



Greenhouse Gas Emissions

2024 Report

Statement, Methodology & Compliance



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METHODOLOGY

Scope 1: Generators

Bart & Associates, LLC (B&A) used data provided by our building landlord to calculate generator emissions. We converted the reported data into CO₂e emissions using GHG Protocol's tool for calculating emissions from mobile sources. Emissions in the calculation include CO₂, CH₄, and N₂O, and the emissions factors and global warming potential values used were from the EPA GHG Emission Factors from ¹[Emission Factors for Greenhouse Gas Inventories \(www.epa.gov\)](https://www.epa.gov/system/files/documents/2022-04/ghg_emission_factors_hub.pdf)².

Scope 2: Facilities

B&A occupies approximately 9,087 square feet of leased space across two office locations (McLean, VA and Philadelphia, PA). Our office space in McLean, VA has 6,527 square feet of leased office space and our office in Philadelphia, PA has 2,560 square feet of leased space. Consequently, all facility emissions fall within Scope 2. We used data from the landlord's utility bills to calculate average kilowatt hours (kWh) of electricity used within these facilities.

After kWh consumption was determined, we used the GHG emissions factors from the U.S. Environmental Protection Agency's (EPA) eGRID202 to calculate each building's emissions (differentiated by region). The formula we used to calculate emissions is: GHG emissions = Electricity consumed (in MWh) x EPA regional GHG emissions factor. We converted nitrogen dioxide and methane emissions to CO₂e using global warming potentials from the EPA GHG Emission Factors from [Emission Factors for Greenhouse Gas Inventories \(www.epa.gov\)](https://www.epa.gov/system/files/documents/2022-04/ghg_emission_factors_hub.pdf). Emissions in the calculation include CO₂, CH₄, and N₂O.

2024 GREENHOUSE GAS EMISSIONS

COMPANY STATEMENT

B&A is committed to reducing greenhouse gas (GHG) emissions and promoting sustainable organizational practices. Utilizing the GHG Protocol Corporate Accounting and Reporting Standard, which establishes standards and guidelines for organizations creating corporate-level GHG emissions inventories, B&A has assessed our Scope 2 GHG emissions. This allows us to measure and report emissions from the electricity and generator fuel purchased for our offices. Reporting of GHG emissions shall be done annually and measures taken to reduce our environmental footprint.

B&A's 2023 greenhouse gas (GHG) emissions are listed in the following Tables.

¹ https://www.epa.gov/system/files/documents/2022-04/ghg_emission_factors_hub.pdf

² https://www.epa.gov/system/files/documents/2022-04/ghg_emission_factors_hub.pdf



GHG REPORTS

SCOPE	EMISSION CATEGORY	EMISSION SOURCE	EMISSIONS (tCO2E) 2024	% OF TOTAL EMISSION
Scope 1 Emissions			18,955.43	99.87
	Mobile Combustion		0	0
		Diesel Fuel	0	0
		Biodiesel (100%)	0	0
		Ethanol (100%)	0	0
		Motor Gasoline	0	0
	Stationary Combustion		18,955.43	99.87
		Biodiesel (100%)	18,955.43	99.87
		Ethanol (100%)	0	0
		Motor Gasoline	0	0
		Natural Gas	0	0
Scope 2 Emissions			25.37	0.13
	Domestic Facility		25.37	0.13
		Electricity	25.37	0.13
Total			18,980.8	100

Figure 1 - GHG Annual Report

EMISSIONS (tCO2E)	2024
Scope 1 Emissions	18,955.43
Mobile Combustion	0
Stationary Combustion	18,955.43
Scope 2 Emissions	25.37
Domestic Facility	25.37
Total	18,980.8

Figure 2 - GHG Report for 2024



**COMPLIANCE WITH THE GHG PROTOCOL
CORPORATE ACCOUNTING AND REPORTING STANDARD**

The GHG Protocol Corporate Accounting and Reporting Standard establishes standards and guidelines for businesses and other organizations creating a corporate-level GHG emissions inventory. The standard covers the accounting and reporting of seven greenhouse gasses covered by the Kyoto Protocol – carbon dioxide (CO₂), methane (CH₄), nitrous oxide (N₂O), hydrofluorocarbons (HFCs), perfluorocarbons (PCFs), sulphur hexafluoride (SF₆) and nitrogen trifluoride (NF₃).

In this current report, the calculations are based on the GHG Protocol Corporate Accounting and Reporting Standard and its latest GHG Emission factors. Our report summarizes emissions from three (3) of the most important gasses: CO₂, CH₄ and N₂O.

The reporting scopes are understood and defined as emissions from:

SCOPE 1 - Company-owned fleet vehicles and generators

SCOPE 2 - Electricity purchased from utility providers.

To create this report and its summary figures, we used the following protocol:

- (1) Identify** GHG emissions sources,
- (2) Select** a GHG emissions calculation approach,
- (3) Collect** activity data and choose emission factors,
- (4) Apply** calculation formulas
- (5) Summarize** GHG emissions data at the corporate level.

In the reporting statement provided, common guidance on reporting to the corporate level was followed including:

- Brief description of the emission sources
- List with a comparison of previous years where provided
- Reporting period covered
- Trends evident in the data

I certify that the scope 1 and 2 GHG emissions at <https://www.bna-inc.com/sustainability/> were calculated in accordance with the GHG Protocol Corporate Accounting and Reporting Standard.

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