GREENHOUSE GAS EMISSIONS INVENTORY

Salmones Camanchaca

April 2025

Contenido

1. Executive Summary

During 2024, Salmones Camanchaca quantified a total of 241,763 tonnes of CO_2 equivalent (tCO_2e) under the market-based approach and 244,788 tCO_2e under the location-based approach. The measurement included emissions from Scopes 1, 2, and 3, and considered both owned facilities and contracted services (maquilas). The total production for the period was 52,154 tonnes of WFE, resulting in an emission intensity of 4.64 tCO_2e/tWFE, a figure higher than that recorded in 2022 (4.27), but consistent with the average of the past three years.

Scope 3 was the most significant, representing 92% of total emissions, with 223,243 tCO_2e. Within this scope, the main sources were fish feed (124,251 tCO_2e), downstream transportation to customers (66,276 tCO_2e), and internal logistics (24,271 tCO_2e). In the transport category, air freight generated 89% of the emissions despite only accounting for 23% of the transported weight in the final leg, due to its high emission factor. In the feed category, the top three suppliers accounted for more than 99% of emissions, with emission factors ranging from 1.63 to 1.93 $kgCO_2e$/kg.

Scope 1, corresponding to direct emissions, totaled 17,690 tCO_2e, of which 98% came from stationary sources and 92% from fuel use, with diesel oil consumption being the most significant. Emissions from the use of refrigerants represented 8% of total Scope 1 emissions.

Regarding Scope 2, emissions amounted to 830 tCO_2e (market-based) and 3,600 tCO_2e (location-based), derived from a total electricity consumption of 28.9 GWh. Most of this consumption came from the National Electric System (SEN), with 18.1 GWh, followed by hydrogenerated sources, with 10.8 GWh. In total, 86% of the energy used came from renewable sources, including IREC and Hidroelena certificates.

2. Carbon Footprint

The carbon footprint is an environmental indicator that measures the impact of an activity or process on climate change. It is a greenhouse gas (GHG) emissions estimation tool, based on internationally recognized methodologies, and serves as a global standard for carbon footprint assessments.

This indicator allows companies to demonstrate environmental commitment through the quantification and reduction of emissions via energy efficiency measures and reduction of fossil fuel consumption, as well as to implement initiatives that improve process efficiency, among others.

To estimate a company's carbon footprint, it is necessary to define the operational boundaries, distinguishing between three types of scopes according to the nature of the emissions

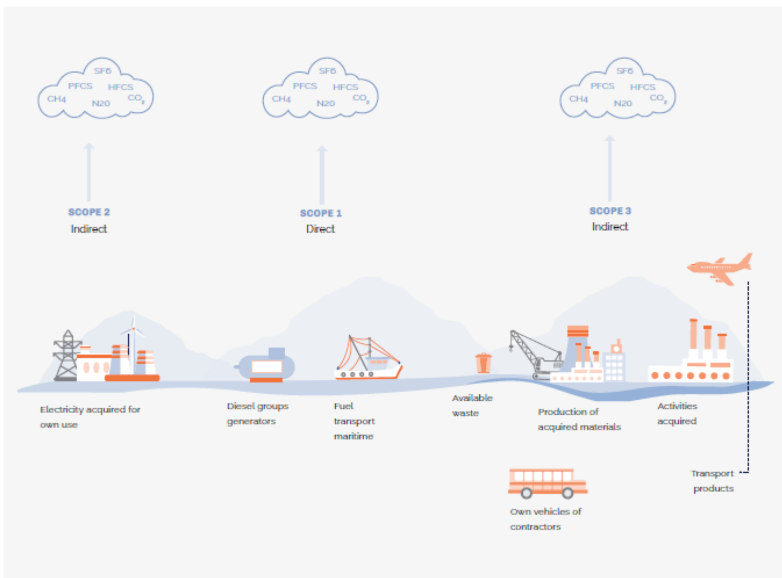


Figure 1: Carbon Footprint Scopes

2.1 Greenhause Gas Protocol

The Greenhouse Gas Protocol is a guide that outlines the methodology for measuring and reporting GHG emissions and removals, as well as providing information on validation and verification. This protocol has become a widely used tool for carbon footprint estimation, and is supported by the World Resources Institute (WRI) and the World Business Council for Sustainable Development (WBCSD).

This study was carried out in accordance with the Corporate Accounting and Reporting Standard of the Greenhouse Gas Protocol

2.1.1 .Verification

The GHG inventory described in this report was verified by Deloitte, who, through an audit process, reviewed the origin and treatment of the information.

3. Results

In 2024, Salmones Camanchaca conducted the measurement of its carbon footprint, considering Scopes 1, 2, and 3, and including both owned facilities and maquila (outsourced processing) operations. A total of 241,763 tonnes of CO_2 equivalent (tCO_2e) were quantified under the market-based approach, and 244,788 tCO_2e under the location-based approach.

The assessment covered a wide range of emission sources associated with the company's operations and was linked to a total production of 52,154 tonnes of WFE, allowing for the calculation of a total emission intensity of 4.64 $tCO_2e/tWFE$.

Table 1. GHG Emissions – General Results and Emission Intensity

Scope	Market-based GHG Emissions [tCO_2e]	Location-based GHG Emissions [tCO_2e]	Production [tonnes]	Emission Intensity [$tCO_2e/tWFE$]
Scope 1	17,690	17,690	52,154	0.34
Scope 2	830	3,600		0.02
Scope 3	223,243	223,498		4.28
Total	241,763	244,788		4.64

3.1 General Results

The following chart presents emissions broken down by scope, along with their relative intensity in relation to the production volume. As shown, Scope 3 accounts for 92% of total emissions, with 223,243 tCO_2e (market-based) and an intensity of 4.28 tCO_2e/tWFE, clearly making it the largest contributor.

This scope includes indirect sources not directly controlled by the company, such as logistics, inputs, and acquired services, which are particularly relevant in the salmon farming industry.

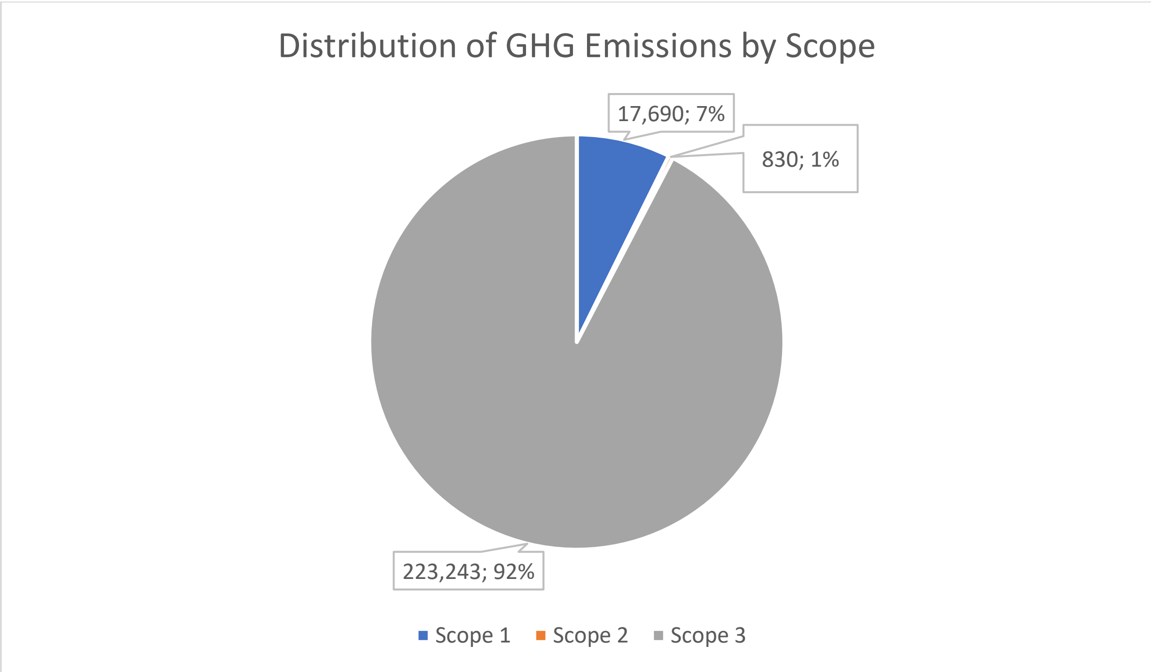


Figure 2. GHG Emissions by Scope in tCO_2e

Meanwhile, Scope 1, associated with direct emissions such as fuel consumption and refrigerant use, accounts for 7% of the total, with 17,690 tCO_2e. Scope 2 (electricity) has a marginal share of 1%, with significant differences between the market-based approach (830 tCO_2e) and the location-based approach (3,600 tCO_2e), reflecting the impact of the type of electricity contract used..

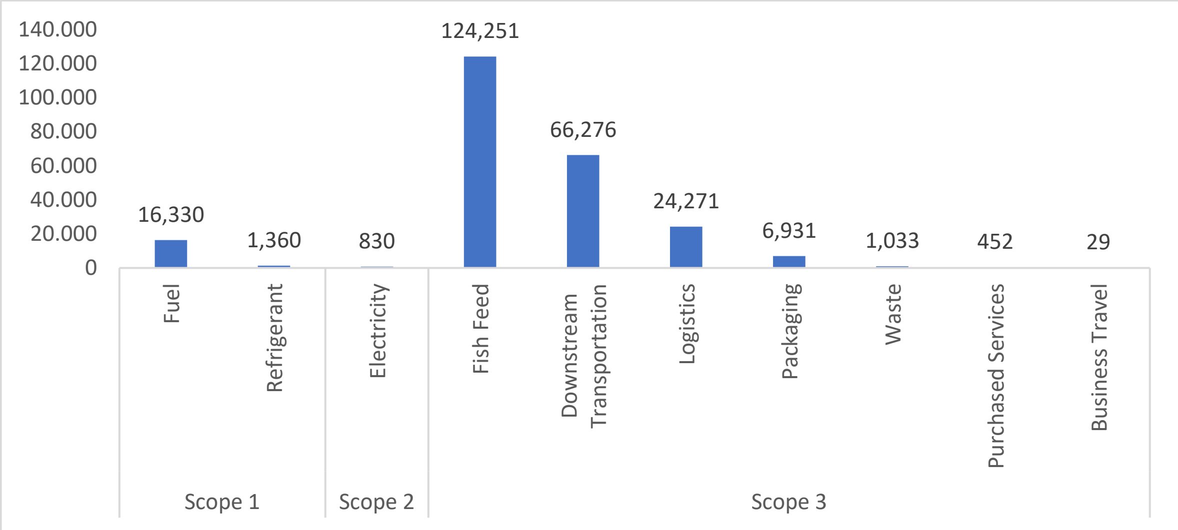
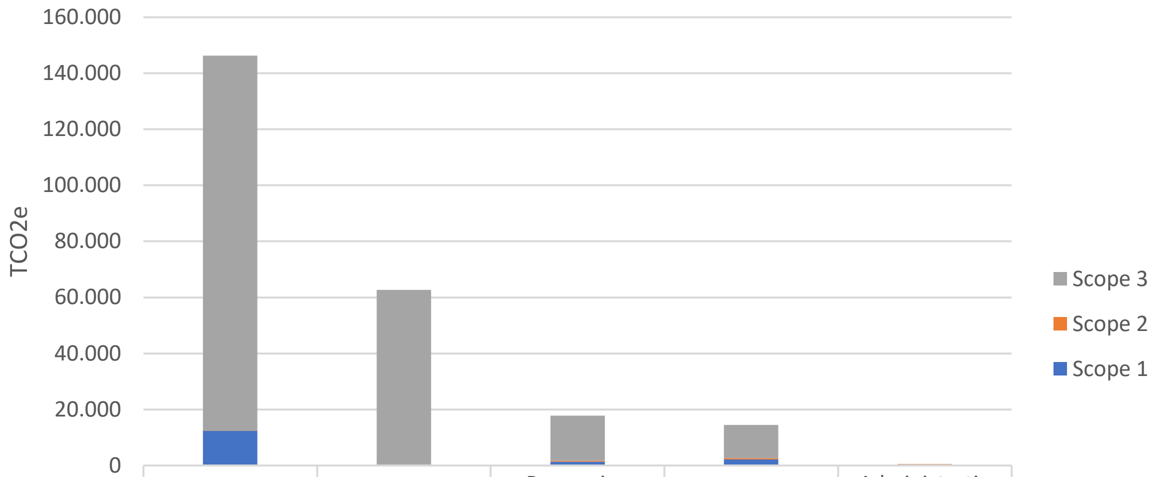


Figure 3. GHG Emissions by Source

Regarding the breakdown by source type, there are significant differences in the relative contribution of each category. Feed tops the list with 124,251 tCO_2e, representing 51% of total emissions. It is followed by Downstream Transportation (external logistics of finished products) with 66,276 tCO_2e (27%), and Logistics (transport of inputs and other components of the production cycle) with 24,271 tCO_2e (10%).

These three sources account for approximately 88% of Camanchaca's total emissions, highlighting a strong dependence on transportation and carbon-intensive inputs within its value chain.



	Sea Water	Corporative	Processing Plants	Fresh Water	Administratio n
Scope 3	133.851	62.734	16.092	11.930	0
Scope 2	16		380	410	20
Scope 1	12.397		1.307	2.196	430

Figure 4. GHG Emissions by Operational Area

From a territorial and functional perspective, the evaluation of emissions by operational area reveals a highly concentrated distribution. The “Seawater” area ranks as the largest emitter, accounting for 146,264 tCO_2e, which represents approximately 60% of total emissions. This result is consistent with the fact that this area includes open-sea fattening centers, which consume large volumes of inputs such as fish feed, maritime logistics, and associated services—all elements with a high carbon footprint. Additionally, the reliance on maritime transportation of supplies further contributes to the increase in indirect (Scope 3) emissions.

In second place, the Corporate area accounts for 62,734 tCO_2e, equivalent to around 26% of the total—a significant figure considering this category includes cross-functional activities such as corporate purchasing, support services, logistics management, and third-party contracting. This is where many upstream indirect emissions are concentrated, particularly those associated with purchased services, feed, and contracted logistics, highlighting the importance of integrating sustainability criteria into supplier management.

The “Processing Plant” and “Freshwater” areas show moderate emission levels, with 17,779 tCO_2e and 14,536 tCO_2e respectively, mainly stemming from sources such as energy consumption, packaging, supply transportation, and organic waste. Meanwhile, the Administration area shows the lowest contribution (430 tCO_2e), concentrated in electricity use, general services, and corporate travel.

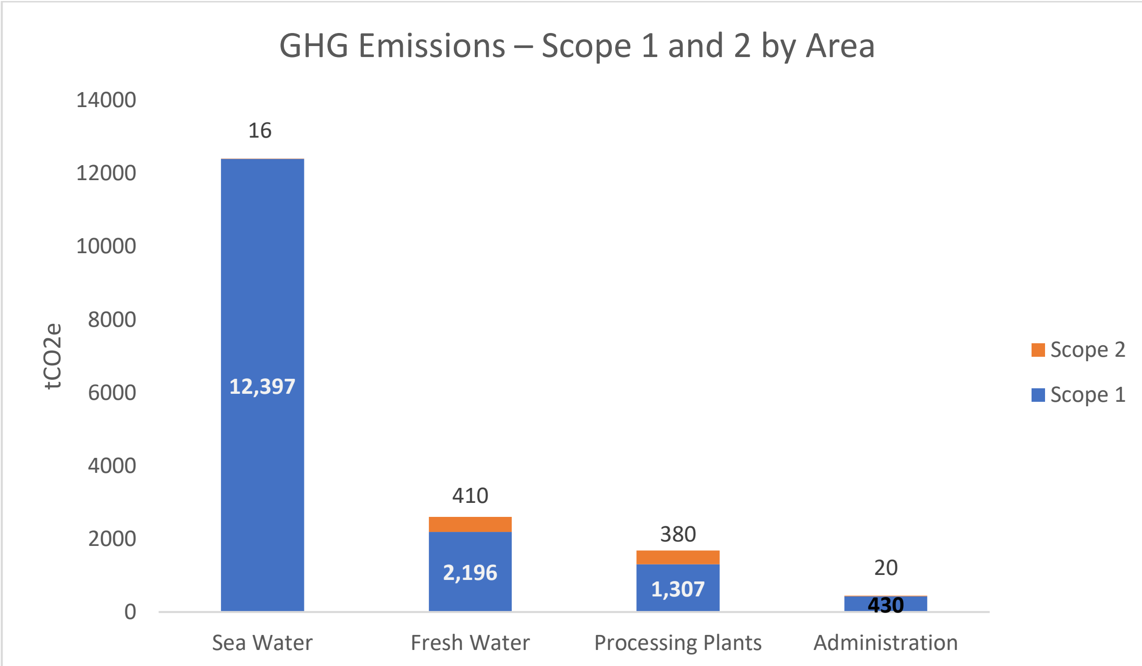


Figure 5. Scope 1 and 2 GHG Emissions by Area

Finally, emissions corresponding to Scope 1 and 2 are analyzed, specifically those related to fuel and electricity use, in order to highlight the generation of direct emissions by production area. The analysis shows that 72% of these emissions originate from the Seawater area, totaling 12,413 tCO_2e, with 99.8% attributed to fuel use.

The Freshwater area ranks second, accounting for 15% of these emissions with 2,607 tCO_2e, 84% of which are due to fuel consumption. It is followed by the Processing Plant with a total of 1,691 tCO_2e and the highest proportion of electricity use, representing 23% of its total emissions. Lastly, the Administration facilities contribute 450 tCO_2e, which is approximately 3% of the total.

3.2 Scope 1

During 2024, Scope 1 emissions totaled 17,690 tCO_2e, representing 7% of the organization's total carbon footprint. Although it is the smallest of the three scopes in terms of volume, it holds strategic relevance, as it corresponds to sources over which the company has direct control and, therefore, greater capacity to implement reduction measures.

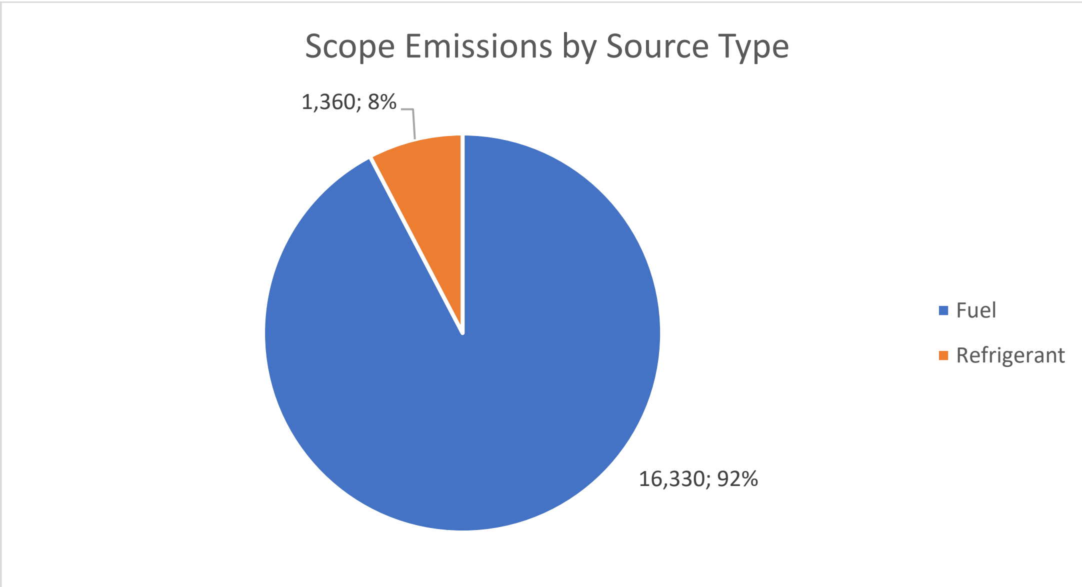


Figure 6. Scope 1 Emissions by Source Type

When breaking down Scope 1 emissions by source type, 92% corresponds to fossil fuel consumption, totaling 16,330 tCO_2e, while the remaining 8% comes from fugitive emissions from refrigerants (1,360 tCO_2e). This proportion highlights that the main direct climate impact is associated with energy use in operations, particularly in remote or hard-to-electrify areas such as offshore farming sites and internal logistics.

Figure 7 shows the strong predominance of diesel oil among fuel sources, particularly in the Seawater area, where it accounts for 93% of emissions from this source, totaling 12,397 tCO_2e. Diesel use is mainly concentrated in generators. In the case of the Freshwater area, the proportion leans more toward LPG, which generates 65% of emissions from a total of 2,196 tCO_2e. In this area, the final use of fuels is not differentiated, so including this breakdown in future measurements could support better decision-making in fuel management.

As for the Processing Plant, total emissions amount to 1,307 tCO_2e, of which 90% corresponds to diesel oil, used primarily in generators and boilers.

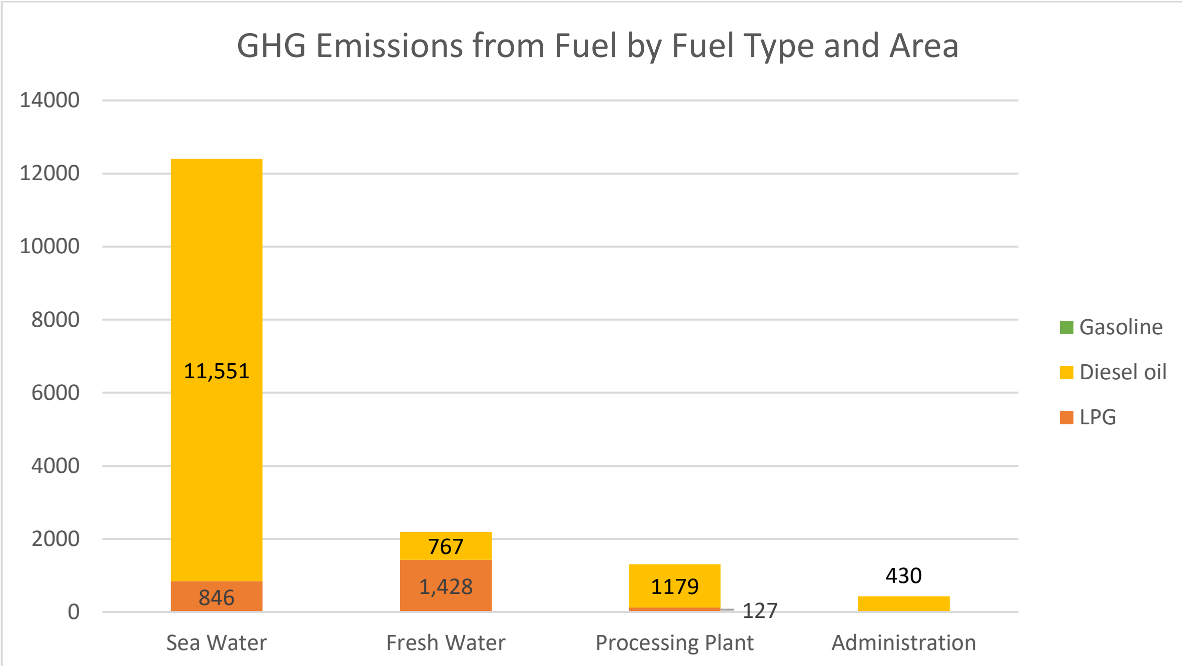


Figure 7. GHG Emissions from Fuel by Fuel Type and Area

Finally, Figure 8 shows fuel consumption by area and facility, clearly highlighting that the Petrohué Hatchery stands out for its high fuel consumption, reaching 1,801 tCO_2e. This represents 11% of total emissions and 55% of total LPG consumption.

Other notable facilities include the Tomé Processing Plant, accounting for 5% of total consumption, mainly from diesel oil, as well as the Contao, Puerto Argentino, Canal Piure, and Johnson 1 centers, all of which exceed 1,000 tCO_2e in emissions. Together, these facilities account for 31% of total emissions.

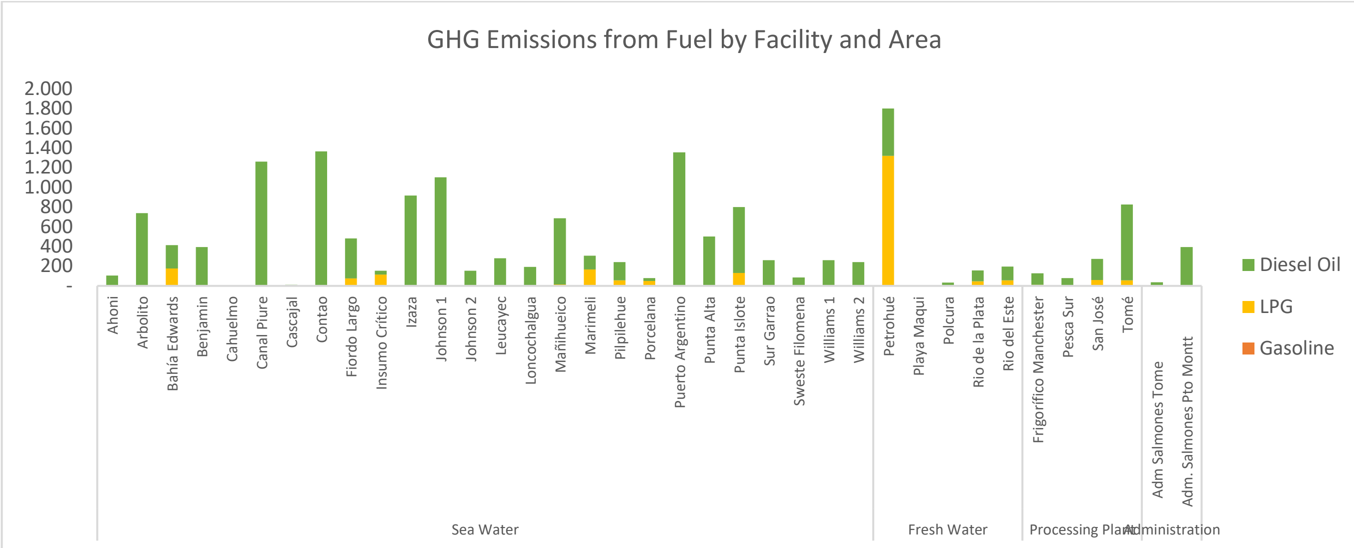


Figure 8. GHG Emissions from Fuel by Facility and Area

3.3 Scope 2

Scope 2 includes indirect GHG emissions resulting from the consumption of purchased electricity used by the organization but generated externally. This category covers both electricity consumed at the company's own facilities and electricity from public grids or specifically contracted sources.

There are two methodologies for calculating these emissions:

- **Location-based:** This approach uses the average emission factor of the national electricity system where the company operates, without considering specific contracts or environmental attributes.
- **Market-based:** This approach takes into account the company's actual electricity contracts, incorporating certifications or clean energy sources when applicable.

This methodological difference can result in significant variations in reported emissions, especially when the company has chosen to partially source certified renewable or low-emission electricity.

Table 3. Electricity Consumption and Emissions Based on Market and Location Approaches

Scope	Electricity Consumption [kWh]	Market-based GHG Emissions [tCO_2e]	Location-based GHG Emissions [tCO_2e]
National Grid (SEN)	18,147,003	774	3,544
Hydrogenerated	10,819,742	49	49

National Grid (Los Lagos)	12,133	7	7
Total	28,978,878	830	3,600

During 2024, Camanchaca's total electricity consumption was 28,978,878 kWh, resulting in 830 tCO_2e under the market-based approach and 3,600 tCO_2e under the location-based approach. This means that, thanks to contractual decisions, over 2,700 tCO_2e were avoided—representing a 77% reduction compared to the average grid-based method.

Analyzing emissions and consumption based on the nature of the energy used, it is observed that 86% of electricity consumption comes from non-conventional renewable energy (NCRE), while 14% corresponds to conventional sources. This distribution is reflected in the emissions shown in Figure 10.

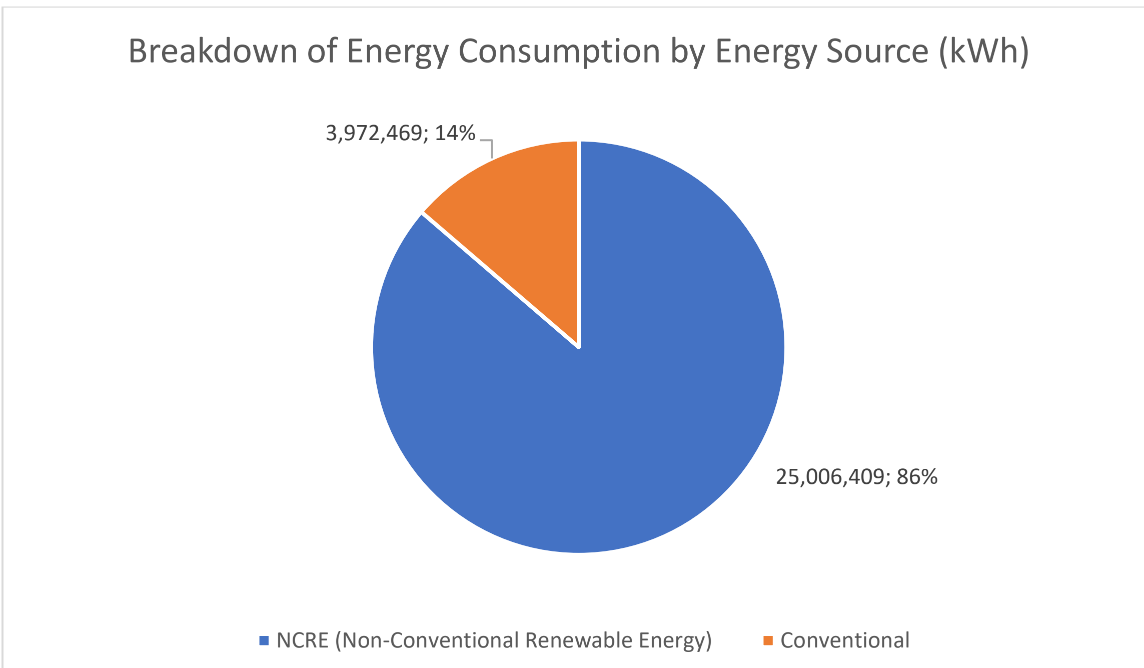


Figure 9. Energy Use by Energy Source (kWh)

The chart below highlights the significant reduction in emissions achieved by certifying energy consumption from NCRE sources through I-REC certificates. These certificates ensure that the contracts between the company and the electricity distributor are based 100% on non-conventional renewable energy sources, which, according to GHG Protocol parameters, do not generate emissions.

This analysis reinforces Camanchaca's commitment to emissions reduction and control over its value chain emissions. Furthermore, due to the high percentage of energy sourced from NCRE, it is expected that these emissions could be reduced to zero in the coming years.

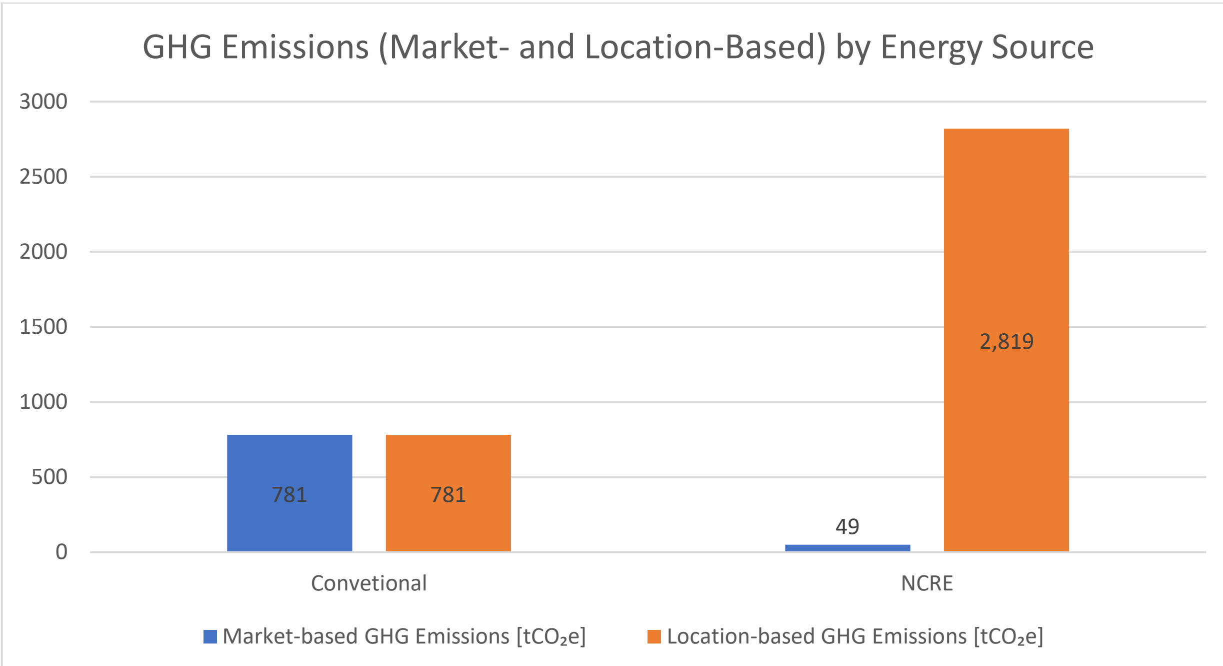


Figure 10. GHG Emissions by Energy Source under Market- and Location-Based Approaches

3.4 Scope 3

Scope 3 includes all indirect emissions that are not under the company's direct control but occur throughout its value chain, both upstream (suppliers, inputs) and downstream (logistics, end-of-life disposal).

During the 2024 period, Camanchaca recorded a total of 223,243 tCO_2e under the market-based approach within Scope 3, representing 92% of the total inventoried emissions. This figure clearly reflects that the company's carbon footprint is heavily influenced by strategic decisions related to input selection, supplier management, logistics contracts, and the efficiency of materials and services used throughout the product life cycle.

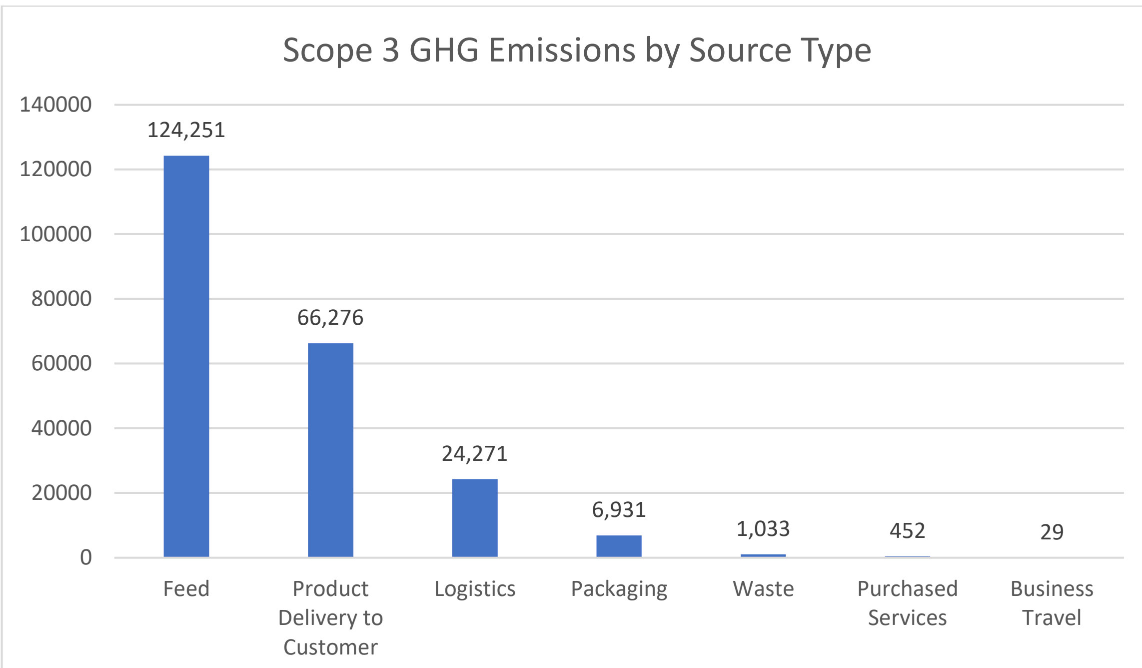


Figure 11. Scope 3 GHG Emissions by Source Type

The Scope 3 emissions chart, based on market-based data, provides a clear view of the most relevant sources within Camanchaca's value chain. This analysis reveals a high concentration of emissions in three main categories, allowing for the identification of priority areas for action.

3.4.1 Fish Feed

Fish feed represents the most significant source of emissions within Camanchaca's Scope 3, totaling 124,251 tCO_2e—equivalent to 56% of all indirect emissions in the value chain. This impact is primarily due to the energy-intensive nature of feed production, which requires energy, agricultural raw materials, and marine-based ingredients, many of which have high emission factors.

Table 3. GHG Emissions, Emission Factors, and Feed Consumption

Supplier	Emission Factor [kgCO2e/kg]	Quantity[kg]	Market-Based GHG Emissions [tCO2e]
Supplier 1	1.91	23,533,247	44,949
Supplier 2	1.93	22,682,044	43,776
Supplier 3	1.63	21,234,271	34,612
Supplier 4	1.892	483,260	914
Total		67,932,823	124,251

3.4.2 Product Delivery to Customer

The "Product Delivery to Customer" category represents the emissions generated from transporting the final product to its destination markets—a key stage in Camanchaca's export value chain. In 2024, this category generated a total of 66,276 tCO_2e, accounting for 30% of Scope 3 emissions and approximately 27% of the company's total carbon footprint.

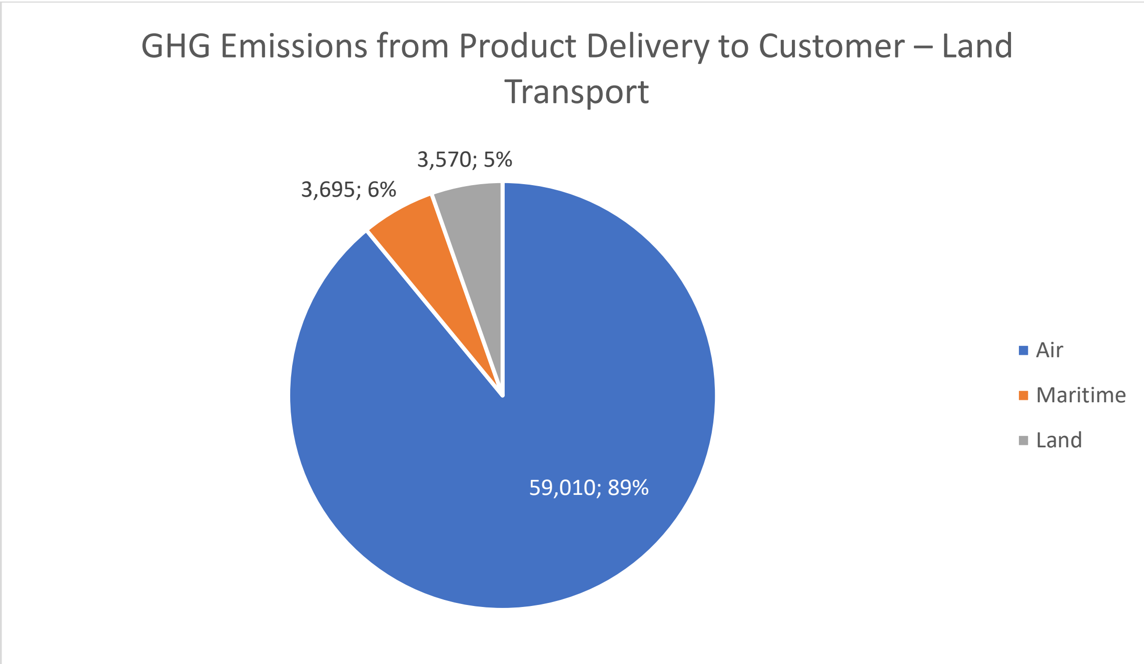


Figure 12. GHG Emissions from Downstream Land Transport by Mode of Transportation

The pie chart shows a marked concentration of emissions in air transport, which accounts for 89% of the total in this category, with 59,010 tCO_2e. This figure is particularly relevant considering that, although the volume transported by air was lower than by sea (only 9,935 tons compared to 23,273 tons), its emission factor is more than 49 times higher, reaching 0.6487 $kgCO_2e/kg$.

Table 4. GHG Emissions, Transported Weight, and Emission Factors by Mode of Transport

Mode	EF [$kgCO_2e/kg$]	Total Weight Transported [kg]	Market-Based GHG Emissions [tCO_2e]
Air	0.6487	9,935,432	59,010
Maritime	0.01306	23,272,947	3,570
Land	0.11417	43,413,867	3,695

Total		76,622,246	66,276

In contrast, maritime transport—which accounted for the largest volume of final cargo transported—generated only 3,570 tCO_2e (5%), thanks to its significantly lower emission factor (0.01306 $kgCO_2e/kg$). A similar case is seen with land transport, which includes direct deliveries mainly to Brazil and Argentina (8,309 tons), as well as shipments to ports and airports. With a smaller total volume (43,413 tons) and an intermediate emission factor (0.11417 $kgCO_2e/kg$), it contributed 3,695 tCO_2e, representing 6% of the total.

This variation in emissions by transport mode highlights how the choice of logistics method has a significant impact on the product's final carbon footprint. While air transport may offer advantages in delivery times, it comes at a much higher environmental cost per ton transported. This analysis reinforces the need to move toward low-carbon logistics planning, prioritizing more efficient modes such as maritime or land transport whenever operationally feasible.

3.4.3 Logistcs

The "Logistics" category within Scope 3 represents emissions resulting from fuel use in the transportation of inputs, equipment, and intermediate products throughout the supply chain, excluding the transport of the final product. In 2024, this category generated 24,271 tCO_2e, distributed across various modes of transport used to ensure the operational continuity of Camanchaca's production chain.

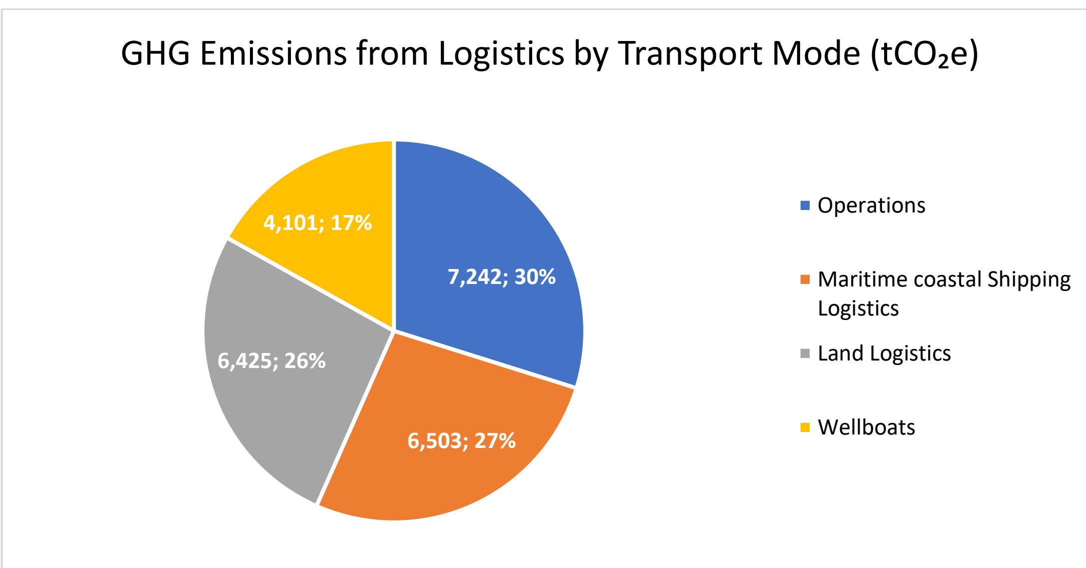
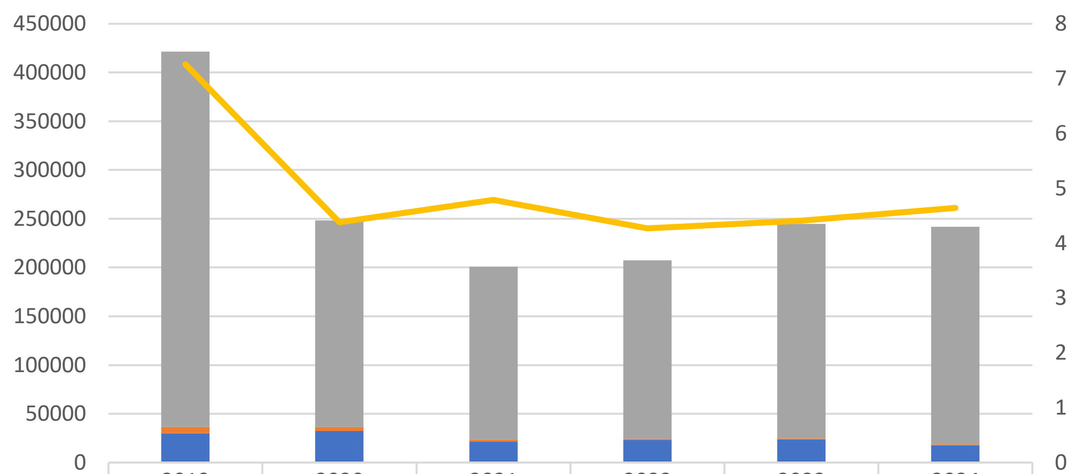


Figure 13. GHG Emissions from Logistics by Type of Transport (in tCO_2e)

The pie chart shows a balanced distribution across four logistics modes, reflecting the complexity of the company's supply and support operations—particularly in geographically challenging contexts such as offshore farming sites and rural areas.

4. Comparison with previous years

The chart presented shows the evolution of Greenhouse Gas (GHG) emissions broken down by scope (1, 2, and 3), along with emissions intensity ($tCO_2e/tWFE$) as an indicator of environmental efficiency per ton of final product exported. This comparison allows for the observation not only of absolute changes in the carbon footprint but also of the relative evolution based on production performance.



	2019	2020	2021	2022	2023	2024
Scope 3	384887	211614	177443	183193	220105	223243
Scope 2	6659	4397	1674	1233	1037	830
Scope 1	29995	32198	21629	23058	23685	17690
Emissions Intensity	7,26	4,38	4,79	4,27	4,41	4,64

Figure 14. Comparison of GHG Emissions and Emissions Intensity, 2019–2024

In absolute terms, there was a significant reduction in emissions between 2019 and 2021, decreasing from 421,541 tCO_2e in 2019 to 200,746 tCO_2e in 2021—a 52% reduction during that period.

However, from 2022 onward, a trend of stabilization followed by an increase is observed. Emissions remained stable between 2021 and 2022, then rose in 2023 (244,827 tCO_2e) and slightly decreased in 2024 (241,763 tCO_2e). Although still below pre-pandemic levels, these figures reflect a recovery in production activity.

Scope 3 has consistently been the dominant component, accounting for more than 90% of total emissions in all years analyzed. This underscores the need for targeted strategies focused on the supply chain and external logistics to achieve substantial reductions.

On the other hand, the emissions intensity indicator ($tCO_2e/tWFE$) shows a downward trend since 2019, when it reached 7.26 $tCO_2e/tWFE$, dropping to its lowest point in 2022 at 4.27 $tCO_2e/tWFE$. This initial decline suggests a substantial improvement in the environmental efficiency of the production process, attributable to both more rational input use and a higher share of clean energy and optimized processes. Simultaneously, data sources, information capture protocols, and reporting systems have been strengthened.

The historical data allows for the observation of distinct trends in the evolution of the three GHG emission scopes, as well as in the relative intensity with respect to total production (expressed as tCO_2e per ton of WFE produced).

Scope Evolution

Since 2019, all emission scopes have shown a downward trend, although with varying rates and degrees of reduction:

- **Scope 1** decreased from 29,995 tCO_2e in 2019 to 17,690 tCO_2e in 2024—a 41% reduction. This was achieved primarily through improvements in refrigeration systems, which reduced refrigerant leaks, and a decrease in diesel oil use in hatcheries, favoring clean energy alternatives.
- **Scope 2** experienced an even more significant reduction, from 6,659 tCO_2e to 830 tCO_2e—an 88% decrease. This aligns with a likely transition to cleaner electricity contracts and a higher share of renewable energy in Chile's energy mix, along with the incorporation of the Hidroelena run-of-river power plant.
- **Scope 3**, although it declined between 2019 and 2021, has tended to stabilize and even increase in recent years, closing 2024 at 223,243 tCO_2e—similar to the 2023 figure. This suggests that while internal efficiency has improved, indirect emissions linked to feed, logistics, and outsourced services continue to pose a substantial and structural challenge.

Figure 15 shows the evolution of greenhouse gas (GHG) emissions associated with Camanchaca's total energy consumption—defined as the sum of Scope 1 and Scope 2 emissions—along with the emissions intensity relative to production ($tCO_2e/tWFE$) for the period 2019 to 2024. This category includes emissions from fuel and refrigerant use (Scope 1), as well as those generated from purchased electricity consumption (Scope 2).

Over the period, absolute emissions from energy consumption steadily decreased, dropping from 36,654 tCO_2e in 2019 to 18,520 tCO_2e in 2024, representing a 49% reduction. This outcome is the result of improved energy efficiency, reduced use of fossil fuels, and a cleaner national electricity mix, reinforced by low-impact electricity contracts. The most significant reduction occurred in electricity-related emissions, which fell from 6,659 tCO_2e in 2019 to just 830 tCO_2e in 2024—an 88% decrease over six years.

At the same time, emissions intensity from energy consumption—expressed in tons of CO_2 equivalent per ton of final product exported ($tCO_2e/tWFE$)—was analyzed. In 2019, this indicator stood at 0.63 $tCO_2e/tWFE$, while in 2024 it was 0.36 $tCO_2e/tWFE$, representing a 43% improvement in relative energy efficiency. This trend shows that the reduction in emissions has not been driven solely by lower production volumes, but also by more efficient energy management.

The most efficient point in the period was reached in 2022, with an intensity of 0.30 $tCO_2e/tWFE$, while the highest value was recorded in 2020 at 0.65 $tCO_2e/tWFE$—a year that combined high emission levels with a slight drop in production. Overall, the data show that energy efficiency improvements have been sustained, effective, and directly tied to operational performance, positioning energy consumption as a key area of climate action with measurable results.

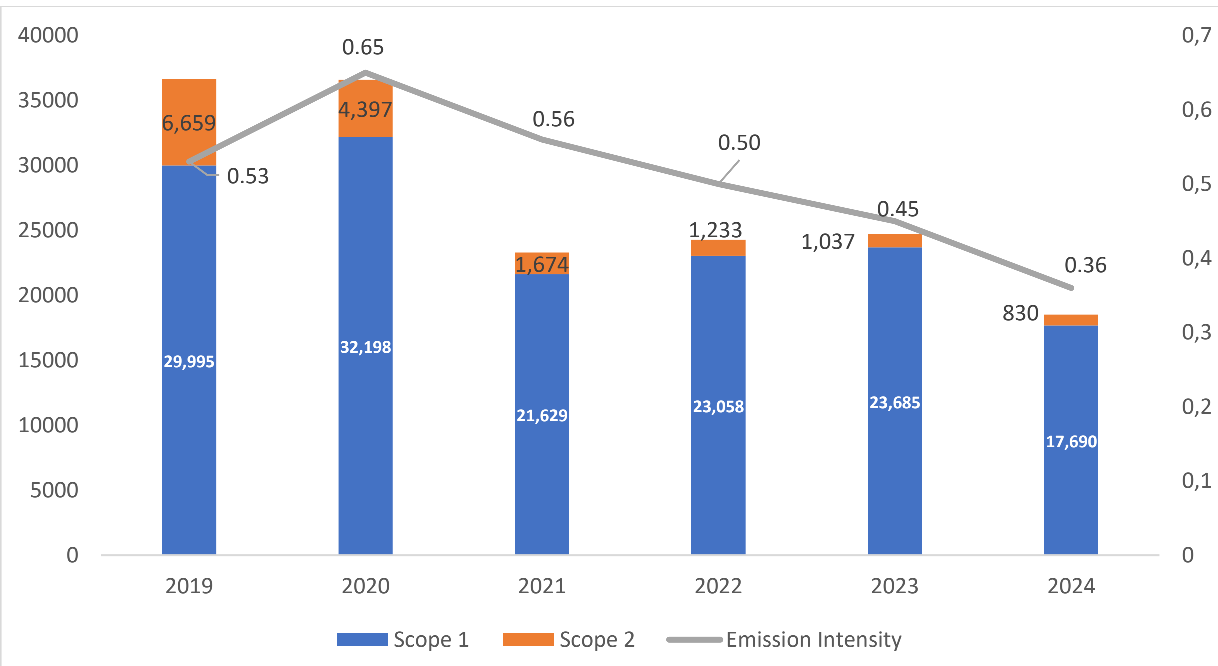


Figure 15. Scope 1 and 2 GHG Emissions by Year

Production and Intensity Evolution

WFE production decreased in 2021 (41,909 t) but has gradually recovered, reaching 52,154 tons in 2024—a value 10% lower than in 2019 but with a significantly lower carbon footprint. This enables the analysis of emissions intensity ($tCO_2e/tWFE$), an indicator that reflects the climate efficiency of operations.

Table 5. Historical GHG Emissions and Production

Scope (tCO_2e)	2019	2020	2021	2022	2023	2024
Scope 1	29,995	32,198	21,629	23,058	23,685	17,690
Scope 2	6,659	4,397	1,674	1,233	1,037	830
Scope 3	384,887	211,614	177,443	183,193	220,105	223,243
Total	421,541	248,209	200,746	207,484	244,827	241,763
Production [tons]	58,063	56,669	41,909	48,591	55,516	52,154

Emissions intensity has improved by 36% between 2019 and 2024, demonstrating significant progress in operational efficiency and emissions management. However, a slight reversal in this improvement is observed starting in 2022, possibly associated with:

- Changes in the logistics mix (greater reliance on air transport).
- A shift in feed suppliers, with higher emission factors.
- Variations in production volumes or the use of more carbon-intensive services.
- Improvements in data collection systems, which have provided more and better information for footprint calculations—particularly for Scope 3, which represents the largest share. As a result, the inventory has grown due to the incorporation of more complete information than in previous years.

Nevertheless, from 2022 onward, intensity began to increase slightly again, reaching 4.64 $tCO_2e/tWFE$ in 2024. This could be attributed to changes in the logistics matrix, a higher volume of air operations, or a shift in the type of feed purchased. This rebound highlights that while absolute emissions have stabilized, climate efficiency still faces challenges and requires ongoing monitoring to avoid setbacks.

In summary, the trajectory of the past six years reflects a positive transformation in emissions management, though challenges remain in consolidating sustainable suppliers, making strategic logistical decisions, and strengthening clean energy contracts.

5. Conclusions and Recommendations

The carbon footprint assessment of Camanchaca for the year 2024 revealed a total emission of 241,763 tonnes of CO_2 equivalent (tCO_2e) under the market-based approach, associated with an annual production of 52,154 tonnes of WFE. This results in an emissions intensity of 4.64 $tCO_2e/tWFE$, representing a 36% improvement compared to 2019, when the intensity reached

7.26 tCO_2e/tWFE. This positive trend is largely due to efficient management of emissions under direct control (Scopes 1 and 2), although structural challenges remain in managing indirect value chain emissions (Scope 3), which account for more than 90% of the total footprint.

- Scope 3 represents 92% of total emissions, with 223,243 tCO_2e, and remains the most challenging component to address due to its indirect nature. Within this category, fish feed accounts for 124,251 tCO_2e, equivalent to 56% of Scope 3, reaffirming its critical impact on the overall footprint.
- The “product delivery to customer” category generated 66,276 tCO_2e, of which 89% came from air transport, despite air freight representing only 23.9% of the total transported weight. Its high emission factor of 0.6487 $kgCO_2e$/kg sharply contrasts with the 0.0131 $kgCO_2e$/kg of maritime transport.
- Internal logistics, covering the transport of inputs, equipment, and intermediate products, generated 24,271 tCO_2e, distributed relatively evenly across land transport, maritime cabotage, and wellboats, highlighting a strong dependence on fossil fuels in distributed operations.
- Energy-related emissions (Scopes 1 and 2) decreased by 49% in absolute terms, from 36,654 tCO_2e in 2019 to 18,520 tCO_2e in 2024, and by 43% in relative intensity, from 0.63 to 0.36 tCO_2e/tWFE. The largest reduction occurred in Scope 2, which decreased by 88%, mainly due to the use of electricity from low-emission sources.
- It is estimated that the gradual substitution of air transport with maritime or consolidated alternatives could reduce emissions by up to 50,000 tCO_2e per year, representing a 20% reduction in the current Scope 3 total.
- It is recommended to maintain and expand electricity contracts linked to renewable energy, and to evaluate the electrification of fixed and mobile sources, particularly generators, thermal systems, and internal transport.

6. Annexes

6.1 GHG Protocol Classification

Although the review and reporting of emissions in this process have been classified according to the three scopes described in the Greenhouse Gas Protocol, subcategories have been adapted to suit the specific needs and nature of the industry being analyzed. However, this section presents the standard classifications defined by the protocol for Scope 3 emission sources, as shown in the following table:

No.	Category	GHG Emissions [tCO_2e]
1	Purchased goods and services	131,633
2	Capital goods	–
3	Fuel- and energy-related activities	–
4	Upstream transportation and distribution	24,271
5	Waste generated in operations	1,033
6	Business travel	29
7	Employee commuting	–
8	Upstream leased assets	–
9	Downstream transportation and distribution	66,276
10	Processing of sold products	–
11	Use of sold products	–
12	End-of-life treatment of sold products	–
13	Downstream leased assets	–
14	Franchises	–
15	Investments	–
Total	223,243	