

# Emissions Insights

Providing insight in current  
and future EU ETS costs



Emissions



Tooling



Control

In the current business environment the emphasis is moving more and more towards reporting on emissions and climate impact. An increasing number of companies have 'net zero' or 'carbon neutral' goals and report on ESG.

## **Emissions Insights**

is a tool developed by PwC, combining our knowledge and experience in the carbon pricing environment. The tool provides practical and tailored information on the impact of the European Union Emissions Trading System ('EU ETS').

Emissions Insights is developed to provide an interactive tailor-made client dashboard that provides information on the relevant installation(s) specific carbon emissions and the related annual and forecasted costs under EU ETS.

## **General**

The EU ETS already exists since 2005 and cover the 40% biggest (stationary) emitters and the intra EU aviation within the EU, EER and Switzerland. It is proposed to broaden the 'scope' to include maritime activities. For the EU's EU ETS is one of there main instruments to realize the climate targets under the Climate Law.

EU ETS is a cap-and-trade system which sets a maximum allowable amount of emissions over a certain period of time. EU ETS limits and prices greenhouse gas emissions in order to reduce the carbon emissions. ETS allowances are (freely) tradable and to a certain extent - to avoid carbon leakage - handed out for free.

EU ETS allowances are proposed to being (partially) phased out to put more pressure on carbon emissions in the EU and to support realizing the EU's reduction target of -55% in 2030.

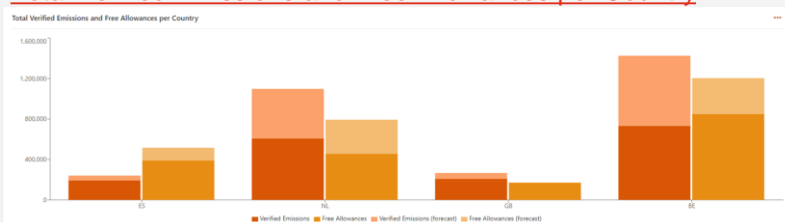
### Emissions Insights tool

At PwC, we developed the Emissions Insights tool to provide practical insights in your emissions and free allowances. It can forecast your emission cost under EU ETS. We can model your business case per installation/jurisdiction/activity type etc.

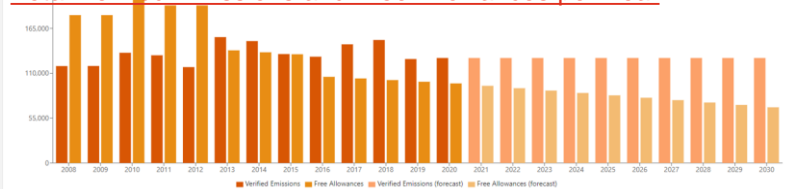
With just your unique installation codes, a dashboard (refer to the below for some examples) can be created.

The tool provides insight in your current and future (estimated) carbon emissions and the related costs. We can run different scenarios and model the financial impact of emission reductions projects. It also provides insight in e.g., the differences between emissions in various jurisdictions or certain activities that lead to high emissions, to understand you tax and transfer pricing implications. This allows you to develop a targeted carbon emission strategy (e.g., by focusing on specific jurisdictions). Lastly, there is an option to benchmark your emissions per activity with all parties combined in the EU ETS that are active in that specific activity.

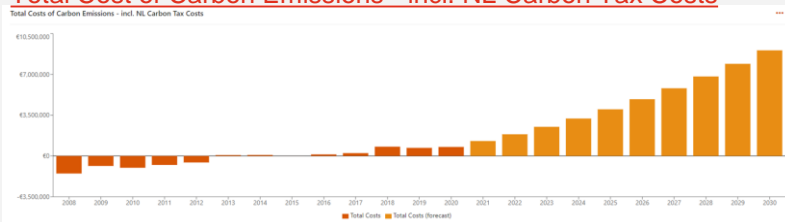
### Total Verified Emissions and Free Allowances per Country



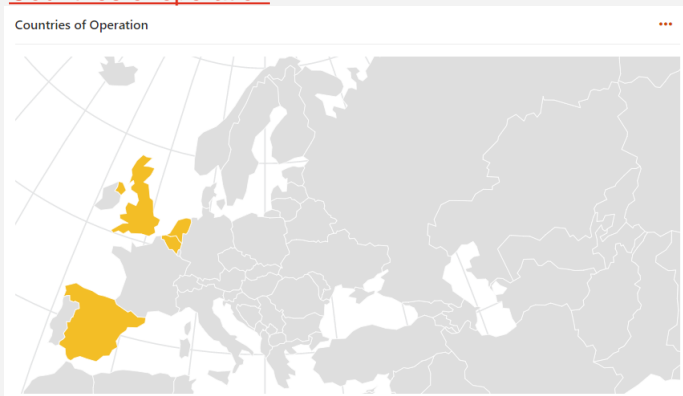
### Total Verified Emissions and Free Allowances per Year



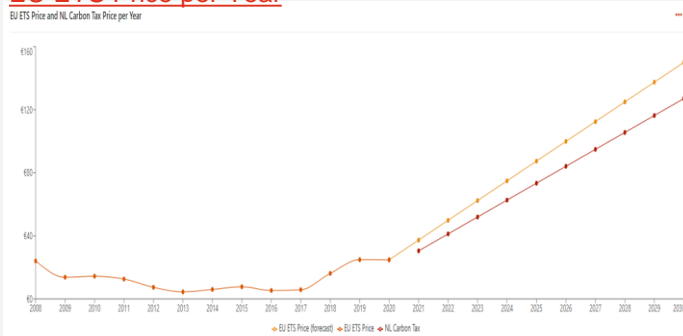
### Total Cost of Carbon Emissions - incl. NL Carbon Tax Costs



### Countries of operation



### EU ETS Price per Year



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