



PROFESSIONAL CONSULTING

Corporate Carbon Inventory Report

Greenhouse-gas emissions, Scopes 1, 2 and 3
Reporting year 1 January to 31 December 2025

Item	Detail
Organisation	FUEL Professional Consulting, Riyadh, Kingdom of Saudi Arabia
Reporting period	1 January to 31 December 2025 (fuel base year 2023)
Organisational boundary	Operational control
Standards	GHG Protocol Corporate Standard, Scope 2 Guidance and Scope 3 Standard; GRI 305; aligned with ISO 14064-1
Assurance status	Not externally verified. ISO 14064-3 verification planned for the 2026 inventory
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1. Executive Summary

FUEL Professional Consulting measured its greenhouse-gas emissions for the first time for calendar year 2025. The inventory follows the GHG Protocol and covers Scope 1 (direct emissions), Scope 2 (purchased electricity) and the Scope 3 categories that are material and measurable for an office-based consultancy.

135.0	2.5	36%	64%	-20%
tCO ₂ e total, 2025	tCO ₂ e per employee	Scope 1+2 share	Scope 3 share	Vehicle fuel vs 2023

Total emissions are an indicative 135.0 tCO₂e, or 2.5 tCO₂e per employee (55 employees). Employee commuting is the largest single source at 51.6 tCO₂e, followed by purchased electricity (25.3), vehicle fuel (22.2) and purchased services (21.0). Commuting and electricity together make up 57% of the total.

Vehicle fuel fell by 20% between 2023 and 2025, from 12,000 to 9,600 litres, avoiding about 5.5 tCO₂e a year. This followed the LEED implementation in the office (LED lighting and daylight design), remote working for regional branches and fewer site trips.

Key messages

- Most of the footprint (64%) sits in the value chain, so progress depends on employees, suppliers and landlords as well as on FUEL's own decisions.
- The 2025 activity data are modelled estimates in several categories. The method is repeatable, and the numbers will be replaced by primary records and verified in 2026.
- FUEL targets a 25% cut in Scope 1+2 emissions by 2030 against 2025 (48.5 to 36 tCO₂e) and has an ambition of carbon-neutral Scope 1+2 operations by 2040.
- Tree planting (100+ trees in 2024 and 2025) is not netted against the inventory.

Headline results at a glance

Indicator	2025	Comment
Total emissions	135.0 tCO ₂ e	Indicative; modelled in several categories
Scope 1	23.1 tCO ₂ e (17%)	Vehicle fuel 22.2; refrigerants 1.0
Scope 2	25.3 tCO ₂ e (19%)	Location-based; 42,200 kWh
Scope 3	86.5 tCO ₂ e (64%)	Commuting, services, travel, waste, water
Intensity	2.5 tCO ₂ e per employee	55 employees
Reduction achieved	-20% vehicle fuel	12,000 L (2023) to 9,600 L (2025)
2030 target	36 tCO ₂ e Scope 1+2	-25% against the 2025 baseline of 48.5

2. Introduction and Purpose

FUEL Professional Consulting is a Saudi professional-services firm headquartered in Riyadh, providing professional and management consulting to public- and private-sector clients across the Kingdom, including the Royal Commission for Jubail and Yanbu (RCJY). The company employed approximately 55 people in 2025. It operates a no-paper model on its ERP, holds ISO 14001, ISO 9001 and ISO 45001 certificates, and lets colleagues in other branches work online.

This report presents the first greenhouse-gas inventory for FUEL. It supports the 2025 Annual Sustainability Report, answers the greenhouse-gas questions that buyers put to suppliers in ESG questionnaires, and gives FUEL a fixed baseline against which to set and track targets.

2.1. Why FUEL measures its carbon footprint

- To answer buyer questions with data rather than intentions. Large buyers, including Saudi Energy, ask suppliers for Scope 1, 2 and 3 emissions.
- To find where reductions are cheapest and most certain.
- To align with Saudi Vision 2030, the Saudi Green Initiative and the Kingdom's net-zero-by-2060 ambition.
- To build the data discipline needed for third-party verification in 2026.

2.2. Reporting principles

Principle	How it is applied in this inventory
Relevance	The boundary and categories reflect an office-based consultancy; all 15 Scope 3 categories were screened.
Completeness	Scope 1, Scope 2 and the material, measurable Scope 3 categories are included; exclusions are explained.
Consistency	The same method and boundary will be used each year; the baseline is restated if the method changes.
Transparency	Every figure shows its activity data, factor and basis; estimates are identified as estimates.
Accuracy	Primary records are used where available; uncertainty is quantified and reduced over time.

2.3. Roles and responsibilities

Role	Responsibility for the inventory	Cadence
CEO	Approves strategy, targets and this report	Annual
Sustainability Specialist	Runs the inventory, collects ESG data, maintains the method	Quarterly
HR	Headcount, commuting survey, workforce data	Monthly
Finance / ERP	Spend data for purchased services; paperless workflows	Quarterly
Facilities	Electricity, water, waste and refrigerant records	Monthly
Admin	Fuel-card records	Monthly
Operations	Business-travel bookings	Quarterly

3. Scope and Boundaries

3.1. Organisational boundary

FUEL uses the operational-control approach. All offices, vehicles and activities under FUEL's operational control are included. The head office is in Riyadh; colleagues in other branches work online. FUEL has no factories, generators or process combustion.

3.2. Operational boundary

Emissions are expressed in tonnes of carbon dioxide equivalent (tCO₂e) and cover CO₂, CH₄, N₂O and HFCs. Global warming potentials follow IPCC AR5 over 100 years (R-410A = 1,924). The GHG Protocol divides emissions into three scopes.

Scope	Sources included	Categories	Status
Scope 1	Gasoline in company vehicles; refrigerant leakage	Direct	Included
Scope 2	Purchased electricity (location-based)	Indirect, energy	Included; market-based to follow
Scope 3	Purchased services; waste; business travel; employee commuting; water supply	Categories 1, 5, 6, 7 (water reported alongside)	Included
Scope 3	Capital goods; transport and distribution	Categories 2 and 4	Judged immaterial
Scope 3	Fuel- and energy-related activities; leased assets	Categories 3 and 8	Planned or to be confirmed, depending on the lease
Scope 3	Categories 9 to 15	Downstream, investments, franchises	Not relevant to a services firm

3.3. 3.3 Scope 3 category screening

All 15 categories of the Corporate Value Chain (Scope 3) Standard were assessed. Categories that are material and measurable are included; the reason for each exclusion is recorded.

#	Category	Treatment	Reason
1	Purchased goods and services	Included	Material; spend-based proxy
2	Capital goods	Excluded	Immaterial for an office-based consultancy
3	Fuel- and energy-related activities	Planned	To be confirmed, depending on the lease
4	Upstream transportation and distribution	Excluded	Immaterial
5	Waste generated in operations	Included	Measurable from contractor records
6	Business travel	Included	Material; booking data
7	Employee commuting	Included	Largest single source
8	Upstream leased assets	To be confirmed	Depends on the lease
9	Downstream transportation and distribution	Not relevant	Services firm with no physical products
10	Processing of sold products	Not relevant	No physical products

#	Category	Treatment	Reason
11	Use of sold products	Not relevant	No physical products
12	End-of-life treatment of sold products	Not relevant	No physical products
13	Downstream leased assets	Not relevant	No leased-out assets
14	Franchises	Not relevant	No franchises
15	Investments	Not relevant	No investments

Water supply is reported alongside Scope 3 because desalinated water is energy-intensive in the Kingdom. Exclusions that are not yet supported by data will be revisited in 2027 as the inventory expands.

3.4. Base year and recalculation policy

Calendar year 2025 is the inventory year. For vehicle fuel, 2023 is used as the base year so that the effect of efficiency measures can be seen across three years. No restatements have been made, because this is the first report. If the method, the boundary or an emission factor changes materially, earlier figures will be recalculated and the change explained, so that comparisons remain valid.

4. Methodology

Each emission source is calculated with the same three steps: collect the activity data, choose an emission factor, then multiply and convert kilograms to tonnes (divide by 1,000).

Formula. Emissions (tCO₂e) = activity data x emission factor (kg CO₂e per unit) / 1,000.

4.1. Standards followed

- GHG Protocol Corporate Accounting and Reporting Standard.
- GHG Protocol Scope 2 Guidance (location-based now; market-based when green-power contracts exist).
- GHG Protocol Corporate Value Chain (Scope 3) Standard.
- GRI 305: Emissions, and alignment with ISO 14064-1.

4.2. Worked examples

- Vehicle fuel: 9,600 L of gasoline x 2.31 kg per litre = 22,176 kg, or 22.2 tCO₂e.
- Electricity: 42,200 kWh x 0.60 kg per kWh = 25,320 kg, or 25.3 tCO₂e.
- Commuting: 303,600 km by car x 0.17 kg per km = 51,612 kg, or 51.6 tCO₂e.
- Refrigerants: 5 kg of R-410A x 10% leakage = 0.5 kg; 0.5 kg x GWP 1,924 = 962 kg, or 1.0 tCO₂e.
- Purchased services: SAR 300,000 x 0.07 kg per SAR = 21,000 kg, or 21.0 tCO₂e.
- Business travel: 75,000 passenger-km x 0.15 kg per pkm = 11,250 kg, or 11.3 tCO₂e.
- Waste: 3,000 kg x 0.50 kg per kg = 1,500 kg, or 1.5 tCO₂e.
- Water: 569 m³ x 2.0 kg per m³ = 1,138 kg, or 1.1 tCO₂e.

4.3. How electricity was estimated

FUEL's electricity bills show money, not energy, so kilowatt-hours were estimated from the tariff. The 2025 estimate was built in five steps.

Step	Calculation	Result	Note
1	Billed value, 2025 (9 bills supplied)	SAR 7,647	Three months have no bill
2	Fill missing months: average bill x 12	SAR 10,196	
3	Remove 15% VAT (divide by 1.15)	SAR 8,866	
4	Divide by about 0.21 SAR per kWh	42,200 kWh	Commercial first band, about 0.20 before and 0.22 after mid-2025
5	x 0.60 kg per kWh, divide by 1,000	25.3 tCO ₂ e	Grid factor is an assumption

Fixed meter charges of SAR 10 to 30 a month are ignored. The kWh printed on each bill will replace this estimate in the next cycle.

4.4. Water

Water is supplied to FUEL free of charge, so there is no bill. Consumption is estimated at 569 m³ (55 employees x 45 litres per person per day x 230 working days). A simple meter will be installed in 2026 and the water-reduction target will be measured from the first full year of readings.

4.5. Commuting

Commuting distance is modelled because no survey has yet been run. The calculation assumes 55 employees, a 30 km round trip per day, 230 working days and 80% of staff driving: $55 \times 30 \times 230 \times 0.80 = 303,600$ km.

5. Activity Data and Emission Factors

Source	Activity data	Emission factor	tCO ₂ e	Basis
Vehicle fuel (Scope 1)	9,600 L gasoline	2.31 kg/L	22.2	Fuel-card data to follow
Refrigerants (Scope 1)	5 kg R-410A, 10% leakage	GWP 1,924	1.0	HVAC service records
Electricity (Scope 2)	42,200 kWh	0.60 kg/kWh	25.3	Estimated from bills
Purchased services (S3-1)	SAR 300,000	0.07 kg/SAR	21.0	ERP spend report
Waste (S3-5)	3,000 kg	0.50 kg/kg	1.5	Estimate
Business travel (S3-6)	75,000 passenger-km	0.15 kg/pkm	11.3	Booking data
Commuting (S3-7)	303,600 km by car	0.17 kg/km	51.6	Staff survey to follow
Water supply (Scope 3)	569 m ³	2.0 kg/m ³	1.1	Estimate
Total			135.0	

Individual figures are rounded, so a row or total may differ by 0.1.

5.1. Emission-factor register

Factor	Value	Basis
Gasoline	2.31 kg CO ₂ e/L	IPCC / DEFRA (rounded)
Grid electricity	0.60 kg/kWh	Assumed Saudi grid average; to be replaced with the latest national value
R-410A	GWP 1,924	IPCC AR5
Flights	0.15 kg/pkm	Blended DEFRA-type factor
Car	0.17 kg/km	Average passenger car
Landfill waste	0.50 kg/kg	Mixed municipal waste
Water	2.0 kg/m ³	Desalination energy intensity (assumption)
Purchased services	0.07 kg/SAR	Spend-based proxy

Emission factors change as methodologies and national grids change. Every factor will be cited with its publication and year at verification. If a factor is revised, the baseline will be recalculated so that comparisons remain valid.

5.2. From record to result

Each line follows the same pattern: a quantity from a record, multiplied by a factor from a published source, converted to tonnes. When the quantity comes from an invoice or meter, uncertainty is low; when it comes from a survey or a spend-based proxy, uncertainty is higher. The basis column shows which record will replace each estimate.

6. Source-by-Source Analysis

6.1. Vehicle fuel (Scope 1): 22.2 tCO₂e

FUEL used 9,600 litres of gasoline in company vehicles in 2025, down from 12,000 litres in 2023. At 2.31 kg CO₂e per litre this gives 22.2 tCO₂e. Fuel per employee is 175 litres. Data quality is medium (+/-10%); a fuel-card export by vehicle will replace the estimate.

6.2. Refrigerants (Scope 1): 1.0 tCO₂e

Air-conditioning systems are assumed to hold 5 kg of R-410A with 10% annual leakage. Refrigerants are the smallest Scope 1 source but carry a high warming potential per kilogram (GWP 1,924). Data quality is low (+/-50%); HVAC service records will provide actual top-up quantities.

6.3. Purchased electricity (Scope 2): 25.3 tCO₂e

Electricity is estimated at 42,200 kWh (152 GJ), or 767 kWh per employee. Cooling is the largest load in a hot climate. LED lighting and daylight design have reduced lighting demand and the heat it adds to the space. Data quality is medium (+/-10%).

6.4. Purchased services (Scope 3, category 1): 21.0 tCO₂e

A spend-based proxy is applied to SAR 300,000 of purchased services at 0.07 kg per riyal. This is a coarse method with low data quality (+/-50%). ERP spend by category and supplier-specific data will improve it, and ESG criteria in procurement will reduce it over time.

6.5. Business travel (Scope 3, category 6): 11.3 tCO₂e

Business travel is estimated at 75,000 passenger-km using a blended flight factor of 0.15 kg per passenger-km. Virtual meetings are the default and travel requires a business justification. Data quality is medium (+/-20%); booking data will replace the estimate.

6.6. Employee commuting (Scope 3, category 7): 51.6 tCO₂e

Commuting is the largest single source, estimated at 303,600 km by car at 0.17 kg per km. Data quality is low (+/-40%). A short staff survey of distance and mode is the highest-priority data improvement, because commuting also has the largest sensitivity in the inventory.

6.7. Waste (Scope 3, category 5): 1.5 tCO₂e

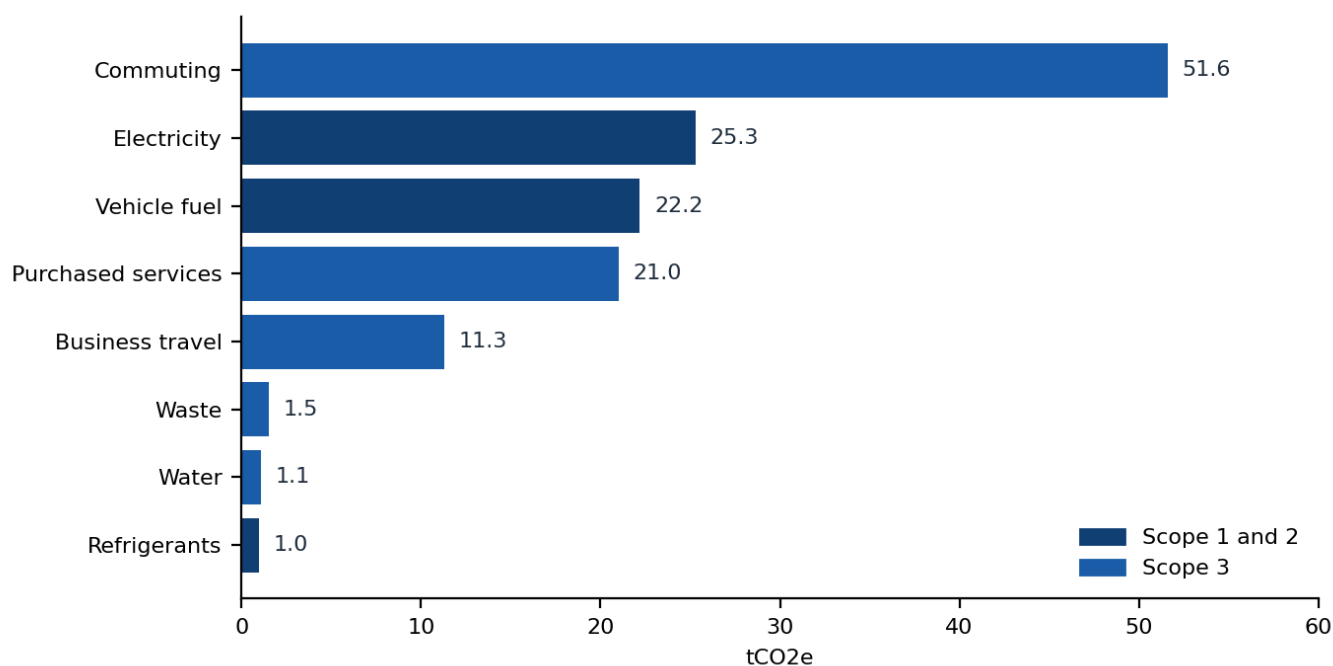
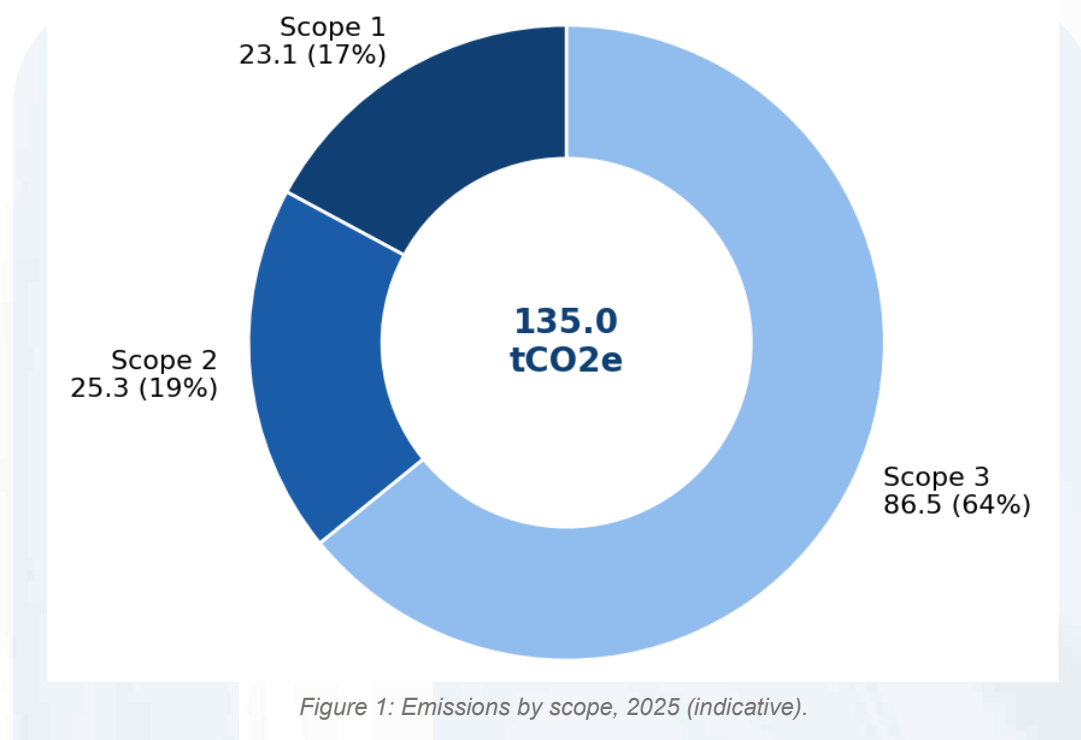
Waste is estimated at 3,000 kg sent to landfill at 0.50 kg per kg. The no-paper strategy has removed much of the paper stream at source. Monthly recording by stream, supported by contractor tickets, will provide the basis for the 70% landfill-diversion target.

6.8. Water supply (Scope 3): 1.1 tCO₂e

Water use is estimated at 569 m³ because supply is free of charge and there is no bill. The 2.0 kg per m³ factor reflects the energy intensity of desalination. The source adds little to the total, but saving water also saves energy.

7. Results: Total Emissions 2025

Scope	tCO ₂ e	Share	Main sources
Scope 1	23.1	17%	Vehicle fuel, refrigerants
Scope 2	25.3	19%	Purchased electricity
Scope 3	86.5	64%	Commuting, purchased services, travel, water, waste
Total	135.0	100%	



Source	tCO ₂ e	Share of total	Scope
Employee commuting	51.6	38%	Scope 3
Purchased electricity	25.3	19%	Scope 2
Vehicle fuel	22.2	16%	Scope 1
Purchased services	21.0	16%	Scope 3
Business travel	11.3	8%	Scope 3
Waste	1.5	1%	Scope 3
Water supply	1.1	1%	Scope 3
Refrigerants	1.0	1%	Scope 1
Total	135.0	100%	

Scope 1, 2 and 3 as shown add to 134.9 against an unrounded total of 135.0. The difference of 0.1 is rounding only.

7.1. Scope 1: direct emissions (23.1 tCO₂e)

Vehicle fuel accounts for 22.2 tCO₂e and refrigerant leakage for 1.0 tCO₂e. FUEL has no generators and no process combustion.

7.2. Scope 2: purchased electricity (25.3 tCO₂e)

FUEL purchased about 42,200 kWh (152 GJ), producing 25.3 tCO₂e on a location-based basis. FUEL buys no renewable energy certificates or green tariff. When it does, market-based Scope 2 will be reported alongside location-based, as the GHG Protocol requires.

7.3. Scope 3: value-chain emissions (86.5 tCO₂e)

Employee commuting is 51.6 tCO₂e, purchased services 21.0, business travel 11.3, waste 1.5 and water supply 1.1. These will be reduced through hybrid working, carpooling, ESG criteria in procurement, a virtual-first meeting policy, segregation and recycling, and efficient fixtures.

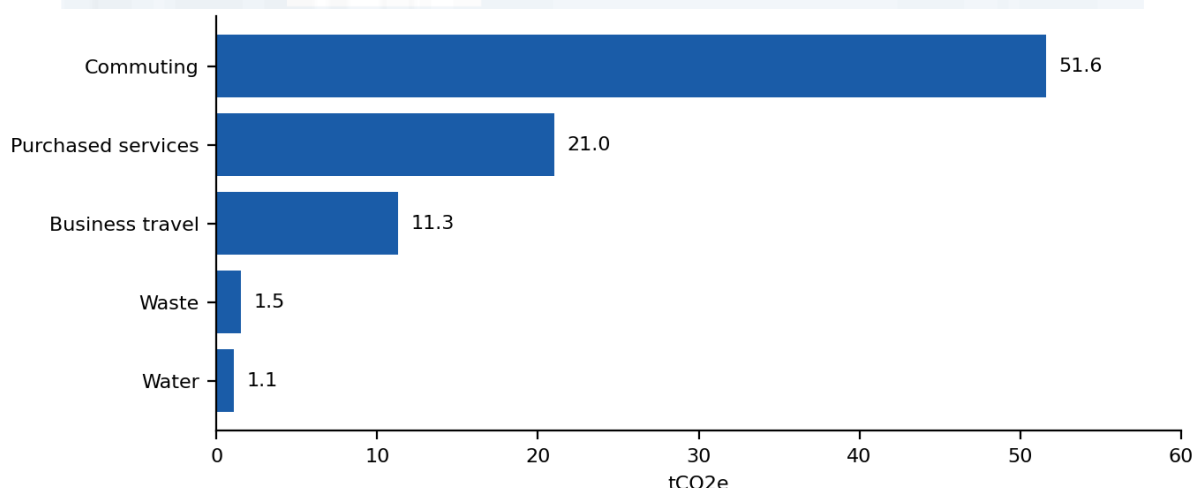


Figure 3: Scope 3 emissions by source, tCO₂e.

7.4. Intensity

Metric	2025	Note
tCO ₂ e per employee	2.5	55 employees
Scope 1+2 per employee	0.9	
Electricity per employee	767 kWh	
Fuel per employee	175 litres	Down 20% against 2023
Energy per employee	8.7 GJ	480 GJ total
tCO ₂ e per SAR million revenue	Not disclosed	Revenue figure not included in this edition

7.5. Energy

Energy source	Quantity	Energy (GJ)	Share
Electricity	42,200 kWh	152	32%
Gasoline	9,600 L	328	68%
Renewables	0	0	0%
Total		480	100%

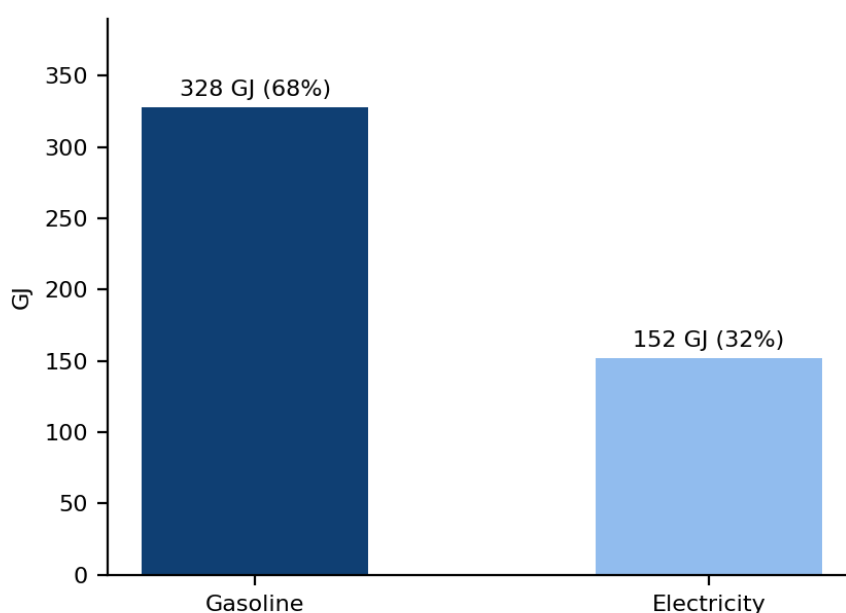


Figure 4: Energy use by source, 2025.

7.6. What the results tell us

Commuting and electricity together account for more than half of the total (57%), so flexible working, efficiency and renewable supply are the levers that matter most. Fuel for company vehicles, though more visible, is smaller, and has already fallen by a fifth. Nearly two-thirds of the footprint sits in the value chain, which is why the reduction plan includes engagement measures, such as commuting options and procurement criteria, alongside technical ones.

8. Electricity Bills: What Our Own Data Show

FUEL's electricity bills for June 2023 to August 2026 are the first primary records in the inventory. The bills were supplied as monthly values in Saudi riyals, so kilowatt-hours are estimated from the tariff until the kWh column of each bill is added.

Year	Months with a bill	Total billed (SAR)	Average per billed month (SAR)
2023	4 (Jun, Aug, Sep, Dec)	8,122	2,031
2024	10 (no Aug, Oct)	10,220	1,022
2025	9 (no Apr, Sep, Nov)	7,647	850
2026 to August	7 (no Jan)	7,800	1,114
All years	30	33,790	

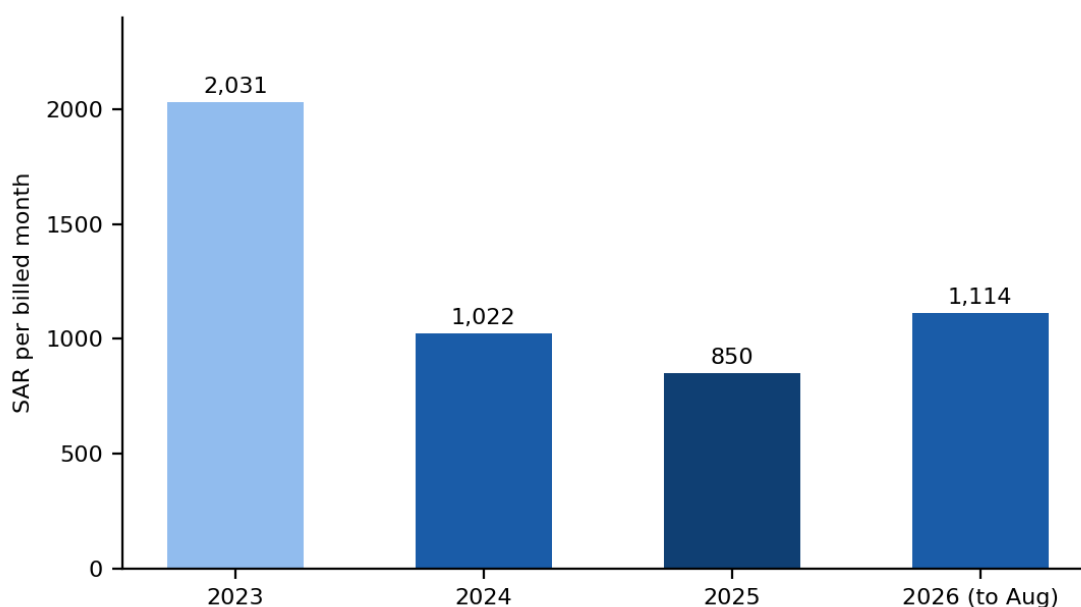


Figure 5: Average bill per billed month, by year.

8.1. What the data suggest

The average bill per billed month fell from about SAR 2,031 in 2023 to SAR 1,022 in 2024 and SAR 850 in 2025, a fall of about 58% over two years. That is consistent with the LED lighting and daylight measures, and it is notable because the published commercial tariff appears to have risen in 2025, so the fall in energy use is likely larger than the fall in the bill. Per employee, the average monthly bill was about SAR 50 in 2023 (41 employees), SAR 16 in 2024 (65 employees) and SAR 15 in 2025 (55 employees).

A percentage reduction in kWh is not yet claimed, for three reasons. Several months have no bill entry, so the years are not like-for-like. The year 2023 has only four billed months, three of them in the hot season. And cooling drives demand, so a year with more summer bills looks more expensive.

8.2. Shape of demand

The highest bills usually fall in July and August, when cooling is at its peak (July 2024 SAR 2,354; August 2026 SAR 2,668). December 2023 (SAR 3,373) and December 2025 (SAR 2,163) are also high, and May 2025 shows

a credit of SAR 168. That pattern suggests the figures may include adjustments or amounts carried forward, so FUEL will confirm what each value represents.

Next step. Read the kWh consumption printed on each bill (or download the history from the Saudi Energy app) and confirm whether each value is the amount billed for the month or an outstanding balance.

9. Employee Commuting

Employee commuting is the largest source in the inventory at 51.6 tCO₂e (38% of the total) and the one with the greatest sensitivity. It is also one of the sources FUEL influences through working arrangements.

Parameter	Value	Source
Employees	55	HR headcount
Round trip per day	30 km	Assumption
Working days per year	230	Assumption
Share of staff driving	80%	Assumption
Distance by car	303,600 km	Calculated
Emission factor	0.17 kg/km	Average passenger car
Emissions	51.6 tCO ₂ e	Calculated

9.1. Reduction levers

- Hybrid and online working, already in place for regional branches.
- Carpooling and shared transport for head-office staff.
- Virtual-first meeting policy, so that fewer journeys are needed.
- A staff survey to replace the assumptions with real distances and modes.

The commuting assumption is the largest single driver of uncertainty. If 60% of staff drive instead of 80%, the total falls by 12.9 tCO₂e; if 100% drive, it rises by the same amount. The survey will be the first data-collection task.

10. Reduction Achieved

After the LEED measures and other efficiency steps, fuel used by the company fell by 20%, from 12,000 litres in 2023 to 9,600 litres in 2025. That avoids 2,400 litres and about 5.5 tCO₂e a year.

Vehicle fuel	2023	2025	Change
Litres	12,000	9,600	-2,400 (-20%)
Emissions (tCO ₂ e)	27.7	22.2	-5.5

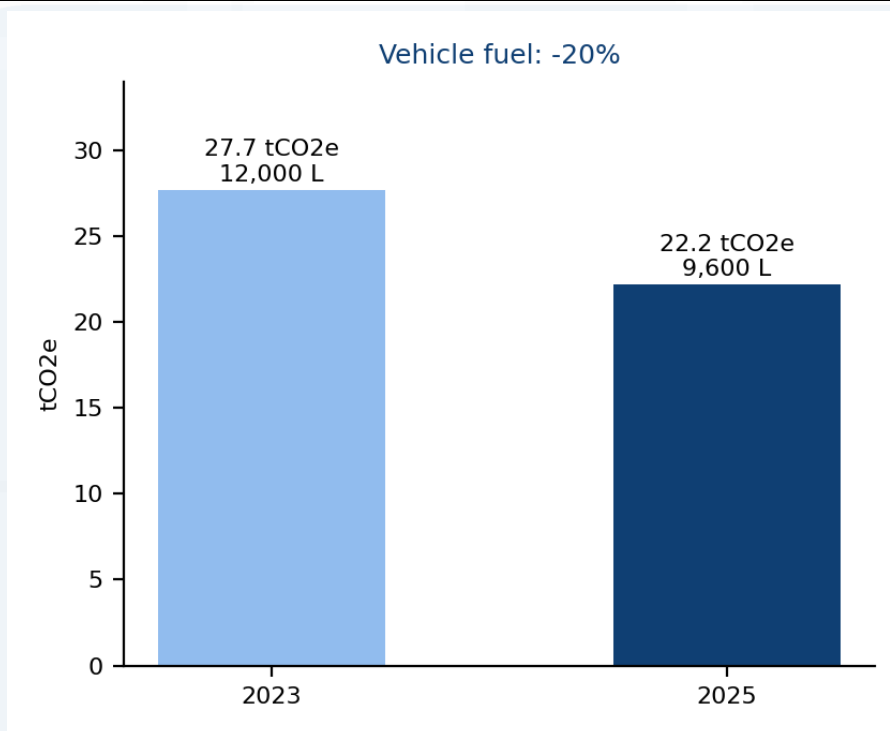


Figure 6: Vehicle-fuel emissions, 2023 and 2025.

10.1. How the saving was achieved

The reduction reflects several measures acting together: all lights changed to LED, the office layout redesigned to maximise natural light, remote working for regional branches, virtual meetings by default and consolidated trips when a visit cannot be avoided. The saving is treated as an estimate until fuel-card records for 2023 and 2025 are attached, and the contribution of each measure will be separated in 2026. Fuel use tends to rebound if travel rules are relaxed, so the reduction will be monitored.

Carbon removal. The 100+ trees planted in 2024 and 2025 provide shade, biodiversity and awareness benefits. Their sequestration is small (roughly 1 tCO₂ per year at maturity) and is not netted against the inventory.

11. Data Quality, Uncertainty and Sensitivity

11.1. Data quality and uncertainty

Source	Data quality	Uncertainty	Improvement
Fuel	Medium (estimate)	+/-10%	Fuel-card export by vehicle
Electricity	Medium	+/-10%	kWh from bills and sub-meters
Refrigerants	Low	+/-50%	HVAC service records
Commuting	Low	+/-40%	Staff survey of distance and mode
Business travel	Medium	+/-20%	Booking data
Purchased services	Low	+/-50%	Supplier data; ERP spend by category
Water and waste	Low	+/-30%	Meters; contractor waste tickets

Overall uncertainty is estimated at +/-20 to 30% until primary data replace modelled values.

11.2. Sensitivity of the total

Each row changes one assumption and shows the effect on the total of 135.0 tCO₂e.

Change in assumption	Change in total	Change in %	New total (tCO ₂ e)
Grid factor 0.50 kg/kWh instead of 0.60	-4.2 t	-3%	130.7
Grid factor 0.70 kg/kWh instead of 0.60	+4.2 t	+3%	139.2
Commuting by car 60% instead of 80%	-12.9 t	-10%	122.1
Commuting by car 100% instead of 80%	+12.9 t	+10%	147.9
Electricity 10% lower than modelled	-2.5 t	-2%	132.4
Purchased services factor halved	-10.5 t	-8%	124.5
Business travel doubled	+11.3 t	+8%	146.2
Fuel use equal to 2023 level (no 20% cut)	+5.5 t	+4%	140.5

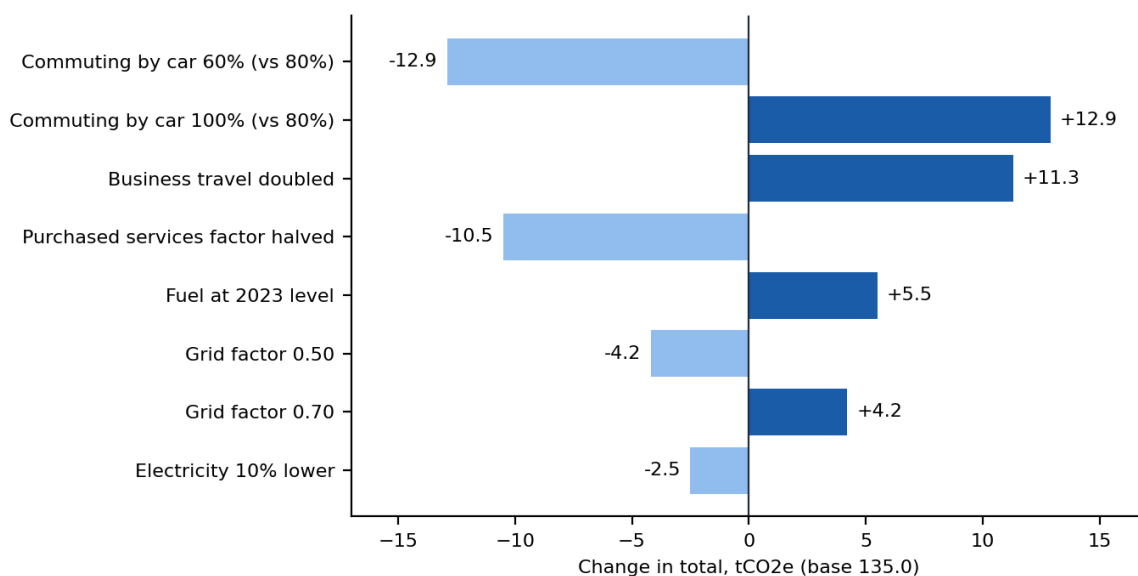


Figure 7: Sensitivity of the 135.0 tCO₂e total to single assumptions.

Under plausible alternative assumptions the total moves by between about two and ten per cent. The commuting assumption and the purchased-services factor have the largest influence, followed by the grid factor, which is why they are first in the data-collection queue.

11.3. Priority order for data improvement

- Electricity: read the kWh column of each bill and use the latest national grid factor.
- Commuting: run a short staff survey of distance and mode.
- Purchased services: extract spend by category from the ERP.
- Fuel: export fuel-card data by vehicle.
- Water and waste: record monthly.

12. Climate Risk

Climate-related risks are managed within FUEL's ISO 14001 and ISO 45001 systems and reviewed by management each year. The table lists physical and transition risks relevant to the inventory.

Risk	Type	Impact	Response
Extreme heat	Physical	Higher cooling load; staff comfort	Efficient HVAC; shading; daylight design; remote work
Water scarcity	Physical	Cost and availability	Water-saving fixtures; monitoring
Buyer ESG requirements	Transition	Tender eligibility	Reporting; ISO; carbon inventory
Carbon pricing and regulation	Transition	Cost	Efficiency; renewable power
Energy price reform	Transition	Operating cost	Efficiency; LED; behaviour

Cooling is the largest remaining electricity load, so heat and energy-price risks are linked directly to the Scope 2 result. Efficiency and renewable supply reduce both the emissions and the exposure to price changes.

12.1. Environmental KPI dashboard

Indicator	2023	2025	2030 target
GHG, total (tCO ₂ e)	Baseline year 2025	135	Scope 1+2 -25%
Fuel (L)	12,000	9,600	-
Electricity (kWh)	Not available	42,200	-10% vs 2025
Renewable electricity (%)	0	0	30% by 2028
Water (m ³)	Not available	569	-10%
Waste diverted (%)	Not available	Not yet recorded	70% by 2028
Trees planted (cumulative)	0	100+	500

13. Targets, Pathway and Roadmap

Target	Year	Status
25% reduction in Scope 1+2 (48.5 to 36 tCO ₂ e)	2030	Set
Carbon-neutral Scope 1+2	2040	Ambition
Third-party verification of the inventory (ISO 14064-3)	2026	Planned
30% renewable electricity	2028	Planned
Scope 3 expanded to all material categories	2027	Planned
Water consumption -10%	2030	Set
70% of waste diverted from landfill	2028	Planned
500 cumulative trees	2030	Planned

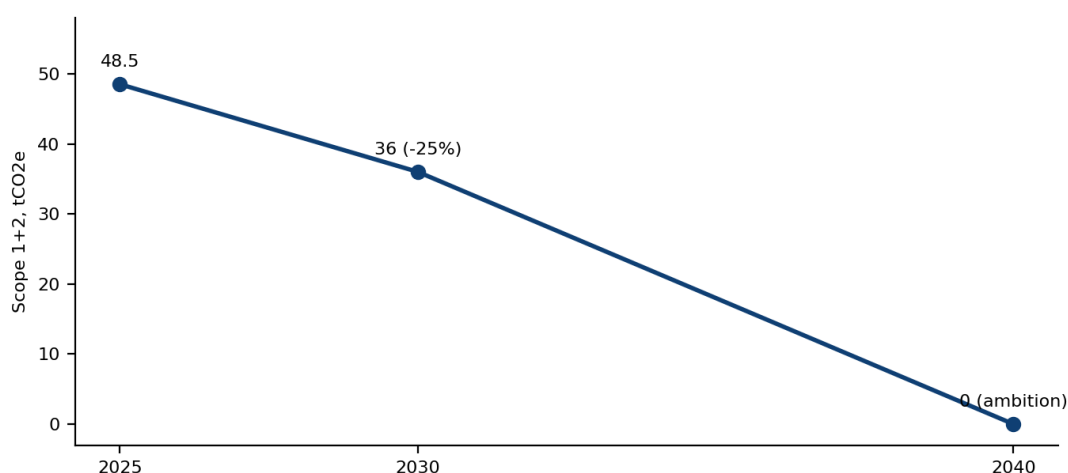


Figure 8: Scope 1+2 pathway: 2025 baseline, 2030 target, 2040 ambition.

13.1. Approach: the carbon-reduction hierarchy

Step	What FUEL does
Avoid	No-paper model, virtual meetings by default, online work for regional branches
Reduce	LED lighting, daylight design, efficient cooling, consolidated trips
Replace	Renewable electricity and a hybrid or electric fleet
Remove	Trees provide co-benefits but are not netted against the inventory

FUEL has no plans to buy offsets until avoidance, reduction and replacement have been exhausted. A science-based target will be considered once data have been verified.

13.2. Renewable energy roadmap

Phase	Action	Timing
1. Assess	Roof and landlord feasibility for solar PV; review green-tariff options	2026
2. Procure	Select on-site PV or renewable-energy certificates	2027

Phase	Action	Timing
3. Deploy	Install or contract; meter and report market-based Scope 2	2028
4. Review	Verify results; set next target	2029

The pathway is deliberately conservative. A 25% cut in Scope 1 and 2 is achievable through efficiency, a share of renewable electricity and a fleet transition, without relying on offsets. The 2040 ambition will need cleaner grid supply and on-site or contracted renewables, and will be reviewed every three years against what is technically and commercially available.

14. Data Management and Quality Control

A credible inventory depends on routine. FUEL collects activity data monthly, reviews it quarterly and keeps the supporting records in the ERP with version numbers and dates.

Control	What is done	Owner
Monthly data collection	Templates completed for electricity, fuel, water, waste and paper (Appendix A)	Facilities, Admin, HR
Source checks	Unusual values checked against the source document	Sustainability Specialist
Quarterly review	Dashboard review and data-quality log	Sustainability Specialist
Factor control	Each emission factor cited with publication and year	Sustainability Specialist
Recalculation	Inventory recalculated when a record replaces an estimate	Sustainability Specialist
Annual approval	Inventory and targets approved with the sustainability report	CEO

14.1. Records to be kept

- Fuel-card exports by vehicle for each month.
- Electricity bills, including the kWh column, and any sub-meter readings.
- HVAC service reports showing refrigerant top-ups.
- Booking data for flights, taxis and car hire.
- Staff commuting survey responses.
- ERP spend by category for purchased services.
- Contractor waste tickets and waste-transfer notes.
- Water meter readings from 2026.

15. Limitations, Assumptions and Verification

15.1. Assumptions register

#	Assumption	Value	Replace with
1	Headcount	55 (ERP: 41 / 65 / 55 for 2023 to 2025)	HR headcount
2	Gasoline use 2023 and 2025	12,000 L; 9,600 L	Fuel-card records
3	Electricity 2025	42,200 kWh (from SAR 10,196, 15% VAT, 0.21 SAR/kWh)	kWh on SEC bills
4	Refrigerant charge and leakage	5 kg; 10%	HVAC service report
5	Business travel	75,000 passenger-km	Booking data
6	Commuting	55 staff; 30 km/day; 230 days; 80% by car	Staff survey
7	Waste to landfill	3,000 kg	Contractor tickets
8	Water	569 m3 (55 x 45 L x 230 days)	Meter reading
9	Purchased-services spend	SAR 300,000	ERP report
10	Grid emission factor	0.60 kg/kWh	Latest national or IEA value

15.2. Limitations

- Several 2025 values are modelled; the inventory is indicative until records replace them.
- Electricity is estimated from bill values in riyals, and three 2025 months have no bill.
- The grid emission factor is an assumption pending the latest national value.
- Only the 2025 inventory exists, so there is no multi-year emissions trend. The 20% fuel reduction is the only measured comparison with 2023.
- The inventory has not been externally assured.

15.3. Verification and next steps

Step	Action	Owner	Timing
1	Collect electricity, fuel, water, waste and travel records for 2023 and 2025	Facilities, Admin, Finance	Days 1 to 15
2	Run the commuting staff survey and extract ERP spend by category	HR, Finance	Days 1 to 30
3	Replace modelled values and recalculate the inventory	Sustainability Specialist	Days 31 to 45
4	Confirm the grid emission factor and cite all sources	Sustainability Specialist	Days 31 to 45
5	Management review of targets	CEO	Days 46 to 60
6	Commission ISO 14064-3 verification	CEO	2026

A verifier under ISO 14064-3 will test the completeness of the boundary, the accuracy of the calculations and the quality of the evidence, and will issue an opinion on the result.

16. GRI Disclosure Index, FAQ and Glossary

Disclosure	Title	2025 result	Status
305-1	Direct (Scope 1) GHG emissions	23.1 tCO ₂ e	Reported
305-2	Energy indirect (Scope 2) GHG emissions	25.3 tCO ₂ e (location-based)	Reported
305-3	Other indirect (Scope 3) GHG emissions	86.5 tCO ₂ e	Reported
305-4	GHG emissions intensity	2.5 tCO ₂ e per employee	Reported
305-5	Reduction of GHG emissions	About 5.5 tCO ₂ e per year (fuel)	Reported
302-1	Energy consumption within the organization	480 GJ	Reported
302-4	Reduction of energy consumption	Fuel -20%; electricity not yet quantified	Reported

Consolidation approach: operational control. Gases: CO₂, CH₄, N₂O and HFCs. Base year for fuel: 2023. GWP source: IPCC AR5, 100-year.

16.1. Frequently asked questions

Why is Scope 3 larger than Scope 1? FUEL owns few vehicles; most emissions come from commuting, purchased services and water.

Why are values indicative? They are modelled until invoices and meter data replace them.

Do trees offset emissions? No. Trees are valuable, but their sequestration is small and is not netted off.

What will change in 2026? Primary data, more Scope 3 categories and third-party verification.

16.2. Glossary

Term	Definition
tCO ₂ e	Tonnes of carbon dioxide equivalent
Scope 1	Direct emissions from sources FUEL owns or controls
Scope 2	Indirect emissions from purchased electricity
Scope 3	Other indirect emissions in the value chain
GWP	Global warming potential
Location-based	Scope 2 calculated with the average grid emission factor
Market-based	Scope 2 calculated from the electricity products the organisation has purchased
Operational control	Consolidation approach covering all activities FUEL operates

Appendix A: Monthly Data-Collection Templates

The templates below are completed each month and filed in the ERP. They become the primary-data record that verifiers will examine.

Month	Electricity (kWh)	Fuel (L)	Water (m3)	Waste (kg)	Paper (pages)
Jan					
Feb					
Mar					
Apr					
May					
Jun					
Jul					
Aug					
Sep					
Oct					
Nov					
Dec					

Travel and working-pattern template

Month	Flights (pkm)	Taxi / car (km)	Virtual meetings	Staff on hybrid
Jan				
Feb				
Mar				
Apr				
May				
Jun				
Jul				
Aug				
Sep				
Oct				
Nov				
Dec				

Appendix B: Conversions and Document Control

B.1 Useful conversions

From	To	Factor
kWh	GJ	multiply by 0.0036
litres of gasoline	GJ	multiply by about 0.0342
kg	tonnes	divide by 1,000
passenger-km	tCO ₂ e	multiply by factor, divide by 1,000

B.2 Document control

Version	Date	Author	Change
1.0	October 2026	Eng. Adil Serhan Sherief, Sustainability Specialist	First edition, indicative data
2.0	Planned	Sustainability Specialist	After data confirmation and verification

This report has not been externally assured. The 2025 inventory uses indicative activity data and emission factors, and forward-looking targets reflect management intentions and are not guarantees. Contact: Eng. Adil Serhan Sherief, Sustainability Specialist, a.serhan@fuel-ec.com.



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