

Carbon emissions reporting



Why is carbon emissions reporting relevant?

Infios's reporting enables companies to assess, quantify and report their greenhouse gas (GHG) emissions. Infios fosters transparency and accountability by providing accurate and researched-backed reporting.

Carbon emissions reporting has many benefits, which include:

- Improved company reputation and stakeholder perception
- Market differentiation from competitors
- Regulatory compliance and mitigation of risk
- Increased operational efficiencies and cost savings
- Long-term resilience and adaptability

Upcoming regulations

Securities and Exchange Commission Climate Risk Disclosure Rule: As of March 2022, the SEC introduced legislation that would require disclosure of greenhouse gas emissions. The legislation is expected to be enforced for 2025, regarding the company's 2024 carbon emissions.

Methodologies

GLEC

Global Logistics Emissions Council

SEC

U.S. Securities and Exchange Commission

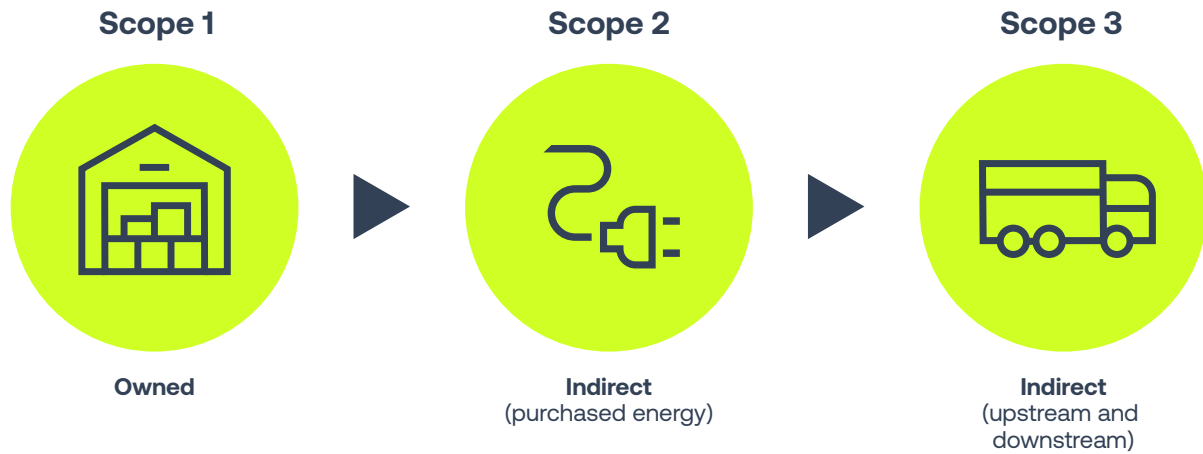
CDP

Carbon Disclosure Project

GHG Protocol

Greenhouse Gas Protocol reporting standard from CDP

Regional Carbon Sequestration Project



Scopes

Carbon emissions are reported in Scopes 1, 2, and 3 based on who “owns” the greenhouse gas (GHC) emission. Infios carbon emissions reports on Scope 3 emissions, as carbon emissions created by a company’s transportation network fall under this category.

Categories

Infios provides insight into the two main applicable Scope 3 categories:

- **Category 4 (Upstream):** Transportation and distribution services purchased by the reporting company in the reporting year and transportation and distribution between a company’s own facilities.
- **Category 9 (Downstream):** Transportation and distribution of products sold by the reporting company between the reporting company’s operations and the end consumer, including retail and storage.

Factors

A key component of calculating overall carbon output is to understand and compare how much carbon different modes of transport emit for each ton-mile (moving 1 ton of freight per 1 mile).

Infios employs tank-to-wheel fuel emissions factors published by the Environmental Protection Agency (EPA) for carbon emission calculations.

Calculations

Infios utilizes a distance-based emissions calculation, as determined from the Handbook, Global Logistics Emissions Council (GLEC) and the EPA.

- **Distance x weight x emissions factor**
- **Distance:** Amount traveled in miles or kilometers
- **Weight:** Measurement of shipped goods in tons or kilograms
- **Emissions factor:** Most current factors published by the EPA

