EFRAG
sustainability reporting

EFRAG MAPPING OF DIGITAL TOOLS

VSME ECOSYSTEM

SEPTEMBER | 2025

REPORT

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The inclusion of a tool in this report **cannot be understood as a form of direct or indirect endorsement or certification by EFRAG.** This report presents gives a snapshot at this moment in time of those tools that answered to the Call for Interest. This report reflects information provided to EFRAG by the tools. **EFRAG has not performed a verification of the information received, nor it has assessed the quality nor the compliance of the tools with VSME or ESRS.**

About EFRAG

EFRAG's mission is to serve the European public interest in both financial and sustainability reporting by developing and promoting European views in the field of corporate reporting. EFRAG builds on and contributes to the progress in corporate reporting. In its sustainability reporting activities, EFRAG provides technical advice to the European Commission in the form of draft European Sustainability Reporting Standards (ESRS) elaborated under a robust due process and supports the effective implementation of ESRS. EFRAG seeks input from all stakeholders and obtains evidence about specific European circumstances throughout the standard setting process. Its legitimacy is built on Excellence, transparency, governance, due process, public accountability and thought leadership. This enables EFRAG to speak convincingly, clearly, and consistently, and be recognised as the European voice in corporate reporting and a contributor to global progress in corporate reporting.

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Abstract

This report presents the results of a mapping exercise conducted by EFRAG as part of its efforts to support the implementation of the Voluntary Sustainability Reporting Standard for SMEs ('the VSME'). The initiative aimed to identify existing or developing digital tools, platforms and initiatives relevant to SME sustainability reporting across the EU. A public online survey was launched between 4 and 24 February 2025. Input from 100 tools was collected following this call, from a broad range of organisations, predominantly private companies.

The analysis covers key dimensions, including tool functionalities, ESG and sectoral focus, geographical scope, and methodological alignment. Most tools demonstrate cross-sector applicability and European or global coverage. A wide variety of methodological frameworks are referenced with significant alignment with the GHG Protocol, the ESRS and the VSME Standard. In terms of ESG scope, the majority of tools address all three pillars — environmental, social and governance — either individually or in combination.

A more detailed comparative analysis was performed on a selected cluster of tools, chosen based on criteria such as free access, operational status, formal adoption by public bodies and completeness of data. This subset was further assessed according to shared features, providing deeper insights into their structure, usability and alignment with policy objectives. The findings will inform further dialogue with stakeholders and support the consistent application of the VSME Standard.

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INTRODUCTION

1. As part of its ongoing efforts to support the implementation of the Voluntary Sustainability Reporting Standard ('the VSME'), from 4 to 24 February 2025 EFRAG launched a call for expression of interest to map existing or developing initiatives, digital tools (e.g. greenhouse gas ('GHG') calculators and geolocation tools) and platforms (e.g. ESG data platforms that match online demand and supply of ESG data and act as aggregators of preparer and user sustainability data) for SME sustainability reporting. This initiative forms part of the mapping of SME reporting-related initiatives (i.e. tools, platforms, initiatives) of the broader VSME Ecosystem, which EFRAG is currently developing to encourage the uptake and consistent application of the VSME Standard across the EU market.
2. The objective of this report is to present to the European Commission the findings gathered through the survey process. Overall, the VSME public consultation showed the need for free, reliable online GHG calculators in Europe.
3. The report focuses specifically on tools that are actively used in sustainability reporting which demonstrate relevant expertise and operational maturity. By mapping this landscape, the report seeks to highlight the diversity, commonalities and potential gaps in existing SME-focused sustainability tools, providing a foundation for further work shaping a supportive reporting environment under the VSME framework.
4. A separate report for the mapping of initiatives and platforms is published by EFRAG.

CHAPTER 1: GENERAL ANALYSIS OF SURVEY RESPONSES

5. This chapter outlines the main insights from the responses gathered through EFRAG's 'Call for Expression of Interest'. It provides a descriptive overview of the tools identified, focusing on the profiles of the respondents and the general features of the tools submitted. The analysis serves as a foundation for understanding the current landscape of SME-oriented sustainability reporting solutions ahead of the more detailed examination presented in the following chapter.

Call for Expression of Interest

6. Via an online survey, the ' Call for Expression of Interest' was launched on 4 February 2025 and ended on 24 February 2025.
7. This online survey published on EFRAG's website consisted of 10 topics, namely:
    - tool name and version
    - developer/managing organisation characteristics
    - user base size
    - geographic focus
    - language options
    - sector focus
    - ESG focus
    - pricing structure
    - significant recognition
    - other services.

General analysis of responses

8. A total of 100 respondents completed the survey, resulting in a dataset encompassing 100 distinct tools. Taking into account the type of entity responsible for developing or managing these tools, whether public institutions, private companies, NGOs, academic bodies or international agencies, the composition of the respondent pool can be broken down as follows:
    - private companies: 69%
    - other NGOs: 12%
    - government agencies: 13%
    - academic/research institutions: 3%
    - consortia: 2%
    - international organisations: 1%

    These data highlight the predominant role of private companies, which make up approximately two-thirds of respondents, underscoring their significant presence in the development and management of the tools surveyed.

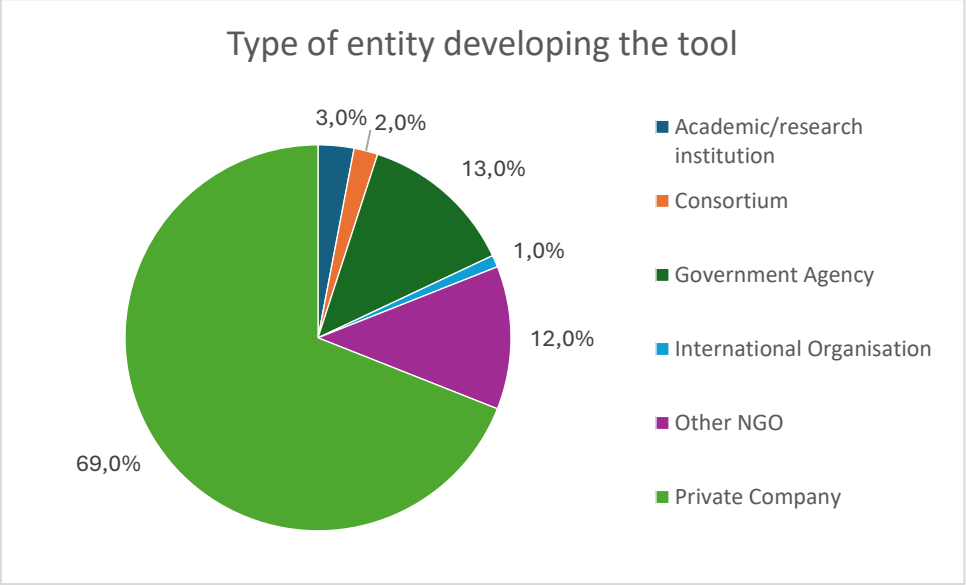

Figure 1: Type of entity developing/managing the tool

9. To capture the **geographical coverage** of the tools, respondents were asked to specify whether each tool operated at a global, European or national level. The analysis revealed that the vast majority of tools (78%) have coverage extending across Europe or globally, reflecting a broad reach and potential cross-border impact. In contrast, the remaining tools (22%) focus on a national scope, indicating a country-specific application.

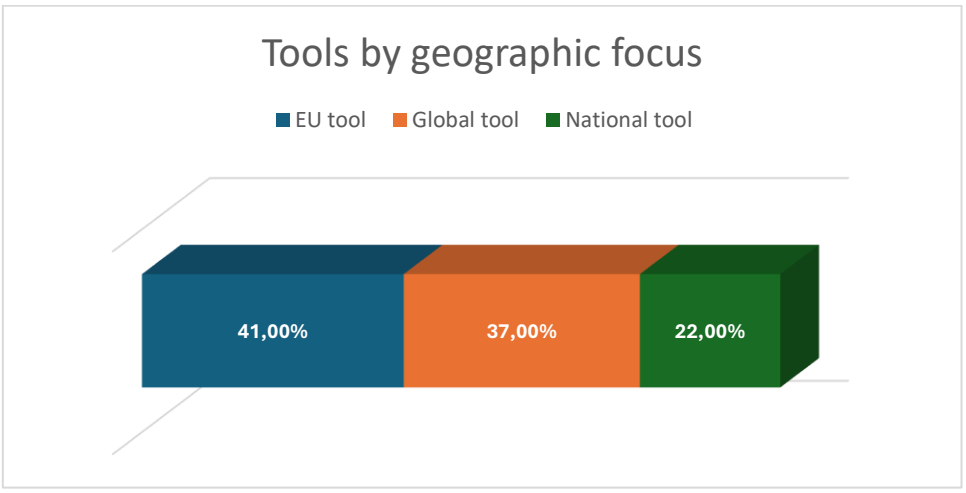

Figure 2 Tools geographic focus

10. Out of the 100 tools analysed, 80 are designed to be **cross-sectoral**, reflecting a strong focus on broad usability across industries. Among sector-specific solutions, with 13 tools manufacturing is the most frequently addressed, followed by construction and transportation, each covered by 10 tools. Services, real estate and utilities are targeted by nine tools each, while health care and financial services appear in eight tools. Sectors such as agriculture, entertainment, hospitality, sales and trade, and technology are each served by seven tools. And, with four tools, mining

remains the least represented sector. As several tools are applicable to multiple sectors, the total number of sectoral assignments exceeds the number of unique tools.

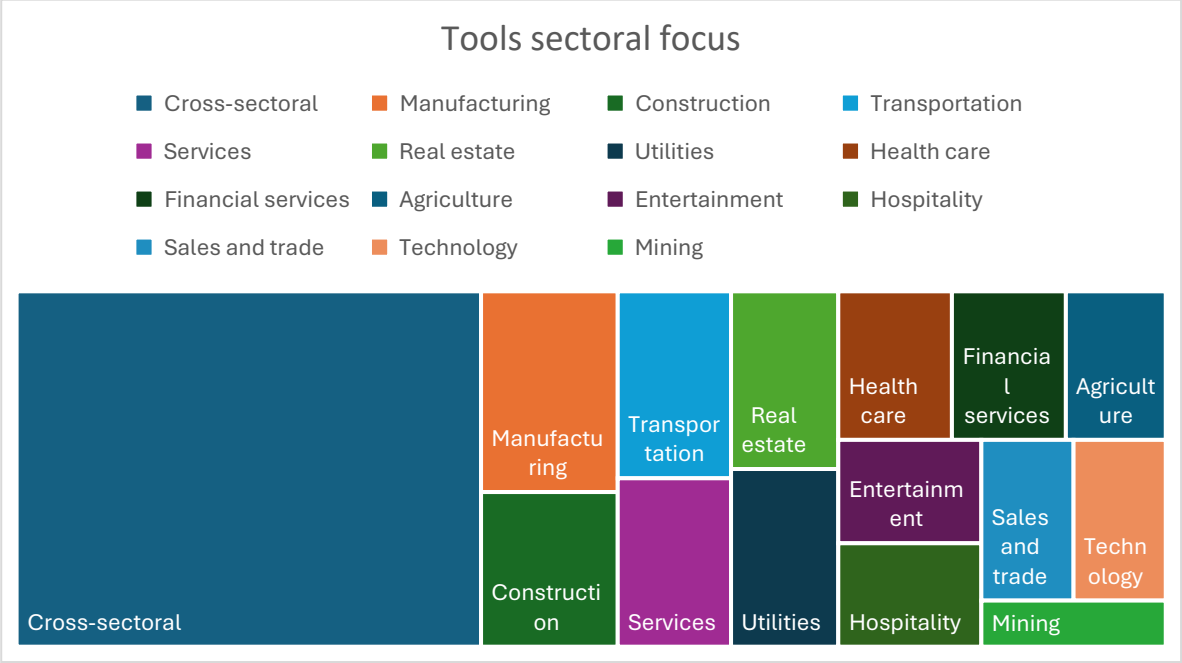

Figure 3 Tools sectoral focus

11. In terms of methodological foundations, the landscape remains diverse. Among the 100 tools analysed, 34% reference the GHG Protocol, while 27% align with the European Sustainability Reporting Standards ('the ESRS'). The remaining 39% adopt other methodological approaches. Within this latter group, 19% of the tools specifically reference alignment with the VSME Standard. Many of the tools indicate alignment with multiple frameworks, including SBTi, GRI and ISO, reflecting the multiplicity of reporting needs and contexts.

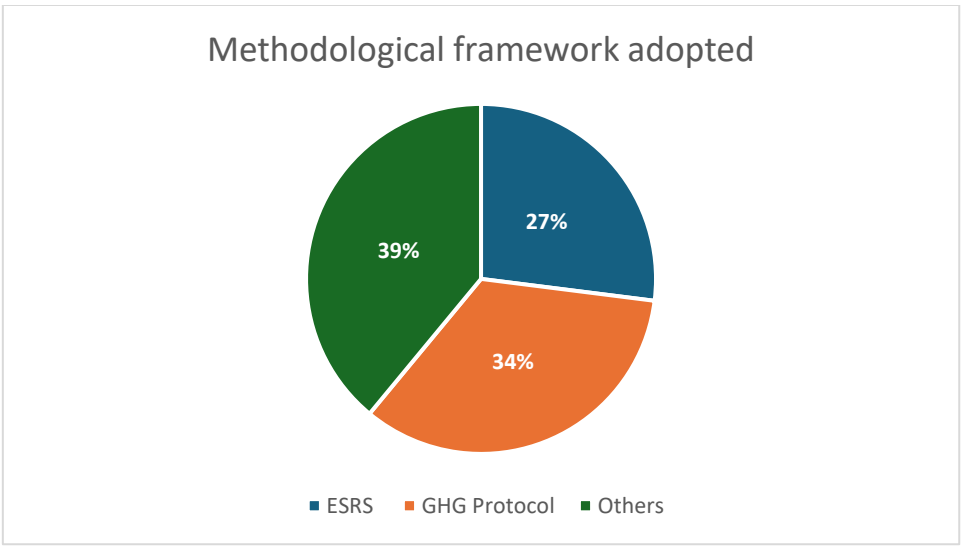

Figure 4 Methodological framework adopted

12. On the **availability of guidance** and methodological transparency, the vast majority of digital tool providers (94%) indicated that their tools include guidance or explanations of the methodology used. Only a small share (6%) reported that such information is not provided.
13. When examining the breadth of **ESG coverage**, the data show that a majority of tools (55%) integrate environmental, social and governance criteria within a single, unified framework. A significant portion (39%) focuses exclusively on environmental metrics, while a smaller share (6%) addresses combinations of environmental dimensions with either governance or social dimensions. This indicates that while comprehensive ESG integration is common, a substantial number of tools still provide more targeted or partial ESG coverage.

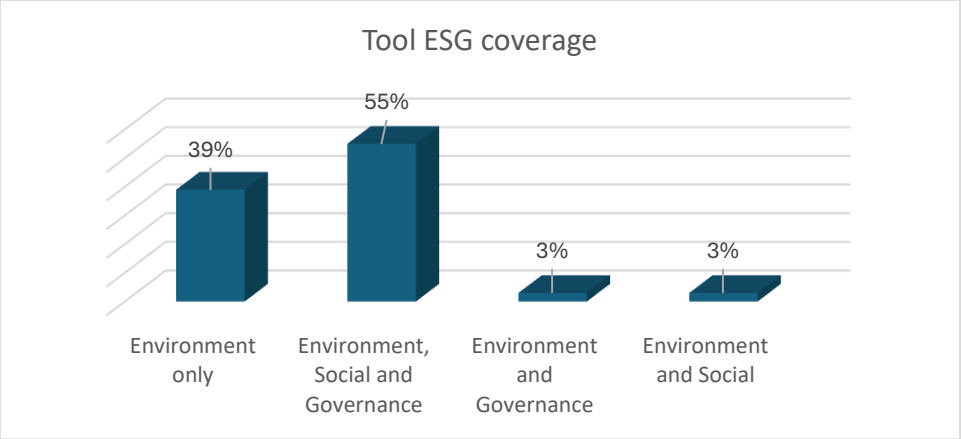

Figure 5 Tools ESG coverage

14. Concerning the **cost model**, survey respondents offering digital tools indicated a wide range of pricing structures. The options provided in the survey included: one-time fee, tiered pricing, annual subscription, monthly subscription and free access. Among these, the annual subscription model emerged as the most common, selected by 43 respondents. This was followed by free access (27), tiered pricing (15), one-time fee (8), and monthly subscription (7). The following graph provides a visual breakdown of the cost models selected by digital tool providers in the survey, highlighting the relative popularity of each pricing structure.

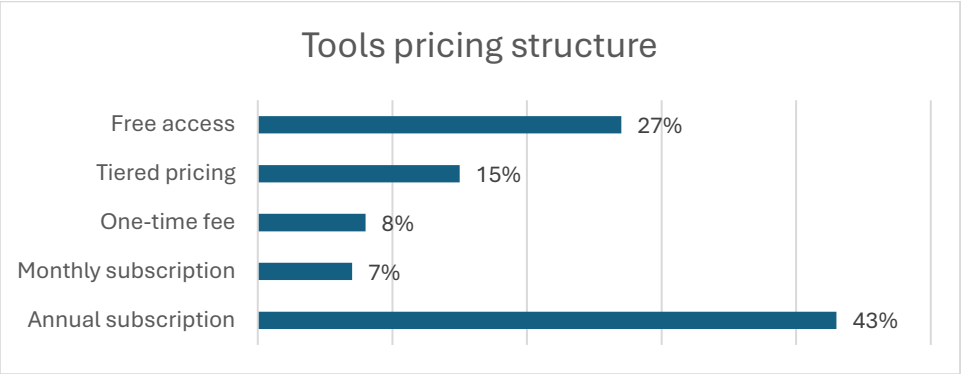

Figure 6 Tools pricing structure

15. Regarding the **significance of the tools**, survey responses indicated that recognition by authoritative entities plays a key role in establishing the perceived value and credibility of digital solutions. Respondents were asked whether their tools are recognised by governments, standards or certifications, and financial platforms. The most common form of recognition was by standards or certifications, cited by 54 respondents. Recognition by governments and financial platforms was reportedly less frequently, with 23 and 22 respondents, respectively.

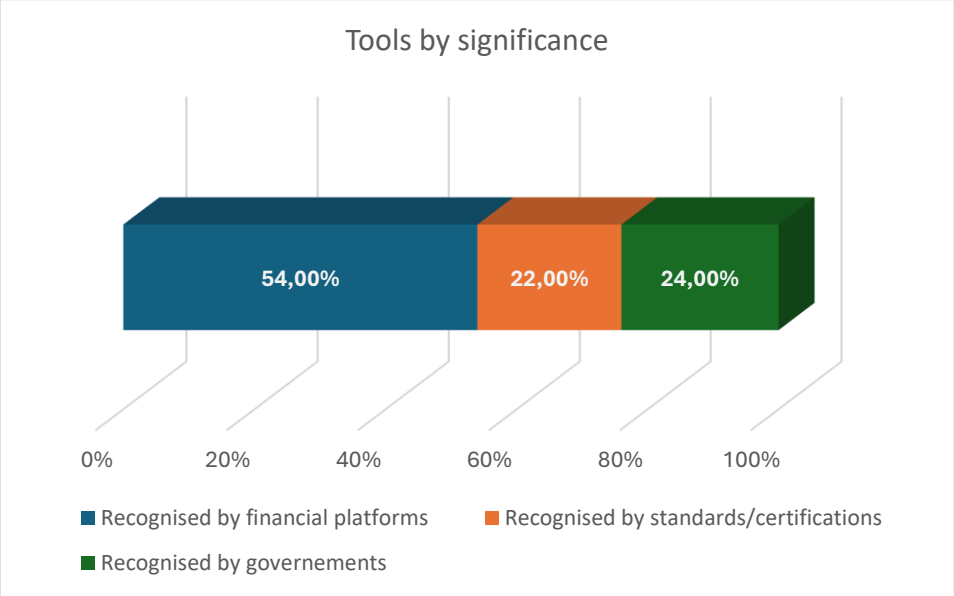

Figure 7 Tools by significance

16. Regarding language support, the vast majority of digital tools are offered in English, with 77% of respondents indicating this option. Beyond English, notable levels of availability of tools were reported in several major EU languages, including German (34), French (30), Italian (25) and Spanish (24). More limited presence was observed for languages such as Dutch (15), Polish (12) and Finnish (4). Support for less widely spoken EU languages – such as Estonian, Slovak, Maltese, Danish and Irish – remains minimal. Tools available in non-EU languages, including Chinese (Mandarin), Japanese, Korean and Hindi, represent 14% of the total, with Norwegian being the most frequently mentioned among these (61% of non-EU language offerings).

EU languages		Extra-EU languages	
Language	**N of tools supporting the language**	**Language**	**N of tools supporting the language**
English	77	Norwegian	9
German	34	Turkish	2
French	30	Serbian	2
Italian	25	Vietnamese	1
Spanish	24	Ukrainian	1
Dutch	15	Thai	1
Polish	12	Russian	1
Portuguese	11	Korean	1
Sweden	7	Japanese	1

Danish	7	Hindi	1
Czech	5	Chinese (Mandarin)	1
Finnish	4	Bosnian	1
Croatian	4	Bengali	1
Hungarian	3	Basque	1
Greek	3	Danish	1
Romanian	2		
Slovak	2		
Latvian	2		
Lithuanian	2		
Irish	2		
Estonian	2		
Slovene	1		
Maltese	1		
Bulgarian	1		

Table 1 Languages supported by tools

17. An analysis of 100 tools shows a clear concentration in limited **language availability**, with the vast majority supporting only a small number of languages. The most common cluster includes tools available in just one EU language (39 tools), of which 23 support only English, followed by French (5 tools), German (3), Spanish (3), Italian (2), Dutch (1), Hungarian (1) and Polish (1). A smaller group of tools (3) supports only one extra-EU language, specifically Norwegian (2) and Bosnian (1). Tools supporting two EU languages account for 24 tools, while others offer support in three (9 tools), four (5), five (5) or six EU languages (4). Only a few tools go beyond this limited scope: three tools combine one EU language and one extra-EU language, while a handful offers broader multilingual coverage. Notably, one tool supports 23 EU and 8 extra-EU languages, while another supports 22 EU languages. A few additional tools bridge EU and extra-EU contexts with combinations such as 10 EU languages and one extra-EU language or 12 EU languages and one extra-EU language. Others cover intermediate ranges, supporting two to nine EU languages and one to four extra-EU languages. Overall, the landscape is dominated by tools with narrow linguistic reach, especially English-only tools, while broad multilingual support remains relatively rare.

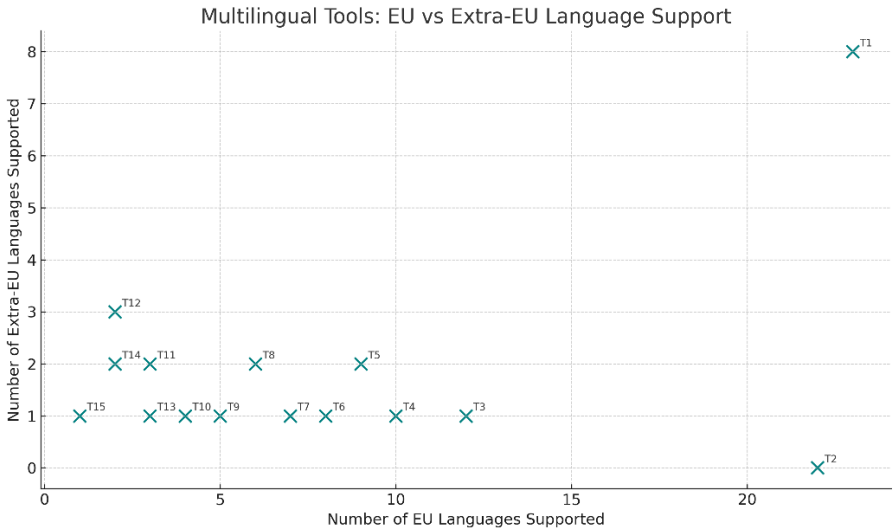

Figure 8 Scatter plot - tools by EU and extra-EU languages

18. Out of the 100 tools reviewed, nearly half (48%) are already **embedded in, or referred to, by other sustainability reporting standards, initiatives or platforms**. However, the remaining 52% are not yet connected to such frameworks, suggesting that while many tools are gaining recognition and interoperability, a significant proportion still operates as stand-alone solutions.

CHAPTER 2: COMPARATIVE AND IN-DEPTH ANALYSIS

Comparative analysis

20. While the initial survey gathered input from a broader range of respondents, this section focuses on a subset of 12 tools selected for further analysis.

	Name of the tool [1]	Name of the entity responsible	Developer Entity Type	Official recognition	Operational/ design phase	User base size (estimation)
Phase 1 selection	EFFC-DFI carbon calculator	European Federation of Foundation Contractors	Consortium	Recognised by government	Operational phase	370
	ESG Kalkulátor	Hungarian Supervisory Authority for Regulatory Affairs – ESG Directorate	Government agency	Recognised by government	Operational phase	2 000
	E-tool (version 3.0.0)	Arbeitsgemeinschaft Mittelstandsinitiative	Government agency: 'Consortium' of 7 German chambers of crafts and German Confederation of Skilled Crafts ('ZDH')	Recognised by government	Operational phase	4 000
	Climate Toolkit 4 Business	Irish Department of Enterprise, Trade and Employment	Government agency	Recognised by government	Operational phase	4 500
	Climate Compass	Danish Business Authority	Government agency	Recognised by government	Operational phase	15 000
Phase 2 selection	Huella de carbono de una organización – Alcance 1+2	Spanish Ministry for the Ecological Transition ('MITECO')	Government agency	Recognised by government	Operational phase	n.a.
	SUSTAINability – Abilità di essere sostenibile	Unioncamere – Dintec	Chamber of Commerce	Recognition by government	Design phase	n.a.
	ISPRA Platform for Sustainable Finance	Italian Institute for Environmental Protection and Research ('ISPRA')	Government agency	Recognition by government	Design phase	n.a.

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	Name of the tool [1]	Name of the entity responsible	Developer Entity Type	Official recognition	Operational/ design phase	User base size (estimation)
	Carbon Footprint Calculator	Polish Chamber of Commerce	Chamber of Commerce	Recognition by government pending	Design phase	n.a.
Phase 3 selection	Bilan Carbone +	Association pour la transition Bas Carbone ('ABC')	Non-profit entity	Recognised by government	Operational phase	Ranging from 5,000 to 10,000 per year (including consultancy firms that share the tool with their clients)
	Advanced Business Carbon Calculator	Equipoise and SME Climate Hub	Private company and Non-profit entity	n.a.	Operational phase	1 250
	Small Business Carbon Calculator	SME Climate Hub	Non-profit entity	n.a.	Operational phase	1 400

Table 1 Set of tools selected for further analysis

Cluster selection methodology

21. The filtering process was carried out in three stages, using the raw data submitted through the survey.
    — First, tools identified as being in the operational phase were shortlisted and subsequently ranked based on the number of organisations reportedly using each tool. This usage data were then segmented into quartiles, with the highest quartile (Q4) comprising tools used by at least 350 organisations. From this top quartile, six tools were selected. The final selection within this group was based on meeting all the following criteria: full availability of relevant information, free access to the tool and official recognition or endorsement by a government body.

Name of the tool[2]	Name of the entity responsible	Type of entity managing the tool	Official recognition	User base size (estimation)
EFFC-DFI carbon calculator	European Federation of Foundation Contractors	Consortium	Recognised by governments	370

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Name of the tool[2]	Name of the entity responsible	Type of entity managing the tool	Official recognition	User base size (estimation)
ESG Kalkulátor	Hungarian Supervisory Authority for Regulatory Affairs – ESG Directorate	Government agency	Recognised by governments	2 000
E-tool (version 3.0.0)	Arbeitsgemeinschaft Mittelstandsinitiative	Government agency: 'Consortium' of 7 German chambers of crafts and German Confederation of Skilled Crafts ('ZDH')	Recognised by governments	4 000
Climate Toolkit 4 Business	Irish Department of Enterprise, Trade and Employment	Government agency	Recognised by governments	4 500
Climate Compass	Danish Business Authority	Government agency	Recognised by governments	15 000

Table 2 Set of tools from Q4 of data distribution, featuring free access and adopted by formal organisations

- In the second stage, an additional selection was made to include initiatives developed by government agencies even if they were not yet in the operational phase. These were considered of particular interest due to their institutional origin and relevance.

Official name of the tool[3]	Cost model for using the tool	Name of the entity responsible	Type of entity developing/managing the tool	Operational/ design phase
Huella de carbono de una organización – Alcance 1+2	Free	Spanish Ministry for the Ecological Transition ('MITECO')	Government agency	Operational phase
SUSTAINability - Abilità di essere sostenibile	Free	Unioncamere – Dintec	Chamber of Commerce	Design phase
ISPRA Platform for Sustainable Finance	Free	Italian Institute for Environmental Protection and Research ('ISPRA')	Government agency	Design phase
Carbon Footprint Calculator	Free	Polish Chamber of Commerce	Chamber of Commerce	Design phase

Table 3 Set of tools developed/managed by a government agency, featuring free access

- Additionally, two initiatives – Small Business Carbon Calculator, developed by SME Climate Hub, and Advanced Business Carbon Calculator, developed by Equipoise and SME Climate Hub – which are not officially recognised or developed by a government agency, were included due to their significant market recognition and high public relevance. Finally, the tool Bilan Carbone

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+, developed in 2004 by ADEME (the French Agency for Ecological Transition) and currently managed by the NGO ABC, was included in the selection as it is recognised by the French government and is widely acknowledged in the French market. However, it should be noted that it is not free.

Official name of the tool[4]	Cost model for using the tool	Name of the entity responsible	Type of entity developing/managing the tool	Operational/ design phase
Bilan Carbone +	Mandatory Training (1000€) + variable fee based on revenue (330-4.025€)	Association pour la transition Bas Carbone ('ABC')	Non-profit entity, recognised by the French government	Operational phase
Advanced Business Carbon Calculator	Free	Equipoise and SME Climate Hub	Private company and Non-profit	Operational phase
Small Business Carbon Calculator	Free	SME Climate Hub	Non-profit	Operational phase

Table 4 Tools included in the third stage of the selection process

The sets of tools identified through these processes were then merged into a single cluster, which forms the basis for the in-depth, qualitative analysis presented in the following section.

Comparative tool analysis

22. The analysis focuses on grouping tools based on shared characteristics, such as:
    - **tool key characteristics** (e.g. GHG calculation, geolocation, biodiversity, water stress);
    - **ESG coverage** (whether tools focus solely on environmental issues or also address social and governance concerns);
    - **sector focus** (tools with general applicability or targeted for specific industries);
    - **availability of guidance**;
    - **integration of other sustainability frameworks**;
    - **language supported by the tools**.
23. The survey presented to respondents allowed them to indicate the core functionalities of the tools, offering the opportunity to select one or more of the following options: GHG calculation, geolocation, biodiversity and water stress. Based on this categorisation, the selected cluster of tools is distributed as follows.

Tool key characteristics	Tool name
GHG calculation	• EFFC-DFI carbon calculator • ESG Kalkulátor • E-Tool (version 3.0.0)

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Tool key characteristics	Tool name
	• Climate Toolkit 4 Business • Climate Compass • Huella de carbono de una organización – Alcance 1+2 • SUSTAINability – Abilità di essere sostenibile • ISPRA Platform for Sustainable Finance • Carbon Footprint Calculator • Bilan Carbone + • Advanced Business Carbon Calculator • Small Business Carbon Calculator
Geolocation	• ISPRA Platform for Sustainable Finance

Table 5 Tools by key characteristics

24. The **ESG coverage** classification identifies which dimensions each tool addresses, distinguishing those focused exclusively on environmental factors from those that also include social or governance components. The vast majority of tools focus only on environmental factors (91.66%), while only one of them addresses environmental and social factors (8.34%).

ESG coverage	Tool name
Only Environment	• EFFC-DFI carbon calculator • E-tool (version 3.0.0) • Climate Toolkit 4 Business • Climate Compass • Huella de carbono de una organización – Alcance 1+2 • SUSTAINability – Abilità di essere sostenibile • ISPRA Platform for Sustainable Finance • Carbon Footprint Calculator • Bilan Carbone + • Advanced Business Carbon Calculator • Small Business Carbon Calculator
Environment and Social	• ESG Kalkulátor

Table 6 Tools by ESG coverage

25. Regarding the sector focus of the tools, survey respondents were given the option to indicate whether their tool was sector-agnostic or tailored to a specific industry, choosing from the following: agriculture, construction, entertainment, financial Institutions, health care, hospitality, manufacturing, mining, real estate, sales and trade, services, technology, transportation, or utilities. Grouping according to this criterion reveals that, within the selected cluster of tools, the majority (91.66%) do not have a sector-specific focus. The EFFC-DFI Carbon Calculator, however, is specifically limited to the construction sector, covering only this particular area.

Sector focus	Tool name
Construction	• EFFC-DFI Carbon Calculator

Sector focus	Tool name
No sector-specific focus	• ESG Kalkulátor • E-tool (version 3.0.0) • Climate Toolkit 4 Business • Climate Compass • Huella de carbono de una organización – Alcance 1+2 • SUSTAINability – Abilità di essere sostenibile • ISPRA Platform for Sustainable Finance • Carbon Footprint Calculator • Bilan Carbone + • Advanced Business Carbon Calculator • Small Business Carbon Calculator

Table 7 Tools by sector

26. With regard to the **methodological framework adopted**, the results emerging from the selected cluster are fragmented. Specifically:
    - the EFFC-DFI Carbon Calculator, E-tool (Version 3.0.0), Carbon Footprint Calculator, Advanced Business Carbon Calculator and Small Business Carbon Calculator all declare alignment with the GHG Protocol;
    - but the ISPRA Platform for Sustainable Finance indicates alignment with the ESRS framework.

    The remaining respondents selected the option 'Other', with most specifying that their tools are aligned with one or, more often, multiple frameworks. Notably:
    - the ESG Kalkulátor, the Climate Toolkit 4 Business, Huella de carbono de una organización – Alcance 1+2, and Bilan Carbone + declared alignment with their respective national framework;
    - the Climate Compass is aligned with the VSME, the ESRS and the GHG Protocol.
27. All the tools identified within the developed cluster support user adoption by providing **guidance or explanations of the methodology** used. Some of them also offer educational videos, step-by-step instructions, monthly webinars and FAQs to further assist users in understanding and applying the tools effectively.
28. Out of the 12 tools assessed, 4 are already **embedded in, or referred to by, other sustainability reporting standards, initiatives, or platforms**, while 8 are not. This indicates that only a minority of tools have existing recognition or integration within a broader framework.
29. Finally, concerning the **languages supported** by the tools, among the three tools that have declared themselves as global – meaning they can be used by anyone worldwide – two of them, the Advanced Business Carbon Calculator and the Small Business Carbon Calculator, are available in English only. In contrast, the EFFC-DFI Carbon Calculator offers broader language coverage, including Dutch, English, French, German, Italian and Spanish.

    National tools are generally available in the official language of their respective countries:
    - ESG Kalkulátor is available in Hungarian;
    - Climate Toolkit 4 Business (Irish Government initiative) is available in English;

- Climate Compass is available in Danish, with an English version also available;
- Huella de carbono de una organización – Alcance 1+2 is available in Spanish;
- the 'SUSTAINability – abilitá di essere sostenibile' tool is available in Italian, English and German;
- ISPRA Platform for Sustainable Finance is available in Italian and English;
- Carbon Footprint Calculator is available in offered in Polish; and
- Bilan Carbone + is available in French.

An exception among these is the E-tool, developed in Germany and potentially applicable more broadly due to the unrestricted access to its methodology and the integration of various emission factor databases. However, it is currently available only in German.

In-depth analysis

30. In this final section of the report, additional information is provided on each of the shortlisted tools[5]. Each of the organisations managing these tools was contacted by the EFRAG Secretariat in order to further investigate their characteristics and to obtain information regarding emission factors, future updates of the tools (if still in the design phase), and whether the tools provide both Scope 2 location-based and Scope 2 market-based emissions, etc.

Tools in operational phase

31. **EFFC-DFI Carbon Calculator (construction sector-specific tool, European)**

    The European Federation of Foundation Contractors ('EFFC') and the Deep Foundations Institute ('DFI') jointly developed a sector-specific carbon calculator, designed exclusively for use in the construction sector. This initiative was launched over eleven years ago (in 2014), and its relevance is underscored by recognition from governments

    The calculator is built on the GHG Protocol framework, which serves as its underlying methodological basis. It enables the calculation of Scope 1 and Scope 2 emissions (both location-based and market-based) as well as Scope 3 emissions relevant to the sector.

    The tool is global, free of charge and openly accessible, with no login required. It is delivered as an Excel file, which includes built-in guidance, complemented by a separate user guide and methodology document in PDF format. Users should note that Excel macros that enable different languages may be blocked if accessed on a corporate computer due to security settings.

    The tool is currently used by approximately 370 organisations and is available in six languages: Dutch, English, French, German, Italian and Spanish.

32. **ESG Kalkulátor (National Tool, Hungary)**

    The ESG Kalkulátor is a national GHG emissions calculator developed by the Hungarian Supervisory Authority for Regulatory Affairs. It is a free tool, available exclusively in Hungarian, with a user base of approximately 2 000 organisations. The tool is designed to be user-friendly, with straightforward access, as no login is required. Guidance is provided through dedicated webpages, tables and other materials. The calculator provides calculation of location-based Scope 1 and Scope 2 emissions only, is sector-agnostic and follows the methodological framework of the Intergovernmental Panel on Climate Change ('IPCC') Sixth Assessment Report (AR6). In addition to the GHG Protocol, the calculator incorporates national data sources, including information on the Hungarian district heating sector for 2022 published by the Hungarian Energy and Public Utility Regulatory Authority ('MEKH') and the Hungarian District Heating Professionals' Association, as well as MEKH data on the share of electricity generated from renewable energy sources within gross final electricity

[5] The inclusion of a tool in this report cannot be understood as a form of direct or indirect endorsement or certification by EFRAG. This report presents gives a snapshot at this moment in time of those tools that answered to the Call for Interest. This report reflects information provided to EFRAG by the tools. EFRAG has not performed a verification of the information received, nor it has assessed the quality nor the compliance of the tools with VSME or ESRS.

consumption. It also uses emission factors for electricity consumption published in 2024 by the Joint Research Centre ('JRC') of the European Commission.

33. **E-tool (Version 3.0.0) (National tool, Germany)**
The E-tool is a GHG emissions calculator developed by seven skilled trades environmental centres across Germany, funded by the Federal Ministry for Economic Affairs and Climate Protection as part of the SME Initiative for Energy Transition and Climate Protection. It is designed to support small and medium-sized enterprises in measuring their carbon footprint and currently provides calculation of Scope 1 and Scope 2 (location-based only) emissions. The tool is based on the GHG Protocol and uses emission factors sourced from a range of authorities, including the UK Department for Energy Security and Net Zero, the German Federal Office for Economic Affairs and Export Control, the Federal Environment Agency (Dessau-Roßlau), the German Agency for Renewable Resources, and the Federal Environment Agency in Vienna. It is currently available only in German and has a user base of approximately 4 000 organisations. Users must create an account with an email and password to access the platform. Guidance is provided through videos and webinars, helping users navigate the tool and understand their emission calculations.

34. **Climate Toolkit 4 Business (National Tool, Ireland)**
The Climate Toolkit 4 Business is a joint initiative of two departments of the Irish government, designed to support businesses in estimating their GHG emissions and developing action plans. This national tool allows users to calculate Scope 1, Scope 2 and Scope 3 emissions, although it currently provides only an overall carbon footprint without distinguishing between scopes. This simplified approach was adopted to enhance user-friendliness; however, a scope-specific breakdown is planned by the end of summer 2025. The tool is currently under revision to ensure alignment with the GHG Protocol, and a trendline feature to track progress against action plans is being developed, with completion expected by Q3 2025. The toolkit uses emission factors published by the Irish government, which are publicly available on its website[6]. Guidance is provided through videos and other supporting materials, and the tool is freely available in English. As of now, it has supported the development of over 17 500 action plans and has a subscriber base of approximately 4 500 users.

35. **Climate Compass (National tool, Denmark)**
Developed by the Danish Business Authority, a government agency, the Climate Compass is a free national tool for calculating GHG emissions. It covers Scope 1, Scope 2 (both location-based and market-based) and Scope 3 emissions, using a methodological framework aligned with the GHG Protocol, ESRS E1 and the VSME (B3) Standard. The tool is available in both English and Danish, and users can log in either with an email address or through MitID/MitID Erhverv when acting on behalf of a company. The emission factor database is tailored to the Danish context and is updated annually by the Danish Ministry of Energy; an expansion that includes emission factors for other

[6] For more information, please consult the data available on the Sustainable Energy Authority of Ireland (SEAI) website: https://www.seai.ie/data-and-insights/seai-statistics/conversion-factors

Nordic countries is planned, subject to additional funding. Currently, all monetary values are presented in Danish Krone, though the option to include euro values is under consideration. The tool also calculates energy consumption in MWh. Guidance for users is available in information boxes on the platform as well as a detailed FAQ section. The user base is approximately 15 000 organisations.

In response to user demand for a simpler solution, the Danish Business Authority also released the Climate Compass Mini Calculator in Q2 2025. This version enables calculation of Scope 1 and Scope 2 (location-based only) emissions and energy consumption without requiring login while still adhering to the same methodological standards as the main tool.

36. **Huella de carbono de una organización – Alcance 1+2 (National tool, Spain)**

    The Spanish Ministry for the Ecological Transition ('MITECO') has developed the national carbon footprint calculator Huella de carbono de una organización – Alcance 1+2, aimed at estimating Scope 1 and Scope 2 GHG emissions. This official tool is freely accessible through MITECO's website and is designed to support all types of companies, particularly SMEs, in meeting national climate reporting obligations. The calculator is provided as an Excel file, which can be downloaded directly with no login or registration required, ensuring broad and barrier-free access. While the exact number of users is unknown, the tool has received official recognition from the Spanish government, reflecting its credibility and relevance. The emission factors used in the tool are provided by the Oficina Española de Cambio Climático and the Ministerio para la Transición Ecológica y el Reto Demográfico. It operates exclusively in Spanish and is tailored for use within Spain. Built solely for GHG calculation purposes, the tool includes embedded guidance and a detailed methodology document to assist users. Although it is not currently embedded in broader sustainability reporting frameworks, it aligns with national regulatory expectations and provides structured support for tracking and reporting emissions.

37. **Bilan Carbone + (Not free – National tool, France)**

    Originally developed in 2004 by ADEME (the French Environment and Energy Management Agency), the Bilan Carbone® methodology and tools are now managed by the Association pour la transition Bas Carbone ('ABC'). Although ABC is not a public agency, it maintains close historical and operational ties with ADEME and the French Ministry of the Environment, which grants it governmental recognition. In February 2025, ABC released an updated version of the digital tool known as Bilan Carbone +, based on the 9th version of the methodology, which was published in summer 2024. Emission factors are still provided by ADEME through their dedicated database, Base Empreinte®.

    This is a national tool widely used across France. It is available in both French and English and can also be provided in Excel format. Access is granted only after mandatory training. This approach is designed to foster a strong culture of carbon accounting and inform climate management within organizations. The training program costs from €1 300 to 1 600€ per participant, depending on the level of expertise expected upon completion. After training, organizations must pay an annual subscription fee, scaled based on company revenue, ranging from €330 to €4 025 per year. Currently, approximately 30 000 people have been trained and, each year, 1 000 member

organisations, primarily consultancies, use the tool and apply it in their work with clients. ABC stores all data on its own servers and does not share or sell it to third parties. Users are also invited to export their data to a broader, anonymized public database managed by ABC.

Organizations can update their ESG data on the ADEME Reporting Platform. Submission is mandatory for companies with more than 500 employees, in compliance with national legal requirements, and voluntary for those below this threshold. Around 2 000 companies submit their carbon reports annually (with 1 278 submissions recorded so far in 2025). The submission process is free of charge.

ABC collaborates with Bpifrance as part of a GHG assessment program, contributing the results of around 2 000 carbon assessments. The organization also certifies third-party tools, with 35 tools currently certified.

38. **Advanced Business Carbon Calculator (Global tool developed by SME Climate Hub)**

The Advanced Carbon Calculator, also developed by SME Climate Hub (non-profit) in collaboration with Equipoise (private company), is a global tool available in English designed for small and medium-sized enterprises with 50–500 employees and multiple sites. It supports the calculation of Scope 1, Scope 2 (location-based only) and Scope 3 emissions, following the methodological framework of the GHG Protocol. Users are guided through the input of company activity data, with emissions calculated using the most recent government-issued emission factors, broken down by GHG Protocol categories and including all major GHGs. Certain downstream categories – such as product processing, sale and disposal, investments, and franchises – are not currently included. Emission factors are sourced from a wide range of official databases, including UK BEIS, US EPA, Climate Transparency, EU AIB, AU DISER, the Government of Canada, CLP Group, NZ MfE, Singapore EMA, Thailand EPPO, ecoact, EXIOBASE, and German UBA. To access the tool, users must create an account and provide additional information, including an email address, the name of the reporting employee, their role within the company, the company name, its sector of activity, and the company's size. Users are prompted to link or register via a Google account. Since its release on 3 April 2025, the calculator has grown a user base of approximately 1 250 medium and large undertakings. It allows businesses to choose between US-based and UK-based categorisations per-facility. The platform has tool guidance built in throughout the process, with further assistance available via the Equipoise community page. Reports can be downloaded in Excel, OpenDocument, PDF, HTML, CSV and TSV formats.

39. **Small Business Carbon Calculator (Global tool developed by SME Climate Hub)**

The Small Business Carbon Calculator is a free, globally applicable tool developed to support small businesses, particularly those operating on a single site, in their GHG accounting. Developed by the SME Climate Hub (a non-profit organisation), it covers Scope 1, Scope 2 (location-based only) and Scope 3 emissions, and it is designed to be accessible to users with no prior experience in carbon measurement. The calculator follows the GHG Protocol as its methodological framework uses science-based emissions data, applying a combination of spend-based and activity-based methodologies to estimate emissions. Access to the tool is straightforward and only requires creating an account with an email address and a password, with no additional company information needed for registration. Since its release on 3 April 2025, the calculator has grown a

user base of approximately 1 400 micro and small undertakings. It is available in English and includes features such as a downloadable PDF report. The platform in which the tool is embedded also provides a range of supporting resources, including practical guidance and online courses, to assist users throughout the process.

Tools in design phase

40. **SUSTAINability – Abilità di essere sostenibile (National tool, Italy)**
    SUSTAINability – Abilità di essere sostenibile is a digital tool being developed by Unioncamere-Dintec, an in-house agency of the Union of Italian Chambers of Commerce. The tool will be available on a fully free online platform promoted by the Chambers of Commerce and will be designed to support the sustainability and digital transition of Italian enterprises. The platform currently has over 5 800 registered users.
    Although a GHG emissions calculator is not yet included, Dintec plans to integrate one, based on an Excel spreadsheet, by Q4 of 2025. The tool will be based on the methodological framework of the Global Reporting Initiative ('GRI') and be designed to be cross-sectoral. It will use emission factor data provided by the Italian Institute for Environmental Protection and Research ('ISPRA') and is undergoing validation by the certification body RINA. While the data originate from ISPRA, there is no affiliation or partnership with the institute. The tool will report Scope 1 emissions and location-based Scope 2 emissions, and will be available only in Italian.

41. **ISPRA Platform for Sustainable Finance (National tool, Italy)**
    A GHG calculator is currently under development by the Italian Institute for Environmental Protection and Research (ISPRA – government agency) to support the implementation of sustainability reporting frameworks. It will be embedded in the ISPRA Platform for Sustainable Finance, which will also feature the nine core SFDR Principal Adverse Impact ('PAI') indicators. The platform will include a general section offering guidance for users, including large companies, financial institutions, and, at a later stage, SMEs, on the calculation and interpretation of key sustainability indicators. It will provide outputs in Excel and PDF formats, compatible with the European Single Access Point ('ESAP'), and will be freely accessible in both Italian and English.
    The GHG calculator is being developed with financial support from the Ministry of Enterprises and Made in Italy ('MIMIT'), technical input from over 100 ISPRA professionals and in collaboration with the Italian Ministry of the Environment. The first release is planned for early 2026, while full deployment of all nine core PAI indicators and selected geo-environmental risk indicators are expected by the end of 2026. The calculator will be based on ISPRA's national emissions inventory, using either default emission factors or data provided by users, and it will be available in Italian only. Scope 3 emissions are not currently envisaged due to data limitations but are expected to be included in a second development phase by the end of 2026.

42. **Carbon Footprint Calculator (National tool, Poland)**
    A GHG calculator is currently being developed by the Polish Chamber of Commerce and will be made available on the ESG Standard's website. The tool is expected to be released by the end of

June or beginning of July 2025 and will be freely accessible online, requiring only a basic login (email address and password) for use. It will be available in Polish. The calculator will allow users to calculate Scope 1 and Scope 2 emissions, both location-based and market-based. The methodological framework follows the GHG Protocol, and emission factors are sourced from DEFRA. Plans are in place to extend the tool's functionality to Scope 3 emissions in the future. Recognition by the Polish Ministry of Development is currently pending.

Shortlisted tools overview

43. The following table presents a structured comparison of the shortlisted tools, categorised according to their development stage: tools currently in the operational phase and those still in the design phase. For each tool, key features have been summarised to facilitate a rapid and intuitive comparison. This overview aims to support a clearer understanding of the tools' current capabilities, maturity levels and potential applicability.

	Name of the tool[7]	Entity developing/ managing the tool	Geographic coverage	Methodological framework adopted	Calculation of Scope 1 emissions	Calculation of Scope 2 emissions		Calculation of Scope 3 emissions	Languages	Embedded in platforms or referred to by standards and/or initiatives	Is guidance provided?
						Location-based	Market-based				
Operational phase	EFFC-DFI Carbon Calculator	European Federation of Foundation Contractors	Global tool	GHG Protocol	Yes	Yes	Yes	Yes	Dutch, English, French, German, Italian, Spanish	No	Yes (tool built-in guidance, user guide and methodology document)
	ESG Kalkulátor	Hungarian Supervisory Authority for Regulatory Affairs – ESG Directorate	National tool (Hungary)	GHG Protocol	Yes	Yes	Yes	No	Hungarian	Yes	Yes (webpages, tables and other materials)
	E-tool (version 3.0.0)	Arbeitsgemeinschaft Mittelstandsinitiative	National tool (Germany)	GHG Protocol	Yes	Yes	Yes	Yes	German	No	Yes (tool built-in guidance, videos, webinar)
	Climate Toolkit 4 Business	Irish Government – Department of Enterprise, Trade and Employment	National tool (Ireland)	National regulation	Yes	No[8]	No[9]	No[10]	English	Yes	Yes (videos and other written guides)
	Climate Compass	Danish Business Authority	National tool (Denmark)	VSME B3, ESRS E1, GHG Protocol	Yes	Yes	Yes	Yes	Danish, English	Yes	Yes (info boxes and a detailed FAQ section)
	Huella de carbono de una organización – Alcance 1+2	Spanish Ministry for the Ecological Transition ('MITECO')	National tool (Spain)	National regulation	Yes	Yes	Yes	No	Spanish	No	Yes (embedded guidance and a detailed

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[8] The Climate Toolkit 4 Business is a GHG calculator that provides an overall calculation of the emissions without distinguishing between Scope 1, 2 and 3. Developers plan to update this functionality by end of summer 2025.
[9] See above
[10] See above

											methodology document)
	Bilan Carbone +	Association pour la transition Bas Carbone ('ABC')	National tool (France)	Bilan Carbone (National regulation)	Yes	Yes	Yes	Yes	French, English	No	Yes (mandatory training)
	Advanced Business Carbon Calculator	Equipoise and SME Climate Hub	Global tool (48 States: UE27, Argentina, Brazil, Canada, Switzerland, China, UK, Hong Kong, Indonesia, India, Iceland, Japan, South Korea, Mexico, Norway, Russia, Saudi Arabia, Singapore, Turkiye, Thailand, United States, South Africa)	GHG Protocol	Yes	Yes	Yes	Yes	English	No	Yes (practical guidance and online courses)
	Small Business Carbon Calculator	SME Climate Hub	Global tool (250 territories and States covered)	GHG Protocol	Yes	Yes	No	Yes	English	No	Yes (practical guidance and online courses)
Design phase	**SUSTAINability – Abilità di essere sostenibile**	Unioncamere (public organisation representing Italian Chambers of Commerce) – Dintec	National tool (Italy)	GRI	Yes	Yes	No	No	English, German, Italian	No	Yes, it will be provided
	ISPRA Platform for Sustainable Finance	The Italian Institute for Environmental Protection and Research ('ISPRA')	National tool (Italy)	ESRS	Yes	Yes	No	No	English, Italian	Yes	Yes, it will be provided
	Carbon Footprint Calculator	Polish Chamber of Commerce	National tool (Polish)	GHG Protocol	Yes	Yes	Yes	No	Polish	No	Yes, it will be provided

Table 8 Key features overview of shortlisted tools

Key takeaways and possible scenarios

44. The mapping of tools (i.e. GHG calculators, geolocation, water stress and biodiversity sensitive areas) provides a **snapshot at this moment in time of the tools** reported to the Call for Expression of Interest published by EFRAG in February 2025, whether in the operational phase or in the design phase. As such, EFRAG cannot guarantee an exhaustive mapping exercise. While it offers initial insights into the current landscape of digital solutions available to support sustainability reporting, further work is needed to assess the tools from a technical perspective. **A comprehensive technical quality check should be carried out** to better understand the functionalities, accuracy and usability of each tool.
45. Following the criteria[11] mentioned in Chapter 2 of this report, 12 out of 100 (12%) tools were shortlisted. The analysis shows that these are only GHG calculation tools developed by the following countries: Germany, Denmark, Spain, Poland, Italy, France, Hungary and Ireland. Outside the EU, it should be noted that the Small Business Carbon Calculator (developed by SME Climate Hub) and the Advanced Business Carbon Calculator (by Equipoise and SME Climate Hub) were also identified.
46. The analysis also highlights a **lack of tools addressing geolocation, water stress and biodiversity sensitive areas**. These areas remain largely underrepresented at the national level, highlighting the need for increased attention and targeted investment. EFRAG considers it important to encourage Member States to develop and promote tools that address geolocation, water stress and biodiversity, as these are needed within the sustainability reporting frameworks and are increasingly requested by financial institutions. EFRAG also encourages cross fertilisation and possible development of GHG calculators applicable at the European Union level free of charge.
47. Finally, the shortlisted tools analysed in the second chapter of this report, along with relevant links and references, are referenced on EFRAG's website and will be updated periodically.

[11] First criteria: operational phase, recognised by government, user base greater than 350. Second criteria: those tools that are developed/managed by governmental agencies.

APPENDIX: Other national GHG calculators[12] identified by the EFRAG Secretariat through desk research

Spanish GHG Calculator

The Calculadora de emisiones de Gases de Efecto Invernadero (CALCUGEI) was developed by the Centre for Energy, Environmental and Technological Research ('CIEMAT') within the framework of a collaboration contract with the Institute for Energy Diversification and Saving ('IDAE'). This tool enables the calculation of the actual or calculated values (combination of actual and default values) of GHG emissions at each stage of the biofuel life cycle in a simple way by entering real data from the different processes. It can be used to calculate GHG emissions from biofuels within the framework of the National Sustainability Verification System, as established by Royal Decree 1597/2011. The methodology is fully aligned with the methodology outlined in Annex V.C. of the RED and the European Commission's *Communication on the practical implementation of the EU sustainability scheme for biofuels and bioliquids and on the rules for calculating biofuels* (Official Journal C160, p. 8), as well as the Commission Decision of 10 June 2010 regarding guidelines for calculating soil carbon stock for the purposes of Annex V of Directive 2009/28/EC. Standard values used in CALCUGEI are taken from the harmonised lists of standard values provided by BIOGRACE[13], except for fertilisers originating from the national market, for which specific standard values have been developed. It is important to mention that CALCUGEI is free to use and can be downloaded as a ZIP file (with no macro restrictions) from the dedicated page on the IDAE's website. To install CALCUGEI, a dedicated user manual[14] is provided, outlining each step necessary for the installation process. Please note that this involves the installation and knowledge of Java, which is a programming language that is increasingly unsupported by modern web browsers and causes user interface errors. In addition, Java is not straightforward for SMEs.

Portuguese GHG Calculator

This GHG Emissions Calculator is available on the Agencia Portuguesa do Ambiente's ('APA') website. It is a national tool that enables the estimation of Scope 1, 2[15] and 3 GHG emissions associated with the activities of a given sector, which may occur at any stage (construction or preparatory phase, exploitation and deactivation). The GHG Emissions Calculator was co-financed by POSEUR and developed by Instituto Superior Técnico for the Sustainable Management Authority 2030 in close collaboration with APA. The tool relies on GHG Protocol calculation methodology and emission factors from Portugal's National Inventory Report (NIR). For electricity, it uses specific Portuguese emission factors from APA's official reports. The GHG Emissions Calculator is accompanied by the Support Manual and the Presentation Session in video format. It is important to mention that this GHG calculator can be downloaded easily from APA's website and is provided in MS Excel format with

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[13] https://www.biograce.net/content/ghgcalculationtools/standardvalues

[14] Microsoft Word - Manual de usuario CALCUGEI v2 0 Final

[15] It does not provide a clear distinction between Scope 2 market-based and location-based emissions.

multiple sheets. The tool is only available in Portuguese and does not require login, and it is therefore accessible to anyone.

Netherlands GHG Calculator

The CO_2 Performance Ladder is a national tool designed to calculate Scope 1, 2 and 3 emissions and assist organisations in managing their carbon footprint. Its methodology is aligned with ISO 14001, ISO 50001 and the CSRD, and it provides comprehensive guidance materials, including FAQs. In January 2025, Version 4.0 was released, streamlining certification into three levels and bringing it into closer alignment with CSRD requirements. Access to the tool requires registration with an email address, password and organisational details such as VAT number, company registration number and billing information. An annual fee applies, ranging from €65 to €6 000 for large entities. The tool is tailored for a diverse range of organisations, including undertakings, municipalities, provinces, water boards, government agencies and other regional or mixed public entities.

Belgian GHG Calculator

In the Walloon region in Belgium, a very basic carbon calculator is available for free in order to help SMEs estimate their carbon footprint. It has been developed by the Agence Wallone de l'Air et du Climat ('AWAC'). Please note that it provides only the estimated carbon footprint, without a breakdown of Scope 1 and 2 emissions. To access this tool, SMEs can visit the AWAC's website and fill in the data online.

GHG Calculator from three Baltic States banking associations

Three Baltic States banking associations (Lithuanian, Latvian and Estonian banking associations) have funded a GHG emissions calculator that is freely accessible to all organisations. The GHG Emissions Calculator was developed by Deloitte and allows users to estimate Scope 1 and Scope 2 emissions. Its methodology is based on the GHG Protocol. To ensure accurate calculations of emission based on actual and estimated data, the tool employs nationally and internationally calculated emission factors from different databases and sources: DEFRA 2024, LV GHG National Inventory Report 2024, LT GHG National Inventory Report 2024, EE GHG National Inventory Report 2024, AIB, Lithuanian Environmental protection agency, Estonian Environmental Research Centre EKUK, Latvian Ministry of Climate, and the Schiessl website. A detailed breakdown of all the emission factors used can be found on page 21 of the guidelines that accompany this GHG calculator. The GHG emissions calculator can be downloaded directly from the Lithuanian Banking Association's website in MS Excel format. It is accompanied by guidelines as well as a video with instructions for filling out the calculator.

Luxembourg Chamber of Commerce Initiative

In Luxembourg, there is currently no specific GHG calculator managed by the government. However, according to the House of Sustainability, powered by the Luxembourg Chamber of Commerce, the Luxembourg ecosystem offers a free package for SMEs that provides concrete solutions to reduce

energy consumption, water consumption, GHG emissions as well as improve waste management. This aid is aimed at SMEs in all sectors that make up the Luxembourg economic fabric (Horeca, Commerce, Industry, Crafts, etc.), with the exception of activities excluded from state aid, as referred to in the regulations. In addition, it is also aimed at SMEs with a business permit granted by the General Directorate for Small and Medium-Sized Enterprises of the Ministry of the Economy.

DEESME 2050 (developed by a partnership between Italy, Poland, Bulgaria and France)

The DEESME 2050 calculator was developed through a partnership involving four countries, Italy, Bulgaria, France and Poland, with funding from the LIFE programme. The lead organisation is SOGESCA, an Italian consulting firm that provides services to businesses. The tool is designed to cover multiple countries, and its emission factors are based on national data. The methodological framework adopted comprises the GHG Protocol and the ISO14064-1. It is currently in the testing phase and is being evaluated by several Italian companies. Once this testing phase is completed in the other participating countries, a report will be prepared. However, the tool will not be made publicly available. Instead, it will become part of the service offerings of each partner organisation involved in the project.

	Name of the tool[16]	Entity developing/managing the tool	Geographic coverage	Methodological framework adopted	Languages	Cost model	Guidance provided
Operational phase	**Calculadora de emisiones de Gases de Efecto Invernadero ('CALCUGEI')**	Centre for Energy, Environmental and Technological Research ('CIEMAT') and Institute for Energy Diversification and Saving ('IDAE') (Government agency)	National tool (Spain)	National framework	Spanish	Free	n.a.
	Calculateur Carbone	Agence Wallonne de l'Air et du Climat	Regional tool (Wallone, Belgium)	n.a.	French	Free	Yes
	CO_2 Performance Ladder	Foundation for Climate Friendly Procurement and Business ('SKAO') (n.a.)	Multi-country tool (Germany, Ireland, United Kingdom, Belgium, Netherlands, Portugal, France)	ISO 14001, ISO 50001, and the CSRD	English, Portuguese, Dutch, French	Annual fee (€65-6 000)	Yes (FAQs, consultancy services)

[16] The inclusion of a tool in this report cannot be understood as a form of direct or indirect endorsement or certification by EFRAG. This report presents gives a snapshot at this moment in time of those tools that answered to the Call for Interest.

	Greenhouse Gas (GHG) Emissions Calculator	Instituto Superior Técnico, for the Sustainable Management Authority 2030, in close collaboration with APA (Government agency)	National tool (Portugal)	National framework	Portuguese	Free	Yes (Support Manual and the recording of the Presentation Session and its video)
	Greenhouse gas (GHG) emissions calculator	Lithuanian, Latvian and Estonian banking associations	Multi-country tool (Lithuania, Latvia, Estonia)	GHG Protocol	English	Free	Yes (videos, guidelines)
Design phase	**DEESME 2050**	European Energy and Climate Policy (IEECP) (non-profit research centre)	Multi-country tool (Italy, Bulgaria, Poland, France)	GHG Protocol and the ISO14064-1	English	Not free	n.a.

Table 9 Other national GHG calculators identified by the EFRAG Secretariat through desk research

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