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Corporate Footprint Calculator

Methodology Report

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1 Introduction

This methodology report describes the assumptions, data sources, and calculation approaches used within the *Corporate Footprint Calculator (CFC)*. Overall, the methodology of the *CFC* follows the **Greenhouse Gas Protocol (GHG Protocol) Corporate Standard**, the internationally recognized framework for measuring and managing corporate GHG emissions. In alignment with the GHG Protocol, the *CFC* was designed in consideration of the following key principles:

Principle	Definition
Relevance	Ensure the GHG inventory appropriately reflects the GHG emissions of the company and serves the decision-making needs of its users – both internal and external to the company.
Completeness	Account for and report on all GHG emission sources and activities within the chosen inventory boundary.
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.
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.
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.

The implementation of these principles often requires judgement calls during implementation, not all of which will be covered in this report. The following sources are recommended for further information:

- The accompanying **User Manual**, included with the Calculator, provides practical advice for each section of the tool, guiding users step by step ([BFE-website](#)).
- A report published by the Swiss Federal Office for Energy (SFOE) compiles support in interpreting the GHG Protocol in a Swiss context.
- The **GHG Protocol guidance documents** provide descriptions, terminology, and examples. They are generally accepted as the basis for GHG-accounting in the corporate context ([ghgprotocol.org](#)).

This methodology report is structured as follows: Chapter 2 provides information about the choice of Organizational Boundaries and Consolidation Approach. Chapter 3 describes how Operational Boundaries are implemented in the tool. Chapter 4 lists the data sources used and Chapter 5, organized by Scope and category, is specifically dedicated to a detailed description of the underlying methodological assumptions. The report can be used to understand and derive the results that the Calculator provides.

2 Organizational Boundaries and Consolidation approach

The GHG Protocol describes three different consolidation approaches:

- **Operational Control:** Under the operational control approach, a company accounts for 100 percent of GHG emissions over which it has operational control. It does not account for GHG emissions from operations in which it owns an interest but does not have operational control.
- **Financial Control:** Under the financial control approach, a company accounts for 100 percent of the GHG emissions over which it has financial control. It does not account for GHG emissions from operations in which it owns an interest but does not have financial control
- **Equity Share:** Under the equity share approach, a company accounts for GHG emissions from operations according to its share of equity in the operation. The equity share reflects economic interest, which is the extent of rights a company has to the risks and rewards flowing from an operation

Many companies either lease assets (e.g., buildings, vehicles) to other entities (lessor) or lease assets from other entities (lessee). The consolidation approach determines how to account for emissions of these leased assets, as well as investments in other companies. Emissions from the operation of leased assets can either be accounted in Scope 1 and 2 or alternatively included in Scope 3 as part of the value chain.

To correctly categorize emissions, it may also be relevant to distinguish between an operating lease or a financial lease of the assets.

- **Finance or capital lease:** This type of lease enables the lessee to operate an asset and also gives the lessee all the risks and rewards of owning the asset. Assets leased under a capital or finance lease are considered wholly owned assets in financial accounting and are recorded as such on the balance sheet.
- **Operating lease:** This type of lease enables the lessee to operate an asset, like a building or vehicle, but does not give the lessee any of the risks or rewards of owning the asset. Any lease that is not a finance or capital lease is an operating lease.

The Corporate Footprint Calculator accommodates all consolidation approaches and lease types for both lessors and lessees. However, for the time being, only one consolidation approach and predominant lease type can be chosen for the entire calculation. The different options and scenarios considered in the Corporate Footprint Calculator are summarized in the table below.

	Operational Control	Financial Control / Equity Share	
		Operating Lease	Capital Lease
Operation of leased buildings	Scopes 1 and 2	Scope 3.8	Scopes 1 and 2
Operation of leased vehicles	Scopes 1 and 2	Rented cars (operating lease) are covered in category 3.6 Business travels	Scopes 1 and 2
Operation of leased facilities	Scopes 1 and 2	Scope 3.8	Scopes 1 and 2
Operation of buildings owned by reporting company but leased to another company	Scope 3.13	Scope 1 and 2	Scope 3.13
Operation of vehicles owned by reporting company but leased to another company	Scope 3.13	Scope 1 and 2	Scope 3.13
Operation of facilities owned by reporting company but leased to another company	Scope 3.13	Scope 1 and 2	Scope 3.13
Life cycle emissions of leased assets (buildings, vehicles, facilities)	Currently not considered- optional according to GHG Protocol		

Additionally, for the operation of all leased assets, upstream emissions from fuel- and energy- related activities are also included in the final results dashboard as follows:

- For all leased assets where operational emissions are included in Scope 1 and 2, the

upstream emissions of fuel- and energy related activities are included in category 3 of Scope 3.

- For all leased assets where operational emissions are accounted in Scope 3.8, the upstream emissions of fuel- and energy related activities are included in category 8 of Scope 3.
- For all leased assets where operational emissions are accounted in Scope 3.13, the upstream emissions of fuel- and energy related activities are included in category 13 of Scope 3.

Further information about leased assets can be found in the appendix A of the [Corporate Value Chain Accounting and Reporting Standard](#) of the GHG Protocol.

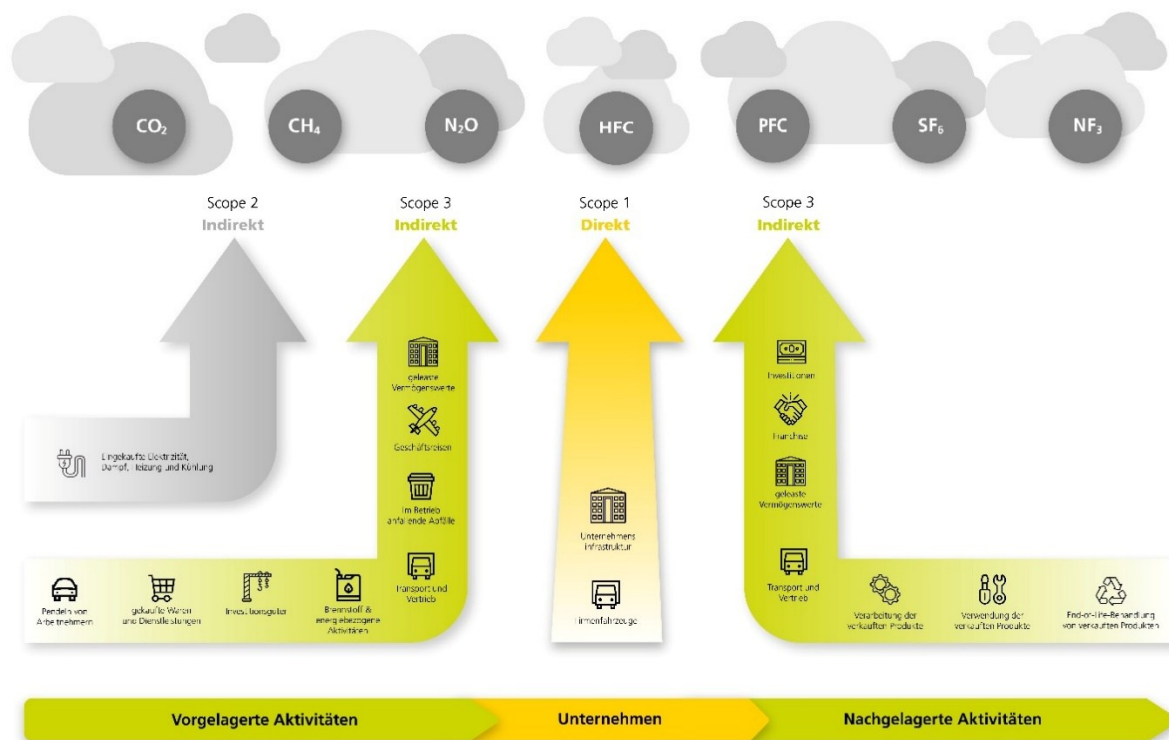
3 Operational Boundaries

The Corporate Footprint Calculator categorizes emissions according to the GHG Protocol. The GHG Protocol classifies a company’s GHG emissions into three different ‘Scopes’:

Scope 1 – Direct emissions from owned or controlled sources.

Scope 2 – Indirect emissions from the generation of purchased energy.

Scope 3 – All indirect emissions (not included in Scope 2) that occur in the value chain of the reporting company, including both upstream and downstream emissions.



Anlehnung an die Grafik vom GHG Protokoll. (Corporate Value Chain (Scope 3) Reporting and Accounting Standard)

Figure 1 Overview of GHG Protocol Scopes and emissions across the value chain (Source: Richtlinie zu Netto-Null-Fahrplänen, based on the graphic from the GHG Protocol - Corporate Value Chain (Scope 3) Reporting and Accounting Standard).

The table below summarizes all 15 Scope 3 categories with a brief description. Additionally, the table, highlights some of the specific approaches chosen for the methodology applied in the Corporate Footprint Calculator.

Cat.	Name	Description	Integration in Corporate Footprint Calculator
1	Purchased goods and services	Emissions from extraction, production, and transport of purchased goods and services.	Both the quantity-based and the spend-based methods can be applied.
2	Capital goods	Emissions from producing capital equipment such as buildings and machinery.	Capital goods quantified with the spend-based method can be included under category 1 of Scope 3.
3	Fuel- and energy-related activities	Upstream emissions from fuel and energy production not included in Scope 1 or 2, including: <ul style="list-style-type: none"> • Emissions from extraction, production and transportation of fuels. • Emissions from extraction, production and transportation of fuels consumed in the generation of electricity, steam, heating and cooling. • Transmission and distribution losses 	Emissions are allocated to this category depending on the consolidation approach (see chapter 2).
4	Upstream transport and distribution	Transport and distribution of products between tier 1 suppliers and a company's operations.	Distance-based method
5	Waste generated in operations	Emissions from waste disposal and treatment.	Waste-type specific method
6	Business travel	Emissions from employee business travel such as flights and trains.	Distance-based method
7	Employee commuting	Emissions from employees traveling between home and the workplace.	Distance-based method (option for Swiss average data)
8	Upstream leased assets	Emissions from the operation leased assets used by the organization not in Scope 1 or 2.	Emissions are allocated to this category depending on the consolidation approach (see chapter 2).
9	Downstream transport and distribution	Emissions from distributing and transporting sold products between a company's operations and the end consumer.	Distance-based method
10	Processing of sold products	Emissions from third-party processing of intermediate products sold.	
11	Use of sold products	Emissions from customer use of sold goods or services.	Only direct use-phase considered
12	End-of-life treatment of sold products	Emissions from disposal or recycling of products after use.	Waste-type specific method
13	Downstream leased assets	Emissions from assets owned by the organization but leased to others.	Emissions are allocated to this category depending on the consolidation approach (see chapter 2).
14	Franchises	Emissions from the operation of franchise operations not included in Scope 1 and 2.	Franchise-specific method
15	Investments	Emissions from the operations of investment activities, not included in Scope 1 and 2.	Both the investment-specific method and the average-data method can be applied.

More information on the methods listed in the table can be found in the [Scope 3 Calculation Guidance](#) of the GHG Protocol.

4 Data Sources

The following environmental indicators are applied in the Corporate Footprint Calculator:

- IPCC 2021 GWP 100
- IPCC 2021 GWP 100 CO2 Biogenic
- Ecological Scarcity 2021

The different sources used in the CFC are the following:

Name	Source	Description	Use in CFC
Swiss Federal Administration LCI Database (BAFU:2025)	https://nexus.openlca.org/database/BAFU	BAFU:2025 contains about 11000 LCIs for products and processes in 176 categories that include sectors such as construction, mobility, energy, metals, chemicals, paper, agriculture, food, consumption, and waste management. Data are regularly updated to reflect technological developments. All datasets comply with BAFU DQRv2:2023 and most have undergone critical review for ISO 14040 compatibility. Transparency is ensured through accompanying reports.	All scopes
Umweltfussabdrücke der Schweiz 2025 (EIOT UFA25)	https://www.bafu.admin.ch/dam/de/sd-web/7VTmDI0QIczG/schlussbericht_umweltfussabdruecke_schweiz.pdf	The “Umweltfussabdrücke der Schweiz 2025” study uses Swiss trade statistics for 2017 to calculate upstream environmental impacts caused by purchases in different sectors (GHG-emissions per CHF spent).	Scope 3.1 Purchased goods and services (spend-based). Scope 3.15 Investments.
Faktenblatt CO2-Emissionsfaktoren des Treibhausgasinventars der Schweiz	https://www.bafu.admin.ch/dam/en/sd-web/NIGIhzJ8OW0t/CO2_Emissionsfaktoren_THG_Inventar.pdf	The Faktenblatt contains direct CO2 emissions related to fuel combustion as well as conversion factors.	Scope 1 Fuel combustion.
IPCC Fifth Assessment Report (IPCC AR5)	https://www.ipcc.ch/site/assets/uploads/2018/02/WG1AR5_Chapter08_FINAL.pdf	Chapter 8 “Anthropogenic and Natural Radiative Forcing” of IPCC AR5 describes the Global Warming Potential (GWP) of various greenhouse gases.	Scope 1 Fugitive and process emissions.
Swiss Eco-Factors 2021	https://www.bafu.admin.ch/en/publication?id=2lirKVJi6lvC	The Ecological Scarcity Method 2021 details the environmental impacts of various flows in air, soil, and water.	Scope 1 Process emissions (UBP).

5 Calculation Methodology

The following chapter documents choices made for calculating individual Scopes and various categories, highlighting the most important elements of the methodology. Using the GHG Protocol as a basis, explanations are given for any additional assumptions and choices made in the development of the Corporate Footprint Calculator.

5.1 Scope 1

5.1.1 Stationary Combustion

The methodology applied to calculate emissions from stationary combustion includes the following assumptions:

- Calorific value (CV) is used to describe the energy content of fuels. Gross calorific value (GCV) or higher heating value (HHV) is the calorific value under laboratory conditions and is commonly used for the use of natural gas in heating and cooling systems. Net calorific value (NCV) or lower heating value (LHV) is the useful calorific value in typical real-world conditions (e.g. boiler plant or transportation). For all fuels the emissions are calculated based on the net calorific value.
- There are certain technologies that produce energy without combustion, and which do not cause direct GHG emissions – solar thermal energy and on-site photovoltaic electricity production. These can be excluded from the inventory and are not listed as energy sources in the Corporate Footprint Calculator.
- Heat pumps should be considered in Scope 2 and emissions are calculated based on the inputs in the field *Electricity*.
- District heating and steam produced off-site are considered under Scope 2.

5.1.2 Refrigerants

To calculate the emissions from refrigerant, a selected number of refrigerants were chosen. Refrigerants can be identified and added to the Corporate Footprint Calculator using the following sources:

- [GLEC Framework](#)
- [Greenhouse gas reporting: conversion factors 2024 - GOV.UK](#)
- [GHG Protocol](#)

5.1.3 Fleet

The methodology applied to calculate emissions from the company fleet includes the following assumptions:

- Electric vehicles can be reported. The relevant kWh or kilometres are used to calculate emissions that are allocated to Scope 2 or leased assets (depending on the consolidation approach chosen). For all electric vehicles the location-based emission factor for Swiss electricity (consumer mix) is applied. Care should be taken to avoid double counting of electricity for vehicles charged at company owned charging stations.
- Direct emissions from cooling in cars and/or trucks are neglected in the emission factors for transportation.

5.2 Scope 2

5.2.1 Electricity

The methodology applied to calculate emissions from generated electricity includes the following assumptions:

- According to the GHG Protocol, the market-based method allows for the consideration of electricity purchases from specific sources when these are bundled with contractual instruments within the same market. The Guarantees of Origin (GO) issued in Switzerland are not recognised in Europe, leading to a distinct Swiss market (refer to Section 7.5 of the GHG Protocol Scope 2 Guidance). Consequently, only Swiss GOs should be included in the present calculation.¹
- Electricity losses are assumed not to be covered by GOs, by default, as is the common practice.
- Energy produced from biogas can only be considered if the biogas is covered by Swiss Guarantees of Origin, and if it was exempt from the CO₂ levy on thermal fuels.
- The emissions from district heating are calculated based on consumed heat and not the heating value (unlike burning of fuels on site).

5.3 Scope 3.1 Purchased Goods & Services

Generally, all upstream (cradle-to-gate) emissions of purchased goods and services are included (minimum boundary, according to GHG Protocol).

Both a spend-based and a product-based (average data method) approach can be used to enter company data. The underlying data is described in chapter 4 of this report. Both approaches represent a simplified way to model real-world upstream emissions by focusing on the most relevant contributors.

- In the product-based method, upstream transports are not included in the background datasets (cradle-to-gate).
- The product-based method focuses on some of the most used materials in a market-ready state, without detailing specific products therefrom.
- Background datasets are chosen to represent products purchased in Switzerland.

Spend-Based Factors

The study [Umweltfussabdrücke der Schweiz 2025](#), conducted by EBP, was used to estimate the emissions per Swiss Franc spent in 52 sectors (see Appendix for a description of each sector). Emission factors are based on inland emissions and trade statistics from 2017. An inflation correction for 2025 was made, using the [Producer and Import Price Index, Price Index of Total Supply, Total](#), as provided by the Swiss Federal Statistical Office. Emission factors for purchased goods include margins for transport at 1% and wholesale at 9% (average values). Any transport service charged separately should be included under Category 4 or 8.

Note: Biogenic CO₂-emissions are not calculated with the spend-based method.

5.4 Scope 3.2 Capital Goods

All upstream (cradle-to-gate) emissions of purchased goods and services are included (minimum boundary, according to GHG Protocol).

In accordance with the GHG Protocol's recommendation, capital goods will not be discounted over time and are fully accounted for the year of purchase. In case of a need for spend-based factors, purchases can be accounted for under category 2. This is in line with best practice in GHG-accounting.

¹ For market-based calculations, the residual mix is not yet available. Until the mix is implemented, the location-based mix is used for electricity purchases without Swiss GOs.

5.5 Scope 3.3 Fuel- and Energy-Related Activities

All life cycle emissions from cradle to gate are included (minimum boundary, according to GHG Protocol).

See chapter 2 for further information on the mapping of emissions for leased assets.

5.6 Scope 3.4 Upstream Transport and Distribution

All life cycle emissions are included (optional boundary, according to GHG Protocol).

Following the GHG Protocol strictly, emissions from inbound transportation and distribution shall be divided between category 1 and category 4, depending on who pays for transportation. In practice, this differentiation is often difficult, if not impossible. As such, all transportation leading to the reporting company is reported in category 4, in the Corporate Footprint Calculator.

For the sake of completeness, the following diagram shows the official methodology for reporting emissions for up- and downstream transportation and distribution (not fully implemented in the *CFC*). Emissions reported by the tier 1 supplier are shown on a blue background while emissions reported by the reporting company are shown on a green background. As can be seen, emissions are reported by multiple companies in the supply chain, as is normal with Scope 3 emissions.

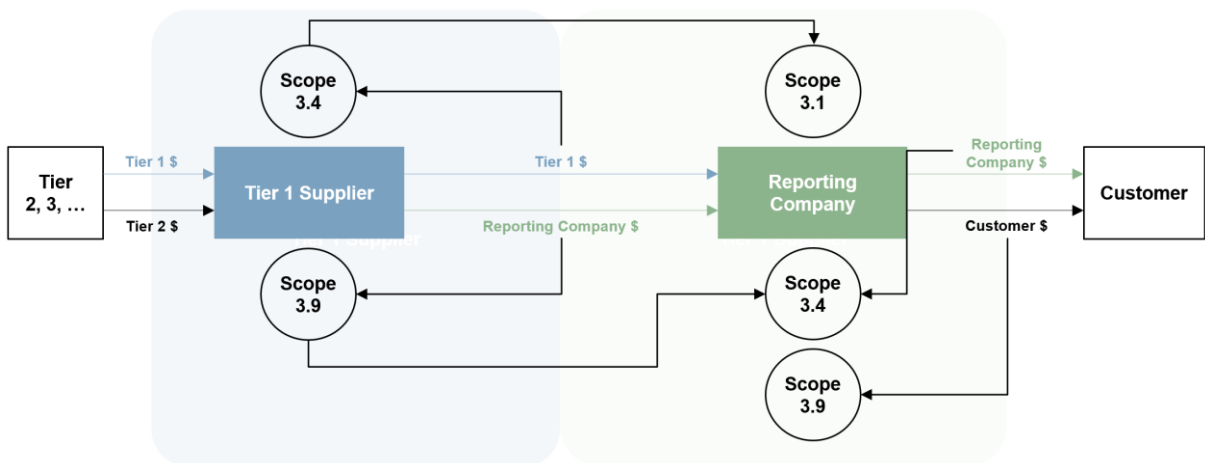


Figure 2 Schematic overview for the reporting of transportation emissions by Scopes, according to the GHG Protocol (illustration by EBP).

5.7 Scope 3.5 Waste Generated in Operations

Background datasets include life-cycle emissions for waste treatment but not emissions from transportation of waste (partially optional boundary, according to GHG-Protocol). Cut-off was chosen for recycling processes, resulting in no emissions if recycling is chosen for end-of-life treatment.

5.8 Scope 3.6 Business Travel

All life cycle emissions associated with modes of transport are included (optional boundary, according to GHG Protocol).

The radiative forcing index (RFI) considered for air transport is 3.

5.9 Scope 3.7 Employee Commuting

All life cycle emissions associated with modes of transport are included (optional boundary, according to GHG Protocol).

The Corporate Footprint Calculator applies two different options to calculate emissions from employee commuting. The first is the distance-based method following section 7 of the Scope 3 calculation guidance. Data for employee commuting is not always available in a high granularity and thus does not always fulfil the requirements of a distance-based method. Therefore, the Corporate Footprint Calculator offers the option to estimate emissions based on full-time equivalents (FTEs). For this estimate an additional emission factor was calculated based on the following information and sources:

- [Verkehrsverhalten der Bevölkerung, Synthesetabellen - 2021 | Daten - Tabelle](#) used as a basis for calculating the percentage shares of the different modes of commuting (on foot, bicycle, e-bike, car (broken down by type of drive), motorcycle, train, bus, tram) for the dataset *Work-Switzerland*
- [Strassenfahrzeuge – Bestand, Motorisierungsgrad | Bundesamt für Statistik - BFS](#) supplying the share of car transportation by fuel types

The calculations are included in the accompanying Energy Splits Excel sheet.

5.10 Scope 3.8 Upstream Leased Assets

Scope 1 and Scope 2 emissions of lessors are considered (minimum boundary, according to GHG Protocol). Additionally, upstream fuel- and energy-related emissions are included (optional boundary, according to GHG Protocol).

See chapter 2 for further information on the mapping of emissions for leased assets.

5.11 Scope 3.9 Downstream Transportation

All life cycle emissions are included (optional boundary, according to GHG Protocol).

According to the GHG Protocol the emissions from transportation of sold products are categorized as follows (also refer to the diagram under category 4, in this report):

- Category 4: In- and outbound transports, if the company pays for the transportation
- Category 9: Outbound transports, if the company does not pay for the transportation.

There are two options to differentiate between these two cases, in practice:

Option 1: Freight cost

Some companies report freight costs in their ERP or Logistic systems. If Freight cost for an order is greater than 0, the transportation and the associated emissions are allocated to category 4.

Option 2: Incoterms

All transportation with incoterms EXW, FCA, FAS and FOB can be allocated to category 4. The transportation with incoterms CFR, CIF, CPT, CIP, DPU, DAP, DDP can be allocated to category 9. This is briefly illustrated in the figure below.

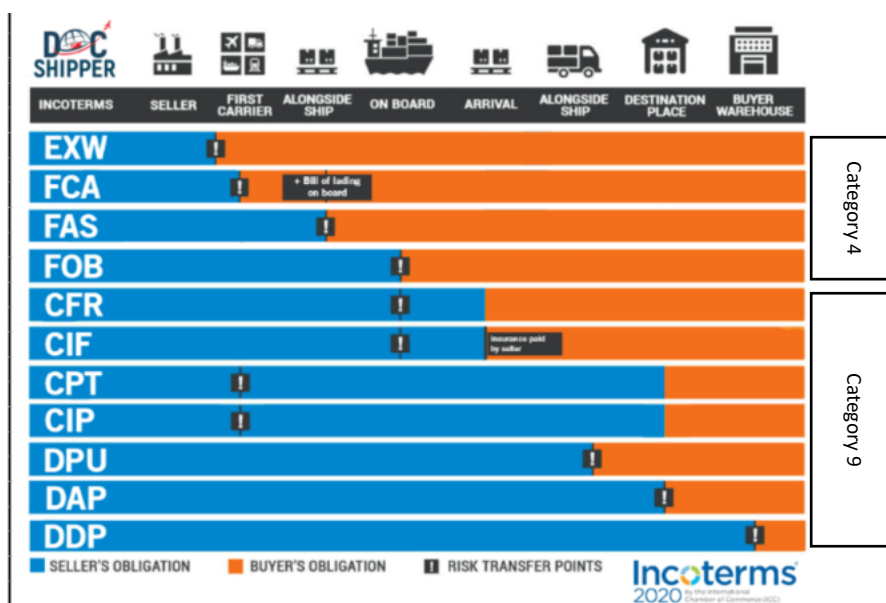


Figure 3 Overview of incoterms (source DOC Shipper).

5.12 Scope 3.10 Processing of Sold Products

Scope 1 and Scope 2 emissions of downstream companies that occur during processing are considered (minimum boundary, according to GHG Protocol).

5.13 Scope 3.11 Use of Sold Products

Scope 1 and Scope 2 emissions of downstream companies that occur during processing are considered (minimum boundary, according to GHG Protocol).

5.14 Scope 3.12 End-of-Life Treatment of Sold Products

Background datasets include life-cycle emissions for waste treatment but not emissions from transportation of waste (partially optional boundary, according to GHG-Protocol). Cut-off was chosen for recycling processes, resulting in no emissions if recycling is chosen for end-of-life treatment.

5.15 Scope 3.13 Downstream Leased Assets

Scope 1 and Scope 2 emissions of lessees are considered (minimum boundary, according to GHG Protocol). Additionally, upstream fuel- and energy-related emissions are included (optional boundary, according to GHG Protocol).

See chapter 2 for further information on the mapping of emissions for leased assets.

5.16 Scope 3.14 Franchises

Scope 1 and 2 emissions of franchises are considered (minimum boundary, according to GHG Protocol).

5.17 Scope 3.15 Investments

The Corporate Footprint Calculator provides two methods for quantifying emissions from investments:

- Emissions can be entered directly, in kg CO₂-equivalents. This method considers Scope 1 and 2 emissions of franchises (minimum boundary, according to GHG Protocol). Emissions are multiplied by the capital share owned by the reporting company.
- If emissions are not known, spend-based average data can be used. These datasets include all life-cycle emissions (optional boundary, according to GHG Protocol).

Appendix: Sector descriptions (Scope 3.2)

Category	Typical purchased goods and services
Accommodation services (Erzeugnisse/Dienstleistungen der Beherbergung)	Hotel stays during business travel
Agriculture products (Erzeugnisse der Landwirtschaft)	Grain, milk, meat, plant-based raw materials
Air transport services (Luftverkehrsdienstleistungen)	Business flights, air freight
Audio-visual, publishing and broadcasting products/services (Erzeugnisse/Dienstleistungen des Verlagswesens, der audiovisuellen Medien und des Rundfunks)	Media production, advertising placements, publishing services
Basic metals (Metalle)	Steel, aluminium, copper as raw materials
Beverages and food products (Nahrungs- und Genussmittel)	Processed food, beverages
Chemicals and refined petroleum products (Mineralölerzeugnisse, chemische Erzeugnisse)	Diesel, petrol, heating oil, industrial chemicals
Construction services (Bauleistungen)	New buildings, renovations, building installations
Education services (Dienstleistungen im Bereich Erziehung und Unterricht)	Training, seminars, professional education
Electrical equipment (Elektrische Ausrüstungen)	Cables, switches, motors, lighting systems
Electricity and district heating (Elektrizität, Fernwärme)	Purchased electricity, district heating for buildings
Electronic equipment, IT equipment, optical products, watches (Elektronik, EDV-Geräte, Optik, Uhren)	Computers, servers, monitors, measurement devices
Fabricated metal products (Metallerzeugnisse)	Screws, metal profiles, structural components
Financial services (Finanzdienstleistungen)	Banking services, credit costs
Fisheries products (Erzeugnisse der Fischerei)	Fish and seafood for catering or resale
Forestry products (Erzeugnisse der Forstwirtschaft)	Roundwood, wood chips, raw timber
Furniture and other goods (Möbel, Sonstige Güter)	Office furniture, shop fittings
Gas (Gas)	Natural gas for heating or processes
Glass, ceramics, stone and earth products (Glas, Keramik, Steine und Erden)	Bricks, glass packaging, ceramic products
Healthcare services (Dienstleistungen des Gesundheitswesens)	Occupational health services, medical examinations
IT and information services (Informationstechnologische und Informationsdienstleistungen)	Software licences, cloud services, IT outsourcing
Insurance services (Dienstleistungen der Versicherungen)	Property, liability or transport insurance
Land transport services excluding air (Verkehrsdienstleistungen ohne Luftverkehr)	Freight forwarding, rail transport
Legal, accounting and technical services (Freiberufliche und technische Dienstleistungen)	Engineering services, legal advice, architecture

Machinery and equipment (Erzeugnisse des Maschinenbaus)	Production machinery, industrial equipment
Maintenance and installation of machinery and equipment (Reparatur und Installation von Maschinen und Ausrüstungen)	Maintenance contracts, technical servicing
Metal ores and mining products (Bergbauerzeugnisse)	Gravel, sand, mineral raw materials
Motor vehicles (Strassenfahrzeuge)	Company cars, delivery vans
Other economic services (Sonstige wirtschaftliche Dienstleistungen)	Temporary staffing, cleaning, security services
Other professional, scientific and technical services (Dienstleistungen von sonstigen freiberuflichen, wissenschaftlichen und technischen Tätigkeiten)	Marketing consultancy, environmental consultancy, certification
Other service activities (Sonstige Dienstleistungen)	Miscellaneous personal or business services
Other transport equipment (Sonstige Fahrzeuge)	Special vehicles, trailers
Paper and paper products (Papier, Papierwaren)	Office paper, cardboard packaging
Pharmaceutical products (Pharmaerzeugnisse)	Medicines, pharmaceutical goods
Postal, courier and express services (Post-, Kurier- und Expressdienste)	Parcel delivery, postal services
Printing services (Druckerzeugnisse)	Brochures, annual reports, packaging print
Public administration services (Dienstleistungen der öffentlichen Verwaltung)	Administrative fees, permits
Real estate services (Dienstleistungen des Grundstücks- und Wohnungswesens)	Office or production site rental, property management
Rubber and plastic products (Gummi- und Kunststoffwaren)	Plastic packaging, plastic components
Social work and residential care services (Dienstleistungen von Heimen und Sozialwesen)	Social support services
Telecommunications services (Dienstleistungen der Telekommunikation)	Mobile phone contracts, internet services
Textiles, wearing apparel and footwear (Textilien, Bekleidung, Schuhe)	Workwear, uniforms
Transport support services, storage and warehousing (Lagerei, Dienstleistungen für den Verkehr)	Warehousing, logistics centres
Waste, water supply and wastewater services (Wasser, Abfall, Abwasser)	Water supply, waste treatment, recycling services