

| Cycle | Relevant GHGP Category | GHG Types | Description |
|--|-------------------------------|--|---|
| Category 1: Direct Emissions | | | |
| Cycle 1: Stationary Combustion | GHGP Scope 1 | CO ₂ , CH ₄ , N ₂ O | Emissions from fuel burned in stationary, portable, or temporary equipment (boilers, furnaces, backup generators). |
| Cycle 2: Mobile Combustion | GHGP Scope 1 | CO ₂ , CH ₄ , N ₂ O | Emissions from fuel burned in company-owned or controlled on-road and off-road vehicles. |
| Cycle 3: Process Emissions | GHGP Scope 1 | CO ₂ , CH ₄ , N ₂ O | Direct emissions from a manufacturing or industrial process itself. |
| Cycle 4: Fugitive Emissions | GHGP Scope 1 | HFCs, PFCs, SF ₆ | Leaks from HVAC, chillers, fire suppression systems, and other cooling or gas-handling systems (e.g., refrigerants, methane leaks). |
| Category 2: Indirect Energy-Related Emissions | | | |
| Cycle 1: Total Location-Based Emissions | GHGP Scope 2 (Location-Based) | CO ₂ , CH ₄ , N ₂ O | Emissions from purchased electricity, steam, heat, or cooling, based on grid-average factors. |

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| Cycle 2: Base Market-Based Emissions | GHGP Scope 2 (Base Market-Based) | CO ₂ , CH ₄ , N ₂ O | Market-based emissions from purchased energy, prior to adjustment for contractual instruments. |
| Cycle 3: Base Consequential-Based Emissions | GHGP Scope 2 (Base Market-Based Extended) | CO ₂ , CH ₄ , N ₂ O | Consequential-based emissions based on marginal grid factors (LMEs) from purchased energy, prior to adjustment for contractual instruments. |
| Cycle 4: Net Market-Based Emissions | GHGP Scope 2 (Net Residual Market-Based Emissions) | CO ₂ , CH ₄ , N ₂ O | Net market-based emissions remaining, adjusted for contractual instruments (PPAs, RECs, GOs). |
| Cycle 5: Net Consequential-Based Emissions | GHGP Scope 2 (Net Residual Consequential-Based Emissions) | CO ₂ , CH ₄ , N ₂ O | Net consequential-based emissions remaining, adjusted for contractual instruments (PPAs, RECs, GOs). |
| Category 3: Indirect Transportation-Related Emissions | | | |
| Cycle 1: Upstream Transportation & Distribution | GHGP Scope 3, Category 4 | CO ₂ , CH ₄ , N ₂ O | Emissions from transporting and distributing goods purchased by the company (e.g., shipping hardware). |
| Cycle 2: Business Travel | GHGP Scope 3, Category 6 | CO ₂ , CH ₄ , N ₂ O | Emissions from employee travel for business (flights, rail, hotels, rental cars). |
| Cycle 3: Employee Commuting and Remote Work | GHGP Scope 3, Category 7 | CO ₂ , CH ₄ , N ₂ O | Emissions from employees traveling between their homes and their designated office as well as emissions from working from home offices. |
| Cycle 4: Downstream Transportation & Distribution | GHGP Scope 3, Category 9 | CO ₂ , CH ₄ , N ₂ O | Emissions from transporting and distributing sold products to customers. |
| Category 4: Indirect GHG Emissions from Products and Services | | | |
| Cycle 1: Purchased Goods and Services | GHGP Scope 3, Category 1 | CO ₂ , CH ₄ , N ₂ O | "Cradle-to-gate" emissions of all noncapital goods and services purchased by the company. |
| Cycle 2: Capital Goods | GHGP Scope 3, Category 2 | CO ₂ , CH ₄ , N ₂ O | "Cradle-to-gate" (embodied) emissions of purchased capital hardware (servers, routers, etc.). |
| Cycle 3: Fuel- and Energy-Related | GHGP Scope 3, Category 3 | CO ₂ , CH ₄ , N ₂ O | Upstream emissions of energy (e.g., Transmission & |

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|---|---------------------------|--|--|
| Activities | | | Distribution losses). |
| Cycle 4: Waste Generated in Operations | GHGP Scope 3, Category 5 | CO ₂ , CH ₄ , N ₂ O | Emissions from third-party disposal of operational waste. |
| Category 5: Other Indirect GHG Emissions | | | |
| Cycle 1: Upstream Leased Assets (Location) | GHGP Scope 3, Category 8 | CO ₂ , CH ₄ , N ₂ O | Location-based emissions from assets not controlled but vital to operations. |
| Cycle 2: Upstream Leased Assets (Base Market) | GHGP Scope 3, Category 8 | CO ₂ , CH ₄ , N ₂ O | Market-based emissions, prior to adjustment for contractual instruments, from assets not controlled but vital to operations. |
| Cycle 3: Upstream Leased Assets (Base Consequential) | GHGP Scope 3, Category 8 | CO ₂ , CH ₄ , N ₂ O | Consequential-based emissions impact of the energy used by upstream leased assets. Based on marginal grid factors (LMEs), prior to adjustment for contractual instruments. |
| Cycle 4: Net Upstream Leased Assets (Net Market) | GHGP Scope 3, Category 8 | CO ₂ , CH ₄ , N ₂ O | Net market-based emissions remaining from assets not controlled but vital to operations after contractual instruments. |
| Cycle 5: Net Upstream Leased Assets (Net Consequential) | GHGP Scope 3, Category 8 | CO ₂ , CH ₄ , N ₂ O | Net consequential-based emissions remaining impact of the energy used by upstream leased assets. Based on marginal grid factors (LMEs) after contractual instruments. |
| Cycle 6: Processing of Sold Products | GHGP Scope 3, Category 10 | CO ₂ , CH ₄ , N ₂ O | Emissions from the processing of the company's sold products by third parties. |
| Cycle 7: Use of Sold Products | GHGP Scope 3, Category 11 | CO ₂ , CH ₄ , N ₂ O | Emissions from the customer's use of the company's sold products. |
| Cycle 8: End-of-Life Treatment of Sold Products | GHGP Scope 3, Category 12 | CO ₂ , CH ₄ , N ₂ O | Emissions from the disposal/recycling of the company's sold products. |
| Cycle 9: Downstream Leased Assets | GHGP Scope 3, Category 13 | CO ₂ , CH ₄ , N ₂ O | Emissions from assets owned by Akamai and leased to others. |
| Cycle 10: Franchises | GHGP Scope 3, Category 14 | CO ₂ , CH ₄ , N ₂ O | Emissions from franchises. |

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|---|---------------------------|--|---|
| Cycle 11: Investments | GHGP Scope 3, Category 15 | CO ₂ , CH ₄ , N ₂ O | Emissions associated with the company's investments (e.g., financed emissions). |
| Category 6: Mitigation Activities | | | |
| Cycle 1: Removals | Direct Removal | CO ₂ , CH ₄ , N ₂ O | Physical withdrawal of carbon dioxide from the atmosphere. |
| Cycle 2: Allowances | External/Project-Based | CO ₂ , CH ₄ , N ₂ O | GHG emission reductions or removals achieved outside the organizational boundary and purchased as verified credits. |
| Cycle 3: Clean Energy Procurement (Market) | Systemic/Grid Impact | CO ₂ , CH ₄ , N ₂ O | Avoided market-based emissions from clean energy contractual instruments (PPAs, RECs, GOs). |
| Cycle 4: Clean Energy Procurement (Consequential) | Systemic/Grid Impact | CO ₂ , CH ₄ , N ₂ O | Avoided consequential-based emissions from clean energy contractual instruments (PPAs, RECs, GOs). |
| Cycle 5: Operational Efficiencies (Market) | Demand/Operational | CO ₂ , CH ₄ , N ₂ O | Avoided market-based emissions from efficiency, load shifting, or reduced consumption. |
| Cycle 6: Operational Efficiencies (Consequential) | Demand/Operational | CO ₂ , CH ₄ , N ₂ O | Avoided consequential-based emissions from efficiency, load shifting, or reduced consumption. |
| Cycle 7: Circularity Initiatives | Lifecycle/Value Chain | CO ₂ , CH ₄ , N ₂ O, HFCs | Avoided emissions from waste diversion, material reuse, or product end-of-life improvements. |

5.2.3 - Requirement

The organization **shall** include all Category 1 (Direct) emissions sources and sinks in the inventory. For Categories 2-6, the organization **shall** conduct and document an annual significance assessment to determine which cycles are to be included in the inventory. The assessment **shall** apply the criteria defined in Annex A. The results of this assessment (i.e., a list of all significant sources) **shall** be documented and included in the Inventory Management Plan.

6 - Qualification of GHG Emissions and Removals

This section defines the mandatory hierarchy for data quality and quantification. It is the core mechanism for enforcing the Accuracy principle. The goal is to move organizations from broad estimates to specific, primary data. This hierarchy also governs the quantification of avoided emissions from mitigation activities including those from purchaser-caused renewable energy projects, which are the cornerstone of a consequential inventory.

6.1 - General Quantification Requirements

6.1.1 - Requirement

For each significant source and sink identified in 5.2.2, the organization **shall** select and apply a quantification methodology that prioritizes accuracy and relevance for consequential decision-making.

6.1.2 - Requirement

The organization **shall** select quantification methodologies and emission factors (EFs) according to the following mandatory hierarchy, prioritizing sources from Tier 1. The use of a lower-tier methodology when a higher-tier methodology is practicably available is a nonconformity with this guideline.

6.1.2.1 - Quantification Methodology Tier Definition and Associated Examples

Tier 1: Measured/Metered Data

Definition: Quantification based on direct measurement or meter readings of actual emissions or activity data. No calculation or modeling required.

Examples:

- Metered electricity consumption from utility bills or energy monitoring systems
- Actual fuel delivery volumes with documented specifications
- Direct measurement of waste quantities by disposal method

Tier 2: Transaction or Activity-Level Calculation

Definition: Quantification based on individual transactions or activities with specific operational parameters. Each record is quantified separately and aggregated.

Examples:

- Individual shipment records with weight and distance
- Employee trip-level commute data by distance and transportation mode
- Component-level tracking of reused or recycled materials by type and weight

Tier 3: Facility or Business Unit-Level Calculation

Definition: Quantification aggregated at the facility, site, or business unit level using consolidated operational data.

Examples:

- Energy consumption aggregated by facility or location
- Waste quantities consolidated by facility and disposal method

Tier 4: Proxy Data Calculation

Definition: Quantification based on nonfinancial proxy metrics (headcount, floor area, occupancy, user count, etc.) when direct operational data is unavailable. Uses intensity factors tied to the proxy metric.

Examples:

- Energy use estimated from building square footage and per-unit energy intensity
- Waste generation estimated from employee count and per-person waste generation rates

Tier 5: Spend-Based Calculation

Definition: Quantification based on financial spend when direct operational or proxy data is unavailable. Uses industry-specific or economy-wide spend-based emission factors.

Examples:

- Service category emissions estimated from total expenditure and industry factors
- Purchased materials estimated from procurement spend and supplier industry classification

Tier 6: Allocation or Extrapolation

Definition: Quantification derived by allocating already-calculated total emissions to specific cost centers, products, or business units, or by extrapolating from limited data points to estimate broader categories.

Examples:

- Corporate emissions allocated to divisions by revenue share or headcount
- Pilot program results projected across full organization or multiple locations

Constraint: Use of this tier is permissible only for initial significance assessments or for analysis that are demonstrably insignificant.

Use of Combined Methodologies

Organizations may employ multiple quantification methodologies within a single emissions inventory to maximize data quality and completeness. When combining methodologies, the highest-tier approach available should be prioritized for each data point or location, and clearly document the rationale for methodology selection and any fallback approaches used. This tiered application ensures that each emissions source is quantified using the most accurate and granular data available.

6.1.2.2 - Emission Factor Tier Definition and Associated Examples

Tier 1: Supplier/Source-Specific Factors (Highest Accuracy)

Definition: This tier represents primary, measured data specific to a process or product. It is the gold standard for accuracy.

Examples:

- Direct continuous emissions monitoring system (CEMS) from a stack
- Verified, supplier-specific product carbon footprints (PCFs) for a purchased server or raw material (for Category 4)
- Site-specific, measured data, such as the analyzed carbon content of a specific fuel delivery, or the measured flow and composition of landfill gas
- Measured refrigerant leakage from a specific piece of equipment

Tier 2: Consequential & Marginal Factors (Highest Relevance)

Definition: This tier represents modeled data that quantifies the system-level change (consequence) of an action, rather than just attributing an average share. It is essential for decision-making.

Example:

- **Time-and-location-specific marginal emission factors (MEFs):** for quantifying the emissions impact of energy use (Category 2, Cycle 3 and Cycle 5 and Category 5, Cycle 3 and Cycle 5) and the emissions displaced by a new renewable energy project (e.g., a PPA) or a clean repowering project that meets the Additionality criteria defined in Clause 3.12. This reflects the grid-level change caused by consumption and generation.

Tier 3: Market-Based Factors (Contractual)

Definition: This tier represents emissions based on a formal, contractual relationship with an energy supplier. It reflects what the organization bought, but not necessarily its impact.

Examples:

- Emission factors from specific contractual instruments, such as renewable energy certificates (RECs), power purchase agreements (PPAs), or utility-provided "green tariffs," used for quantifying Category 2, Cycle 2 and Cycle 4.
- A supplier-specific average emission factor from a utility, distinct from the grid average

Tier 4: Location-Based Average Factors (Regional/National)

Definition: This tier represents average emissions from a large, shared system, typically a regional or national electricity grid. It is the default for basic attributional accounting.

Examples:

- Regional, national, or sub-grid average emission factors (e.g., eGRID, IEA) used for quantifying Category 2, Cycle 1 and Category 5, Cycle 1
- National average factors for fuel or transmission losses

Tier 5: Verified Secondary Factors (Industry Average)

Definition: This tier represents generalized, nonspecific data that is derived from industry-wide studies or academic models.

Examples:

- Verified industry-average data (e.g., from life-cycle inventory (LCI) databases) for purchased goods where supplier data is unavailable (e.g., "tCO₂e per tonne of steel")
- Government-published, industry-average factors for transportation (e.g., tCO₂e per-tonne-km) or waste generation (e.g., tCO₂e per tonne of waste to landfill)

Tier 6: Screening-Level Factors (Spend-Based)

Definition: This tier represents the broadest possible estimates, used only to determine the potential scale of an emissions source.

Example:

- Global or national average spend-based factors (e.g., from Environmentally-Extended Input-Output (EEIO) models, such as "tCO₂e per \$1,000,000 spent on professional services")

Constraint: Use of this tier is permissible only for initial significance assessments or for analysis that are demonstrably insignificant.

6.1.3 - Requirement

The chosen quantification methodology, activity data source, and emission factor (and its source and Tier from 6.1.2) **shall** be documented for each source in the GHG Inventory Management Plan.

6.1.4 - Requirement

The organization **shall** select and document the Global Warming Potential (GWP) values used to convert greenhouse gases into carbon dioxide equivalents. Preference **shall** be given to the 100-year time horizon values from the most recent IPCC Assessment Report.

7 - GHG Inventory Management and Reporting

After establishing the inventory's boundaries (Section 5) and quantification methodologies (Section 6), this section specifies the formal processes required to operationalize the inventory. It ensures the principles of Accuracy, Consistency, and Transparency are upheld through robust data management (Clause 7.1), credible performance tracking against a baseline (Clause 7.2), and open, verifiable communication of the results (Clause 7.3),

7.1 - GHG Inventory Management Plan

In simple terms, this is the "principal rulebook" or "Standard Operating Procedure (SOP)" for the organization's entire GHG inventory. The purpose of this plan is to ensure the inventory is consistent, accurate, and verifiable year after year, even if team members change. It is the primary document a third-party auditor will request to understand how the organization's inventory is managed. It translates the requirements of this guideline into a clear "how-to" guide for data collection, calculation, and quality control.

7.1.1 - Requirement

The organization **shall** develop, implement, and maintain a formal GHG Inventory Management Plan to ensure the consistency, accuracy, and completeness of the inventory over time.

7.1.2 - Requirement

This plan **shall** be subject to internal audit and management review. It **shall** specify, at a minimum:

- A complete list of all facilities, entities, and operations included in the inventory, with emissions documented at the individual facility level, where applicable
- Roles and responsibilities for all stages of the inventory process
- Data collection procedures for all significant sources
- Data quality assurance/quality control (QA/QC) procedures (e.g., validation checks, cross-checks, outlier detection)
- The documented quantification methodologies and emission factor sources (per Clause 6).
- The record-keeping and document retention policy
- The schedule for internal audits and management reviews
- The selected base year, the base year emissions profile, and a discussion of any recalculations performed
- A discussion of uncertainty, including the results of any formal uncertainty analysis
- A transparent disclosure of quantification methodologies, key assumptions, the source of all major emission factors (e.g., "MEFs for US operations sourced from WattTime"), and the GWP values used for each inventory calculation
- A description of how biogenic emissions and removals are treated and quantified, if applicable
- An explanation of any changes to quantification approaches previously used
- A statement regarding any confidential information that has been withheld from the report, including a justification for each exclusion

Note: A template for this plan is provided in Annex C.

7.2 - Base Year

In simple terms, this is the organization's "starting line." It's a specific, historical year the organization chooses to measure all their future progress against. The purpose of a base year is to provide a stable, consistent benchmark for performance. An organization cannot credibly claim "we reduced emissions by 30%" without a fixed "from when?" This clause ensures that the starting line is clearly defined and,

critically, that it is recalculated fairly when the company's structure changes (e.g., through a merger or acquisition), so that comparisons remain "apples-to-apples."

7.2.1 - Requirement

The organization **shall** establish a historical base year for which verifiable emissions data is available. The rationale for the selection of this base year **shall** be documented.

7.2.2 - Requirement

The organization **shall** define a base year emissions recalculation policy. A recalculation of the base year and all subsequent years **shall** be triggered if, in a given year, *any* of the following criteria are met:

- **Structural Changes:** Cumulative changes in organizational boundaries (e.g., mergers, acquisitions, divestitures) that are collectively deemed significant (as per Annex A).
- **Methodological Changes:** A cumulative change in quantification methodologies, emission factors, or activity data accuracy that is estimated to change total base year emissions by 5% or more.
- **Error Correction:** The discovery of a significant error, or an aggregation of errors, that is determined to be 5% or more of the total base year emissions.

7.2.3 - Requirement

The methodology for performing the recalculation **shall** be documented and applied consistently.

7.3 - GHG Report

In simple terms, this is the "annual report" for the organization's emissions. It's the final, public-facing document that summarizes all the organization's work and findings. The purpose of the GHG Report is to fulfill the principle of Transparency. It is the primary communication tool for disclosing GHG performance to investors, customers, regulators, and other stakeholders.

It provides a formal, verifiable statement of conformance to this guideline. Crucially, its purpose is to present data in the specific, multi-cycle format (Clause 7.3.2) required to demonstrate leadership in consequential accounting. This mandatory multi-cycle reporting is the core mechanism of CLIMATE-2026.

By requiring the organization to report the Location-Specific, Market-Specific, and Consequential-Specific emissions side by side, the report makes it impossible to "greenwash" through contractual claims alone. It transparently shows the gap between what an organization claims and what its actual, real-world impact is. This makes the principles of Transparency and Relevance actionable.

7.3.1 - Requirement

The organization **shall** produce a GHG Report on an annual basis. This report **shall** be made available for third-party verification according to ISO 14064-3.

7.3.2 - Requirement

The GHG Report **shall** contain, at a minimum, the following information:

- A formal statement of conformance **shall** align with the foundational standards of ISO 14064-1:2018; this statement **may** also reference conformance such as the foundational guideline of the Akamai Greenhouse Gas Inventory Methodology (CLIMATE-2026) and all applicable GHG Protocol standards referenced herein
- A description of the organization and the individual responsible for the report
- The reporting period covered
- A detailed description of the established organizational and operational boundaries
- The results of the significance assessment (Annex A), including a list of all sources deemed significant and included, and a justification for any exclusions
- Total GHG emissions and removals, presented in detailed tables, reported separately by:
 - Category (1-6)
 - Cycle (e.g., Cat 2, Cycle 1; Cat 2, Cycle 2; Cat 2, Cycle 3)
 - By individual greenhouse gas (e.g., CO₂, CH₄, N₂O, HFCs)
- A disclosure of GWP source applied to each gas
- A separate report of emissions for Category 2 (and Category 5, where applicable) for all five Cycles (Location, Base Market, Base Consequential, Net Market, Net Consequential) is mandatory

Annex A (Normative)

Significance Assessment Criteria

A.1 - Purpose

This annex provides the mandatory framework for assessing the significance of GHG emission sources and sinks identified in Clause 5.2.

A.2 - Requirement

All identified GHG sources and sinks within Category 1 (Direct Emissions) are deemed significant by default and **shall** be included in the inventory. An identified GHG source or sink in Categories 2-6 **shall** be classified as "significant" and included in the inventory for detailed quantification (per Clause 6) if it meets any one of the following criteria. Each criterion is accompanied by its purpose to guide decision-making.

Quantitative Threshold 1 (Direct/Energy)

- The source is estimated to exceed **2%** of the organization's total emissions from Category 1 and Category 2 combined.

- **Purpose:** This low threshold is designed to be highly sensitive and ensure all meaningful operational emissions (e.g., natural gas, refrigerants, fleet) are captured, as these are often under the direct control of the organization.

Quantitative Threshold 2 (Value Chain)

- The source is estimated to exceed **5%** of the organization's total emissions from all categories (1-6).
 - **Purpose:** This is the primary quantitative filter for the value chain (Categories 3, 4, 5, 6). It necessitates the inclusion of any single category that represents a material part of the total footprint (e.g., Purchased Goods & Services, Business Travel, or Upstream Leased Assets).

Qualitative Criterion 1 (Strategic)

- The source is part of an activity that is core to the organization's primary business model, regardless of its quantitative contribution.
 - **Purpose:** This is the primary test for the **Completeness** principle (4.2). It prevents the exclusion of core business activities that may be contractually outsourced (e.g., colocation data centers for a technology company; third-party logistics for a retailer; contract manufacturing for a goods producer).
 - **Constraint:** If the business could not function without this activity, it **shall** be considered significant, *even if it falls below the 5% quantitative threshold*.

Qualitative Criterion 2 (Decision Relevance)

- The source is directly linked to a key strategic decision identified in the Relevance principle (4.1.4), such as energy procurement, capital investment, or logistics planning.
 - **Purpose:** This is the primary test for the **Relevance** principle (4.1.4). If the organization intends to use (or is already using) consequential GHG data to inform a specific decision, the source associated with that decision is automatically significant.
 - **Example:** If the organization is comparing two locations for a new office based on their marginal grid emissions, the "Purchased Electricity" (Cat 2) and "Upstream Leased Assets" (Cat 5) for *all* offices become significant, as this data is needed to build the decision-making model.

Qualitative Criterion 3 (Stakeholder/Risk)

- The source is identified as a key area of concern by principal stakeholders, subject to current or future legal or regulatory risk, or represents a significant reputational risk or opportunity.
 - **Purpose:** This ensures the inventory is responsive to external factors.
 - **Example:** Includes emissions sources under high scrutiny from investors (e.g., supply chain deforestation risk), customers (e.g., requests for product carbon footprints), or regulators (e.g., pending emissions-reporting legislation).

A.3 - Procedure

The organization **shall** conduct an initial screening (e.g., using Tier 6 factors) of all identified sources to apply these criteria. The results **shall** be documented in a "Significance Matrix" (see guidance in Annex

C). This matrix, showing each source, the criteria applied, and the final determination (significant or not significant) with justification, **shall** be included in the GHG Report. This assessment **shall** be reviewed and, if necessary, updated annually.

Annex B (Informative)

Guidance on Data Collection for Category 4 Emissions

B.1 – Purpose

This annex provides nonmandatory, "informative" guidance for quantifying Category 4, Cycle 1 (Purchased Goods and Services).

This category is often the largest and most complex part of an organization's inventory, and is frequently perceived as a "black box." The purpose of this guidance is to provide a clear, step-by-step improvement pathway. This approach helps an organization practically move from broad initial estimates (which are only sufficient for an initial significance assessment) to the high-quality, primary data (Tier 1) required to fulfill the principles of Accuracy and Transparency and to make credible decarbonization decisions.

B.2 – Phased Improvement Approach

Organizations **should** adopt a phased approach to improving data quality over time. The goal is to focus effort on the "hotspots" identified in Phase 1 and systematically improve the data quality for those hotspots in Phases 2 and 3.

Phase 1: Screening (Spend-Based Method)

- **Goal:** To quickly map the organization's entire supply chain to find the "hotspots." This phase answers the question: "Of all the categories we spend money on, which ones have the biggest *potential* emissions?"
- **Action:** Collect financial procurement data (cost) by standard purchasing category (e.g., IT hardware, professional services, manufacturing).
- **Quantification:** Apply broad, spend-based emission factors (Tier 6) from Environmentally-Extended Input-Output (EEIO) databases.
- **Use:** This phase is suitable **only** for the initial significance assessment (per Annex A) to identify which spending categories are material and warrant the more focused effort of Phase 2.

Phase 2: Refinement (Hybrid Method)

- **Goal:** To move from "dollars spent" to "things bought." This is the first major step in improving accuracy, replacing a vague financial estimate with a more concrete physical one.
- **Action:** For the most significant categories identified in Phase 1 (e.g., "IT hardware"), supplement or replace the financial data with physical data (e.g., "mass (kg) of servers purchased," "number of laptops purchased").

- **Quantification:** Apply more specific, industry-average emission factors (Tier 5) to this physical data (e.g., "kg-CO₂e / kg-server").
- **Use:** This phase provides a more accurate and defensible estimate for annual reporting while the organization begins the supplier engagement required for Phase 3.

Phase 3: Leadership (Supplier-Specific Method)

- **Goal:** This is the gold standard and the ultimate objective. The goal is to get real, primary data from the organization's suppliers, which is the only way to truly track and manage the organization's value chain decarbonization.
- **Action:** Directly engage with high-impact or strategic suppliers identified in Phase 2. Request primary, supplier-specific data for the products and services the organization purchases.
- **Quantification:** Use **Tier 1 data** for quantification. This is the highest form of accuracy and includes:
 - Verified, cradle-to-gate product carbon footprints (PCFs) for the specific products purchased
 - Supplier-specific emission factors for their operations, allocated to the product or service the organization receives
- **Use:** This is the target state for all significant Category 4 sources. This data is not just for reporting; it provides the fundamental business intelligence needed for:
 - **Consequential Decision-Making:** Choosing Supplier A (low-carbon) over Supplier B (high-carbon)
 - **Supplier Collaboration:** Partnering with suppliers to help them decarbonize, thereby reducing the organization's own Category 4 emissions
 - **Credible Claims:** Making verifiable, transparent claims about the organization's value chain's footprint

Annex C (Informative)

Template for a GHG Inventory Management Plan

C1 - Purpose of this Annex

This annex provides a nonmandatory, "informative" template that an organization can adapt to create its formal GHG Inventory Management Plan (as required by Clause 7.1). This plan is the "principal rulebook" or "Standard Operating Procedure (SOP)" for the inventory. Its purpose is to document all procedures, data sources, and responsibilities in one place to ensure the inventory is consistent, accurate, and verifiable year after year. An auditor will treat this document as the primary evidence of a mature, well-controlled inventory management system.

C.2 Guidance for Integration with ISO 14001:2015

Organizations with an existing, ISO 14001-compliant Environmental Management System (EMS) are in an excellent position to adopt this guideline. CLIMATE-2026 is designed to be fully compatible with, and an enhancement to, the ISO 14001 "Plan-Do-Check-Act" (PDCA) framework.

This GHG Inventory Management Plan should not be treated as a separate, standalone system. It should be integrated directly into the existing EMS documentation and processes.

Best Practices for Integration

- **Document Control (ISO 14001, 7.5):** This GHG Inventory Management Plan **should** be a "controlled document" within the existing EMS document control system. It is a high-level procedure that defines the "how-to" for a critical environmental aspect.
- **Environmental Aspects (ISO 14001, 6.1.2):** All significant GHG emission sources and mitigation activities (Categories 1-6) **should** be formally registered in the organization's Environmental Aspect Register. The quantification in this plan becomes the "monitoring and measurement" method for those aspects.
- **Roles & Responsibilities (ISO 14001, 5.3):** The roles defined in C.3 - 3.0 (e.g., Executive Sponsor, GHG Inventory Manager, Data Owners) should be integrated into the existing EMS organizational chart and responsibility matrix.
- **Competence & Awareness (ISO 14001, 7.2 & 7.3):** All "Data Owners" and individuals with responsibilities in this plan **should** be included in the ISO 14001 competence and awareness training matrix.
- **Internal Audit (ISO 14001, 9.2):** Do not run a separate audit program. The checklist in **Annex D** of this guideline **should** be adopted by the internal audit team and *added* to the existing ISO 14001 internal audit schedule and scope.
- **Management Review (ISO 14001, 9.3):** The GHG inventory results (per Clause 7.3), progress against targets, and any audit findings **shall** be a standing agenda item in the formal ISO 14001 Management Review meeting. This ensures top management visibility and fulfills the **Relevance** principle.
- **Nonconformity & Corrective Action (ISO 14001, 10.2):** Any errors, data gaps, or findings from an internal or external audit of the GHG inventory **should** be processed through the organization's *existing* Nonconformity and Corrective Action (CAPA) system.

C.3 Template for a GHG Inventory Management Plan

1.0 - Document Information

- **Guidance:** Basic document control is essential. It tracks the document's history and identifies who is accountable for keeping it up to date. This is a sign of a mature management process. *(For ISO 14001 users: This section should mirror the existing document control header.)*
- **Template:**
 - **Title:** GHG Inventory Management Plan
 - **Version:** 1.0 (e.g., increment annually or with major changes)
 - **Date:** November 5, 2025
 - **Owner / Main Contact:** (e.g., "Corporate Sustainability Strategist and EMS Manager")
 - **Review / Approval:** (e.g., "Chief Sustainability Officer")
 - **Last Review Date:**
 - **ISO 14001 Ref #:** (e.g., "EMS-XXXXX")

2.0 - Introduction and Objectives

- **Purpose:** To state *why* this plan exists and what the organization's high-level goals are for GHG management. This links the technical inventory process back to the core business strategy, demonstrating that the inventory is a management tool rather than just a reporting exercise. This aligns with the **Relevance** principle.
- **Template:**
 - **Purpose of this plan:** (e.g., "To document the processes, methodologies, and responsibilities required to produce an annual GHG inventory in conformance with CLIMATE-2026, ISO 14064-1:2018, and the GHG Protocol. This plan forms the basis for our annual third-party verification.")
 - **Organizational objectives for GHG management:**
 - "To track progress against our 2030 (1.5°C-aligned) science-based target."
 - "To use Category 2, Cycle 3 and Cycle 5 (consequential) data to inform all new energy procurement and PPA decisions."
 - "To use Category 5, Cycle 3 and Cycle 5 data to inform all new data center and major office site selections."
 - "To provide transparent, verifiable emissions data to our investors, customers, and other stakeholders."
 - "To serve as the primary operational procedure for the GHG aspects within our ISO 14001:2015 Environmental Management System."

3.0 - Roles and Responsibilities

- **Purpose:** To ensure clear and unambiguous accountability. This section prevents data gaps, duplicated effort, and confusion by assigning a specific, named individual (by role) to each part of the process. This is the first thing an auditor will check to confirm that a systematic process is in place.
- **Template:**
 - **Executive Sponsor:** (e.g., "Chief Sustainability Officer")
 - **Responsibilities:** Holds ultimate accountability for the final inventory; provides executive-level resources; signs off on the final GHG Report.
 - **GHG Inventory Manager:** (e.g., "EMS Manager")
 - **Responsibilities:** Manages this plan; coordinates all data collection; performs calculations; acts as the primary contact for data owners and verifiers; prepares the draft GHG Report.
 - **Data Owners:**
 - **"Facilities - Energy":** (e.g., "Global Head of Facilities") Responsible for providing complete, accurate monthly data for electricity and natural gas for all owned/operated sites.
 - **"Facilities - Refrigerants":** (e.g., "Regional Facilities Managers") Responsible for maintaining refrigerant logs (new purchases, recharge data) for all owned/operated sites.
 - **"Procurement - Goods & Services":** (e.g., "Head of Procurement") Responsible for providing annual spend data by category and, where available, supplier-specific (Tier 1) data for major suppliers.

- **"Travel Department":** (e.g., "Global Travel Manager") Responsible for providing quarterly reports from the travel management company for air, hotel, and rail.
 - **"Human Resources":** (e.g., "Head of HRIS") Responsible for providing annual data on employee commuting surveys and total headcount by office for estimations.
- **Internal Audit:** (e.g., "Audit Manager") Responsible for periodic (e.g., annual) review of conformance to this plan and checking calculations, as defined in the [Annex D checklist as part of the formal ISO 14001 internal audit schedule.](#)

4.0 – Inventory Boundaries

- **Purpose:** To define the "edges" of the inventory. This section acts as a quick-reference "map" of what is included (facilities, operations) and what is excluded (with justification). It is the primary evidence for the boundary-setting process, as required by Clause 5.1 and 5.2.
- **Template:**
 - **Organizational Boundary:**
 - **Approach Chosen:** (e.g., "Operational Control")
 - **Rationale:** (e.g., "This approach aligns with our business model of directly managing all operational facilities and provides the most accurate reflection of our direct impact.")
 - **List of Consolidated Entities:** (e.g., "All global subsidiaries and joint ventures where [Organization Name] holds >50% voting rights or operational control.")
 - **Reference to IFRS 16/ASC 842 analysis:** (e.g., "See file: Financial_and_Operational_Control_Analysis_2025.xlsx")
 - **Operational Boundary:**
 - **Significance Assessment Procedure:** (e.g., "The significance assessment in Annex A is performed annually in Q1 using data from the previous year. The Significance Matrix is reviewed by the GHG Inventory Manager and Executive Sponsor.")
 - **Reference to Significance Matrix:** (e.g., "See file: GHG Significance Matrix")
 - **List of All Significant Sources:** (A summary list of all sources determined to be significant, e.g., "Cat 1, Cycle 1; Cat 2, Cycles 1-3; Cat 3, Cycle 2; Cat 4, Cycle 1; Cat 5, Cycles 1-3 ..."). *(For ISO 14001 users: This list should align 1:1 with the GHG-related entries in the organization's Environmental Aspect Register.)*

5.0 – Data Collection and Quantification (Source-by-Source)

- **Purpose:** This is the *heart* of the plan. It is the detailed, source-by-source "recipe book" for the entire inventory. For every significant emission source, it answers: "What data?", "Where is it?", "Who provides it?", "How is it calculated?", and "Which factor is used?". This section makes the inventory replicable, consistent, and auditable. An auditor will sample-check this section against raw data.
- **Template:** *(Repeat for each significant source. Provide at least two examples.)*
 - **Example 1:**
 - **Source:** Category 2 (Cycles 1, 2, 3) – Purchased Electricity, US Offices
 - **Activity Data:** Monthly electricity consumption in kilowatt-hours (kWh)
 - **Data Owner:** US Facilities Manager

- **Data Location / System:** Utility provider invoices, consolidated in "UtilityMetrix" platform [link]
- **Quantification Method:** Total kWh * EF = kgCO₂e
- **Emission Factors (EFs) & Tiers (per 6.1.2):**
 - **Cycle 1 (Location):** eGRID sub-regional factors (Tier 4) | Source: EPA.gov/egrid
 - **Cycle 2 (Market):** Supplier-specific factor from utility (Tier 3) OR REC inventory attributes (Tier 3) | Source: Utility contracts / REC_Registry.csv
 - **Cycle 3 (Consequential):** 5-minute locational MEFs (Tier 2) | Source: WattTime API
- **Example 2:**
 - **Source:** Category 5 (Cycles 1, 2, 3) - Upstream Leased Assets (Colocation Data Centers)
 - **Activity Data:** Monthly electricity consumption (kWh) provided by colocation partners. Where unavailable, calculated as (IT Load (kW) * PUE * hours).
 - **Data Owner:** Head of Data Center Operations
 - **Data Location / System:** Partner invoices; "DC_Operations_Dashboard" [link]
 - **Quantification Method:** Total kWh * EF = kgCO₂e. (PUE = Power Usage Effectiveness)
 - **Emission Factors (EFs) & Tiers (per 6.1.2):**
 - **Cycle 1 (Location):** eGRID sub-regional factors (Tier 4) | Source: EPA.gov/egrid
 - **Cycle 2 (Market):** Partner-provided contractual emission factors (Tier 3) | Source: Partner sustainability reports/disclosures
 - **Cycle 3 (Consequential):** 5-minute locational MEFs (Tier 2) | Source: WattTime API
- **Example 3:**
 - **Source:** Category 4, Cycle 1 - Purchased Goods & Services (IT Hardware)
 - **Activity Data:** Phase 3: Supplier-provided cradle-to-gate PCFs (Tier 1). Phase 2: Mass (kg) of servers purchased (Tier 5). Phase 1: Spend (\$) by category (Tier 6).
 - **Data Owner:** Head of Procurement
 - **Data Location / System:** "Procurement_Spend_Data.xlsx"; Supplier PCF database.
 - **Quantification Method:** (Unit * EF) or (\$ * EF) = kgCO₂e
 - **Emission Factors (EFs) & Tiers (per 6.1.2):**
 - **Tier 1:** Supplier-provided PCFs.
 - **Tier 5:** Industry-average factor (e.g., kgCO₂e/kg server) | Source: Ecoinvent database
 - **Tier 6:** EEIO spend-based factor | Source: EPA EEIO Database

6.0 - Data Quality and QA/QC

- **Purpose:** To build trust and prevent errors. This is the "self-check" system. It documents the procedures for "checking the math" and "sanity-checking" the data *before* it goes into the final

report. This is critical for passing a third-party audit and demonstrates a mature control environment.

- **Template:**
 - **Data Validation:**
 - **Automated Checks:** (e.g., "UtilityMetrix platform flags any bill >15% variance from previous month or same month previous year.")
 - **Manual Checks:** (e.g., "GHG Inventory Manager checks all data inputs for correct units (e.g., kWh vs MWh, therms vs mcf).")
 - **QA/QC Checks:**
 - **Cross-Checks:** (e.g., "Total electricity spend from utility bills is cross-checked against total electricity expense in the finance ledger.")
 - **Spot Checks:** (e.g., "Internal Audit performs a 10% sample check, tracing activity data from the final inventory spreadsheet back to the original source invoice.")
 - **Corrective Actions:**
 - **Process:** (e.g., "All identified errors are logged in the environmental management system service desk, e.g., SUSD-1234. The GHG Inventory Manager is responsible for correcting the error, documenting the fix, and assessing the impact on the total inventory. Significant errors (>5%) trigger Clause 7.2.") *(For ISO 14001 users: All significant errors should also be entered into the formal CAPA system as a Nonconformity to ensure root cause analysis.)*

7.0 Base Year and Recalculation

- **Purpose:** To lock in the "starting line" and the rules for adjusting it. This section documents the base year and, more importantly, the specific triggers (per Clause 7.2) for recalculating it, ensuring "apples-to-apples" comparisons of performance over time.
- **Template:**
 - **Base Year:** (e.g., "2024")
 - **Rationale:** (e.g., "First year of complete, verifiable data availability for all significant sources following the adoption of CLIMATE-2026.")
 - **Base Year Emissions:** (Table with base year emissions by Category/Cycle)
 - **Recalculation Policy:**
 - "This organization adheres to the recalculation policy in CLIMATE-2026, Clause 7.2."
 - "The recalculation triggers are:
 - Structural changes deemed significant (per Annex A).
 - Methodological changes > 5% of total base year.
 - Error corrections > 5% of total base year."
 - "The GHG Inventory Manager is responsible for assessing these triggers annually."

8.0 - Record-Keeping

- **Purpose:** To create the "evidence trail." This simple policy tells the team *what* to keep (e.g., bills, reports, spreadsheets), *where* to keep it, and *how long* to keep it. This is what an auditor will review to verify the numbers in the GHG Report.
- **Template:**

- **Policy:** (e.g., "All source activity data (e.g., utility invoices), EF source documentation, calculation spreadsheets, verification reports, and final GHG Reports will be retained electronically for a minimum of 7 years.")
- **Location:** (e.g., "All records are stored in the secure 'Sustainability_Archive' SharePoint site. Access is restricted to the Sustainability team and Internal Audit.") *(For ISO 14001 users: This location should be the system designated for "controlled records" under the EMS.)*

9.0 – Management Review

- **Purpose:** To "close the loop" and integrate the inventory with business strategy. This schedules the formal meeting where leadership reviews the final numbers, audit findings, and strategic opportunities. It ensures the inventory is a tool for management, not just an accounting exercise, and fulfills the **Relevance** principle.
- **Template:**
 - **Schedule:** (e.g., "Annually, within 30 days of completing the draft inventory and prior to third-party verification.") *(For ISO 14001 users: This data must be a formal input to the annual Management Review meeting as required by ISO 14001, Clause 9.3.)*
 - **Attendees:** Executive Sponsor (CSO), GHG Inventory Manager, VP Assistant General Counsel, VP Data Center, VP Facilities
 - **Agenda:**
 - Review of final GHG inventory results vs. base year
 - Review of Internal Audit findings and error logs
 - Review of significant insights from Consequential data
 - Identification of new risks or opportunities (e.g., new PPA targets, supplier engagement priorities)
 - Approval of final GHG Report for verification

Annex D (Informative)

1.0 – Introduction & Purpose

This annex provides an informative (nonmandatory) checklist to support the internal audit and management review processes (as required by Clause 7.1 and 7.3, and referenced in Annex C).

The purpose of this checklist is to provide a structured framework for the internal audit team (or a designated GHG Inventory Manager) to verify conformance with the Akamai Greenhouse Gas Inventory Guideline (CLIMATE-2026).

It is designed to be integrated into an existing ISO 14001:2015 internal audit program (per Annex C.2) or used as a standalone tool. The goal is to review objective evidence and confirm that the GHG Inventory Management Plan and all related processes are implemented correctly, consistently, and accurately.

2.0 - Audit Checklist

| Reference Clause | Requirement Summary | Confirm? (Y/N) | Description |
|--|--|----------------|--|
| Section 4: Principles | | | |
| 4.1.3 | Ensure inventory informs key decisions | | The GHG inventory must be designed to provide relevant data (specifically Category 2, Cycle 3 and 5; and Category 5, Cycle 3 and 5) to inform key strategic, financial, and operational decisions. |
| 4.2.3 | Include all significant sources/sinks | | The organization must identify and include all significant GHG sources and sinks as determined by the significance assessment (Annex A). |
| 4.2.4 | Prevent burden shifting | | Evaluate all material leased assets and outsourced activities; quantify their emissions using high-accuracy methodologies (per Clause 6) to prevent burden shifting. |
| 4.3.3 | Use consistent guidelines | | Use consistent guidelines for boundaries, data, and quantification year-over-year. Document all methods, assumptions, and changes in the GHG Inventory Management Plan. |
| 4.4.3 | Prioritize accuracy via quantification hierarchy | | Prioritize accuracy by adhering to the mandatory quantification hierarchy (Clause 6), favoring measured, primary data over secondary or estimated data to minimize uncertainty. |
| 4.4.4 | Document boundary & significance rationale | | The rationale for boundary setting (including IFRS/ASC analysis) and the full significance assessment results (Annex A) must be documented and available for verification. |
| 4.4.5 | Disclose all contractual instruments | | All contractual instruments (e.g., RECs, PPAs) used for Category 2, Cycle 4 calculations must be disclosed. |
| Section 5: GHG Inventory Boundaries | | | |

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| 5.1.1 | Establish organizational boundaries | | Define organizational boundaries using either the equity share or control (financial/operational) approach, as defined in the GHG Protocol Corporate Standard. |
| 5.1.2 | Document boundary rationale & list facilities | | Document the rationale for the chosen boundary approach and maintain a complete, auditable list of all consolidated facilities, entities, and operations. |
| 5.1.3 | Conduct IFRS/ASC asset review | | Conduct and document a review of assets against IFRS 16 and ASC 842 to identify all "right-of-use" assets, which informs the operational control analysis. |
| 5.1.4 | Classification for management vs. compliance | | Verify that high-impact leased/service assets (e.g., colocation data centers) are reported under ISO 14064-1/GHG Protocol as per the organization's operational boundary, and are treated as Virtual Direct Emissions for consequential management with Tier 1/2 emission factor accuracy. |
| 5.2.1 | Identify all sources/sinks for assessment | | Identify all GHG sources and sinks within the established boundaries and subject them to the significance assessment in Annex A. |
| 5.2.2 | Categorize and report by Category/Cycle | | All significant sources and sinks must be categorized as defined, and emissions must be reported separately for each applicable Category and Cycle. |
| 5.2.3 | Conduct & document annual significance assessment | | Conduct and document an annual significance assessment using Annex A criteria. The results (a list of all significant sources) must be documented and included in the GHG Report. |
| Section 6: Quantification | | | |
| 6.1.1 | Select accurate/relevant quantification method | | For every significant source/sink, select and apply a quantification methodology that prioritizes accuracy and relevance for consequential decision-making. |

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| 6.1.2 | Follow mandatory quantification hierarchy (Tiers 1-6) | | Must select quantification methodologies and emission factors (EFs) based on the mandatory hierarchy (Tiers 1-6). Using a lower tier when a higher tier is available is a nonconformance. |
| 6.1.3 | Document all quantification details in Plan | | The chosen method, activity data source, EF, EF source, and EF Tier (from 6.1.2.1) for each source must be documented in the GHG Inventory Management Plan. |
| Section 7: Management and Reporting | | | |
| 7.1.1 | Maintain formal GHG Info Management Plan | | Must develop, implement, and maintain a formal GHG Inventory Management Plan to ensure consistency, accuracy, and completeness over time. |
| 7.1.2 | Define key procedures in the Plan | | The Plan must specify (at minimum): roles & responsibilities, data collection procedures, QA/QC procedures, quantification methodologies, record-keeping policy, and the schedule for internal audits. |
| 7.2.1 | Establish and document a base year | | A historical base year with verifiable data must be established, and the rationale for its selection must be documented. |
| 7.2.2 | Define base year recalculation policy | | Must define a base year recalculation policy. Recalculation is triggered by significant structural changes, methodological changes (>5%), or error corrections (>5%). |
| 7.2.3 | Document recalculation methodology | | The methodology for performing any recalculation of the base year must be documented and applied consistently. |
| 7.3.1 | Produce annual GHG Report for verification | | An annual GHG Report must be produced and made available for third-party verification (in accordance with ISO 14064-3). |
| 7.3.2 | Include all required info in GHG Report | | The GHG Report must contain all minimum required information, including a conformance statement, boundaries, |

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| | | | significance assessment, detailed emissions tables (by Category, Cycle, and gas), base year info, uncertainty, and methodology disclosure. |
| 7.3.2 (sub-point) | Mandatory: Report Cat 2/5 by all 5 Cycles | | It is mandatory to separately report emissions for Category 2 (and Category 5, where applicable) for all five Cycles: Location-Specific (Cycle 1), Base Market-Specific (Cycle 2), Base Consequential-Specific (Cycle 3), Net Remaining Market-Specific (Cycle 4), and Net Remaining Consequential-Specific (Cycle 5). |
| Annex A: Significance Assessment | | | |
| A.2 | Classify sources as "significant" if any criterion is met | | A source/sink is "significant" if it meets any of the defined criteria: Quantitative (>2% of Cat 1+2 or >5% of total), Strategic (core to business), Decision Relevance, or Stakeholder/Risk. |