



CARBON FOOTPRINT REPORT

Baseline Year 2025

January 29, 2026

Measuring Today. Reducing Tomorrow.



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SECTION 1: Introduction

Compared with peers in the industry and consulting firms, **SETS' emissions intensity falls within the median range of reported performance**, as shown in **Figure 1**. These emissions intensity indicators are established as baseline performance metrics to enable consistent year-on-year tracking of SETS' greenhouse gas emissions, support internal benchmarking, and inform the identification and prioritization of mitigation measures to progressively reduce the company's carbon footprint.

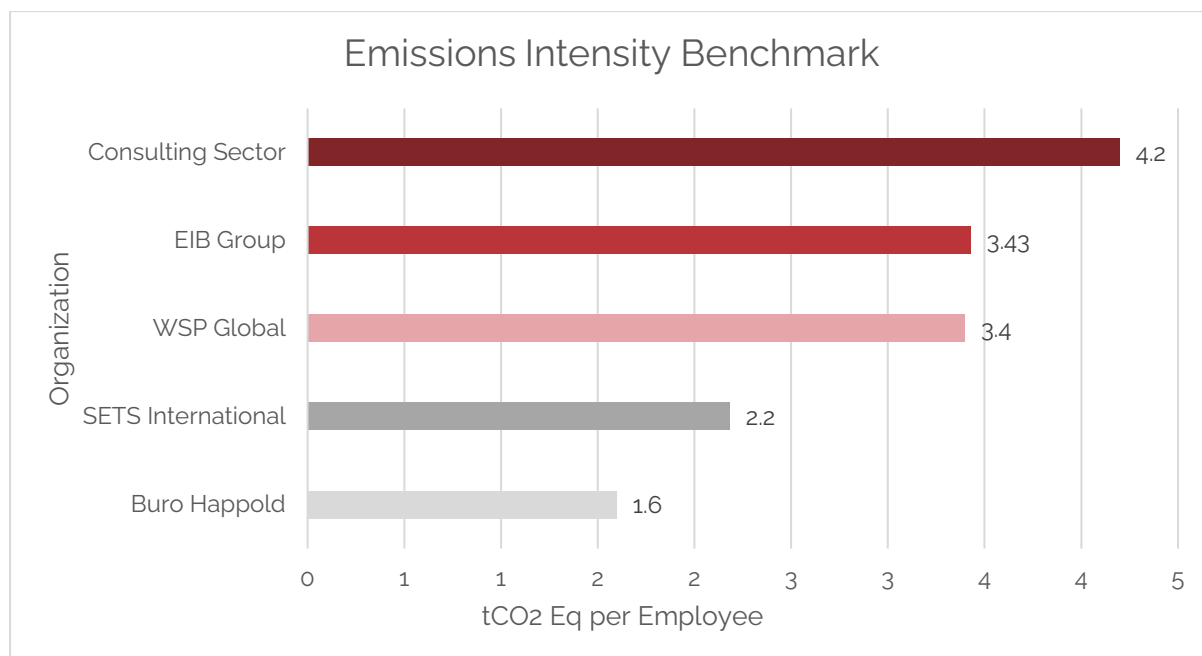


Figure 1 Emission Intensity Benchmark

The chart compares carbon emissions per employee across several organizations and industry benchmarks. SETS International (Current) at **2.18 tCO2 Eq. per Employee** is within the **Consulting Sector's lower** range compared to peers like **WSP Global** and **EIB Group**, demonstrating a relatively low carbon footprint. Generally, the consulting sector has a range of **3.80 – 4.20 tCO2 Eq. per Employee**.

SECTION 2: Scope and Boundaries

Carbon emissions boundaries can be classified as follows:

1. Operational boundaries:

Boundaries focus on emissions from activities within the company's operational control, such as energy use and transportation. This ensures that emissions reported are only those directly linked to the day-to-day operations and activities in the region.

2. Organizational boundaries (which are not covered in this report):

Boundaries refer to the entire company, including subsidiaries and joint ventures, regardless of whether they are directly operated or financially controlled.

SETS team defines **2025 as a baseline year** for the operational boundary.

Scopes Definition

Scope 1: Direct GHG Emissions refers to direct greenhouse gas (GHG) emissions that occur from owned or controlled sources. This includes emissions from:

- 1- Company-owned facilities (e.g., manufacturing plants, offices)
- 2- Company vehicles (e.g., diesel, gasoline, or electric cars used for business purposes)
- 3- Fugitive emissions (e.g., leaks from equipment or refrigerants)

Scope 2: Indirect GHG Emissions from Purchased Energy includes indirect emissions from the generation of purchased electricity, steam, heating, and cooling consumed by the reporting company. These emissions occur outside the company but are attributable to its operations due to its energy consumption:

- 1- Electricity consumption (e.g., for running buildings, machinery, etc.)
- 2- Purchased steam or heating/cooling used in company facilities

Scope 3: Other Indirect GHG Emissions encompasses all other indirect emissions that occur in the value chain of the company, both upstream and downstream. The company does not directly control these emissions, but they are a consequence of its activities:

- 1- **Upstream activities** (e.g., emissions from purchased goods and services, transportation, waste disposal, employee commuting)
- 2- **Downstream activities** (e.g., emissions from the use of sold products, end-of-life treatment of products, and product transportation)

SECTION 3: Carbon Footprint Methodology

The methodology for the carbon footprint analysis follows a structured approach to capture all relevant data across the three emission scopes. The process can be broken down into three main steps: data collection, data analysis, and emission factor application.

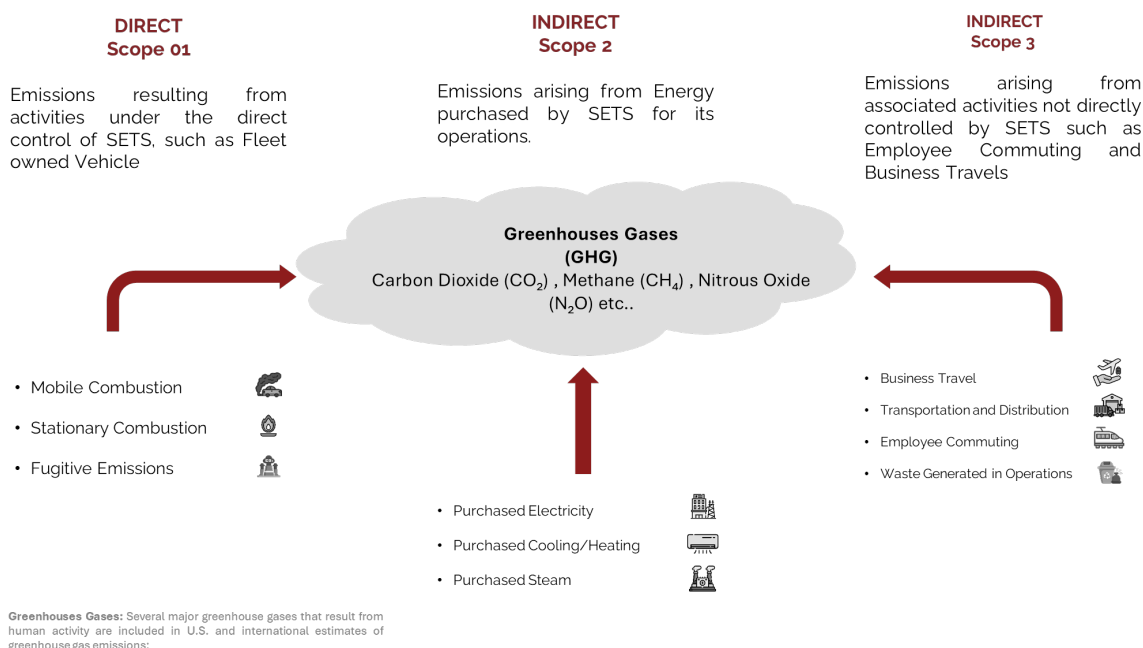


Figure 2 GHG Overview

3.1 Data Collection:

The first step involved the data collection from all SETS offices across various operational areas:

A. Scope 1 (Direct Emissions):

Data were gathered on owned vehicles, including total kilometers driven in the baseline year and fuel consumed (in liters). The data, as briefed in Tables 2, 3, and 4, are crucial for estimating the company's fleet's direct emissions.

Table 2 SETS Fleet – Saudi Arabia

SETS Fleet in Saudi Arabia - 2025				
#	Model	Vehicle Type	Fuel Consumed (Liters)	Engine Size
1	Montero	SUV	1,440	V6 3.0L
2	X-Trail	SUV	3,213	V4 2.5L
3	Pajero	SUV	707	V6 3.5L
4	Pajero	SUV	598	V6 3.5L
5	Montero	SUV	4,269	V6 3.0L

SETS Fleet in Saudi Arabia - 2025				
#	Model	Vehicle Type	Fuel Consumed (Liters)	Engine Size
6	Tucson	SUV	1,956	V4 2.0L
7	Tahoe	SUV	3,993	V8 5.3L
8	RAV4	SUV	3,300	V4 2.0L
9	X-Terra	SUV	3,199	V4 2.5L
10	Prado	SUV	2,437	V6 4.0L
11	Patrol	SUV	5,024	V6 4.0L
12	Land Cruiser	SUV	579	V6 3.5L TT
13	Pajero	SUV	650	V6 3.5L
14	Pajero	SUV	665	V6 3.5L
15	Pajero	SUV	3,534	V6 3.5L
16	Ducato	Van	2,136	V4 2.0L D
17	RAV4	SUV	871	V4 2.0L
18	Tucson	SUV	2,445	V4 2.0L

Table 3 SETS Fleet – Egypt

SETS Fleet in Egypt - 2025				
#	Model	Vehicle Type	Fuel Consumed (Liters)	Engine Size
1	MG – ZS	SUV	4,668	V4 1.6L
2	MG - ZS	SUV	2,911	V4 1.6L

Table 4 SETS Fleet – Lebanon

SETS Fleet in Lebanon - 2025				
#	Model	Vehicle Type	Fuel Consumed (Liters)	Engine Size
1	Corolla	Sedan	2,133	V4 1.6L

Table 7 Electricity Bills - Lebanon

Electricity Consumption in Lebanon				
Year	Month	Generators (kWh)	EDL (kWh)	Total (kWh)
2025	Jan	40,240.66	16,833.33	57,073.99
	Feb			
	Mar			
	Apr			
	May			
	Jun			
	Jul			
	Aug			
	Sep			
	Oct			
	Nov			
	Dec			
Total		40,240.66	16,833.33	57,073.99

Note: the team has performed a reverse calculation to estimate electricity consumption in kWh in Lebanon and Egypt based on electricity/fuel tariffs.

C. Scope 3 (Other Indirect Emissions):

Business travel data were collected, including flight logs summarized in **Table 8** and information on employee commuting. For employee commuting, High-level engineering estimates were used in the absence of detailed data. However, to achieve more accurate results in future reports, detailed surveys or online meetings with employees should be conducted to capture more precise **commuting patterns**. **Table 9** shows a summary of employees' commuting emissions

Table 8 Business Flights in 2025

Flight Travel in 2025	No. of Flight
Flights from Saudi Arabia	288
Flights from Egypt	71
Flights from Lebanon	57
Total	416

Table 9 Number of Employees in 2025

Location	No. of Employees
Saudi Arabia	589
Egypt	151
Lebanon	137
Total	877

D. Carbon Offset & Emissions Reduction Initiatives - 2025

As part of SETS' commitment to environmental sustainability, the company has conducted sustainability initiatives to reduce its overall carbon footprint.

- **Trees Planting Initiatives - 2025:**
 - **In Egypt:** SETS planted **100** small lemon and orange trees. These trees, still in their early stages of growth, are expected to sequester approximately **2.2 tons of CO₂ per year**.
 - **In Saudi Arabia:** SETS employees participated in tree and seedling planting activities as part of corporate environmental awareness initiatives. While these activities support ecosystem restoration and promote a sustainable culture, they are **not considered certified carbon offsets**.

3.2 Data Analysis:

After the data-gathering phase, each dataset was analyzed using the **GHG protocol** and **world best practices** to determine total emissions from each source.

3.3 Emission Factors:

To calculate the carbon emissions from each data set in **Scope 2**, emission factors were applied based on the specific country of operation, as shown in **Table 10**. These factors were sourced from **Climate Registry reports**, as well as other reliable resources, to ensure accuracy and consistency in the emissions calculations. Emission factors vary by country, and using the most up-to-date, region-specific data enables more precise carbon footprint assessments.

Table 10 Electricity Grid Emissions Factor

Electricity Grid Emissions Factor	kg/kWh CO ₂ Eq.
Saudi Arabia	0.56
Egypt	0.40
Lebanon	0.663

SECTION 4: Results

In this section, the results of the carbon footprint analysis for SETS are presented, along with a detailed assessment of the findings. The results displayed in **Table 11** show the distribution of emissions (all scopes) across the company's offices in different countries.

Table 11 Emissions by Country

Country	tCO ₂ Eq.	%
Saudi Arabia	1,514	79.0%
Egypt	235	12.3%
Lebanon	166	8.7%

As shown, **Saudi Arabia** accounts for the largest share of emissions, contributing **79.0%** of the total carbon footprint, followed by **Egypt** at **12.3%** and **Lebanon** at **8.7%**. The total carbon footprint for SETS across all locations is **1,905 tCO₂ Eq.**

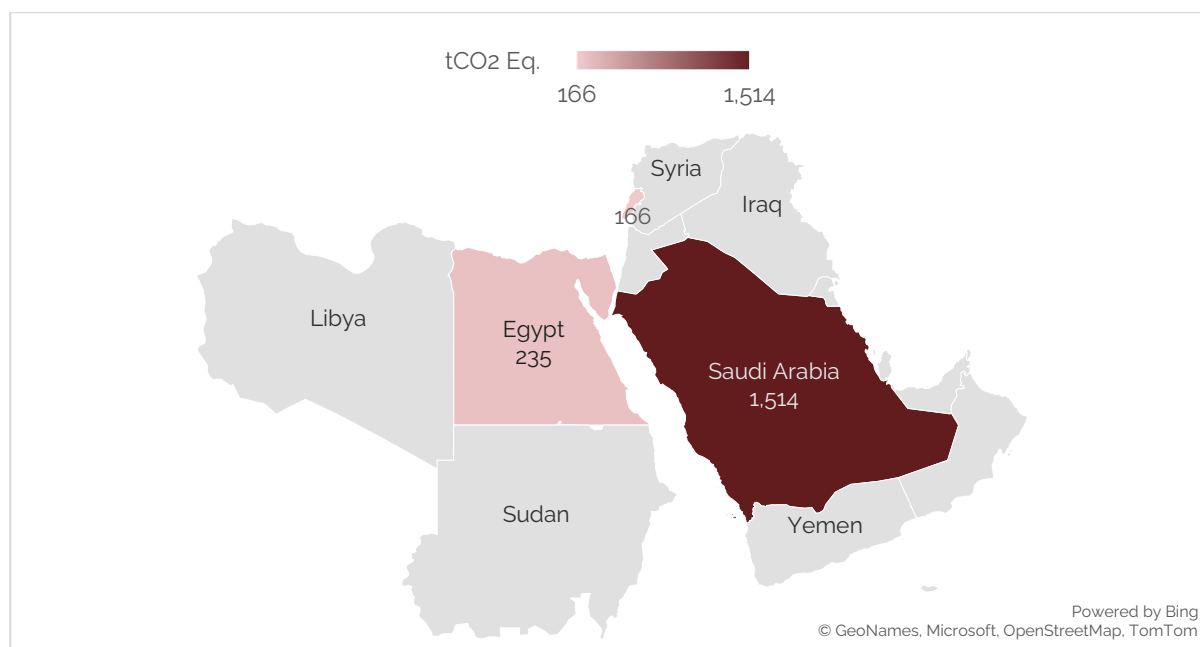


Figure 3 Emission by Country

Table 12 Emissions Breakdown by Scope

Emission by Scope 1,2 and 3		
#	tCO ₂ Eq.	% w.r.t Baseline Emissions
Scope 1	110.6	5.8%
Scope 2	397.4	20.8%
Scope 3	1,406.9	73.5%

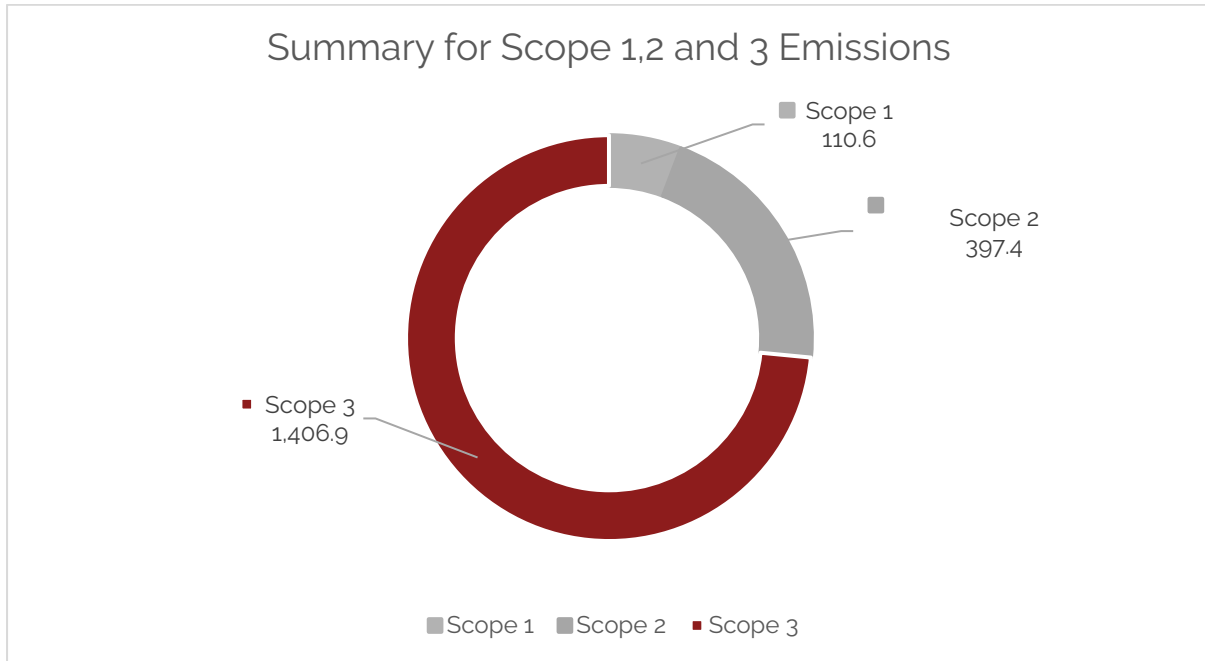


Figure 4 Emissions Summary by Scope

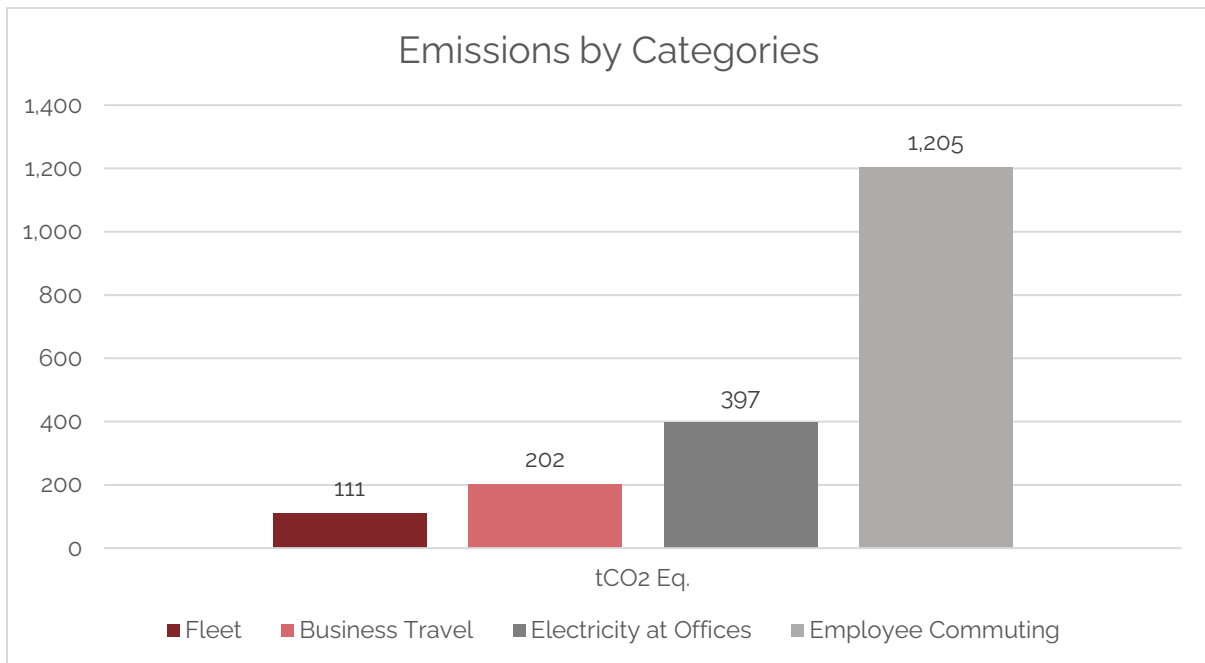


Figure 5 Emissions Summary by Category

4.1 Real-World Equivalents of SETS' Carbon Footprint

To better understand the environmental impact of SETS' operations, we have translated our **carbon footprint** of **1,915 tCO₂ Eq.** into real-world example. This comparison helps to contextualize the scale of our emissions by relating it to everyday activities, such as the number of **gasoline cars on the road, flights taken, or households' electricity usage.** These equivalents provide a clearer picture of the tangible effects of our carbon footprint, enabling us to prioritize and track our mitigation efforts effectively.



Figure 6 SETS' Carbon Footprint Equivalent

4.2 Calculations Assumptions

A. Scope 1: Company Fleet

Scope 1 emissions are direct GHG emissions from company-owned or controlled sources. The following assumptions and data were used to calculate the greenhouse gas (GHG) emissions associated with the fleet's fuel consumption:

- **Vehicle Data:** Fleet data was gathered from **SETS records**, including the following:
 - **Number of Fleet Vehicles:** Total number of vehicles in the company's fleet.
 - **Engine Size:** Engine size for each vehicle, which influences fuel efficiency and emissions.
 - **Annual Gasoline Fuel Consumption:** The total annual fuel consumption (in liters) of the entire fleet.
- **Emission Factor:**
 - The **emission factor for gasoline** from the **U.S. Environmental Protection Agency (EPA)** standard was applied. This factor quantifies the amount of CO₂ emitted per unit of fuel consumed.
- **Methodology:**
 - The calculation of emissions was based on **annual fuel consumption data.**

- The **distance traveled** by the fleet was **not** considered in the calculations, as the assumption is that fuel consumption data adequately represents the emissions.

B. **Scope 2:** Electricity at Offices

Scope 2 emissions are indirect GHG emissions from the consumption of purchased electricity. The following assumptions and data were used to calculate the greenhouse gas (GHG) emissions associated with purchased electricity:

- **Electricity Consumption Data:** Electricity data was gathered from **SETS recorders**, including the following:
 - **Annual Electricity Consumption for KSA Offices:** Total electricity consumption for the Saudi Arabia offices.
 - **Annual Electricity Costs for Lebanon and Egypt:** Total electricity costs for the Lebanon and Egypt offices.
- **Reverse Calculation for Lebanon and Egypt:**
 - **Lebanon:** The calculation considered both the **electricity tariff** and the **generator tariff** (due to the high reliance on backup generators in Lebanon).
 - **Egypt:** The **governmental electricity tariff** in Egypt was used to calculate the approximate annual consumption by dividing the electricity costs by the tariff.
- **Emission Factor:**
 - **KSA:** The **Grid Emission Factor** was sourced from the **Saudi Electricity Company (SEC)** and the **Climate Registry** for KSA.
 - **Lebanon:** The **Grid Emission Factor** was sourced from the **World Bank** and the **Climate Registry** for Lebanon.
 - **Egypt:** The **Grid Emission Factor** was sourced from **IRENA** and the **Climate Registry** for Egypt.
- **Methodology:**
 - The calculation of emissions for electricity consumption at the offices was based on the **annual electricity consumption data**.
 - The respective **grid emission factors** for each country (KSA, Lebanon, and Egypt) were applied to calculate the emissions for each office location.

C. **Scope 3:** Business Travel and Employee Commuting

a. **Business Travel**

Scope 3 emissions associated with **business travel** are those indirect GHG emissions resulting from the transportation of employees for business purposes, particularly air travel. The following assumptions and data were used to calculate these emissions:

- **Flight Data:** Flight data was gathered from **SETS records**, including the following:
 - **Number of Flights:** Total number of flights taken for business purposes during the reporting period.
 - **One Way or Round Trip:** Whether the flights were one-way or round-trip.
 - **Distance Traveled:** The distance traveled for each flight.
- **Emission Factor:**
 - The **emission factor for flight travel** was sourced from **Our World in Data**, which provides an established factor for the CO₂ emissions per kilometer traveled by air.
- **Methodology:**
 - The calculation of emissions was based on the **distance traveled** and whether the flight was **one-way or round-trip**.
 - **Round-trip flights** had emissions calculated for both the outbound and return journey.

b. Employee Commuting

Scope 3 emissions related to **employee commuting** are those indirect GHG emissions from employees traveling to and from the workplace. The following assumptions and data were used to calculate the greenhouse gas (GHG) emissions associated with employee commuting:

- **Assumed Data for Employee Commuting:**
 - The **total number of employees** in each country was used to estimate commuting emissions.
 - **Employees with a private car as the main mode of commuting:**
 - For **Egypt**, it is assumed that **40%** of employees commute by **personal car**.
 - For **Egypt**, it is assumed that the engine size is **1.6 L** on average.
 - For **Lebanon**, it is assumed that **64%** of employees commute by **personal car**, based on the HR attendance records.
 - For **Lebanon**, it is assumed that the engine size is **1.6 L** on average.
 - For **KSA**, it is assumed that **90%** of employees commute by **personal car**.
 - For **KSA**, it is assumed that the engine size is **2.5 L** on average.
 - **Other Employees commuting:**
 - For **Egypt**, assuming **40%** of employees use the metro as a main mode of transportation and **20%** of employees use public buses.

- For **Lebanon**, the remaining **36%** of employees work from home.
- For **KSA**, assuming **5%** of employees use the metro as a main mode of transportation and **5%** of employees use public buses.
- **Emission Factor:**
 - **Private Vehicle:** The emission factor for **gasoline vehicles** was used, based on data from the **EPA**, to estimate emissions per kilometer traveled
 - **Public Transport:** The emission factor for **public transport** was applied from the **EPA** and **DEFRA** to estimate emissions per kilometer traveled.
- **Methodology:**
 - Since no specific commuting data (such as distance or mode per individual) was available, the emissions were calculated based on **assumed percentages** of employees using **personal cars**.
 - For **personal car** usage, emissions were calculated using the **distance traveled** and the **emission factor** for gasoline vehicles.

SECTION 5: Recommendations and Mitigation

The following **Key Recommendations** are proposed to reduce SETS' carbon footprint. These actions have been categorized into short, medium, and long-term plans based on their feasibility, cost, and impact.

5.1 General Recommendations

A. Short Plan

- (1) **Awareness Campaign:** Promote sustainability practices and energy-efficient habits to reduce resource consumption and waste.
 - This will primarily lead to reductions in **Scope 2 emissions** (Electricity Use) due to more energy-efficient practices in the workplace.
- (2) **Encourage Sustainable Commuting:** Incentivize employees to use **public transport** to reduce commuting emissions.
 - This will help reduce **Scope 3 emissions** (Employee Commuting) from personal vehicle use.
- (3) **Work from Home (One Day Online in Cairo Office):** Implement a work-from-home initiative to reduce emissions from commuting.
 - This will reduce **Scope 3 emissions** (Employee Commuting) by decreasing the need for travel. It may also reduce **Scope 2 emissions** (Electricity Use) as fewer employees will be working in the office, leading to lower energy consumption.

B. Medium Plan

- (1) **Installation of Solar PV Systems:** Implementing Solar PV Systems across SETS offices will help decouple the company's energy consumption from grid electricity.
 - This will reduce **Scope 2 emissions** by offsetting the need for grid electricity, which may be derived from fossil fuels.
- (2) **Improve Energy Efficiency:** Retrofitting offices with more energy-efficient systems (e.g., lighting, HVAC, insulation) and improving energy management practices.
 - This will help reduce **Scope 2 emissions** by improving energy efficiency in the offices, lowering electricity demand, and thus reducing emissions from electricity consumption.

C. Long Plan

- (1) **Planting Trees:** Planting trees can offset emissions by absorbing CO₂ from the atmosphere. While this is primarily a carbon offset measure, it helps reduce **Scope 3 emissions** indirectly by compensating for emissions that cannot be reduced through direct actions.
- (2) **Replacing Fleet with EV Cars:** Transitioning the company's fleet to **Electric Vehicles (EVs)** will directly reduce **Scope 1 emissions (Fleet)** as EVs produce zero tailpipe emissions.
 - While **Scope 2 emissions** may slightly increase due to the need for charging the EVs, the net impact will be a **reduction in Scope 1 emissions** by replacing traditional gasoline or diesel vehicles with electric ones.

5.2 Scenario of Implementing Decarbonization Measures

The objective of this section is to evaluate the technical and commercial viability of specific decarbonization measures that have been previously outlined. Below are four proposed scenarios.

A. Short Plan

1. Encourage Sustainable Commuting and Work from Home:

Implement **work-from-home policies** where operationally viable to reduce employee commuting. Additionally, encourage carpooling and the use of public transportation among staff. It is important to acknowledge that such policies will shift a portion of the carbon emissions to residential energy consumption and digital infrastructure, captured under **Scope 3 (Telecommunication Category)**, while also reducing **Scope 2 emissions** associated with **electricity consumption** in the workplace. The case study outlined in **Table 13** below illustrates this shift.

Table 13 Work from Home Policy Case Scenario

Encourage Sustainable Commuting: Work from Home Policy 1 Day.			
Emissions Reported in Scope 2		Emission Reduction	
Office Location	Annual tCO ₂ Eq.	Annual tCO ₂ Eq. Reduction	
Saudi Arabia	345.5	50.1	
Egypt	14.0	2.0	
Scope 3 Reduction: Employee Commuting			
Office Location	Annual tCO ₂ Eq.	Annual tCO ₂ Eq. Reduction	
Saudi Arabia	945.0	189.0	
Egypt	170.8	34.2	
Additional Scope 3: Telecommunication Category			
Additional Emission - Work from Home - Saudi Arabia		188.7	
Additional Emission - Work from Home - Egypt		13.9	
Net Reduction in Emissions			
Office Location	Baseline Emissions tCO ₂ Eq.	Net Reduction tCO ₂ Eq.	% of Carbon Emission Reduction
Saudi Arabia	1514	50.4	3%
Egypt	235	22.3	9%

- This scenario is viable in Cairo due to the smaller number of employees and low household electricity consumption in Egypt. However, high electricity consumption in Saudi Arabian households makes it difficult to shift the company's carbon from the office to employees' houses.

B. Medium Plan

1. Installation of Solar PV Systems:

The implementation of the Solar PV System across SETS offices is a strategic initiative designed to decouple our operational growth from our carbon footprint. By transitioning to on-site renewable energy, SETS will directly mitigate its **Scope 2 emissions**, specifically targeting **Electricity Bills**, which represent a primary category of the firm's environmental impact.

Table 14 presents a different case scenario for implementing Solar PV systems of different sizes across SETS offices.

Table 14 Implementation Solar PV System Case Scenario

Installation of Solar PV: Reduce Scope 2 emissions by adding Solar Energy Systems.				
Office Location	PV System Size	Carbon Offset (tCO ₂ Eq.)	Budget	Simple payback
Scenario A				
Saudi Arabia	Implement 70 kWp	57.2	\$35,000 – 40,000	8 Years
Scenario B				
Egypt	Implement 25 kWp	14.6	\$ 20,000 – 25,000	> 10 Years
Scenario C				
Lebanon	Implement 38 kWp	36.7	\$ 50,000 – 55,000	2.2 Years

The assessment of the proposed solar PV installations across SETS' offices indicates that the Lebanon office represents the most feasible option for immediate implementation. The proposed **38 kWp** system in Lebanon achieves a significant **36.7 tCO₂e** reduction per year while offering a very short, simple payback period. **In comparison**, the proposed systems in **Saudi Arabia** and **Egypt**, while technically viable and capable of delivering meaningful emissions reductions, show longer payback periods.

This conclusion is based on an initial, high-level assessment, and a more detailed technical and regulatory evaluation is required prior to implementation, including confirmation of available installation area, structural suitability, and compliance with leasing and building regulations.

2. Improve Energy Efficiency:

Retrofit offices and enhance energy management practices. Upgrading to more efficient lighting, HVAC systems, and insulation will reduce the overall energy demand, lowering Scope 2 emissions by approximately **3-5%**.

3. Long-Term Plans:

1. **Plant Trees:**

Offset emissions by planting trees. This long-term commitment will help absorb CO₂ from the atmosphere, serving as a natural carbon offset to SETS' emissions over time. This measure is applicable in all offices' location. The following **Table 15** illustrates the carbon offset by planting trees.

Table 15 Planting Tree Case Scenario

Carbon Reduction Measure	Type of Tree	Number of Trees Planted
Trees Planted	Seedling	1,000
Expected Carbon Reduction	5 tCO ₂ Eq.	
Budget	\$ 40,000 – 45,000	

2. **Switch to Electric Vehicles (EVs):**

The transition to (EVs) of the SETS fleet has been classified into two phases of implementation options based on financial feasibility, as shown in the following tables.

A. Short Plans:

As shown in **Table 16**, prioritizing the replacement of five vehicles delivers immediate operational cost savings and a net emissions reduction of approximately **25.2 tCO₂ Eq. per Year** with a portfolio payback period of around **2.7 Years**.

Table 16 Switching to EV – Short plan

Short Plan (Up to 5 Years SBP)	
Number of Replaced Vehicles	5
Total Consumed Fuel (Liter)	19,257
Total Gasoline Cost (SAR)	42,365
Estimated Consumption of EV Electricity (kWh)	34,547
Estimated EV Charging Cost (SAR)	9,328
Annual Operating Saving (SAR)	36,794
Scope 1: Emissions Removals tCO ₂ Eq.	44,56
Scope 2: Added Emissions (tCO ₂ Eq.) from EV Charging	19,35
Net Reduction (tCO ₂ Eq.)	25,21
CAPEX (SAR)	100,000
Portfolio SBP (Years)	2.7

B. Medium Plans:

As shown in **Table 17**, it covers an additional **Seven Vehicles**, achieving further emissions reductions of approximately **7.4 tCO₂ Eq. per Year**, albeit with a longer payback period of approximately **12.9 Years**.

Table 17 Switching to EV – Medium plan

Short Plan (More than 5 Years SBP)	
Number of Replaced Vehicles	7
Total Consumed Fuel (Liter)	6,775
Total Gasoline Cost (SAR)	14,905
Estimated Consumption of EV Electricity (kWh)	14,790
Estimated EV Charging Cost (SAR)	3,993
Annual Operating Saving (SAR)	12,431
Scope 1: Emissions Removals tCO ₂ Eq.	15,68
Scope 2: Added Emissions (tCO ₂ Eq.) from EV Charging	8,28
Net Reduction (tCO ₂ Eq.)	7,39
CAPEX (SAR)	160,000
Portfolio SBP (Years)	12,9

This classification enables SETS to prioritize high-impact, cost-effective actions in the short term while supporting a phased fleet decarbonization strategy in the medium term. The analysis is based on available operational data and high-level engineering estimates, assuming EV replacement of company vehicles at end-of-life rather than early retirement.

SECTION 6: Exclusions

This GHG inventory report presents only the emissions that fall within the operational boundaries defined for each region. As such, certain emissions may be excluded based on data availability, scope, or relevance to the defined operations. Specifically:

- 1. Scope 2 Emissions in Lebanon and Egypt:** Due to data constraints and the operational setup in these countries, only high estimate Scope 2 emissions (from purchased electricity) have been accounted for in the inventory. This is based on the data received from the operational offices in these regions.
- 2. Scope 3:** For employee commuting under this scope, SETS team has used high engineering estimates due to the lack of actual data. In order to provide a more accurate and detailed assessment, a survey will need to be conducted to gather actual commuting data and refine these estimates in future reports.
- 3. Other Greenhouse Gases (GHGs):** only CO₂ emissions are included in this report. Other gases like N₂O and CH₄ have been excluded from the calculation due to the lack of corresponding data. Should more detailed surveys or data be obtained, these gases may be included in future assessments.
- 4. Jordan Office Exclusion:** Emissions from the Jordan office were not included in the current GHG inventory due to their **negligible contribution** relative to other operational locations and **data availability constraints at this stage**. This office may be incorporated into future inventories.

SECTION 7: Next Steps

While this assessment focuses on the primary and most material emission sources identified to date, it is recognized that additional contributors to **SETS' greenhouse gas emissions may exist, including waste generation, water consumption, procurement-related activities (stationary)**, and other **indirect operational practices** that could not be fully assessed due to data limitations at this stage. As data availability and monitoring systems improve in future reporting cycles, these sources can be more accurately quantified, allowing additional mitigation measures to be evaluated and integrated into the company's carbon reduction strategy.

In this context, several additional low-cost and behavioral measures can be considered to further reduce SETS' environmental footprint. These include:

- **Expanding the use of digital platforms** and cloud-based document management systems to minimize paper consumption and unnecessary printing.
- **Transitioning to digital business cards (e.g., QR)** to eliminate the need for printed materials.
- **Replacing individual bottled water consumption with centralized water coolers** in each office can significantly reduce plastic waste, associated transport emissions, and operational costs.

Collectively, these actions can support incremental emissions reductions and strengthen SETS' commitment to continuous environmental improvement as more comprehensive data becomes available.

To support the accurate assessment of **Scope 3 emissions**, the next step involves developing a comprehensive employee survey to gather precise data on commuting habits and other relevant factors. The survey will include the following key components:

1. **Employee Commuting:**
 - **Vehicle type:** (Petrol, Diesel e.g.)
 - **Commuting Distance:** (km)
 - **Frequency of Commuting:** (Number of Working Day)
 - **Mode of Transport:** (Private Vehicle, Public transport)
2. **Remote Working Impact:**
 - **Energy Consumption:** Estimation of heating, cooling, and lighting related to working from Home.
3. **Waste Materials and Circulation :**
 - **Waste Streams:** Quantifying general waste, recyclables, and electrical waste.

The data collected through this survey will be crucial in accurately calculating **Scope 3 emissions** related to transportation. As data availability improves, additional sources of emissions can be addressed, contributing to further carbon reduction strategies and enhancing SETS' sustainability efforts.