

Carbon accounting – from theory to automated practice

Method. Legislation. Documentation. Practice.



Driven by your data



This e-book is written for you who want a clear and practical overview of carbon accounting.

You will get a structured review of the landscape within carbon accounting – from the theoretical background and key concepts to requirements, documentation and relevant legislation on sustainability reporting.

The book combines understanding and practice and shows step by step how an EMS-based carbon account can be built and used in reality. The goal is to give you both an overview, method and direction – so you can work safely and efficiently with climate data and reporting.

The carbon accounting have gone from being a niche tool for specialists to being a **central part of companies' strategic and statutory reporting**



With new EU requirements, increasing expectations from customers and investors, and a growing focus on transparency, it is crucial to understand both the theory behind the carbon accounts and how they are put into practice.

This e-book provides an introduction to the basic principles of carbon accounting, the key concepts of the GHG Protocol, the interaction with EU legislation – especially the CSRD – and the importance of documentation and data quality. Finally, we show how an EMS-based carbon account can support the work with both reporting and reducing CO₂-emissions.

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Understand the concepts.

Carbon accounting, CO₂ accounting, ESG and sustainability reporting.

What's the difference?

When companies work with climate and sustainability, conceptual confusion quickly arises.

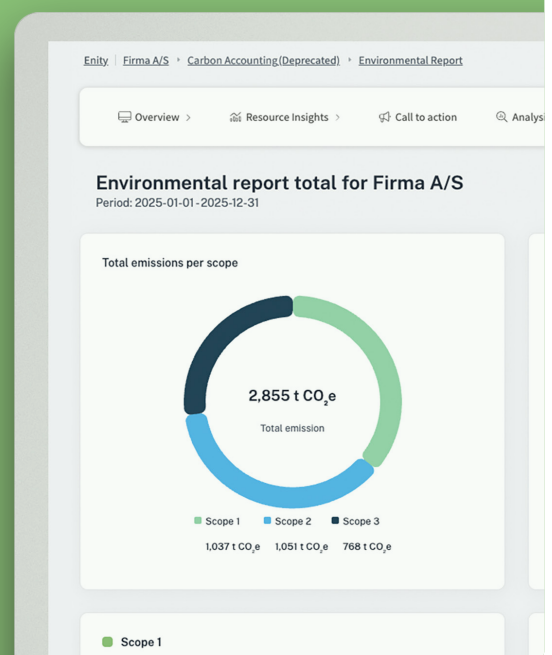
Carbon accounting, CO₂ accounting, ESG, CSRD and sustainability reporting are often mixed up – even if they don't mean the same thing. This creates uncertainty about where to start and what is actually required. This overview gives you the practical difference – and the right order.

The short version

The carbon accounting is the measurement.
The reports are the dissemination.
The CSRD is the legal framework.

Summary

Carbon accounting = measurement and method
Carbon account = result / actual report
CO₂-accounting = popular name for the same
Product footprint = measurement per product
ESG = broad reporting framework
Sustainability report = overall narrative
CSRD = legal requirements
ESRS = reporting standard
Taxonomy = green classification
GHG = CO₂ footprint (Green House Gas)
GHG Protocol = "The accounting rules" for climate data



Concept overview – Carbon accounting, ESG, CSRD and sustainability reporting

Level 1: The measurement

The data foundation

Carbon accounting

Carbon accounting calculates the company's total emissions of greenhouse gases. This is the technical and analytical foundation for climate work.

Carbon accounting typically covers: Energy consumption, fuel, transport, procurement and suppliers, waste, travel, products and services which are divided into scope 1, 2 and 3 emissions.

The purpose is to answer:

How big is our carbon footprint – and where does it come from?

It is used to:

- Identify hotspots
- Prioritise reduction
- Set goals
- Document progress
- Responding to customer demands
- Provide data basis for reporting
- Compliance

Typical standards:

- GHG Protocol
- ISO 14064

The carbon accounting are always the starting point.

CO₂ accounting

CO₂ accounting is often used as a synonym for carbon accounting, but is technically inaccurate.

A correct carbon accounting measures several greenhouse gases – not just CO₂ – e.g. methane and nitrous oxide. Therefore, everything is converted to **CO₂ equivalents (CO₂e)**.

In practice, CO₂ accounting almost always means CO₂e-based carbon accounting.

Good rule of thumb:

When someone says CO₂ accounting, they almost always mean carbon accounting.

Product carbon footprint

PCF/EPD

Where the climate accounts cover the company, the product footprint covers a single product or service.

Typical terms:

- Product Carbon Footprint (PCF)
- Climate declaration
- EPD (Environmental Product Declaration)

Often used for:

- Customer requirements
- Supply
- Construction sector
- Industrial supplies

Difference:

- Carbon accounting = the company
- Product footprint = the individual product

Level 2: Reporting

The overall dissemination

ESG Report

ESG stands for:

- Environment
- Social
- Governance

An ESG report gathers data on environmental, social and governance issues. Climate data is only one part of ESG reporting.

An ESG report may include

- Climate figures
- Resource consumption
- Working environment
- Diversity
- Supplier Relations
- Risk management
- Governance structure

The purpose is primarily:

- Investor information
- Bank dialogue
- Risk Management
- Management overview

The carbon accounts provide environmental data for ESG – but ESG is much broader.

Sustainability report

Sustainability report is the broad umbrella term.

It can be:

- Strategic
- Data-driven
- Branding-oriented
- Compliance-driven

It may contain:

- Climate
- Environment
- Social conditions
- Value chain
- Goals and efforts
- Cases and initiatives

Quality and level of detail vary greatly between companies.

Important divide:

The sustainability report is the story. The carbon accounts are the numbers.

Level 3: Legal framework

When reporting becomes a requirement

CSRD

Corporate Sustainability Reporting Directive

CSRD is the EU's legal requirements for sustainability reporting.

It is not a type of report – but a legal framework which provides:

- What to report
- How it should be documented
- How detailed it should be

The CSRD requires, among other things:

- Climate data
- Scope 1–3
- Goals and plans
- Risk assessment
- Method description
- Value chain information

Practical understanding:

The CSRD determines the requirements. The carbon accounts provide data.

ESRS

The reporting standards under the CSRD

ESRS are the concrete standards that companies must follow under the CSRD.

Particularly relevant:

ESRS EI = Climate

The requirements for:

- Carbon accounting
- Reduction targets
- Transition plan
- Data basis
- Documentation

Even companies that are not yet covered often face requirements inspired by ESRS via customers and supply chains.

EU Taxonomy

The taxonomy classifies how much of the company's activities can be described as environmentally sustainable according to EU criteria.

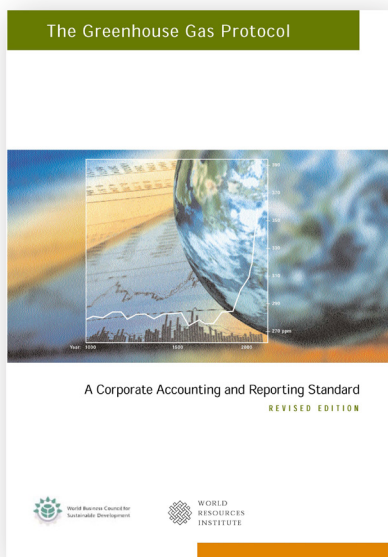
Primarily used for:

- Investors
- Financing
- CSRD reporting

Not a climate measurement – but a green classification.

How are **emissions** calculated in carbon accounting?

When preparing a carbon account, the first step is to understand how emissions are actually calculated. A carbon account is not based on estimates, but on systematic calculations where activity data is linked to standardized emission factors.



The Greenhouse Gas Protocol (GHG Protocol) is the most widely used international standard for how companies and organizations measure and report their greenhouse gas emissions.

90%

Over 90% of the world's largest companies use the GHG protocol.

This provides a uniform and documentable basis that can be compared across time, organizations and reporting requirements.

The basic principle is simple:

Consumption emission factor = emissions

This means that you take activity data – e.g. kWh of electricity, litres of diesel or currency spent on purchases – and multiply by an emission factor that indicates the average greenhouse gas emissions per unit.

Examples:

- kWh electricity emission factor for electricity mix
- litres of diesel fuel emission factor
- kg material emission factor for production

The result is converted to CO₂ equivalents (CO₂e) so that different greenhouse gases can be compared and summed up.

Although the formula is simple, good calculations require consistent methods and clear delimitations. Why most companies today use **Greenhouse Gas Protocol (GHG Protocol)** – the international standard for carbon accounting.

GHG Protocol describes:

- How emissions are calculated
- Types of data that can be used
- how quality and documentation are handled
- How emissions are categorized and reported

This is also where the scope division (Scope 1, 2 and 3) originates from. The scope structure ensures that emissions are correctly placed according to their source – and that the accounts are consistent and comparable.

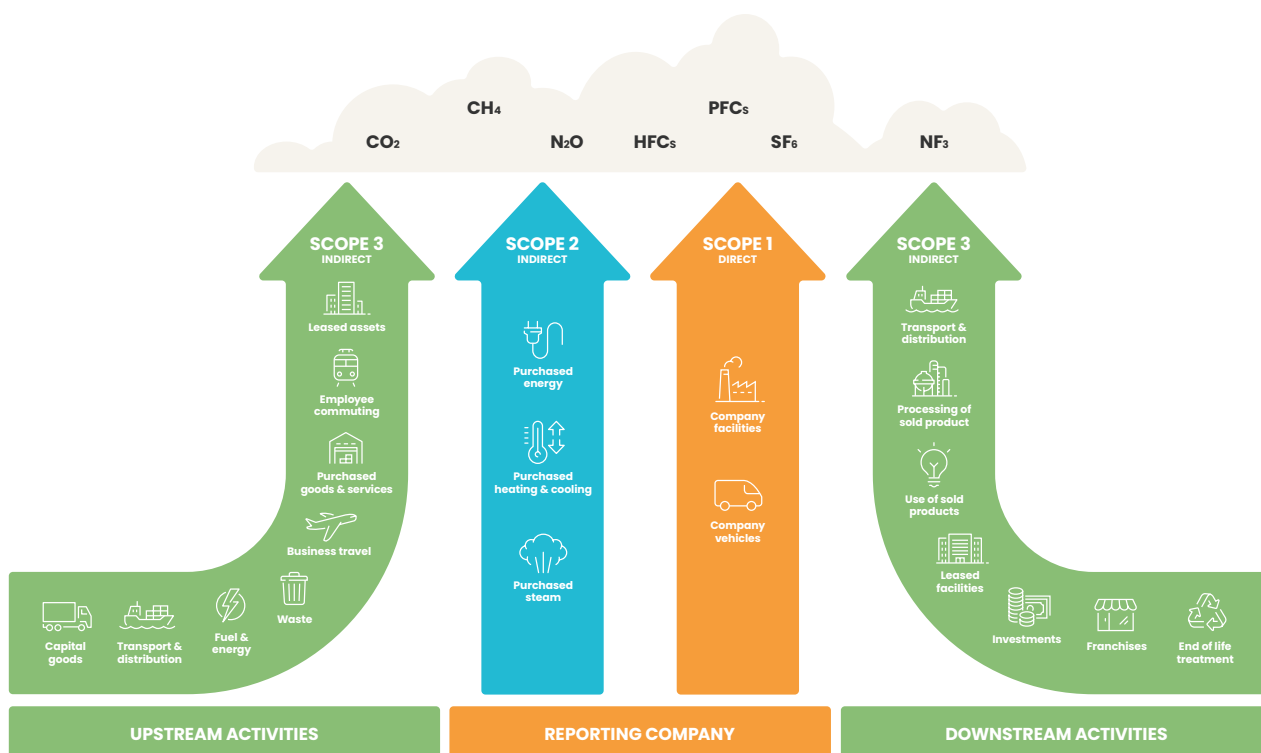
The formula is simple – the method should be systematic.

A satellite night-time photograph of Europe and North Africa. The landmasses are outlined by a dense network of yellow and orange lights representing cities and urban areas. The surrounding oceans are a deep, dark blue. The curvature of the Earth is visible at the top of the frame.

GHG Protocol Corporate Standards

is an initiative for global standardization of greenhouse gas emissions, enabling companies to measure, quantify and report their own emission levels to make global emissions manageable.

Source: Wikipedia



Scope 1, 2 and 3: The backbone of carbon accounting

In order to make a credible carbon account, emissions must be categorised correctly. That's where scope 1, 2 and 3 come in.

An important technical delimitation

GHG Protocol includes the seven greenhouse gases defined in the Kyoto Protocol. These are the ones that are included in the calculations and converted to CO₂ equivalents (CO₂e). Other climate-impacting substances can be found – but are not included in the standard method.

The scope breakdown is not just a technical detail – it is the structure itself that makes carbon accounts comparable, consistent and usable. Both in carbon accounts, ESG reporting and CSRD context.

Without a common framework, companies risk double billing, gaps in data and unclear responsibilities. The scope model provides an overview of where emissions occur – and where the company can influence them.

Scope is all about perspective

The scope model may seem complex, but becomes easier to understand when you stick to the perspective: it is always about the reporting company's point of view.

- Scope 1 = what you consume or emit yourself
- Scope 2 = the energy you buy
- Scope 3 = everything that happens in the value chain around you

The same activity can therefore be in different scopes – depending on who is reporting. Electricity production is e.g. scope 1 for the energy company – but scope 2 for the customer. Read more about this under the next section on the value chain.

Scope 1

Direct emissions

Scope 1 includes the emissions that the company itself causes and has direct control over. These are emissions that arise from sources that the company owns or operates.

Typical scope 1 sources are:

- Combustion of natural gas, oil or biomass in own boilers and plants
- Fuel consumption in the company's own vehicles
- Process emissions from production

Scope 1 is usually the most straightforward category to work with. Data often already found in operating and energy systems, and consumption is directly measurable.

You have a direct influence on consumption and can take action relatively quickly with reduction measures.

Scope 2

Indirect energy-related emissions

Scope 2 covers emissions from the energy that the company buys and consumes – but which is produced elsewhere by utility companies.

This typically applies:

- Purchased electricity
- District heating
- District cooling
- Steam or process energy from supply

Even though the emissions occur at the energy producer, they are directly linked to the company's energy consumption. Therefore, it is placed in an independent category.

Scope 2 is indirect – but still close to operational operations. The company can influence emissions through its energy consumption and procurement agreements, including:

- Energy savings
- Choosing a supplier
- Green Electricity Agreements
- Own production of energy

Scope 3

Other indirect emissions in the value chain

Scope 3 is the broadest and most complex category. It includes all other indirect emissions that occur in the company's value chain – both before and after the company's own activities.

These can be: Employee transport to and from work, goods and services purchased, waste management, use of products sold, investments and franchise activities.

It is divided into:

Upstream activities (before the company):

- Purchased goods and services
- Supplier production
- Transport and distribution
- Waste
- Employee commuting
- Business travel

Downstream activities (by company):

- Use of products sold
- Maintenance and energy consumption at customers
- Distribution
- Franchise
- Investments

Scope 3 constitutes often **80–99% of total edging** – but is also the most difficult to calculate precisely. Data is indirect, scattered, and often based on estimates.

Scope 1 and 2 in practice

In practice, scope 1 and scope 2 are similar in that the company has a relatively direct opportunity to act and access to good data.

- In scope 1 and 2, you reduce your own consumption.
- In scope 3, you influence your value chain.

Scope 3 in practice – data accesses

Many companies start scope 3 work with a **consumption-based method**, where financial data is linked to emission factors. It's a practical start – but gives rough estimates.

Later, data quality can be improved through:

- Supplier data, specific product data, industry factors, EPDs and PCFs, primary data from key suppliers



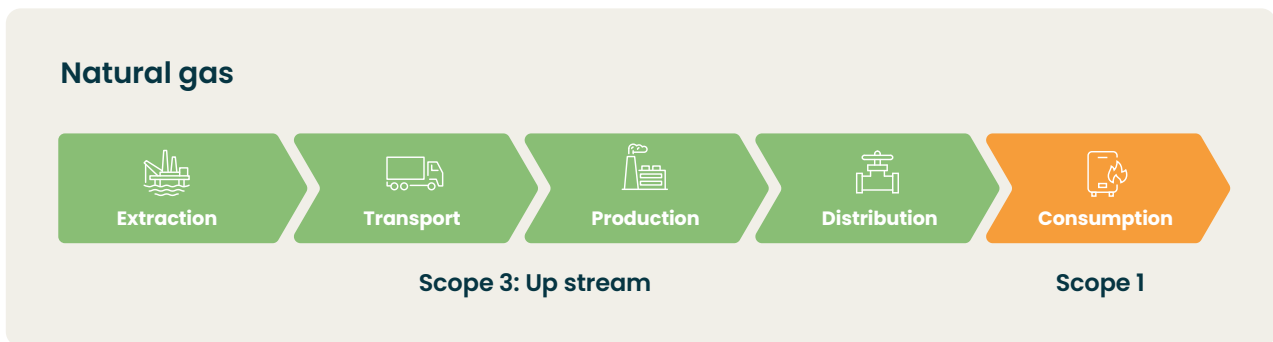
Value chains, emissions and life cycle

A key principle in carbon accounting is the understanding of **value chain emissions**.

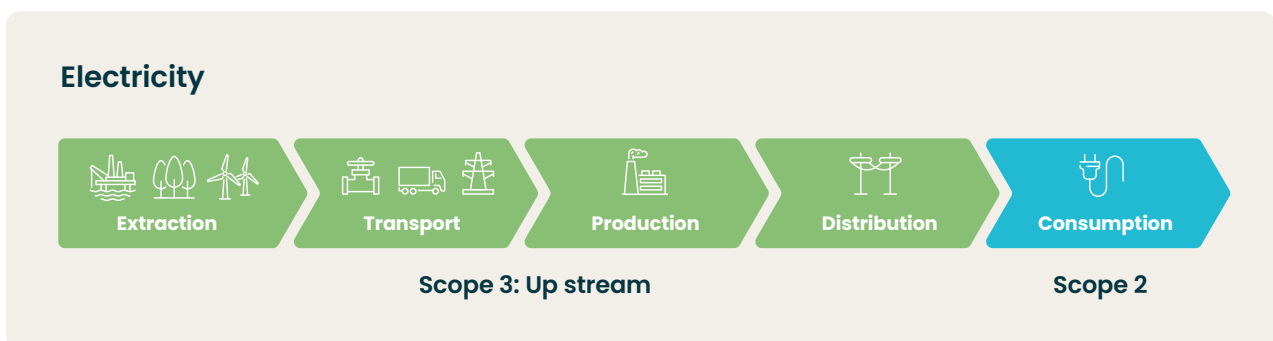
A consumption rarely belongs to only one scope.

For example, natural gas is typically associated with scope 1, but before the gas reaches the company, there have been emissions from: extraction, transport and refining.

These emissions must be counted as scope 3 (fuel and energy-related activities).



The same applies to electricity, where production can consist of many different energy sources, each with its own life cycle and emissions.



This holistic approach is often based on Life Cycle Assessments (LCA) or Environmental Product Declarations (EPDs), where CO₂ emissions are one of several environmental impacts.

Value chain emissions can include much more than just CO₂ emissions. But when we talk about CO₂ accounting, carbon/CO₂ is of course the only element we need from these.

Emissions outside scopes

What should be included

– and what should be kept separate from scope 1, 2 and 3?

When you work with carbon accounts, you will encounter types of emissions that are relevant to document – but which **must not be included in scope 1, 2 or 3**. Knowing these boundaries is crucial for both compliance and credibility. Get an overview here:

Gases outside the Kyoto Protocol

Carbon accounts within scopes only include the seven **greenhouse gases** defined in the Kyoto Protocol.

However, there may be other greenhouse gases – such as certain refrigerants or industrial gases – that can have a very high climate impact.

How to deal with them:

- Register them separately
- Report them outside scopes
- Do not mix them into standard emission factors

Biogenic emissions (biomass and biogas)

When biomass is burned, CO₂ is emitted, but these emissions are currently considered to be **climate neutral** because they are part of the natural carbon cycle. Therefore, they are often set to **0 g CO₂/kWh in scope 1-3**.

However, the area is moving:

- CSRD is already asking for data
- The GHG Protocol is expected to address the topic further in upcoming updates

Good practice:

→ Monitor and record biogenic emissions separately – even if they don't count in scopes.

Avoided emissions

Avoided emissions describe the climate impact that did not occur because you made a better choice – e.g. recycling rather than incineration.

The problem is that the calculations require many assumptions:

- What was the realistic alternative?
- How was the material collected and processed?
- What processes were actually saved?

Conclusion:

- The methods are not fully standardized
- The effect is often hypothetical

→ Use them as supplementary documentation – **but never as a deduction in scope 1-3**.

Offsets (compensations)

Offsets are certified projects where CO₂ is reduced or stored **outside your own business** – e.g. via forest projects or CCS/CCUS.

They often become necessary in Net Zero strategies, but the market is:

- Immature
- Characterized by varying quality
- Historically burdened by greenwashing

Important clarifications:

- Offsets ≠ Guarantees of origin
- Guarantees of origin apply to scope 2 only

Recommendation:

→ Choose offsets with great care
→ Document quality and verification
→ Always report them **outside of scopes**



Rule of thumb

Scopes show your actual emissions. Everything else documents context, choices and ambitions – but must not be mixed up.

Location-based and market-based reporting

The GHG Protocol requires companies to report their electricity-related emissions in two ways: **location-based** and **market-based**.

This is sometimes called “double reporting”, but the purpose is transparency – not double billing. Both figures must be included in the reporting, and this also applies under the CSRD.

Location-based method

The location-based calculation is based on the **average emission factor for the electricity grid** where the consumption takes place.

This means that you are using the official electricity mix for the country or region. In Denmark, for example, emissions are calculated on the basis of the total national electricity production across energy sources. The method shows the actual, average climate intensity in the electricity grid at the time of consumption.

Location-based methodology:

- based on geographical electricity mix
- using average emission factors
- provides a comparable reference

Market-based approach

The market-based calculation is based on **the company's specific electricity purchases** and contracts. Here, a distinction is made between energy sources through certificates and supply agreements.

If the company has purchased electricity with **guarantees of origin** from renewable energy sources, this share can be calculated with an emission factor close to zero. If not, the consumption must be calculated using the emission factor for the so-called **residual mix** – i.e. the remaining electricity production after the green certificates have been sold to others. The residual mix typically has a higher emission factor than the national average.

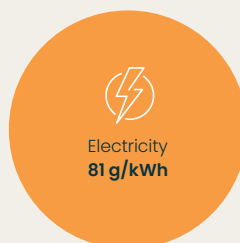
Market-based methodology:

- based on contracts and certificates
- reflects purchasing choices
- directly affected by the purchase of guarantees of origin

Important to keep separate

Guarantees of origin and green electricity certificates only apply to scope 2 calculations and must not be confused with offsets. There is no requirement to buy green certificates – but without them, market-based emissions will usually appear higher. Therefore, the difference between the two methods often becomes a clear indicator of the company's energy strategy and procurement policy.

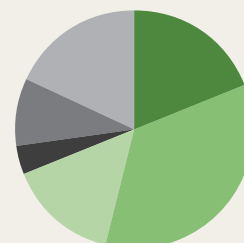
Location-based



Average location factor

Market-based

Residual mix
500 g/kWh



Solar energy Wind Biomass
Oil Coal Natural gas

Carbon accounting and CSRD (legislation)

CSRD – the new framework for sustainability reporting

The CSRD (Corporate Sustainability Reporting Directive) is the EU's common framework for sustainability reporting. The aim is to create uniform methods, higher data quality and greater transparency in companies' climate and sustainability data.

The directive will ensure that reporting on CO₂, energy, resources and sustainability is done on a comparable and auditable basis – in the same way as financial accounts. The aim is both a better basis for decision-making and a more robust and sustainable European business community.

The CSRD is linked to the EU taxonomy and CSDDD, but in this context we focus on the parts that relate to climate, energy and resource inventories – and how data from an Energy Management System (EMS) can support you in your reporting.

ESRS – the standards behind the CSRD



The CSRD is put into practice through ESRS (European Sustainability Reporting Standards), which describe exactly what data must be reported.

The ESRS consists of 12 standards:

- 2 General
- 5 Environment
- 4 Social
- 1 Governance

More than 1,000 data points are included, but companies only need to report what is relevant based on a **double materiality assessment**– i.e. where both business impact and external impact are significant.

Particularly relevant in an EMS context:

- E1 – Climate:** Energy consumption and scope 1–3 emissions
- E3 – Water:** Water consumption and measurement data
- E5 – Resources & circularity:** Materials and waste fractions

A structured EMS can typically provide large parts of the data basis – especially for E1 – because energy and consumption data are already collected systematically.

By 2030, around 2,000–2,500 Danish companies will be subject to direct CSRD reporting requirements. But many more will be indirectly affected by requirements across the value chain.

2500

Omnibus simplification – changing requirements and schedules

The EU has proposed a simplification of the CSRD rules to reduce the reporting burden.

The main changes:

- **Stop-the-clock**
The next wave of companies is not expected to report until fiscal year 2027
- **Higher size limit**
It is proposed that the reporting obligation be raised for companies with approx. 1,000+ employees as well as financial thresholds. This significantly reduces the number of companies subject to the reporting obligation
- **Fewer data points**
Efforts are being made to reduce narrative requirements (policy, process, and goal descriptions), while the central measurement data is expected to be preserved.

Note: The changes have not yet been adopted at the time of publication of this eBook (April 2026).

VSME – the light standard for SMEs

For small and medium-sized enterprises, the EU points to: **VSME Standard** – a voluntary, compact reporting framework with significantly fewer data points than ESRS.

It allows SMEs to work in a structured way with climate and sustainability data without the full CSRD burden – and at the same time deliver relevant data to larger customers.

At the same time, value chain requirements are limited: Large companies cannot demand a full CSRD data basis from small suppliers – only VSME level.

What does the CSRD mean for your carbon accounting?

- Climate data must be traceable and documented
- Calculation methods must be consistent
- Emission factors and data sources must be explainable
- Data basis must be able to be revised
- Method and version basis should be saved as snapshots

Documentation is just as important as numbers

A carbon account must be documented in the same way as a financial account.

This includes traceable data, transparency around emission factors used, and the ability to save calculation snapshots at specific points in time. This is crucial when working with auditors and comparing data over time.

Regardless of whether your company is directly CSRD covered or not, the market is moving towards higher requirements for documentation. A carbon account must be verifiable. This means that you must be able to show:

- Where data comes from
- How calculations are made
- Which emission factors have been used
- When the inventory was made

Emission factors are updated regularly and historical data can be changed. Therefore, it is important to save the method and data basis per reporting period. Here, an EMS is a clear strength – because data, methodology and traceability are gathered in one place.

In short: CSRD increases the requirements – but also the quality. And the more structured your data work is already, the easier reporting will be.

Corporate Sustainability Reporting (Environment)



E1 Climate Change

E1.1 Transition plan for climate change mitigation

E1.2 Policies related to climate change mitigation and adaptation

E1.3 Actions and resources in relation to climate change policies

E1.4 Targets related to climate change mitigation and adaptation

E1.5 Energy consumption and mix

E1.6 Gross Scopes 1, 2 and 3 Total GHG emissions 

E1.7 GHG removals and GHG mitigation projects financed through carbon credits

Gross Scopes 1, 2 and 3 Total GHG emissions

§

Gross Scope 1 greenhouse gas emissions

48 a

Stationary combustion

AR 43 a

Mobile combustion

AR 43 a

Fugitive emissions

AR 43 a

Process emissions

AR 43 a

Gross location-based Scope 2 greenhouse gas emissions

49 a, 52 a

Electricity

AR 45 b

District heating

AR 45 b

District cooling

AR 45 b

District steam

AR 45 b

Introduction to EMS-based carbon accounting

An Energy Management System (EMS) provides a strong and practical foundation for carbon accounting by collecting, structuring and automating energy data.

When the carbon accounts are built on top of EMS data, they become an integrated part of daily operations – not just an annual reporting exercise.



EMS-based carbon accounting makes it possible to work systematically with:

- Data collection and CO₂ tracking
- Scope 1, 2 and relevant scope 3 data
- location- and market-based emission factors
- emission factors across geographies and time periods
- documentation requirements in ESG and other sustainability reporting

Automation reduces manual errors, increases data quality, and frees up time for the most important thing: managing and reducing emissions. In many organisations, carbon accounts are still prepared manually once or twice a year on the basis of invoices, supplier data and spreadsheets. Data quickly becomes historical, traceability is weakened, and methodological changes are difficult to document. The result is often a reporting product rather than a management tool.

With an EMS-based approach, carbon accounts are built directly from the measurements and consumption data already used in energy management. Data is updated continuously and anchored in buildings, metering points, and the organisation.

This means that the carbon accounts will be:

- Continuously updated rather than periodically
- Closely linked to operational decisions
- Documentable and traceable
- Useful for active reduction
 - especially in scope 1 and 2

For ESG and sustainability managers, it also provides a more stable, consistent and audit-ready data platform. By having carbon accounts linked to consumption analysis, it is easier to follow exactly where the major emission savings can be obtained and thus how the most effective reduction measures can be obtained.

Enity's approach: Carbon accounting as part of operations

Enity has developed an EMS-based carbon account with one clear purpose: to link operations and ESG reporting in the same data basis. The carbon account is not a separate layer on top of the organization – but an integrated part of the daily energy management.

A solution that makes it significantly easier to get accurate and up-to-date insight into the company's carbon footprint. Users can generate a fully updated climate account directly in the system – with minimal manual handling. The approach is called **"One-Click Compliance"**, with advanced climate data, where reporting is made operational and accessible in everyday life.

The solution is based on a structured management of emission factors and a dedicated CSRD reporting section. The goal is to simplify traditionally complex and administratively heavy work – without compromising on method, documentation or precision.

The platform is designed to meet both current and future requirements for climate and sustainability reporting and makes it easier to navigate the regulatory landscape, set valid climate targets and document results.

Work is ongoing to update the module so that it complies with applicable standards and ensures correct reporting of emissions related to the activities registered in EMS.

With the solution, organizations can:

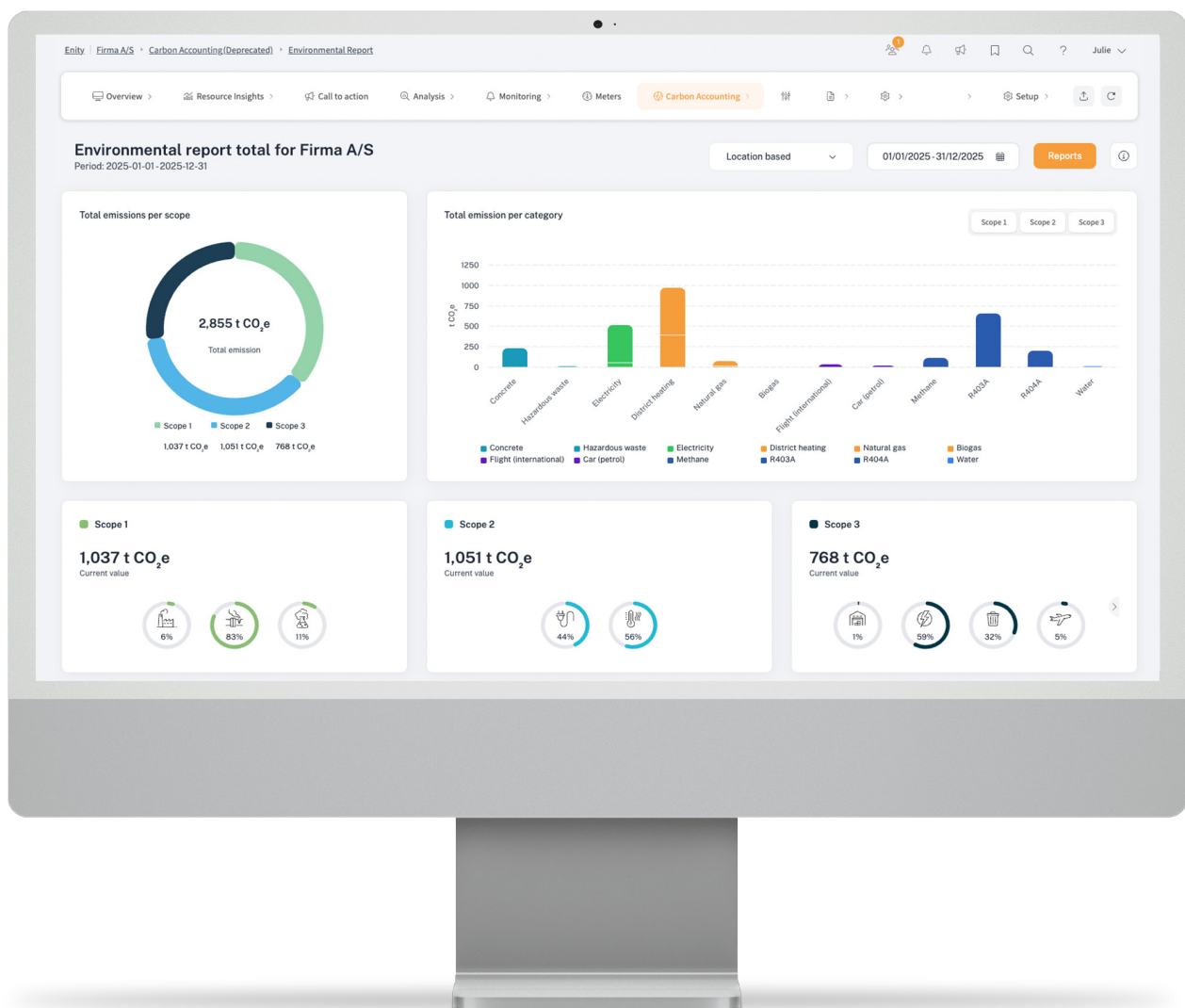
- Work with scope 1, 2 and relevant scope 3 categories on the same data basis
- Distinguish between location- and market-based emissions
- Use emission factors at global, national and local levels
- Save documentable snapshots for auditing and history
- Link climate data directly to buildings, installations and types of consumption

For operations teams, this means that energy improvements and efficiency improvements can quickly be seen in the climate accounts. For the ESG function, this means that reporting is always based on updated and traceable data.

At the same time, implementing an EMS in operations provides a strong foundation for energy efficiency. Many organizations achieve significant reductions in energy and resource consumption – often in the range of 10–30% – with a direct effect on both the carbon footprint and the economy.



Functional highlights of Enity Carbon Accounting



Carbon accounting dashboard

Provides users with a **clear, real-time overview** of their organization's emissions and climate efforts – from the total carbon footprint to concrete action items. The dashboard translates complex emissions data into clear, actionable insights – and enables organizations to monitor, report, and reduce their carbon footprint with confidence. With the period selector, it is easy to see the development between the individual periods.

Emissions factors					
Search Show all Heat Water Electricity Electricity Cooling Gas Transportation distance Waste Transportation fuel					
Electricity gCO₂e/kWh Level Scope 2 (M) Scope 2 (L) Scope 3 Out of Global Europe Denmark Dist Vest					
> 14/04/2025 - current 23 0 44 0 > 28/04/2025 - current 0 81 41 115 > 01/02/2025 - 01/02/2025 22 0 0 0 > 01/02/2025 - current 500 117 8 92					

Emission factors – advanced method

The solution uses an advanced method for calculating emission factors – a key element in the work of understanding and reducing the company's carbon footprint.

Emission factors are linked to different types of meters and emissions, which can be adapted and varied so that the analyses become more precise and targeted. We provide documented emission factors, but you can also create your own with associated documentation, which is automatically applied to the registered consumption. By associating geographies with the factors, updates can be managed in one central place.

Documentation and reporting

Emphasis is placed on structure and consistency in reporting to ensure consistent reports over time.

- All data can be exported for documentation of the basic CO₂ calculations.
- Reports can be stored in the system, making traceability and documentation easier.
- Sources can be attached to document sources of emission factors.

The built-in CSRD format

- The system adapts data from EMS with carbon accounts and CO₂ accounting to specific sections of the CSRD.
- Provides you with regular and consistent annual reporting.
- It is possible to customize and add comments.

Corporate Sustainability Reporting (Environment)

Search E1 Climate Change E1.1 Transition plan for climate change mitigation E1.2 Policies related to climate change mitigation and adaptation E1.3 Actions and resources in relation to climate change policies E1.4 Targets related to climate change mitigation and adaptation E1.5 Energy consumption and mix E1.6 Gross Scopes 1, 2 and 3 Total GHG emissions E1.7 GHG removals and GHG mitigation projects financed through carbon credits E1.8 Internal carbon pricing E1.9 Anticipated financial effects from material physical and transition risks and potential climate-related opportunities E2 Pollution		Quick search... Gross Scopes 1, 2 and 3 Total GHG emissions Gross Scope 1 greenhouse gas emissions Stationary combustion Mobile combustion Fugitive emissions Process emissions Gross location-based Scope 2 greenhouse gas emissions Electricity District heating District cooling District steam Gross market-based Scope 2 greenhouse gas emissions Electricity District heating District cooling	
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Benchmarking

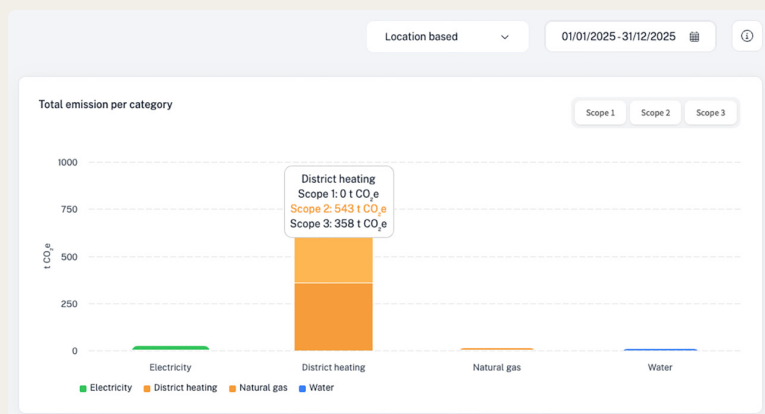
The building benchmark analysis compares your company's buildings with other buildings that have the same use in our EMS database. Prioritises energy efficiency efforts with the greatest climate impact.

- Supports the setting of realistic CO₂ reduction targets.
- Enables data-driven starting points and follow-up.

More scope values

Increased compliance with GHGP.

Compliance with the GHG protocol requires using multiple scopes per resource type. It allows you to follow the totals of either location- or market-based emissions data.



A carbon account designed for compliance

A carbon account is only as strong as the data basis and the methods on which it is based. This requires consistent calculations, correct handling of scopes 1, 2 and 3 as well as full traceability in data and emission factors over time.

At the same time, requirements such as the CSRD increase the need for documentation and transparency. Companies must not only calculate their emissions – but also be able to explain and document them.

An EMS-based carbon accounting makes it possible to:

- Manage scopes and emission factors consistently
- Ensure traceability in data and calculations
- Save documentation and history for revision
- Support requirements from CSRD and other reporting

The result is a carbon account that is robust, documentable and applicable in practice. With a single click.



Want to see how it works in practice?

Book a demo and get insights into how an EMS can automate your carbon accounting and ensure documentation, consistency and compliance.

Closing the gap between our green ambitions and resource consumption reality

Enity is a Danish CleanTech SaaS company that delivers an intelligent energy management system (EMS) that gives companies actionable insights and full control over their energy data.

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Driven by your data

