



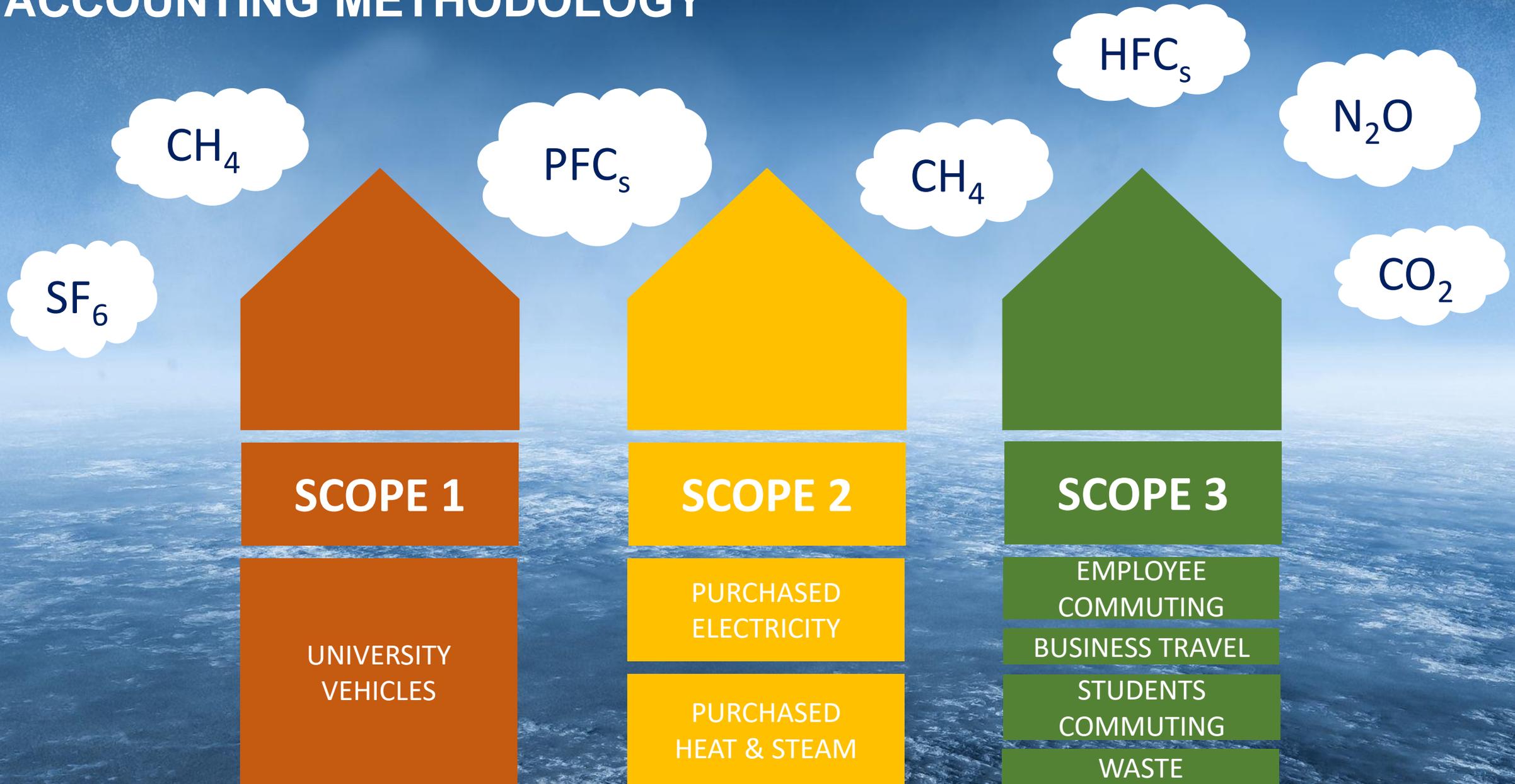
Green House Gas Protocol Report for 2022-2023

Abai University

An aerial view of Earth from space, showing the Americas and surrounding oceans. The text is overlaid on the image.

OUR GOAL
IS TO ACHIEVE CARBON
NEUTRALITY
IN 2040 YEAR

ACCOUNTING METHODOLOGY



ACCOUNTING PRINCIPLES



R

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.



C

COMPLETENESS

Account for and report on all GHG emission sources and activities within the chosen inventory boundary. Disclose and justify any specific exclusions.



C

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.



T

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.



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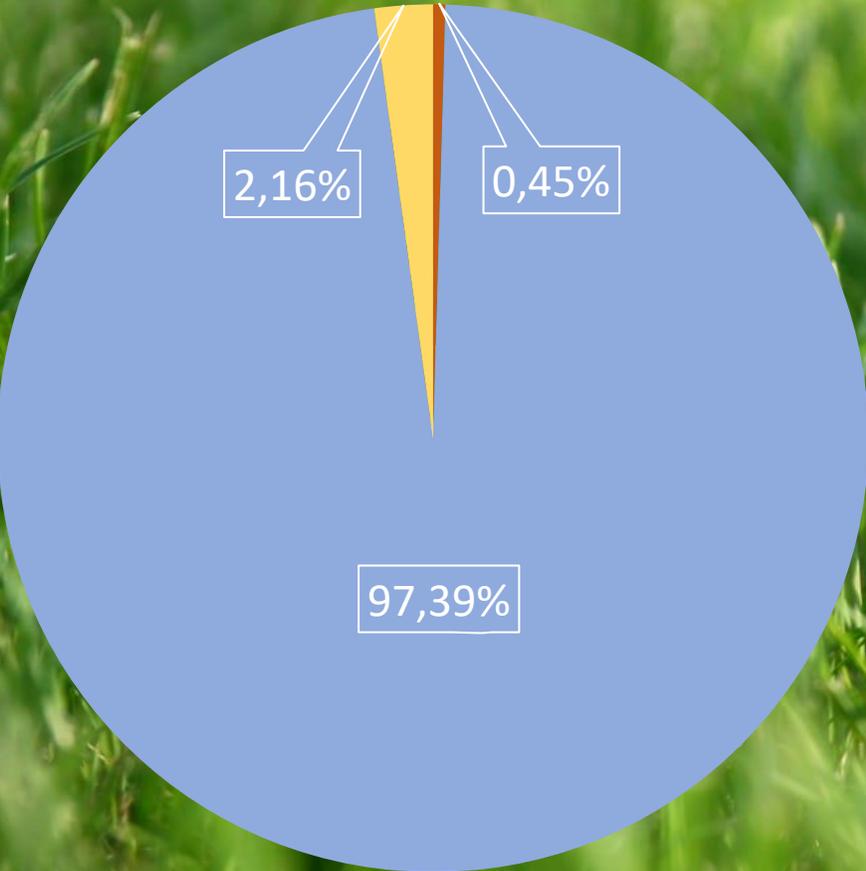
ACCURACY

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 (tCO₂e)

Scope 1	89,45	0,45%
Mobile Sources	89,45	
Scope 2	19 224,30	97,39%
Purchased and Consumed Electricity	936,68	
Purchased and Consumed Heat & Steam	18 287,62	
Scope 3	426,60	2,16%
Business travel	11,06	
Commuting	5,50	
Upstream Transportation and Distribution	409,46	
Waste	0,58	

EMISSIONS DISTRIBUTION AND PLANS FOR THEIR REDUCTION



■ Scope 1 ■ Scope 2 ■ Scope 3

An analysis of calculation of emission structures by GHG Protocol has shown that almost all greenhouse gas emissions occur in Scope 2. This is due to the fact that Abai University is not an industrial enterprise, therefore, it buys heat & steam and electricity from the outside, thus the absolute majority of greenhouse gas emissions are indirect emissions. However, Abai University is implementing a set of measures to reduce indirect emissions by gradually switching to renewable sources of electricity and switching university's vehicles to gas fuel. The principles of energy saving and the use of energy-efficient devices, separate waste collection, reasonable consumption and sustainable environmental development are also being implemented.