



GREENHOUSE GAS (GHG) EMISSION CALCULATION REPORT OF 2025

A. Scope Calculation

The scope of this Greenhouse Gas (GHG) Calculation report covers only for Scope 1 and Scope 2 GHG emissions.

1. Scope 1

Scope 1 emissions are those from sources that are directly controlled and owned by the company, including direct combustions from stationary sources, mobile sources, process emissions (flares), venting emissions, and fugitive emissions.

2. Scope 2

Scope 2 emissions are indirect GHG emissions associated with the purchase of electricity, steam, heat, or cooling. Although scope 2 emissions physically occur at the facility where they are generated, they are accounted for in an organization's GHG inventory because they are a result of the organization's energy use.

In the scope of this project, GHG emissions are produced by mobile sources and electricity generation as fuels are burned.

B. GHG Calculation Methodology

To calculate and estimate GHG emission load or volume, this calculation followed Tier-1 method. Tier 1 method for CO₂ emission calculation is estimated fuel consumption based on type and operational hours of emission source. Meanwhile Tier 1 method for CH₄ and N₂O emission calculation is estimation of fuel consumption based on energy output and operational hours of emission source. As per the GHG Protocol, the GHG emissions have been calculated by multiplying activity data from the proposed activities by its relevant emission factor. The emission factors for Tier 1 in this report are based on API Compendium Guideline 2009 for Mobile Combustion and Ministry of Energy and Mineral Resources of Indonesia No. 163.K/HK.02/MEM.S/2021 for electricity as reference, below:

Tabel 1 List of Emission Factors for GHG Calculation PT KPB

No.	Type of Emission	Emission Factor	Reference
Mobile Combustions			
1	CO ₂ (Gas oil)	0,0741 kg/MJ *	API Compendium, Table 4-3
2	CH ₄ (Gas/diesel oil)	0,000003 kg/MJ *	API Compendium, Table 4-5
3	N ₂ O (Gas/diesel oil)	0,0000006 kg/MJ *	API Compendium, Table 4-5
Electricity			
1	CO ₂	1,14 kg/kWh**	Ministry of Energy and Mineral Resources of Indonesia, No. 163.K/HK.02/MEM.S/2021, Grid Mahakam

Source: *API GHG Compendium, 2009

** Ministry of Energy and Mineral Resources of Indonesia No. 163.K/HK.02/MEM.S/2021

Global Warming Potentials (GWPs) are a quantified measure of the globally averaged relative radiative forcing impacts of particular greenhouse gases in the atmosphere. It is defined as the cumulative radiative forcing – both direct and indirect effects – integrated over time from the emission of a unit mass of gas relative to some reference gas. The Global Warming Potentials (GWP) Values for this GHG Emission Calculations based on the IPCC Fifth Assessment Report, 2014 is shown below:

Tabel 2 Global Warming Potentials (GWP) Values IPCC AR5

No.	Chemical formula	GWP	Reference
1	CO ₂	1	IPCC Fifth Assessment Report (AR5)
2	CH ₄	28	IPCC Fifth Assessment Report (AR5)
3	N ₂ O	265	IPCC Fifth Assessment Report (AR5)

As per the GHG Protocol, the GHG emissions have been calculated by multiplying activity data from the proposed activities by its relevant emission factor. The formula for calculating CO₂ emissions using Method-1 is as follows:

$$\text{Proposed Activity data} \times \text{GHG emissions factor} = \text{GHG volume}$$

Activity data is a quantifiable measure of activity, such as operating hours or volumes of fuels used. Emission factors convert the activity data into GHG volumes. Activity data has been sourced from client data. Where specific data is not available, assumptions and industry benchmarks have been used to fill data gaps.

Given the time constraint and data availability, this GHG calculation uses the tier 1 method, as defined by Minister of Environment Regulation No. 12 of 2012, to calculate emission load of greenhouse gas volume and to assume the emission factors. In addition, other GHG emission factors have been sourced from publicly available information, such as the API Compendium (2009) guideline, Proceedings of Scientific Meeting & Exhibition of Research and Development of Ministry of Energy and Mineral Resources (2017) and Minister of Environment Regulation No. 12 of 2012. In this GHG report only CO₂, CH₄ and N₂O will be calculated and reported for the Project.

1. Emission Calculation (GHG) Mobile Combustion

a. Emission Calculation for CO₂, CH₄, and N₂O

The formula for calculating CO₂ emissions as follows:

$$E_{CO_2} = AD \times EF$$

Where:

ECO₂ = Total emission of CO₂ (ton CO₂/year)

AD = Activity Data (MJ)

EF = Emission Factor (kg/MJ)

Activity data is consumption data per type of fuel that has been converted to energy unit. The formula converts fuel consumption data from mass units (tons) to energy units (TJ) are as follows:

$$AD_{CO_2} = F_c \times \rho \times NCV \times 10^{-6}$$

Where:

AD_{CO_2}	= Activity Data of Fuel (MJ)
F_c	= Fuel Consumption per year (m ³ /year)
NCV	= Net Calorific Value of Fuel (MJ/kg)
ρ	= Density of fuel (kg/m ³)

2. Emission Calculation for Electricity of CO₂, as follows:

$$E_{CO_2} = EC \times EF$$

Where:

E_{CO_2}	= Total emission of CO ₂ (ton CO ₂ /year)
EC	= Electricity Usage (kWh/year)
EF	= Emission Factor (ton/MWh)

C. Result of GHG Calculation

GHG emissions from mobile sources (operational vehicles) are deemed to be based on fuel based method and electricity. Scope 1 and Scope 2 emissions that arise from the construction phase are only from transport and imported electricity respectively. In total, from January to December 2025 GHG emissions for Scope 1 were quantified at 161,73 tCO₂e and for Scope 2 were quantified at 42,540.10 tCO₂e. Total GHG Emissions for vehicle and electricity in 2025, are shown below in Table 3 and 4.

Tabel 3 GHG Emissions for Mobile Vehicles in 2025

No	Project Description	Number of Unit	Data Activity			Emission Factor (kg/MJ)			GHG Emission (ton/year)			GHG Emission (tonCO2e/year)			TOTAL tCO2e
	Type of Fleet		Fuel Consumption (m3/year)	NCV (MJ/kg)	Density (kg/m3)	CO ₂	CH ₄	N ₂ O	CO ₂	CH ₄	N ₂ O	CO ₂	CH ₄	N ₂ O	
1	All Vehicles	185	601.25	42.66	837.50	0.00741	0.000003	0.0000006	156.60	0.06	0.01	157	1.78	3.36	161.73

Source: Calculation Result of PT KPBB, Jan-Dec 2025

Tabel 4 GHG Emissions for Electricity in 2025

No	Description	Time	Electricity Consumption (kWh)	Grid EF (kg/ kWh)	GHG Emission (tonCO2e/year)	TOTAL tCO2e
				CO ₂	CO ₂	
1	Electricity (PLN)	Jan-Dec 2025	37,315,874	1.14	42,540	42,540.10

Source: Calculation Result of PT KPBB, Jan-Dec 2025