



GHG Inventory 2022

PE Systems

05/17/2023

Aprio's ESG services powered by Good.Lab

Summary

Aprio powered by Good.Lab has measured P E Systems' Corporate Greenhouse Gas Inventory for 2022. This report summarizes CO₂e emissions generated by P E Systems' business activities using GHG accounting and reporting principles established by the World Resources Institute/World Business Council for Sustainable Development's Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard. This report can be used to establish a greenhouse gas baseline, set future reduction targets, and develop future climate action strategies.

Organization Boundary and Scope

P E Systems utilizes the operational control approach to determine GHG emissions boundary. This approach includes any asset or facility in which P E Systems has an operating interest. For instance, leased assets in P E Systems' real estate portfolio have been included in the inventory. The list below details all emission sources captured in P E Systems' GHG inventory organized by scope:

- Scope 1 (direct emissions): Onsite natural gas, diesel generator, estimated refrigerant fugitive emissions.
- Scope 2 (indirect emissions): Purchased electricity.

Calculation Process and Emissions Factors

Both primary and secondary data have been used in these calculations. Primary data was provided by suppliers or property management representatives. Secondary data includes industry average data (e.g., from published databases, government statistics, literature studies, and industry associations), financial data, proxy data, and other generic data.

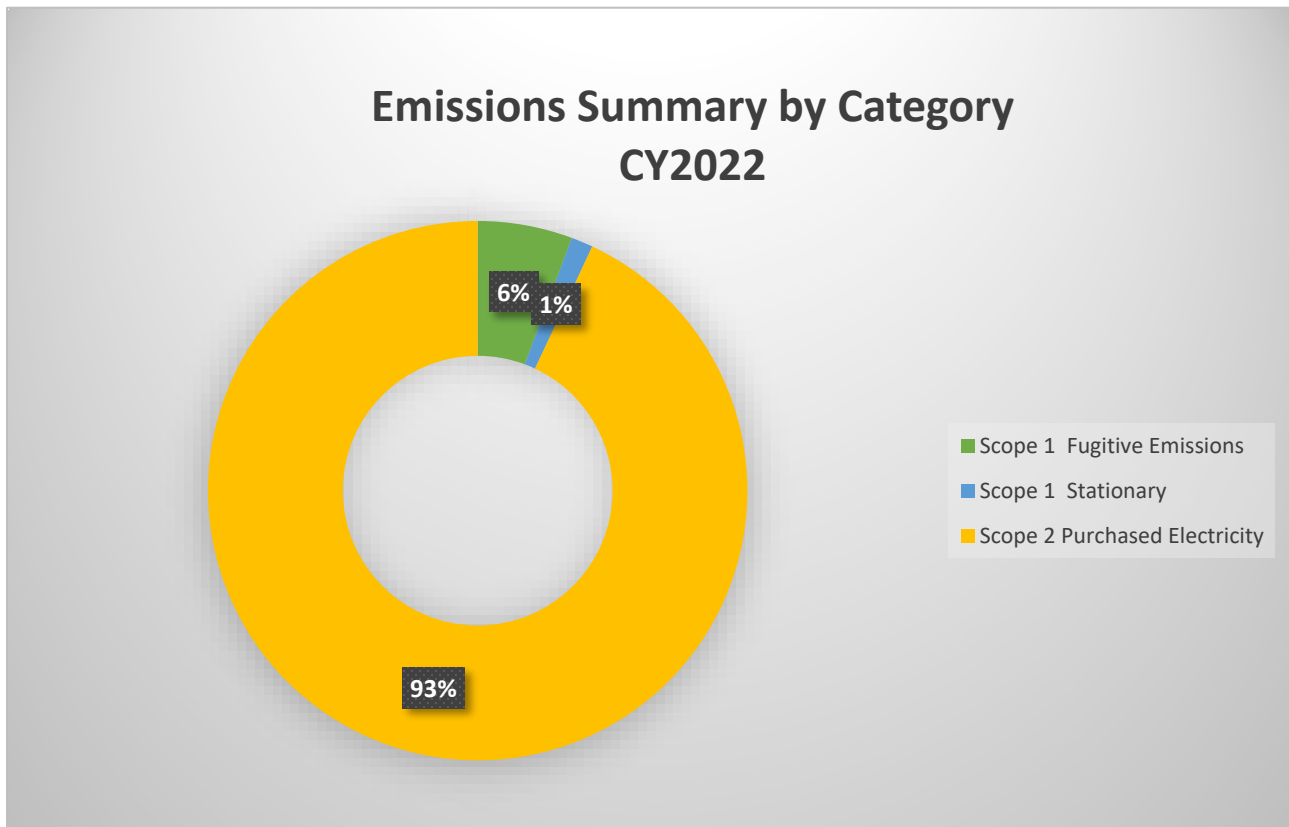
Primary data was provided for some of Scope 1 and 2 emission measurements. Data that is not available to be collected uses industry-standard modeling methods and associated up-to-date published emission factors to convert activity data into associated GHG emissions. The calculation processes for all emissions are based on multiplying activity data by proxy values known as emission factors. Emission factors are "calculated ratios relating GHG emissions to a proxy measure of activity at an emissions source" (GHG Protocol, 2004).

Exclusions

Within the organizational boundary of operational control, the following Scope 3 emissions were identified as immaterial or irrelevant to P E Systems' organization and operation.

- Capital Goods, Upstream and Downstream transportation, Waste Generated in Operations, Use of Sold Products, End of Life Sold Products, Processing of Sold Products, Investments, Franchises, Upstream, and Downstream Leased Assets

Category	The sum of Emissions MTCO ₂ e
Scope 1	8.219016485
Fugitive Emissions	6.6848
Stationary	1.534216485
Scope 2	109.4751178
Purchased Electricity	109.4751178
Grand Total	117.6941343



About Aprio

Aprio is a premier full-service, CPA-led business advisory firm that advises clients and associates on achieving what's next. Aprio's associates work as integrated teams across advisory, assurance, tax, outsourced accounting solutions, and private client services, bringing the best thinking and personal commitment to each client.