

## **ACCOUNTING PRINCIPLES**



# C







#### **RELEVANCE**

Ensure the GHG inventory appropriately reflects the GHG emissions of the company and serves the decision-making needs of users – both internal and external to the company.

#### COMPLETENESS

Account for and report or all GHG emission sources and activities within the chosen inventory boundary.

Disclose and justify any specific exclusions.

#### **CONSISTENCY**

Use consistent methodologies to allow for meaningful comparisons of emissions over time. Transparently document any changes to the data, inventory boundary, methods, or any other relevant factors in the time series.

#### **TRANSPARENCY**

Address all relevant issues in a factual and coherent manner, based on a clear audit trail. Disclose any relevant assumptions and make appropriate references to the accounting and calculation methodologies and data sources used.

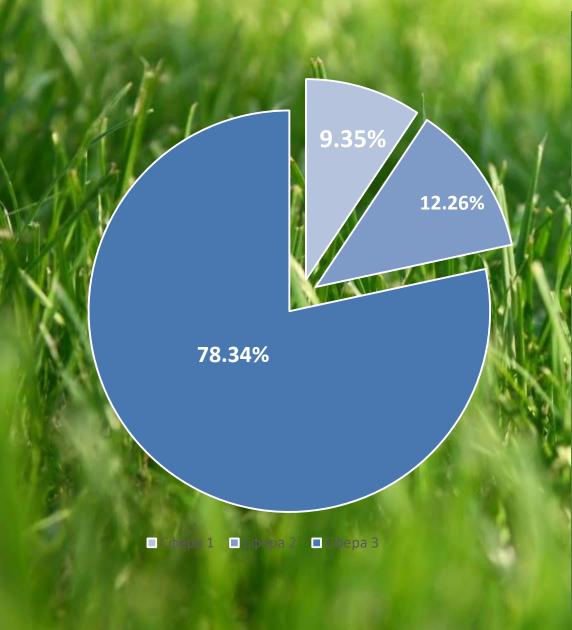
#### **ACCURACY**

Ensure that the quantification of GHG emissions is systematically neither over nor under actual emissions, as far as can be judged, and that uncertainties are reduced as far as practicable. Achieve sufficient accuracy to enable users to make decisions with reasonable assurance as to the integrity of the reported information.

# EMISSIONS ACCOUNTING (tCO<sub>2</sub>e)

Scope 1	2055	9,35%
Mobile Sources	2055	
Scope 2	2571	12,26%
Purchased and Consumed Electricity	871	12,2373
Purchased and Consumed Heat & Steam	1700	
Scope 3	16426	78,34%
Business travel	4374	
Commuting	8887	
Upstream Transportation and Distribution	2190	
Waste	976	

## **EMISSIONS DISTRIBUTION AND PLANS FOR THEIR REDUCTION**



The analysis of emission calculations has shown that 78.34% of greenhouse gas emissions come from Scope 3. This is because the majority of emissions are associated with the use of vehicles, primarily private automobiles fueled by gasoline, as well as the transportation of waste generated on campus. The procurement of heat and electricity (Scope 2) is done externally, through a connection to the central city infrastructure. In other words, the university's campuses are not equipped with self-sufficient heating and electricity systems. Thus, the vast majority of greenhouse gas emissions are transport-related. In response, Abai University is implementing a comprehensive set of measures to reduce these emissions by gradually transitioning to renewable energy sources and converting its fleet to gas-powered vehicles. Additionally, energy-saving principles, the use of energy-efficient devices, waste separation, responsible consumption, and sustainable environmental development are being promoted.