

**Identify**

Scope 1 emissions include direct emissions from sources owned or controlled by your organisation. This typically includes fuel combustion in stationary sources (e.g., boilers, generators) and mobile sources (e.g., company-owned vehicles), as well as process emissions (e.g., chemical reactions).

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**Gather**

Collect data on the activities that generate emissions from each Scope 1 source. This may include fuel consumption records, mileage logs, production data, or any other relevant information specific to your operations.

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**Determine**

Emission factors represent the amount of GHG emissions associated with a specific activity or fuel type. Determining emission factors requires alignment of your data with recognised emission factor databases, industry-specific guidelines, or local emission factors provided by government agencies to identify the appropriate emission factors for each fuel type or activity. In NZ, the Ministry for the Environment published "Measuring Emissions: A Guide for Organisations" in 2022.

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**Calculate**

Multiply the activity data (e.g., fuel consumption, distance traveled) by the corresponding emission factors to calculate emissions for each Scope 1 source. The units of measurement for emissions are typically metric tons of carbon dioxide equivalent (tCO<sub>2</sub>e).

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**Aggregate**

Sum up the emissions calculated from each Scope 1 source to obtain the total Scope 1 emissions for your organization.

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**Document**

Keep a record of the calculations, data sources, and assumptions used for transparency and future reference. Report your Scope 1 emissions in accordance with the reporting requirements or frameworks you are following, such as the GHG Protocol, CDP (formerly Carbon Disclosure Project), or industry-specific reporting initiatives.