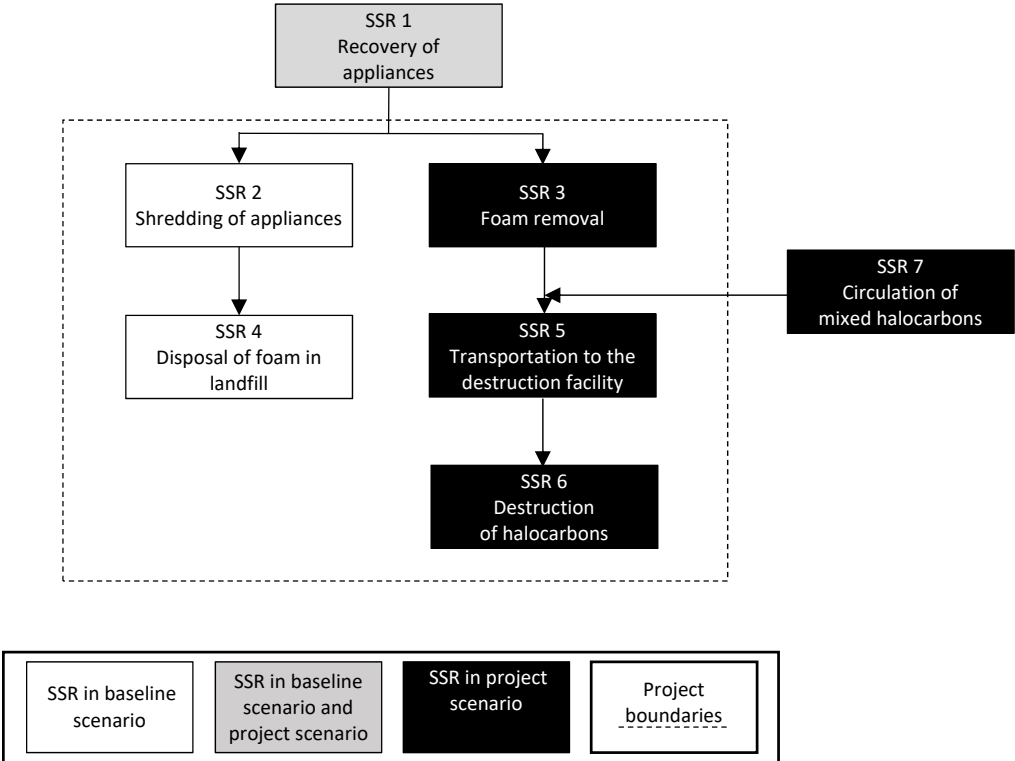


**Figure 1 – Illustration of the project boundaries that apply to the destruction of halocarbons contained in foam**

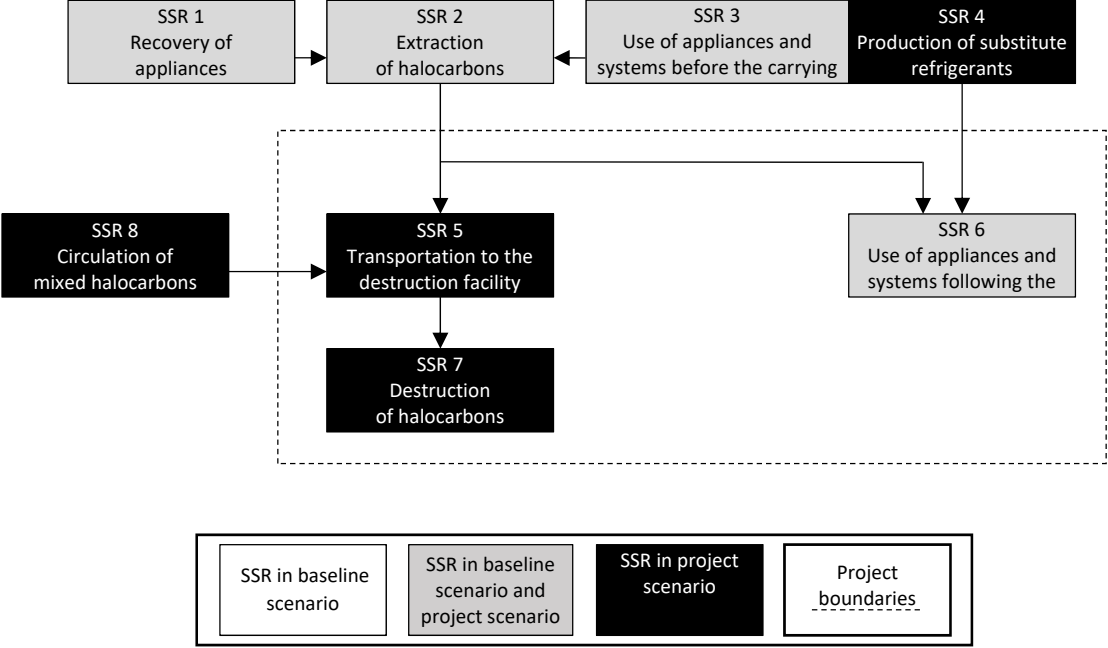


**Explanatory note:** The baseline scenario shows the GHG sources, sinks and reservoirs (SSRs) that are present in the absence of any project eligible for the issuance of offset credits. The project scenario shows the SSRs that are present when a project is implemented. Not all of these SSRs necessarily form part of the project eligible for the issuance of offset credits; only the SSRs within the project boundaries must be considered.

**Table 1 – Description of the GHG sources, sinks and reservoirs (SSRs) that apply to the destruction of halocarbons contained in foam**

SSR #	Description	GHG targeted	Applicability: baseline scenario (B) and/or project scenario (P)	Included in or excluded from project boundaries
1	Fossil fuel GHG emissions attributable to the collection and transportation of end-of-life appliances	CO <sub>2</sub>	B, P	Excluded
		CH <sub>4</sub>	B, P	Excluded
		N <sub>2</sub> O	B, P	Excluded
2	Emissions of halocarbons attributable to the shredding of appliances for materials recovery	Halocarbons	B	Included
3	Emissions of halocarbons attributable to the removal of foam from appliances	Halocarbons	P	Included
4	Emissions of halocarbons attributable to the disposal of foam at a landfill site	Halocarbons	B	Included
	Emissions of halocarbon degradation products attributable to the disposal of foam at a landfill site	HCFC	B	Excluded
	Fossil fuel GHG emissions attributable to the transportation of shredded foam and disposal at a landfill site	CO <sub>2</sub>	B	Excluded
		CH <sub>4</sub>	B	Excluded
		N <sub>2</sub> O	B	Excluded
5	Fossil fuel GHG emissions attributable to the transportation of halocarbons to the destruction facility	CO <sub>2</sub>	P	Included
		CH <sub>4</sub>	P	Excluded
		N <sub>2</sub> O	P	Excluded
6	Emissions of halocarbons attributable to incomplete destruction at destruction facility	Halocarbons	P	Included
	Emissions attributable to the oxidation of carbon contained in the halocarbons destroyed	CO <sub>2</sub>	P	Included
	Fossil fuel GHG emissions attributable to the destruction of halocarbons in a destruction facility	CO <sub>2</sub>	P	Included
		CH <sub>4</sub>	P	Excluded
		N <sub>2</sub> O	P	Excluded
	Indirect GHG emissions attributable to the use of electricity during the destruction of halocarbons	CO <sub>2</sub>	P	Included
		CH <sub>4</sub>	P	Excluded
N <sub>2</sub> O		P	Excluded	
7	GHG emissions from the fossil fuels consumed during the circulation of mixed halocarbons	CO <sub>2</sub>	P	Excluded
		CH <sub>4</sub>	P	Excluded
		N <sub>2</sub> O	P	Excluded

**Figure 2 – Illustration of the project boundaries that apply to the destruction of halocarbons used or intended to be used as refrigerants**



**Explanatory note:** The baseline scenario shows the GHG sources, sinks and reservoirs (SSRs) that are present in the absence of any project eligible for the issuance of offset credits. The project scenario shows the SSRs that are present when a project is implemented. Not all of these SSRs necessarily form part of the project eligible for the issuance of offset credits; only the SSRs within the project boundaries must be considered.

**Table 2 – Description of the GHG sources, sinks and reservoirs (SSRs) that apply to the destruction of halocarbons used or intended to be used as refrigerants**

SSR #	Description	GHGs targeted	Applicability: baseline scenario (B)and/or project scenario (P)	Included in or excluded from project boundaries	
1	Fossil fuel GHG emissions attributable to the collection and transportation of end-of-life appliances	CO <sub>2</sub>	B, P	Excluded	
		CH <sub>4</sub>	B, P	Excluded	
		N <sub>2</sub> O	B, P	Excluded	
2	Emissions of halocarbons attributable to the extraction and collection of refrigerants from end-of-life appliances or systems or undergoing maintenance	Halocarbons	B, P	Excluded	
		Fossil fuel GHG emissions attributable to the extraction and collection of refrigerants from end-of-life appliances or systems or undergoing maintenance	CO <sub>2</sub>	B, P	Excluded
			CH <sub>4</sub>	B, P	Excluded
	N <sub>2</sub> O		B, P	Excluded	
3	Emissions of halocarbons attributable to leakage during the use of appliances or systems and their maintenance before the carrying out of the project	Halocarbons	B, P	Excluded	
		Fossil fuel GHG emissions attributable to the operation of refrigeration and air-conditioning appliances or systems	CO <sub>2</sub>	B, P	Excluded
			CH <sub>4</sub>	B, P	Excluded
	N <sub>2</sub> O		B, P	Excluded	
4	Substitute refrigerant emissions during their production	CO <sub>2</sub> e	P	Excluded	
		Fossil fuel GHG emissions during the production of substitute refrigerants	CO <sub>2</sub>	P	Excluded
			CH <sub>4</sub>	P	Excluded
	N <sub>2</sub> O		P	Excluded	
5	Fossil fuel GHG emissions attributable to transportation of halocarbons to the destruction facility	CO <sub>2</sub>	P	Included	
		CH <sub>4</sub>	P	Excluded	
		N <sub>2</sub> O	P	Excluded	

6	Emissions of halocarbons attributable to leakage and maintenance during the continuous operation of appliances and systems following the carrying out of the project	Halocarbons	B	Included
	Substitute refrigerant emissions attributable to leakage and maintenance during the continuous operation of appliances and systems following the carrying out of the project	CO <sub>2</sub> e	P	Included
	Indirect GHG emissions attributable to the use of electricity during the continuous operation of appliances and systems	CO <sub>2</sub>	B, P	Excluded
		CH <sub>4</sub>	B, P	Excluded
N <sub>2</sub> O		B, P	Excluded	
7	Emissions of halocarbons attributable to incomplete destruction at the destruction facility	Halocarbons	P	Included
	Emissions attributable to the oxidation of carbon contained in the halocarbons destroyed	CO <sub>2</sub>	P	Included
	Fossil fuel GHG emissions attributable to the destruction of halocarbons in a destruction facility	CO <sub>2</sub>	P	Included
		CH <sub>4</sub>	P	Excluded
		N <sub>2</sub> O	P	Excluded
	Indirect GHG emissions attributable to the use of electricity during the destruction of halocarbons	CO <sub>2</sub>	P	Included
		CH <sub>4</sub>	P	Excluded
		N <sub>2</sub> O	P	Excluded
8	GHG emissions from the fossil fuels consumed during the circulation of mixed halocarbons	CO <sub>2</sub>	P	Excluded
		CH <sub>4</sub>	P	Excluded
		N <sub>2</sub> O	P	Excluded