



GHG Inventory Methodology Statement

Metro Factor Textile · Report CRP-2026-12B422 · 2025-01-01 to 2025-12-31

1. Standards applied

This inventory is prepared on an **ISO 14064-1:2018** and **GHG Protocol Corporate Standard** aligned basis. Global warming potentials: IPCC AR6 (100-year). It is a self-prepared inventory structured for independent ISO 14064-3 verification; it does not itself constitute verification.

2. Boundary & consolidation

Boundary: Single facility. Consolidation: Operational control. Scope 2 reported location-based.

3. Calculation approach

All emissions are computed as *activity data* × *emission factor*. Activity data is taken from utility bills, fuel invoices and production records supplied by the facility. No estimation models are applied unless stated in the report.

4. Emission factors used in this report

Source	Factor	Unit
Diesel	2.68	kgCO ₂ e/L (IPCC AR6 / DEFRA)
Natural gas	1.90	kgCO ₂ e/m ³ (IPCC AR6 / DEFRA)
LPG	3.00	kgCO ₂ e/kg (IPCC AR6 / DEFRA)
Grid electricity	0.475	kgCO ₂ e/kWh (IEA national grid, Pakistan)

Scope 3 factors are line-item specific — each Scope 3 line in the data annex carries its own factor and source citation (Ecoinvent 3.9 / DEFRA / supplier-specific where evidenced).

5. Data quality & uncertainty

Primary metered data is used for electricity and fuels where evidence was uploaded; the evidence register records the OCR cross-check status of each document. Scope 3 uses secondary factors unless supplier-specific data was provided, and should be treated as screening-level.

6. Recalculation policy

Base year (2023) emissions are recalculated on structural change (acquisition, divestment, boundary change) or correction of material errors, consistent with ISO 14064-1 §6.4.1.