



Scioto Valley Foods LLC

Basic · Scope 1 & 2 Inventory

FY 2025 · REPORT ID 0693e8ca

Factor Pack v2.6.15 · USEEIO Supply Chain v1.3 (USD 2022) · EPA Hub 2025 · eGRID 2023 · EPA WARM v16 · EIA CBECS 2018 · EEA 2024 (EU grids) · DESNZ 2026 (UK) · SEAI 2025 (IE) · CO2emissiefactoren 2026 (NL) · NGA 2026 (AU) · IVL 2025 (SE) · EEA 2024 (BE) · Defra/Leeds 2023 (UK Scope 3) · CEDA by Watershed 2024/2025 (Scope 3 outside the US and UK)

Prepared by aisustainablefuture.com carbon engine 2.5 on behalf of Scioto Valley Foods LLC.

Organizational boundary: Operational control · Base year: 2025

This inventory has not been subject to third-party verification.

Sample report: the company, its ledger and its figures are fictional.

§ 0 EDITOR'S NOTE ON THE FY 2025 INVENTORY

auditor brief

This report documents a footprint of 405.9 tCO₂e across the FY 2025 reporting period, decomposed and cited line by line in the pages that follow. Scope 1 (direct combustion) accounts for 68% of the total, driven principally by Diesel at 200.9 tCO₂e. Of 189 classified rows, 0% used activity-based factors (±5-10% accuracy) and the balance used spend-based factors (±25-40%, an engineering estimate for the method - §7.3.2 sanctions economic-value data and does not quantify its error); spend-weighted, 88% of the total came from high-confidence vendor or category matches. The pages that follow carry the full factor provenance, the transaction-level ledger and the methodology - the material an assurance engagement would start from, not a substitute for one.

§ 0.1 EMISSIONS BALANCE · FISCAL YEAR SUMMARY

tCO₂e

S1	Scope 1 STATIONARY + MOBILE COMBUSTION, OWNED & CONTROLLED SOURCES	275.06	68%
S2	Scope 2 PURCHASED GRID ELECTRICITY, LOCATION-BASED FACTOR APPLIED	130.84	32%
CLOSING BALANCE · FY TCO ₂ E		405.9 tCO ₂ e	

§ 1.1 SCOPE 1 · DIRECT COMBUSTION

tCO₂e by type

	CATEGORY	T CO ₂ E	SHARE
S1	Diesel EPA HUB 2025 KG CO ₂ E/GAL · PRICED AT THE OFFICIAL PRICE FOR THE PERIOD	200.91	73%
S1	Natural Gas EPA HUB 2025 KG CO ₂ E/THERM · PRICED AT THE OFFICIAL PRICE FOR THE PERIOD	55.03	20%
S1	Gasoline EPA HUB 2025 KG CO ₂ E/GAL · PRICED AT THE OFFICIAL PRICE FOR THE PERIOD	12.56	5%
S1	Propane NAICS 324110 · LPG, STATIONARY COMBUSTION	6.56	2%

§ 1.2 SCOPE 2 · PURCHASED ENERGY

tCO₂e by type

	CATEGORY	T CO ₂ E	SHARE
S2	Electricity EGRID 2023 · PURCHASED GRID ELECTRICITY	130.84	100%

§ 1.4 SPEND DATA PROCESSED · FACTOR × \$ = EMISSIONS

kg CO₂e per USD

	CATEGORY	SPEND (USD)	FACTOR	T CO ₂ E
S1	Gasoline	\$4,310	2.9137	12.56
S1	Natural Gas	\$10,944	5.0281	55.03
S1	Diesel	\$69,938	2.8727	200.91
S1	Propane	\$3,120	2.1041	6.56
S2	Electricity	\$28,756	4.5500	130.84
	TOTAL · CLASSIFIED SPEND	\$117,068		405.90

§ 2 METHODOLOGY & STANDARDS

per GHG Protocol

This inventory is compiled under the GHG Protocol Corporate Accounting and Reporting Standard (Revised Edition) and the Corporate Value Chain (Scope 3) Standard. The hybrid methodology follows the §7.3.2 data hierarchy: Tier 2 activity-based factors where customer activity data was supplied; Tier 3 spend-based screening for the remainder.

Spend-based factors are drawn from the EPA USEEIO Supply Chain Factors v1.3 at 2022 purchaser prices (with margins), with commodity codes mapped to NAICS 6-digit. Factor file version:

2.6.15-2026-10-05. Spend-based factors carry an uncertainty band this report takes as $\pm 25\text{--}40\%$. That band is an engineering estimate for spend-based screening, not a figure published by the GHG Protocol: §7.3.2 sanctions the economic-value METHOD and does not quantify its error. Activity-based factors use EPA Emission Factors Hub Table C-1 for liquid fuels, EPA Stationary Combustion factors for natural gas and propane, eGRID 2023 grid intensity for electricity, and IPCC AR5 100-year GWP for refrigerant fugitive emissions. Activity factor file version: **1.8-be-eea2024-2026-09-30.** Activity-based accuracy: $\pm 5\text{--}10\%$.

For this report, **0** of **189** classified rows (**0%**) used activity factors; **189** used spend-based factors. Activity rows take precedence over spend rows for the same emission category - no double-counting.

Scope 1 captures direct emissions from owned or controlled sources; activity data supplants spend where supplied, else the spend-proxy method applies and is disclosed as such. Scope 2 captures purchased electricity. Grid factor applied for Scope 2: **4.55** kg CO₂e per USD (US · OH).

Energy is priced where and when it was bought. Each natural gas and road fuel purchase is converted to a quantity (litres, gallons, therms or kWh) at the official price for your country in the period of the transaction (EIA), net of any VAT or GST the business recovers. The quantity is then multiplied by the physical emission factor or the grid intensity. The quantity and price used are printed against each row of the transaction ledger.

Boundary, base year and recalculation. Organizational boundary: **Operational control**. Base year: **2025**. Where either is unstated the customer did not supply it, and this report makes no assumption on their behalf; both are required for a conforming inventory and both are collected at upload. Recalculation policy: the base year is restated when a structural change (acquisition, divestment, outsourcing), a methodology change, or a discovered error alters base-year Scope 1 + 2 by more than 5%. That threshold is this report's declared significance threshold per GHG Protocol Chapter 5; a screening inventory has no prior period to restate, so the policy governs from this year forward.

Gross figures, biogenic carbon and per-gas reporting. Every total in this report is GROSS: no purchased offsets, renewable energy certificates or allowances have been deducted, and the engine

has no field in which to enter them. Biogenic CO₂ is not separately quantified – a spend-based screening cannot distinguish the biogenic fraction of a fuel or material purchase from its fossil fraction, so no biogenic figure is claimed either way. Per-gas: Scope 1 combustion is reported as CO₂ and non-CO₂ (CH₄ and N₂O combined) because the EPA Hub publishes the combustion factor as CO₂ with a single non-CO₂ uplift; splitting CH₄ from N₂O would require per-gas factors this engine does not carry, and inventing the split would be worse than declining it. Spend-based rows are blended CO₂e by construction and cannot be decomposed at all. No PFC or SF₆ sources were identified.

Price-level adjustment. The EPA's USEEIO Supply Chain GHG Emission Factors v1.3 are published per 2022 dollar at purchaser prices. Each Scope 3 row priced with them is moved to the dollars of its own year with the BEA GDP implicit price deflator (NIPA Table 1.1.9): the factor times the deflator for 2022 over the deflator for the year of the purchase, so a 2025 dollar carries 8% less than a 2022 dollar. Spend after 2025, the latest published year, uses 2025.

All spend values were processed in USD; no foreign-currency conversion was required.

Calculation. For spend-based rows: $\text{tCO}_2\text{e} = (\text{spend USD}) \times (\text{factor kg/USD}) \div 1,000$.
 For activity-based rows: $\text{tCO}_2\text{e} = (\text{physical quantity}) \times (\text{per-unit factor}) \div 1,000$.
 Refrigerant fugitive emissions: $\text{tCO}_2\text{e} = (\text{refrigerant kg}) \times (\text{GWP}_{100}) \div 1,000$.

Rows were classified on the deterministic keyword path (vendor names, account names and descriptions mapped to EEIO commodity codes); Claude was not used for this upload. Vendor name takes precedence over expense_category when both are present. This report was generated on **05 October 2026**.

Sensitivity. The range below is asymmetric because the two error sources are. Factor uncertainty for spend-based screening is taken as $\pm 25\text{--}40\%$ and cuts both ways; incomplete coverage only ever understates. Applied to the inventory total (**405.9 tCO₂e**), the range is **243.5–571.9 tCO₂e**. The upper bound includes **2.6 tCO₂e** for spend this report could not identify, priced at the average intensity of the spend it could – an ASSUMPTION, not a measurement, and the true figure is unknown by construction. **What this range does NOT cover:** misclassification. A row assigned to the wrong category moves by the RATIO of two factors, not by a percentage, and the factors in this pack span roughly two orders of magnitude – so a single misrouted row can exceed the whole band. The per-row factor and mapping logic in the transaction ledger are there to make that checkable. Substituting activity data for spend in high-impact categories tightens the factor half toward $\pm 5\text{--}10\%$.

This draft is intended for screening, supplier-disclosure response (CDP, Walmart Project Gigaton, Microsoft Supplier Sustainability), and management decision support. For formal regulatory filings or third-party assurance, supplement with primary activity data across material categories and engage an ISO 14064-3 reviewer.

§ 2.1 SCOPE BOUNDARY STATEMENT

This inventory declares **Scope 1** and **Scope 2** emissions only. Cloud services, logistics, travel, office supplies, professional services, and other indirect categories are Scope 3 and are not included in this draft. Of 266 line items, 66 were classified as Scope 1 or 2. Those rows carry 12.5% of the \$939,378 of spend this draft was able to classify. A further 123 line items were recognized as Scope 3 and are not priced in this draft. 76 were excluded as non-emission (payroll, tax, rent and similar). Of the spend uploaded, 55.6% carries an emission factor, 44.2% is non-emitting and was deliberately excluded (payroll, tax, rent and similar), and 0.2% could not be identified. Only the last of those three understates your footprint. **A further 1 rows could not be recognized**, carrying \$3,100 of the \$1,688,981 uploaded. They contribute nothing to the totals above, so this footprint is understated. If those rows emit at the same average intensity as the spend that did price, they would add roughly 2.6 tCO₂e (+0.3%). That is an assumption and not a measurement - the true intensity of an unidentified row is unknown, which is why it is unidentified - but it is the size of the question, and it is not small. The unrecognized rows are listed in the appendix; naming those vendors more explicitly in your ledger is the fastest way to bring them in. **Credits & refunds.** 1 negative-amount rows (credit memos, returns, billing adjustments) were netted against purchases in the same emission category before applying factors, per GHG Protocol §7.3.2 (economic-value method) and consistent with GAAP/IFRS return accounting.

§ 2.2 DATA INTAKE DECISIONS · STRUCTURAL

auto-detected

Before parsing the upload, the engine inspected its structure and auto-detected the settings below. Each decision normalizes the data to a consistent internal format before emission factors are applied, preserving the ability to reconcile each line against your general ledger.

File encoding	UTF-8
Decimal convention	US (1,234.56)
Negative amount format	Hyphen (-1234.56)
Date convention	MM/DD/YYYY (month-first)
Localized column headers mapped	Date→date, Vendor→vendor, Category→category, Amount→amount

Additional notes. Mapped localized column headers: 'Date'→date, 'Vendor'→vendor, 'Category'→category, 'Amount'→amount; Detected date format: MM/DD/YYYY (based on 266 date cells with majority-vote convention)

§ 2.3 ROW-LEVEL INFERENCE DECISIONS · TOP 20 BY SPEND

rescued rows

ROW	ORIGINAL GAP	INFERRED VALUE	SIGNAL SOURCE
R-178	Other	No currency in the file; read	Engine
R-64	Other	No currency in the file; read	Engine
R-134	Other	No currency in the file; read	Engine
R-242	Other	No currency in the file; read	Engine
R-110	Other	No currency in the file; read	Engine
R-19	Other	No currency in the file; read	Engine
R-202	Other	No currency in the file; read	Engine
R-223	Other	No currency in the file; read	Engine
R-88	Other	No currency in the file; read	Engine
R-43	Other	No currency in the file; read	Engine
R-154	Other	No currency in the file; read	Engine
R-266	Other	No currency in the file; read	Engine
R-65	Other	No currency in the file; read	Engine
R-1	Other	No currency in the file; read	Engine
R-22	Other	No currency in the file; read	Engine
R-243	Other	No currency in the file; read	Engine
R-111	Other	No currency in the file; read	Engine
R-224	Other	No currency in the file; read	Engine
R-203	Other	No currency in the file; read	Engine
R-157	Other	No currency in the file; read	Engine

§ 3 DATA QUALITY · CONFIDENCE & PROVENANCE

rows classified

88% of total emissions came from rows classified at high confidence (vendor or category matched at ≥ 0.8). The balance sits in medium- or low-confidence rows - review those in the Transaction Ledger if citing specific line items. Top 3 vendors represent 96% of Scope 1 spend (4 distinct vendors total) - reduction effort concentrated on those three accounts has the highest leverage. **Note.** 60 of the 189 rows that carry a factor (32%) were matched on weaker evidence than a direct vendor hit (< 0.8). Common causes: partial vendor names, ambiguous expense categories, or contradictory vendor/category pairs. Cleaner vendor names or activity-data overrides would tighten these rows. Rows that could not be matched at all are a separate figure and are reported in § 2.1 as uncovered spend.

Classification method	GHG Protocol spend-based (automated)
Emission-factor source	US EPA USEEIO v1.3 supply-chain factors (purchaser price, with margins) and the EPA GHG Emission Factors Hub for activity-based fuel and electricity; factor pack v2.6.15-2026-10-05
Rows uploaded	266
Rows priced into the totals	189
High-confidence mappings	129
Items for review	60
Total transactions flagged	2
· unrecognized, not priced	1
· negative amounts (credits)	1

Industry-standard estimation per GHG Protocol Corporate Standard (2015 Revised). Spend items were classified via automated mapping with keyword and vendor recognition. For tighter accuracy, supply actual activity data (kWh, litres, km) where available.

§ 5 AUDIT TRAIL · SAMPLE

top 20 by spend

REF	VENDOR	CATEGORY	CONF.	USD
R-178	Gordon Food Service	Food Manufacturing [S3] · SPEND f=0.4805 · 31.579 tC02e · USEEIO in 2025 USD (BEA GDP deflator 117.988/128.088) Partial keyword: 'food inventory' → food_manufacturing	Good	\$65,725
R-64	Gordon Food Service	Food Manufacturing [S3] · SPEND f=0.4805 · 31.382 tC02e · USEEIO in 2025 USD (BEA GDP deflator 117.988/128.088) Partial keyword: 'food inventory' → food_manufacturing	Good	\$65,314
R-134	Gordon Food Service	Food Manufacturing [S3] · SPEND f=0.4805 · 31.363 tC02e · USEEIO in 2025 USD (BEA GDP deflator 117.988/128.088) Partial keyword: 'food inventory' → food_manufacturing	Good	\$65,275
R-242	Gordon Food Service	Food Manufacturing [S3] · SPEND f=0.4805 · 30.834 tC02e · USEEIO in 2025 USD (BEA GDP deflator 117.988/128.088) Partial keyword: 'food inventory' → food_manufacturing	Good	\$64,175
R-110	Gordon Food Service	Food Manufacturing [S3] · SPEND f=0.4805 · 30.349 tC02e · USEEIO in 2025 USD (BEA GDP deflator 117.988/128.088) Partial keyword: 'food inventory' → food_manufacturing	Good	\$63,166
R-19	Gordon Food Service	Food Manufacturing [S3] · SPEND f=0.4805 · 30.223 tC02e · USEEIO in 2025 USD (BEA GDP deflator 117.988/128.088) Partial keyword: 'food inventory' → food_manufacturing	Good	\$62,903
R-202	Gordon Food Service	Food Manufacturing [S3] · SPEND f=0.4805 · 29.536 tC02e · USEEIO in 2025 USD (BEA GDP deflator 117.988/128.088) Partial keyword: 'food inventory' → food_manufacturing	Good	\$61,474

R-223	Gordon Food Service	Food Manufacturing [S3] · SPEND f=0.4805 · 28.586 tC02e · USEEIO in 2025 USD (BEA GDP deflator 117.988/128.088) Partial keyword: 'food inventory' → food_manufacturing	Good	\$59,496
R-88	Gordon Food Service	Food Manufacturing [S3] · SPEND f=0.4805 · 28.547 tC02e · USEEIO in 2025 USD (BEA GDP deflator 117.988/128.088) Partial keyword: 'food inventory' → food_manufacturing	Good	\$59,415
R-43	Gordon Food Service	Food Manufacturing [S3] · SPEND f=0.4805 · 27.773 tC02e · USEEIO in 2025 USD (BEA GDP deflator 117.988/128.088) Partial keyword: 'food inventory' → food_manufacturing	Good	\$57,803
R-154	Gordon Food Service	Food Manufacturing [S3] · SPEND f=0.4805 · 27.329 tC02e · USEEIO in 2025 USD (BEA GDP deflator 117.988/128.088) Partial keyword: 'food inventory' → food_manufacturing	Good	\$56,880
R-266	Gordon Food Service	Food Manufacturing [S3] · SPEND f=0.4805 · 26.920 tC02e · USEEIO in 2025 USD (BEA GDP deflator 117.988/128.088) Partial keyword: 'food inventory' → food_manufacturing	Good	\$56,028
R-239	WEX Fleet	Diesel [S1] · SPEND f=2.752 · 17.222 tC02e · 1,638 gal @ 3.822 USD/gal 2025-11 Exact keyword: 'wex fleet' → gasoline (the row says 'diesel')	Strong	\$6,259
R-220	WEX Fleet	Diesel [S1] · SPEND f=2.858 · 17.635 tC02e · 1,677 gal @ 3.679 USD/gal 2025-10 Exact keyword: 'wex fleet' → gasoline (the row says 'diesel')	Strong	\$6,169
R-40	WEX Fleet	Diesel [S1] · SPEND f=2.862 · 17.522 tC02e · 1,666 gal @ 3.675 USD/gal 2025-02 Exact keyword: 'wex fleet' → gasoline (the row says 'diesel')	Strong	\$6,123

R-61	WEX Fleet	Diesel [S1] · SPEND f=2.933 · 17.932 tC02e · 1,705 gal @ 3.585 USD/gal 2025-03 Exact keyword: 'wex fleet' → gasoline (the row says 'diesel')	Strong	\$6,113
R-85	WEX Fleet	Diesel [S1] · SPEND f=2.948 · 17.571 tC02e · 1,671 gal @ 3.567 USD/gal 2025-04 Exact keyword: 'wex fleet' → gasoline (the row says 'diesel')	Strong	\$5,960
R-199	WEX Fleet	Diesel [S1] · SPEND f=2.806 · 16.557 tC02e · 1,574 gal @ 3.748 USD/gal 2025-09 Exact keyword: 'wex fleet' → gasoline (the row says 'diesel')	Strong	\$5,901
R-16	WEX Fleet	Diesel [S1] · SPEND f=2.894 · 17.066 tC02e · 1,623 gal @ 3.634 USD/gal 2025-01 Exact keyword: 'wex fleet' → gasoline (the row says 'diesel')	Strong	\$5,897
R-263	WEX Fleet	Diesel [S1] · SPEND f=2.909 · 16.269 tC02e · 1,547 gal @ 3.615 USD/gal 2025-12 Exact keyword: 'wex fleet' → gasoline (the row says 'diesel')	Strong	\$5,593

* = outlier or missing vendor · Strong/Good/Review = vendor-match confidence · [S1/S2/S3] = scope tag · ACTIVITY / SPEND = factor class · f= = emission factor applied · Resolved = identified by you, not by the engine

§ 5b UNRECOGNIZED ROWS

1 rows · \$3,100

These carry no emission factor and contribute nothing to any total above, so the inventory is understated by whatever they represent. They are the fastest thing to fix: tell us what these vendors are, or name them more fully in your ledger, and they price on the next run.

REF	VENDOR	CATEGORY	CONF.	USD
R-103	Carrier Commercial Ser	N/A · SPEND	Review	\$3,100