



ADDITIONAL INFORMATION ON GREENHOUSE GAS EMISSIONS FOR BPI CALCULATION

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In case of doubt and/or inconsistency between versions, the original document must be consulted (Portuguese version).

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OBJECTIVE

The purpose of this Reference Document is to guide the process of obtaining the greenhouse gas emissions estimate for the calculation of the Biodiversity Pressure Index (BPI)

APPLICATION

This Reference Document applies to organizations from primary, secondary, and tertiary sectors and should be used by auditors, managers, and other stakeholders involved in the LIFE Certification and Methodology.

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1. GREENHOUSE GAS EMISSIONS ESTIMATE

Firstly, the organization must fill in all applicable fields in the GHG tool for the audited unit(s). Organizations from the secondary and tertiary sectors must use the intersectoral GHG Protocol tool. Organizations from the primary sector must use the GHG-Agricultural tool¹.

The estimate of greenhouse gas emissions (GHG) should be made considering the emissions resulting from activities carried out during the year prior to the audit (from January 1st to December 31st), as well as all other information for the calculation of the Biodiversity Pressure Index (BPI).

Organizations from the secondary and tertiary sectors:

Report on the Total Greenhouse Gas Emissions (tCO₂e/year) considering Scopes 1+2+3. Scope 3 must also be reported from the first Certification audit.

Organizations from the primary sector:

Report Scopes 1+2+3+Biogenic Emissions. Scope 3 must also be reported from the first Certification audit.

The value resulting from the use of the GHG tool (summary or synthesis), after filling in all applicable information, is the value that should be reported as "emissions" for the calculation of the BPI.

Other tools for the emissions inventory will be accepted, as long as they also use the IPCC guidelines (Intergovernmental Panel on Climate Change). Companies are exempt from reporting emissions values related to crops not covered by the available tools.

Only emissions should be reported. Information on carbon sequestration is not accounted for in

¹ Alternative tools for agricultural crops not covered by the GHG protocol: Review of GHG calculators in Agriculture and Forestry sectors: A Guideline for Appropriate Choice and Use of Landscape Based Tools.

the BPI calculation². For cases where carbon fixation is greater than its emission (e.g., the forestry sector and other carbon sequestration cases³), the emission should be accounted as zero. Organizations that present carbon sequestration projects, validated by a third party⁴, must receive the score for indirect effect actions for biodiversity, as outlined in Group 4 of the LIFE Technical Guide 02.

1.1 SCOPE 1

Scope 1 covers direct greenhouse gas (GHG) emissions. These are emissions from sources that are owned or controlled by the company. Examples include electricity, heat, or steam generation from stationary sources such as boilers, furnaces, and turbines; company-owned or controlled vehicles; emissions from air-conditioning or refrigeration systems, among others.

For Scope 1, report all of the following sources (when applicable):

- Direct stationary combustion;
- Mobile combustion;
- Fugitive emissions;
- Industrial processes;
- Agricultural activities;
- Solid waste;
- Effluent treatment.

² The BPI equation predicts negative impacts. The inclusion of the possibility of a positive impact for only one environmental aspect, without considering the others, would affect the conceptual logic of the calculation.

³ Land use change (in the GHG tool: "time of system adoption").

⁴ Validation by recognized initiatives on the subject or by consulting work based on detailed, justified, and recognized methodologies.

1.2 SCOPE 2

It accounts for emissions from the generation of electricity purchased or consumed by the company, with purchased electricity being that which is bought or brought into the organizational boundaries of the company. Scope 2 accounts for emissions that occur physically at the location where electricity is generated.

For Scope 2, report all of the following sources (when applicable):

- Purchase of electricity;
- Purchase of thermal energy.

1.3 SCOPE 3

Scope 3 accounts for the company's indirect emissions, which are a consequence of its activities but occur from sources that are not owned or controlled by the company. For example, this includes the transportation of employees in vehicles not controlled by the company and emissions related to the end use of consumer goods sold by the company, among others.

For Scope 3, report all of the following sources (when applicable):

- Transportation and distribution;
- Solid waste from operations;
- Effluents generated in operations;
- Business travel;

In the case of transportation, the downstream⁵ concept is used, accounting for emissions up to the consumption points. However, only emissions related to transportation and distribution activities that are part of the LIFE Certification scope should be included, meaning those under the direct

⁵ Downstream emissions: indirect emissions related to goods and services sold. Upstream emissions: indirect emissions related to goods and services purchased or acquired.

management of the certified unit⁶.

Example: the assessment of a factory should consider emissions up to the point where the transportation is the responsibility of this unit. If transportation is the responsibility of a distribution center of the same company, i.e., another unit of the company, it should not be accounted for. These measures prevent the same impacts from being duplicated when assessing different units within the same chain.

1.4 BIOGENIC EMISSIONS

CO₂ emissions from biomass combustion, divided into two categories:

- Land use: soil emissions, organic matter decomposition, agricultural residue burning.
- Biofuel use: emissions from the use of biofuels.

2. GLOSSARY

The terms used in this document are available in the LIFE Glossary.

⁶ Energy and emissions information must be consistent, meaning they should be related to the same scope. For more details on energy information, refer to the LIFE Technical Guide 01 document.

3. REFERENCES

FAO, IRD, ADEME. 2012 **Review of GHG calculators in Agriculture and Forestry sectors: A Guideline for Appropriate Choice and Use of Landscape Based Tools**. Available at: https://www.fao.org/fileadmin/templates/ex act/pdf/Review_existingGHGtool_GB.pdf.

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NOTES ON DEVELOPMENT OF THIS DOCUMENT

Version 1.0: approved on 2/22/2013 by the LIFE Institute. Initial issuance of the document.

Version 1.1: approved on 4/7/2016 by the LIFE Institute Board of Directors. Document layout modification, text revision, and update of the acronym VEIB (Estimated Biodiversity Impact Value) to BII (Biodiversity Impact Index).

Version 1.1: approved on 5/17/2018 by the LIFE Institute Board of Directors. Document formatting adjustment.

Version 2.0: approved on 8/31/2023 by the LIFE Institute Board of Directors. Changes for international applicability, document layout modification, update to the acronym BPI (Biodiversity Pressure Index), and inclusion of the new LIFE Institute logo.

Version 2.0-R1: approved on 11/29/2024, by the LIFE Institute. Text adjustment and review of references.