CARBON FOOTPRINT – 2024

15/09/2025

Patisserie Alsacienne Bloch NV

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1 Introduction

This carbon footprint report is prepared for Patisserie Alsacienne Bloch NV (hereafter: Bloch), located at Houtstraat 46, Destelbergen, Belgium.

The report covers the scope 1 and scope 2 for the years 2023 and 2024.

1.1 Organizational boundary

This report includes the greenhouse gas emissions of all following facilities, together with their respective activities:

- A production facility, located in Destelbergen (together with Culinor);
- A store, located in Ghent;
- A food truck, located in Ghent;
- An apartment building, located in Ghent.

The operational control approach is used in this report.

1.2 Scope

A carbon footprint is the inventory of the total greenhouse gas emissions caused by an individual, event, organisation or product. The footprint is expressed in tonnes of CO_2 equivalent (tCO_2e).

This emissions inventory includes the scope 1 and scope 2 and has been made in accordance with the requirements of the CO_2performance ladder and the GHG protocol. A distinction is made between 3 sources of emissions (scopes) in 2 categories: direct emissions (scope 1) and indirect emissions (scope 2 and 3). In accordance with the GHG Protocol, biogenic emissions are reported separately.

2 Aim of GHG reporting

Bloch's carbon footprint was calculated to understand its current GHG emissions, to plot a GHG emission reduction pathway with smart climate actions, and to possibly become Net Zero in the long term. Bloch is the intended user of the GHG inventory report. Mantis Consulting is the responsible author.

This report contains the data for the calendar years 2023 and 2024 and will be updated at least annually. The report has been prepared in accordance with the GHG protocol and may be made publicly available. The inventory has not been verified by a third party.

3 Approach

The quantification in this report was carried out using the GHG Protocol and associated standards and guidelines.

The carbon footprint is presented for the calendar year 2023 and 2024. The greenhouse gases (GHGs) considered are the same as in the Kyoto Protocol: carbon dioxide (CO_2), methane (CH_4),

nitrous oxide (N_2O), hydrofluorocarbons (HFCs), perfluorinated hydrocarbons (PFCs), and sulfur hexafluoride (SF_6). Each GHG can be translated into tonnes of CO_2 equivalents. The CO_2 footprint of the organisation is thus expressed in “tonnes of CO_2 equivalents per year”.

Scope determination & system boundaries
The scope of the analysis is limited to scope 1 & scope 2 emissions. No threshold for significance was used to exclude certain emission sources. In other words, all emission sources are included in this report. The operational control approach was used.

Data inventory and choice of base year
All necessary input data were collected via a site visit and a follow-up transfer of specific datasets requested. The year 2023 is used as base year.

Characterisation
In line with the ISO standard and the GHG protocol, organisations have to determine the specific emission factors for their activities themselves as much as possible. There is no prescribed list of emission factors per process or activity.

Interpretation
By means of tables and charts, the contribution of different processes/sources to the total CO2eq footprint can be analysed.

Uncertainty
All data was based on activity data, primarily stemming from invoices and traveled distances. As such, the uncertainty on the data level is low. As the emission factor databases used do not provide uncertainty data for their emission factors, the uncertainty on the level of emission factors cannot be quantified. However, the uncertainty is expected to be low. As a result, the combined uncertainty on the GHG inventory category level is assessed to be low, and as such should not impact the accuracy of GHG emissions data significantly.

4 Carbon footprint

Bloch recognises that its operations have an impact on the environment. The company is committed to operating in an environmentally responsible manner, minimising environmental risks and impacts, and reducing its carbon footprint. Bloch's goal is to minimise the organisation's impact on the climate.

The following table summarises Bloch's total carbon footprint for the base year 2023 and the last reporting year 2024. As there are no fugitive emissions and process emissions, these scope 1 categories are not included in the table.

Table 1 Overview scope 1 and 2 emissions

Scope	Emission category	2023 [tonnes CO_2e]	2024 [tonnes CO_2e]	Evolution
1	Stationary combustion	48.9	50.4	+3.1%
	Mobile combustion	13.5	9.9	-26.2%
	Total scope 1	**62.4**	**60.4**	**-3.2%**
2	**Electricity – Market based**	**71.0**	**58.4**	**-17.8%**
	Electricity – Location based	***51.3***	***49.1***	***-4.2%***

Total carbon footprint – Market based	**133.4**	**118.7**	**-11.0%**
Total carbon footprint – Location based	***113.7***	***109.5***	***-3.7%***

Emissions due to electricity consumption should be reported in two ways according to the GHG protocol:

- *Market-based:* Market-based emissions were calculated based on Bloch's electricity contracts and (for grey contracts) the Belgian residual mix[1].
- *Location-based:* Location-based emissions are calculated based on the GHG intensity of the Belgian production mix in that year.

Figure 1 shows the division of emissions between Bloch's different facilities. It is clear that the production facility contributes the most to the carbon footprint. Because this facility uses grey electricity, the production has a large part in both the market-based and location-based emissions. The second biggest contribution comes from the fleet. In comparison, the store, the apartment building, and the food truck contribute very little to the total carbon footprint.

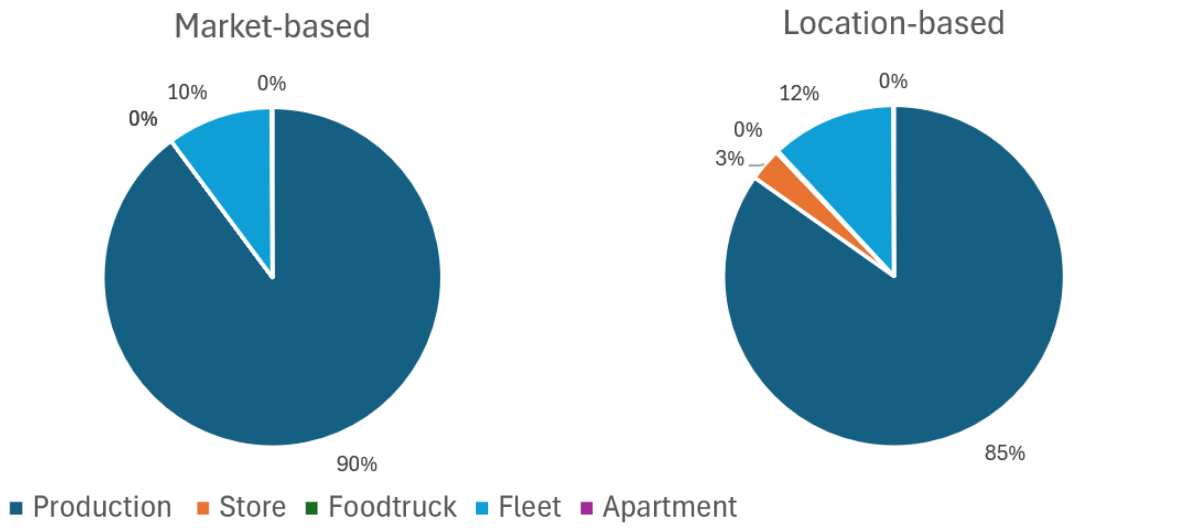

Figure 1 Carbon footprint (2024) distribution per facility

Absolute carbon footprint figures provide insight into a company's total GHG emissions but say little about how efficiently a company operates in relation to its size. A company can also grow

[1] The electricity residual mix of a country represents the share of electricity supply for which the energy source is not proven through cancellation of Guarantees of Origin or other Reliable Tracking Mechanisms.

in terms of turnover, number of employees, or production capacity, with higher absolute GHG emissions as a result. However, this does not necessarily mean the company has become less sustainable. By reporting a specific carbon footprint (e.g. per FTE or per euro of turnover), one gains more insight into the GHG intensity of a company. This makes it easier for Bloch to set internal benchmarks to track the progress of its sustainability goals. See the following table for Bloch's specific carbon footprint:

Table 2 GHG intensity according to various characteristics

Characteristic	Absolute		Intensity	
	2023	2024	2023	2024
GHG emissions (MB)	133.4 tonnes CO_2e	118.7 tonnes CO_2e	-	-
Employees	16.9 FTE	15.7 FTE	7.89 tonnes CO_2e / FTE	7.56 tonnes CO_2e / FTE
Turnover (excl. apartment)	€5.985M	€6.519M[2]	22.3 tonnes CO_2e / M€	18.2 tonnes CO_2e / M€
Production output	638 tonnes	732 tonnes	209 kg CO_2e / tonnes product	162 kg CO_2e / tonnes product

5 Reduction targets

Bloch is committed to aligning its climate ambitions with the 1.5°C pathway of the Paris Agreement. We have therefore set a near-term science-based target to reduce our combined scope 1 and scope 2 (market-based) greenhouse gas emissions by 42% by 2030, relative to the base year 2023. Figure 2 illustrates our reduction pathway.

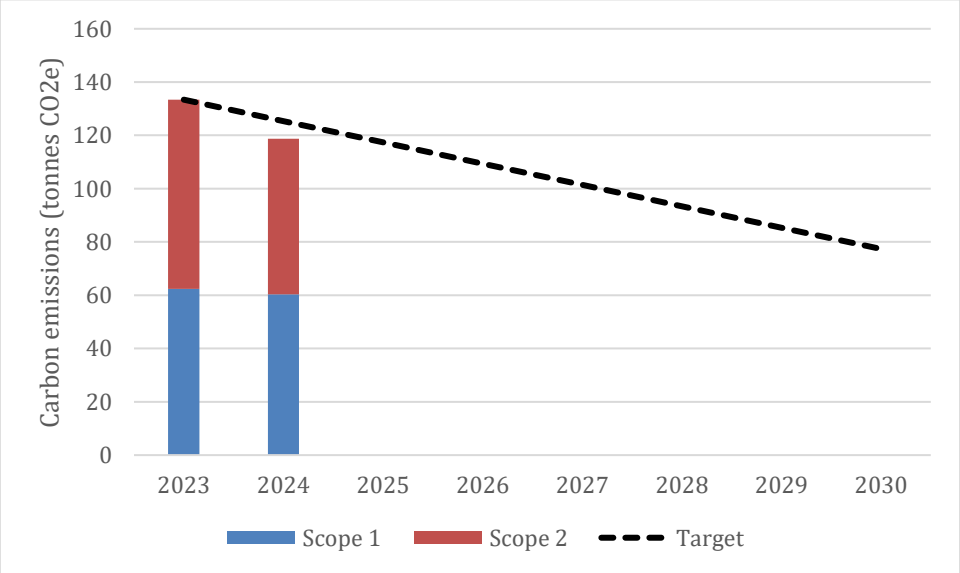

Figure 2 Reduction targets for scope 1 and (market-based) scope 2 emissions

[2] The reported value is the turnover adjusted with the inflation since 2023, to provide a correct basis for comparison. The actual 2024 turnover was €6.785M (inflation 2024 vs. 2023: 4.08%).

The *Science Based Targets initiative* (SBTi) has approved this near-term science-based emissions reduction target.