



# Greenhouse gas inventory

2023

**kept**

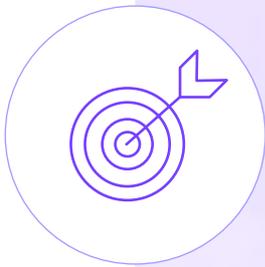
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**GHG inventory is a core element of a corporate GHG emissions and removals management system**



**AIM**

To ensure an adequate scope of information required for a corporate GHG emissions and removals registry with due regard to international standards and national methodologies, enabling to take decisions, set goals, and implement the company's GHG emissions reduction strategy

**GHG emissions and removals monitoring is a key element of the management system that makes it possible to keep the registry up-to-date, set quantitative targets to reduce the GHG emissions, and demonstrate the company's achievements in this area**

## Inventory objectives



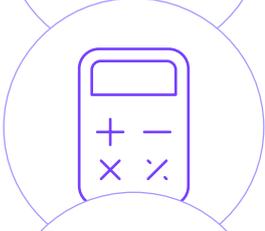
Perimeter identification for facilities and processes relating to the main categories of GHG sources and sinks specified in guidance documents, and analysis of processes that cause significant GHG emissions



Identification of an input data list (activity data) and applicable emission factors required for quantifying GHG emissions from the company's sources



Input data analysis for quantifying GHG emissions and removals



Quantification of GHG emissions and removals during the reporting period



Assessment of the potential of GHG emissions reduction

### Low-carbon development strategy provides for



compliance of the company's goals and activities



with primary areas of governmental policy on emissions regulation

GHG emissions reduction measures shall be integrated into the overall corporate development strategy

# GHG inventory development stages

01



**Identification of a list of significant GHG sources and sinks**

A GHG sources and sinks registry

02



**Identification of emissions and removals quantification methods**

- An agreed methodological approach to quantifying the GHG emissions and removals customized to the specifics of production activity
- A list of input data and emission and removal factors for quantifying the scope of GHG emissions and removals

03



**Quantification of the scope of emissions and removals**

A GHG report

04



**Elaboration of target indicators for low-carbon development**

Proposals on target indicators and the decarbonization strategy

## Identification of a list of emissions sources

01

### Identification of operational boundaries of a facility

- Identification of a list of physical facilities and processes being the potential sources of GHG emissions, based on the analysis of documentation

### Analysis of technological processes to identify the direct GHG emissions and removals

- Process analysis to identify GHG sources and sinks
- Identification of a list of indicators required for quantifying the direct GHG emissions and removals

### Identification of significant indirect GHG emissions

- Development of criteria of significance for indirect GHG emissions
- Identification of a list of indicators required for quantifying the indirect GHG emissions

02

## Identification of quantification methods

### Analysis of the existing methodological approaches based on national and international guidance documents

- Analysis of applicable international guidance documents and standards on quantification of the scope of GHG emissions, including methodological guidelines on the GHG emissions and removals quantification approved by order of the Ministry of Natural Resources and Environment of the Russian Federation No. 371 of 27 May 2022 and methodological recommendations on voluntary inventory of emissions in constituent entities of the Russian Federation approved by ordinance of the Ministry of Natural Resources and Environment No. 15r of 16 April 2015

### Identification of applicable methodological approaches

- Identification of criteria for applying methodological approaches to quantifying the GHG emissions and removals, based on the review of the information available
- Selection of applicable methods of quantifying the GHG emissions and removals with the lowest level of uncertainty

### Identification of a list of input data and emission factors required for performing the quantitative assessment

- Identification of a list of data collection indicators required for performing the quantification of GHG emissions and removals
- Identification of emission factors and other fixed values for quantifying the GHG emissions and removals

# 03

## Quantification

### Collection and analysis of activity data for quantitative assessment

- Analysis of completeness and sufficiency of the collected data for quantifying the GHG emissions and removals
- Assessment of efficiency of the monitoring and internal communication procedures

### Quantification of GHG emissions from production processes

- Assessment of uncertainty of the obtained results
- Quantification of GHG emissions from production processes accompanied by significant GHG emissions

### Preparation of recommendations on enhancing the emissions monitoring system

- Assessment of compliance of the GHG emissions and removals monitoring system with applicable international standards (ISO 14064)
- Development of recommendations on enhancing the system of corporate monitoring and management of GHG emissions and removals, based on the analysis of the requirements of applicable international standards, industry best practices, and economic efficiency

## Elaboration of target indicators for low-carbon development

# 04

### Assessment of the GHG emissions reduction potential

- Analysis of possible measures to reduce GHG emissions during production processes
- Assessment of economic efficiency and outcome of the proposed measures
- Development of proposals on target indicators for GHG emissions reduction

### Development of a list of measures to fulfil the GHG emissions reduction potential

- Analysis of possible technical and organizational measures to reduce GHG emissions from the existing sources
- Analysis of the GHG emissions reduction potential within auxiliary processes and sources indirectly related to production processes
- Assessment of economic efficiency of the proposed measures
- Development of recommendations on GHG emissions reduction

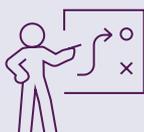
### Elaboration of a low-carbon development strategy

- Elaboration and presentation to the company's management of a draft low-carbon development strategy, including target indicators for reducing GHG emissions, a plan of economically efficient measures to reduce GHG emissions, and proposals on enhancing the monitoring system

# Why Kept

Based on its vast experience in sustainable development, Kept is ready to offer advanced services for the development of an integrated energy efficiency and GHG emissions management system.

## Operational Risks & Sustainability Group at the forefront of ESG transformation



Well-established expertise in ensuring the compliance with environmental laws in Russia and the CIS



A balanced team of certified professionals with advanced experience



Profound industry expertise and in-depth understanding of production processes that impact the environment

15

years of successful work with leaders in sustainable development and a growing client base

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