EN

Report on the ECA's 2025 carbon footprint

EUROPEAN COURT OF AUDITORS

About this report

The European Union is committed to environmental protection, and this commitment includes environmental policy within its institutions. As an EU institution, the European Court of Auditors (ECA) has a duty to contribute to sustainable development by applying the principles of sound environmental management in its day-to-day work.

As part of its environmental policy and its commitment to EMAS[1], the ECA decided to update its carbon footprint to assess the impact of its activity for 2025, as it does every year.

This carbon footprint provides all relevant stakeholders and other interested parties with information on the ECA's CO_2-emission performance and activities from 1 January to 31 December 2025.

It was drawn up in accordance with the Bilan Carbone® method, developed by ADEME (the French Agency for Ecological Transition).

The report was drafted for the ECA by 21 Solutions in partnership with Comase, using data provided by the ECA's EMAS team, which is responsible for the update.

It is available on the ECA's website.

[1] Eco-management and audit scheme.

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[2] See Glossary.

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Copyright

01 Main messages

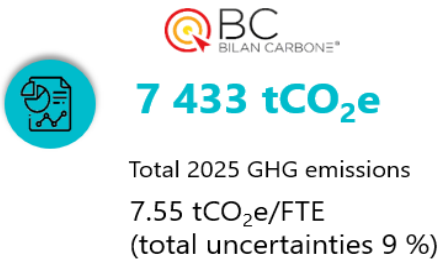
01 The ECA has long been committed to international efforts to tackle climate change. We have been calculating our carbon footprint since 2014, as part of the process of assessing the carbon footprint of our activities and implementing strategies to mitigate our greenhouse gas (GHG) emissions.

Figure 1 | General framework

Source: 21 Solutions.

02 As shown in Figure 1, this evaluation encompasses direct and indirect emissions resulting from the activities of ECA staff in 2025 and the ECA's three buildings in Luxembourg. It was drawn up using the Bilan Carbone® method.

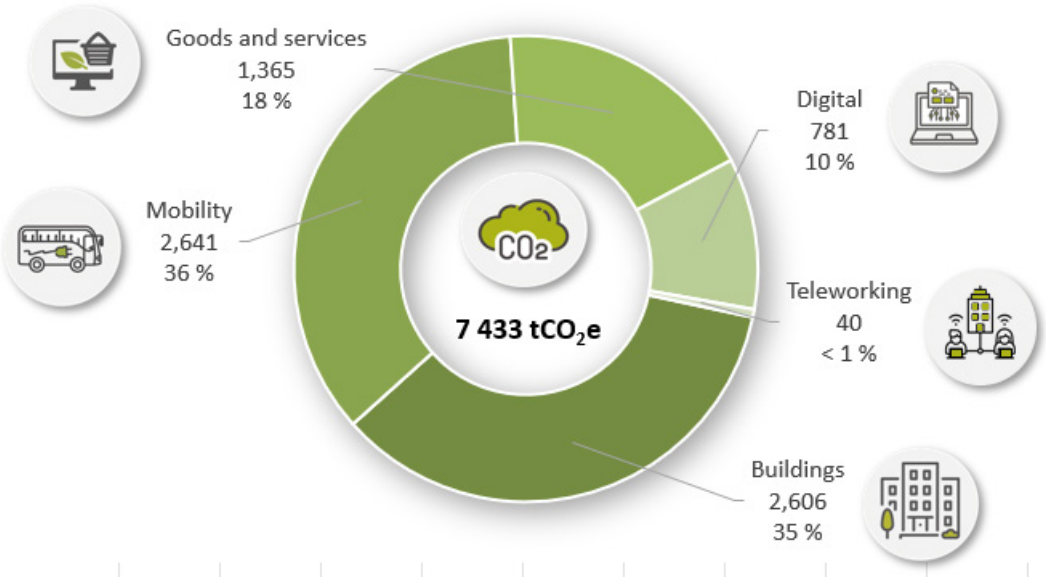
Figure 2 | Total GHG emissions for 2025



Source: 21 Solutions.

03 Our total GHG emissions for 2025 amounted to 7 433 tCO_2e, a 31 % decrease since 2014.

Figure 3 | GHG emissions for 2025 (by category)

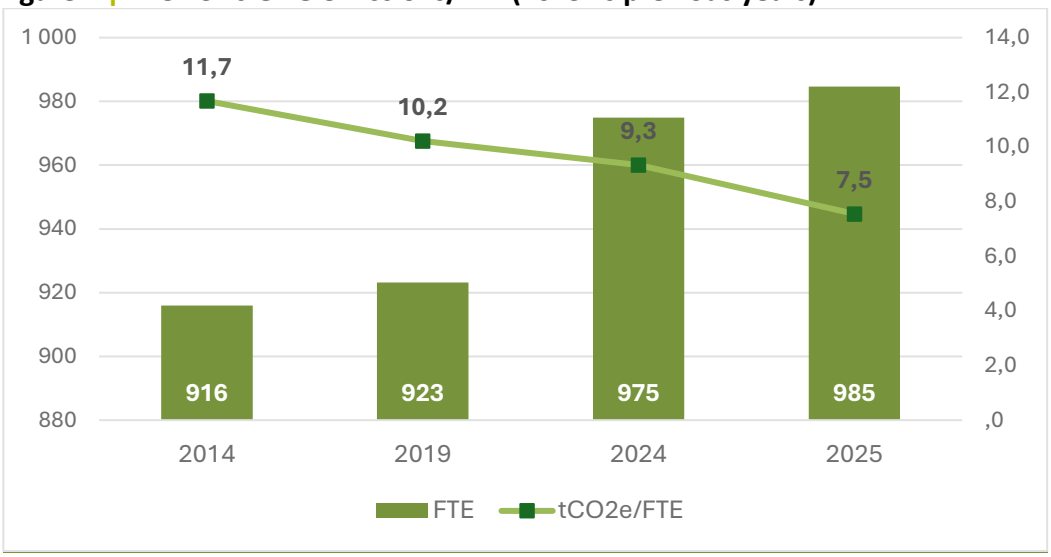


Source: 21 Solutions.

04 Figure 3 above shows that the following three main sources represent around 90 % of the carbon footprint:

- **mobility (33 %)**, including emissions from staff commuting, business travel, visitor travel, hotel nights, meals, and the car fleet;
- **buildings (31 %)**, including emissions from energy and non-energy in-house, direct waste and sewage disposal, buildings and car parks, building maintenance, and fixed assets;
- **goods and services (26 %)**, including emissions from services purchased, goods purchased, and transport of goods.

Figure 4 | The ECA's GHG emissions/FTE (2025 vs previous years)



Source: 21 Solutions.

05 With our current staffing level of 985 full-time equivalent staff (FTE), our carbon footprint represents 7.55 tCO_2e per FTE.

06 The ECA reduced its GHG emissions per FTE by 35 % between 2014 and 2025. This result is all the more noteworthy given that over the same period the number of staff (in FTE) increased by 7 %.

02

Context of the study

The ECA

07 Established in 1977 and based in Luxembourg, the ECA is the European Union's external auditor.

08 It was set up to audit the EU's finances. Its audit work covers the EU budget and policies, mainly in areas related to growth and jobs, value added, public finances, the environment, and climate action. The ECA audits both budget revenue and expenditure.

09 Through our independent, professional, high-impact audit work, we assess the economy, effectiveness, efficiency, legality and regularity of EU actions. Our aim is to improve accountability, transparency and financial management in order to foster citizens' trust in the EU and enable the EU to address current and future challenges more effectively.

10 Our goal is to be at the forefront of public finance auditing and contribute to a more resilient and sustainable European Union that is true to its founding values.

11 The ECA operates as a collegiate body of 27 Members, one from each EU member state. Each Member is appointed for a renewable term of 6 years by the Council of the European Union, after consultation with the European Parliament. The Members elect one of their number as President for a renewable term of 3 years. Each Member is assigned to one of the ECA's five chambers and supervises the auditors in their chamber as they carry out audit tasks.

12 Our strategy for 2026-2028 contains four strategic objectives:

- improve the accountability, transparency and governance of EU action;

- provide strong audit assurance on EU finances;
- target audit areas where we add most value; and
- strengthen our audit capacity and efficiency.

13 We carry out our audits in accordance with the international auditing standards and code of ethics, which we apply in the specific context of the EU. These standards ensure the quality, professionalism and efficiency of our work. We also contribute to the development of standards in the context of our international cooperation activities.

14 The results of our work are used by the European Commission, the European Parliament, the Council and the member states to oversee and, where necessary, improve the management of the EU budget. Our work provides an important basis for the annual discharge procedure, in which the European Parliament decides, on the basis of a recommendation from the Council, whether the Commission has implemented the previous year's budget satisfactorily.

15 We publish the results of our audit work in different types of report depending on the type of audit carried out. These include annual reports, specific annual reports, and special reports. We also publish opinions and reviews.

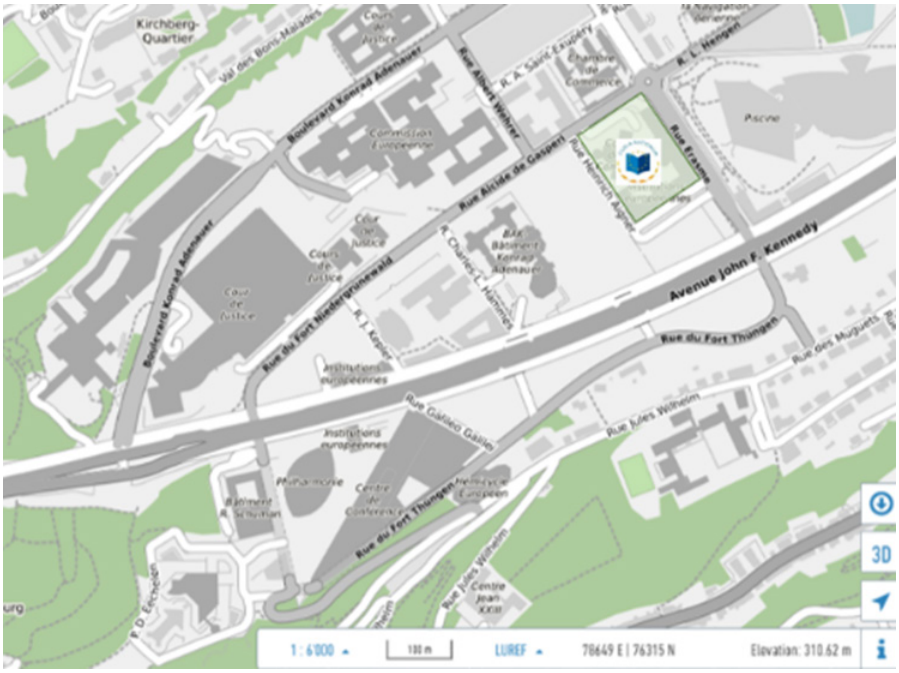
16 The positive environmental impact of our reports is not easily measurable. However, environmental audits and audits related to the Sustainable Development Goals are becoming an ever-greater part of the ECA's work. One of the audit chambers, Chamber I ("Sustainable use of natural resources"), exclusively audits topics related to the environment and sustainable development:

- climate change and energy;
- environment;
- agriculture and rural development;
- maritime affairs and fisheries; and
- health, food safety and consumers.

The ECA's buildings

17 We employ around 985 members of staff (auditors, translators and administrative staff) from all EU member states. We currently own and occupy three buildings (K1, K2 and K3), located in the heart of the European quarter of Kirchberg in Luxembourg. The total area of the plot of land on which our premises are located is 18 473 m².

Figure 5 | Map of Kirchberg – 1:6 000

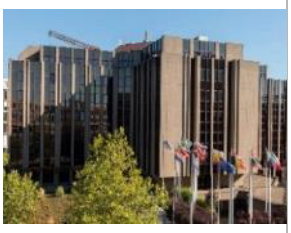
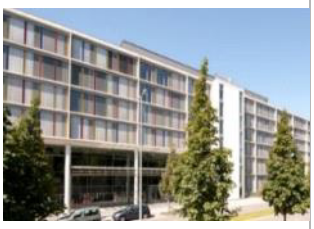
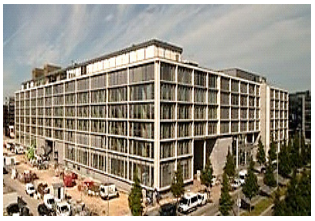


Source: geoportal.lu.

Figure 6 | Aerial view of the buildings in the European quarter

Source: European Court of Auditors.

Table 1 | Detailed information on the ECA's buildings

Building	K1	K2	K3
			
Year of construction	1988	2003	2012
Basement	- Three levels - 225 parking spaces - Archives and workshops - Library	- Two levels - 192 parking spaces - Sports centre	- Two levels - 165 parking spaces - Workshop and printing - Kitchen and archives
Other floors	- Ground floor: security pavilion and offices - Six floors of office space including Members' private offices and the Court's meeting room - Seventh floor: equipment rooms	- Ground floor: office space, lobby and conference room with 22 interpreting booths - Five floors of office space - Sixth floor: equipment rooms	- Training centre, cafeteria and canteen - Five floors of office space - Sixth floor: equipment rooms, lounge and reception rooms

Source: European Court of Auditors.

Figure 7 | Aerial view of the ECA's buildings

Source: European Court of Auditors.

03 Methodological approach

Overview of the Bilan Carbone® method[3]

18 Our carbon footprint was assessed using the French Bilan Carbone® method. This method was originally developed in 2004 by the French Agency for Ecological Transition (ADEME) to quantify organisations' GHG emissions. It is coordinated by the *Association pour la transition Bas Carbone*.

19 The Bilan Carbone® method makes it easier to convert data from an activity into GHG emissions (using emission factors) and to express all GHG emissions from that activity in a common unit, known as "CO_2 equivalent" (CO_2e).

20 Because the methodology relies on estimating GHG emissions rather than measuring them directly, the result of the assessment is subject to a degree of uncertainty. It is now coordinated, updated and distributed by the *Association pour la transition Bas Carbone*. Our calculation service provider 21 Solutions has been officially recognised as a service provider for the Bilan Carbone® method since 2013 by the *Association pour la transition Bas Carbone* and ADEME.

21 The assessment was carried out using the latest version of Bilan Carbone®, version 9.1. This version includes significant methodological improvements, such as better assessment of uncertainties, which enhances the reliability of the results. It also requires the "maturity level" ("initial", "standard" or "advanced") of an organisation's approach to environmental issues and its carbon footprint to be selected; the "standard" level was chosen in our case.

[3] See Glossary.

22 The method covers the following gases:

- Kyoto Protocol gases: carbon dioxide (CO_2), methane (CH_4), nitrous oxide (N_2O), sulphur hexafluoride (SF_6), nitrogen trifluoride (NF_3), hydrofluorocarbons ($C_nH_mF_p$), perfluorocarbons (C_nF_{2n+2});
- chlorofluorocarbons (CFCs);
- water vapour emitted by aircraft in the stratosphere.

The "CO_2 equivalent" index

23 GHGs are not all equal, and their contribution to the greenhouse effect and climate change depends on two parameters:

- their residence time in the atmosphere;
- their radiative forcing.

24 Residence time varies greatly from one gas to another. A molecule of methane (CH_4) will remain in the atmosphere for around 100 years before disappearing, while a molecule of SF_6 will take several thousand years to disappear.

25 The radiative forcing of a gas refers to the amount of radiation it intercepts and reflects back towards the ground. For example, the radiative forcing of methane is higher than that of CO_2, meaning that its impact on the greenhouse effect is greater, but its residence time is shorter (100 years, compared to around 1 000 years for CO_2).

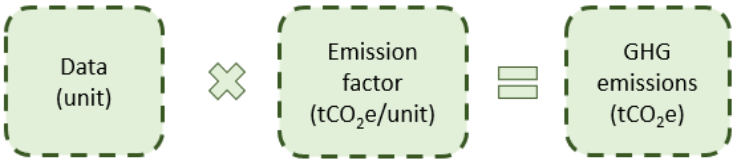
26 It was therefore vital to establish a common unit for comparing the climate impact or global warming potential (GWP) of the different GHGs. The unit officially adopted for this purpose by the Bilan Carbone® method is the CO_2 equivalent (CO_2e), which indicates how much more or less the emission of a quantity of a particular GHG contributes to the greenhouse effect over 100 years compared to the same quantity of CO_2.

Emission factors

27 It is technically difficult to measure the GHG emissions of an activity directly. The Bilan Carbone® method therefore relies on a database of emission factors.

28 Emission factors make it possible to convert physical activity data (for example, a vehicle's fuel consumption in litres, or paper consumption in tonnes) into GHG emissions, expressed as CO_2e weight.

Figure 8 | Calculating the GHG emissions of a physical activity



Source: Association pour la transition Bas Carbone.

29 For example, the emission factor for diesel fuel consumption is 3.04 $kgCO_2e$/litre, corresponding to around 30.4 $kgCO_2e$ for a journey consuming 10 litres.

30 Emission factors are defined in different ways, such as through laboratory measurements or sector studies (with manufacturers). They may also be simply proposed by third parties and then checked for quality and transparency by a committee of carbon experts.

31 Lifecycle analysis is generally the preferred approach when defining new emission factors. The database is currently administered directly by ADEME.

Scope

32 The evaluation of the ECA's carbon footprint covers all activities affecting the environment directly or indirectly. The study encompasses direct and indirect emissions resulting from the activities of ECA staff in 2025, as well as the ECA's three buildings in Luxembourg. Direct emissions are those that result from sources owned or controlled by the ECA, such as fuel oil burned by the ECA's emergency power generator or petrol/diesel consumed by the official car fleet. Indirect emissions are those that result from the ECA's activities but occur at sources owned or controlled by another organisation.

Table 2 | Occupation of buildings as at 31 December 2025

Building	Total net surface area (m^2)[4]	Occupants[5]
K1	22 404	327
K2	17 979	256
K3	28 240	535
No fixed workplace[6]	/	6
Total	68 623	1 124

Source: European Court of Auditors.

[4] Total net surface area calculated in accordance with DIN 277.

[5] Occupant: any person working at the ECA (staff or external service provider). The total number of occupants differs from the number of FTEs, as it takes into account the actual number of employees as well as consultants present on site.

[6] For various administrative reasons, some new staff, service providers and trainees do not have allocated offices.

Table 3 | Breakdown of scopes used for the calculation

Item	Detail
Passenger transport	- Employee commuting - Transport for missions (business travel) - Transport using official cars - Visitor travel
Goods and services purchased	- Purchase of supplies, such as food, paper or furniture - Services provided by third parties (e.g. catering, maintenance, cleaning)
Capital goods	- Buildings and car parks - Industrial machinery and equipment - Vehicles
Energy in-house	- Use of fuel - Electricity (all uses) and heating - Electricity and heating losses
Digital footprint	- Energy consumption of data centres and IT hardware - IT hardware (computers, printers and servers) - IT software and licences - IT services - IT external use (e.g. social media, website)
Non-energy in-house	- Non-energy CO_2 - Other "Kyoto" gases (for example, accidental leaks of cooling liquids)
Teleworking	- Use of IT equipment - Use of heating - Electrical consumption
Waste	- Treatment of different types of waste - Contamination of sewage
Transport of goods	- Transport of goods delivered by third parties

Source: European Court of Auditors.

33 As part of a continuous improvement process, further details and additional information are added each year. The 2025 calculation includes more items than the 2014 baseline, which makes comparisons between breakdowns less relevant in some cases. In 2024 and 2025, the change in assumptions for the allocation of visitor emissions had a significant impact on the evolution of emissions.

Temporal scope

34 Our Bilan Carbone® assessment was carried out on the basis of activity data for 2025. GHG emissions were estimated over a period of one year.

Baseline years

35 We have taken care to ensure continuity and comparability of results over time, so that the results remain comparable with those of the baseline years chosen.

36 The 2025 results are compared with those of 2014 (the year the first assessment was carried out), 2019 (the last year of "normal" activity before COVID-19) and 2024 (the most recent year available).

Assumptions and boundaries

Goods and services purchased

37 Goods and services purchased have been calculated based on the amounts, in euros, spent by category.

Meals

38 Until 2024, the data used to calculate the carbon footprint was based on the number of meals. The data source changed in 2025, and the supplier now provides more accurate information, including the quantities purchased in kilograms across 25 categories of food and beverage (fish, beef, poultry, cheese, eggs, fruits, vegetables, sugar, etc.).

39 In the coming years, it may be possible to obtain a higher level of detail, particularly for fruits, vegetables, and fish, for which emission factors can vary significantly from one item to another.

40 The change in the calculation methodology has led to a slight increase in GHG emissions due to the larger volume and improved accuracy of the data. Consequently, it is not possible to compare 2025 with previous years or to draw conclusions from such a comparison.

Commuting

41 Emissions from commuting are calculated on the basis of the replies to the mobility survey carried out online at the ECA between 25 February and 7 March 2025. Out of the 998

people contacted, 505 replied (a response rate of 51 %). The 20 % increase in the number of replies compared to the last survey in 2023 gave more weight to the calculations and results.

42 The distances calculated exclude teleworking days.

43 The calculation of emissions from commuting includes commuting by both staff and external consultants who work on site every day.

Business travel

44 Business travel emissions are calculated on the basis of figures provided by Human Resources. For cars, the calculation includes the number of kilometres travelled in private, official and rented cars.

Air travel

45 The travel agency provides details of CO_2 emissions for air travel, but these have been recalculated on the basis of mileage for greater precision, taking into account the effects of cirrus clouds caused by aviation. There are still significant scientific uncertainties surrounding the estimation of such emissions. ADEME recommends including contrails in the calculation.

Official cars

46 The calculation for official cars is based on fuel consumption in litres (number of litres converted to kilometres based on average consumption for comparison).

Visitor travel

47 Previously, the calculation was based on the assumption that visitors had come to Luxembourg purely to visit the ECA, and therefore included 100 % of the impact of their journey. As this is not always the case, emissions from visitor travel have probably been overestimated. A survey conducted based on visit requests concluded that 80 % of visitors in 2025 also planned to visit other locations in Luxembourg. Given that this survey concerns planned visits rather than actual visits, and that we do not know how many other locations applicants might visit in Luxembourg, we have taken the conservative approach of allocating 50 % of visitor emissions to the ECA. The calculations make the following assumptions regarding visitors' means of transport:

- from Belgium or elsewhere in Luxembourg – car;
- from France – train;

- from the Czech Republic, Germany, Switzerland or the Netherlands – bus;
- from elsewhere in the EU – short-haul flight;
- from elsewhere in the world – long-haul flight.

48 The distance assumptions are based on one-way distance calculations dating from 2016.

Capital goods

49 Capital goods include the items below.

- **buildings and car parks**: parking and office space (m^2), renovation work included in building emissions. Depreciation: 40 years.
- **building assets**: generators, refrigerators, air conditioning units, machinery, etc. (units per building); furniture, equipment and tools (per building by purchase price). Depreciation: 8 years.
- **vehicles**: model of leased and owned vehicles across all three buildings. Depreciation: 4 years.

Energy

50 Electricity consumption in the ECA's buildings is covered by a green electricity supply contract with guarantees of origin. Green electricity is electricity from renewable sources, such as wind, hydroelectric or photovoltaic energy. Electricity suppliers ensure that the quantity of green electricity purchased by customers under green energy contracts is fed into the EU electricity grid. The aim is to promote electricity from renewable sources. At EU level, green electricity is recognised through a system of guarantee-of-origin certificates. These certificates are supplied by the electricity producer, who forwards them to the supplier at the time of purchase (Annex I – Green electricity certificate).

51 However, the purchase of green electricity does not currently ensure additional generation or local investment in renewable energy.

52 As in previous years, it was decided that the calculations would take into account the Luxembourg (location-based) grid-average emission factor (i.e. the emission factor for the electricity actually consumed in the buildings) rather than the emission factor for green electricity. Last year, we used the emission factor of the *Institut luxembourgeois de régulation* published in the Official Journal of the Grand Duchy of Luxembourg. Nevertheless, the 2025 emission factor had not yet been published when we calculated the ECA's 2025 carbon footprint. We therefore decided to use the emission factor available

in the Electricity Maps database, which was calculated using many sources including ENTSO-E plant-level data (European Network of Transmission System Operators for Electricity). The new factor is slightly higher for 2025 (0.212 $kgCO_2e/kWh$) than for 2024 (0.187 $kgCO_2e/kWh$).

53 Since 2022, electricity consumption has been split into two categories: the electricity consumption of the buildings has been included in the "Energy (in-house)" category, and the electricity consumption of the data centres (both external in Betzdorf and internal) has been included in the "Digital" category (Digital – Internal digital use). This methodological approach provides a better understanding of the impact of the latter category, by subtracting the energy required to run and cool the K3 data centre from the electrical consumption of the buildings.

54 Electricity consumption by official vehicles and staff members' hybrid and electric cars was also excluded from our electricity consumption to avoid double-counting emissions. Such emissions are already included in the "Commuting and business travel" category.

55 The energy mix of the district heating network changed between 2024 and 2025, with increased use of biomass pellets instead of gas. In 2025, the new mix comprised 58.3 % renewables from biomass cogeneration, 33.3 % from wood-dust boiler, and 8.4 % from fossil fuels (Annex II – Heating energy mix certificate). The fossil fuels were assumed to be gas only, as no distinction was made by type and fuel oil is not used.

Digital

56 As was the case last year, there was a reduction in IT supplies, but an increase in IT services, with some items formerly classified as supplies being reclassified as services. This transition reflects a growing trend to outsource certain IT functions, and the desire to further refine the methodology.

57 Most of the major investments in the category of equipment and supplies related to radio, television, communications and telecommunications were made in 2023, which explains the significant difference compared with 2024 and 2025.

Teleworking

58 Teleworking emissions are calculated on the basis of the replies to the survey launched in 2025. The teleworking rates are calculated using the number of self-declared staff on-site days.

59 Teleworking emissions include emissions from domestic heating, taking into account the type of heating system (gas, fuel oil, heat pump, geothermal, etc.), and emissions related to the electricity consumption of screens and laptops.

60 The following assumptions were used for the calculation:

- eight hours per working day;
- in the northern hemisphere, heating is used for six months per year (October to March inclusive)[7];
- heating data is taken into account if employees usually switch off their heating when they leave for work, while if they turn their heating down, half of their heating emissions are taken into account;
- green energy is now taken into account.

61 When the source of energy used for heating was specified as "other", it was counted as gas heating.

62 In 2025, the calculation of emissions relating to electricity consumption takes the worker's country of residence into account (Luxembourg, France, Belgium, Germany).

Emission factors

63 Version 9.1 of Bilan Carbone® allows the most recent emission factors to be used. Some variations will be explained by greater accuracy in the emission factors rather than by changes in the activity data concerned.

64 Emission factors for monetary data were updated and are mostly lower than in the last version. They were used for IT services, goods and services purchased.

Staff

65 The ECA's workforce (in FTE) has increased by 7 % since 2014 and stood at 985 FTE in 2025.

Waste

66 The calculations take the following into account:

[7] See "Homeworking emissions – Whitepaper", EcoAct.

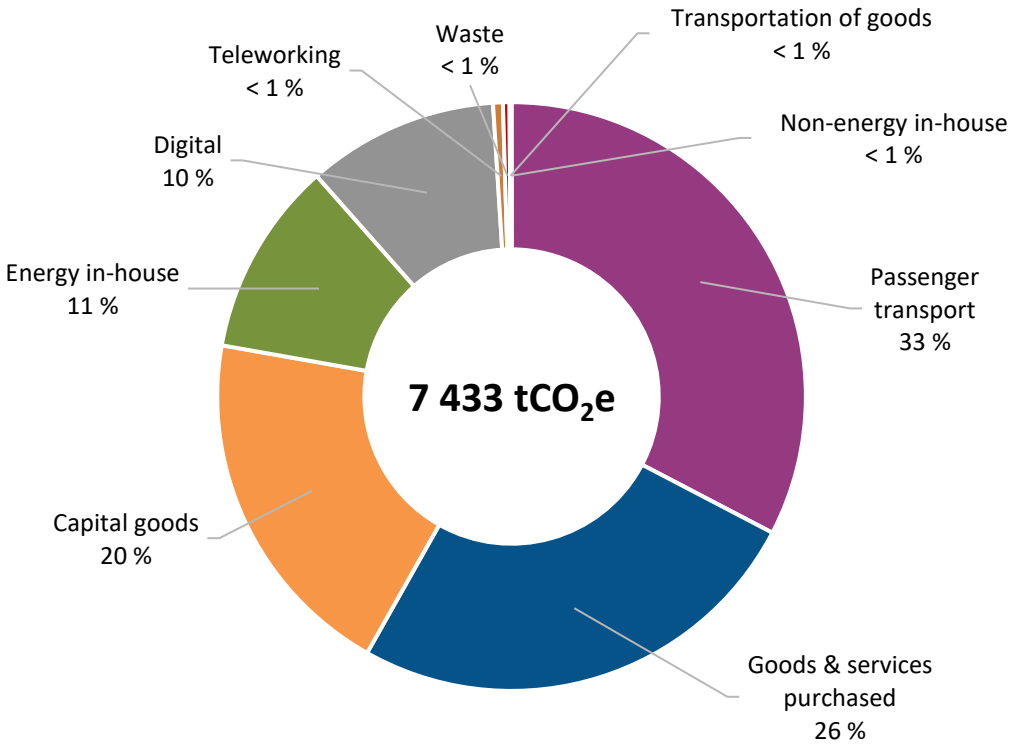
- non-hazardous waste: food and household waste, plastics, paper, cardboard and glass packaging;
- hazardous waste: wastewater and sewage, light bulbs and fluorescent tubes, packaging waste containing harmful products, scrap metal, batteries, accumulators and electronic waste;
- water use (sewage), based on water consumption, allocated to buildings based on occupancy.

04 Results and analysis

67 We decided to focus, throughout the report, on identifying whether any of the changes observed were linked to changes in habits, emission factors or more structural changes. This approach provides a better understanding of the impact of the implementation of our action plans up until the end of 2025.

68 The ECA's overall carbon footprint for 2025 was **7 433 tCO_2e** (Figure 3).

Figure 9 | Bilan Carbone® results



Source: 21 Solutions.

Uncertainties

69 Like all "physical" approaches, the values resulting from the Bilan Carbone® method are subject to a degree of uncertainty.

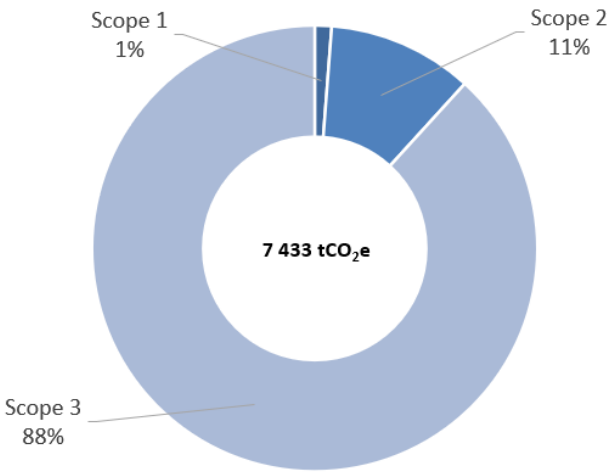
70 Uncertainties account for 9 % of the total 2025 carbon footprint (639 tCO_2e).

Detailed results by scope

71 The Greenhouse Gas Protocol categorises GHG emissions into three groups or "scopes". Applied to the ECA's emissions, these are:

- **scope 1** – direct emissions;
- **scope 2** – indirect emissions from the ECA's consumption of electricity or heat generated at another facility (power station or district heating system);
- **scope 3** – all indirect emissions other than those covered by scope 2, particularly the transportation of supplies purchased, commuting, business travel, meals and IT.

Figure 10 | 2025 GHG emissions by scope



Source: 21 Solutions.

72 Indirect emissions accounted for 99 % of the ECA's GHG emissions and thus the vast majority of our carbon footprint in 2025.

Table 4 | Scope 3 – Comparison with previous years

2014	2019	2024	2025
95 %	84 %	96 %	99 %

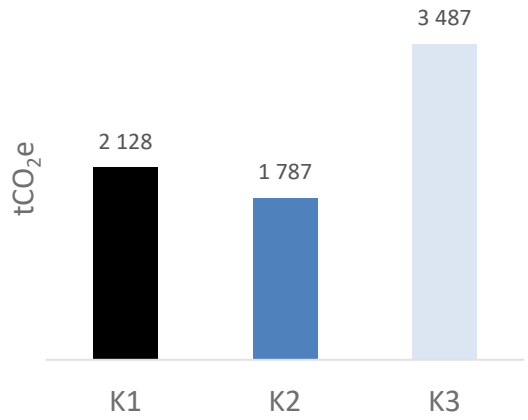
Source: European Court of Auditors.

73 As GHG emissions linked to scope 2 were very low, scope 3 represented 88 % of the total 2025 GHG emissions.

Emissions by building

74 The ECA's GHG emissions from buildings comprise emissions from K1, K2 and K3. As in every other year, K3 produced the highest emissions. Although K3 is our newest, most energy-efficient building, it houses both the largest number of staff and the highest concentration of energy-consuming facilities such as the kitchen, canteen and data centre. As Table 5 shows, K3's emissions per FTE are lower than those of the other two buildings.

Figure 11 | Total emissions in 2025 by building



Source: 21 Solutions.

Table 5 | 2025 GHG emissions per FTE by building

Building	tCO_2e/FTE
K1	7.43
K2	7.97
K3	7.36
Average	7.55

Source: 21 Solutions.

75 . As Table 5 shows, K3's emissions per FTE are lower than those of the other two buildings.

Detailed results by category

Passenger transport

76 This item includes:

- staff commuting (the ECA employees, Members, and anyone working on site on a regular basis) and use of official cars for non-business travel;
- business travel (including "Use of official cars");
- 50 % of the emissions from visitor travel from place of origin to the ECA, instead of 100 % as previously allocated, as a 2025 survey showed that 80 % of visitors who request a visit also plan to visit other locations.

77 Emissions from passenger transport amounted to 2 428 tCO_2e in 2025.

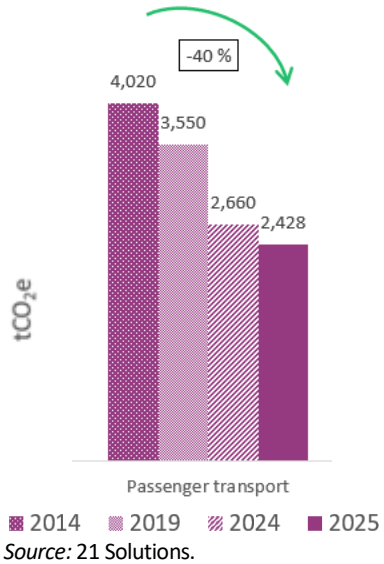
78 Despite the change of assumption, based on which 50 % of visitor emissions are allocated to visits to the ECA instead of 100 %, "Passenger transport" is still the largest source of emissions in 2025, as was the case in 2014, 2019 and 2024.

Table 6 | 2025 passenger transport – Comparison with previous years

tCO_2e	2014	2019	2024	2025	Change 2014-2025	Change 2019-2025	Change 2024-2025
Total transport	4 020	3 550	2 660	2 428	-40 %	-32 %	-9 %

Source: **21 Solutions.**

Figure 12 | Passenger transport – Comparison with previous years

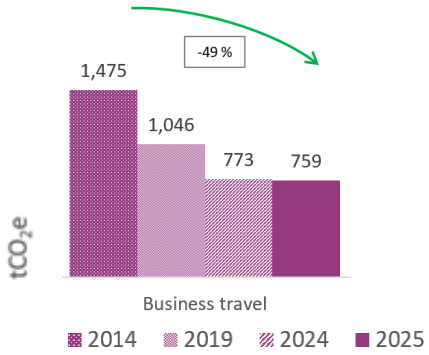


Source: 21 Solutions.

Passenger transport – Business travel

79 Greenhouse gas emissions from business travel amounted to 759 tCO_2e in 2025. Air travel is still the main source of emissions.

Figure 13 | Passenger transport – Business travel – Comparison with previous years



Source: 21 Solutions.

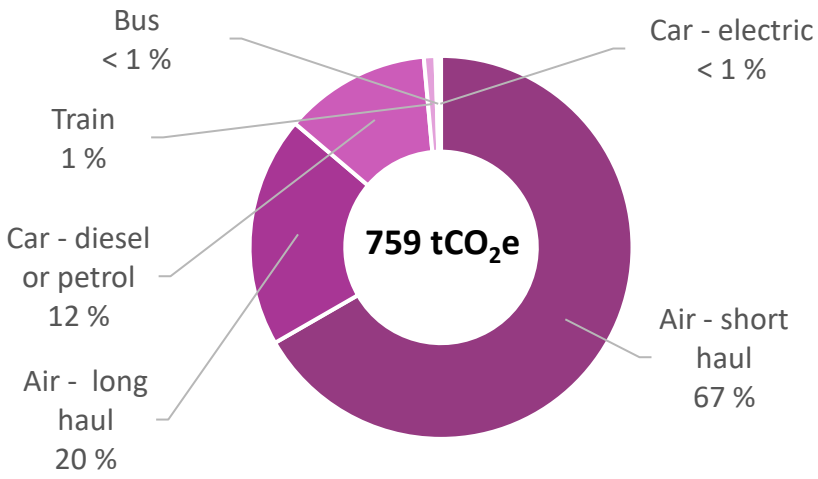
80 As shown in Figure 16, emissions have fallen sharply since 2019. There was an increase between 2022 and 2024 linked to the return to normal activity, which by nature involves travel. However, the increase is controlled, which explains why GHG emissions levelled off in 2025. The rules set out in the ECA's travel policy to limit the carbon footprint of travel are being properly applied.

Table 7 | Passenger transport – 2025 GHG emissions from business travel

Business travel	tCO_2e	km
Air – short-haul	506	1 956 122
Air – long-haul	148	972 890
Car – diesel or petrol	94	366 052
Train	7	186 295
Bus	3	15 964
Car – electric	1	11 541
TOTAL	**759**	**3 508 874**

Source: 21 Solutions and European Court of Auditors

Figure 14 | Passenger transport – 2025 GHG emissions from business travel



Source: 21 Solutions.

Table 8 | Passenger transport – Number of flights by distance

Distance	Number of flights	Percentage
Under 500 km	13	5,3%
500-1 000 km	30	12,3%
1 000 km-5 000 km	125	51,0%
5 000 km or over	77	31,4%
	245	

Source: European Court of Auditors.

81 The distance travelled for business increased slightly (by 4 %), and air travel now represents 90 % of the distance travelled and 83 % of total emissions.

82 Many measures have been implemented over the years to reduce the impact of business travel. The extensive use of videoconferencing and collaborative tools since 2020 also means that some meetings now systematically take place remotely. Holding press conferences online rather than face-to-face has also helped to reduce the number of trips, with a positive impact on emissions.

83 The "*navette*" shuttle bus service was launched in 2017 and extended in 2019. The ECA operates three shuttle buses, one of which has a hybrid engine.

84 Luxembourg is poorly served by rail, and the partial unavailability of the rail network due to more engineering works this year means that the potential for a modal shift is currently negligible.

Goods and services purchased

85 This category encompasses emissions from all materials and services purchased by the ECA. The 2025 data is more accurate, and the "Miscellaneous" section has been divided into several categories that are more relevant.

86 These emissions amounted to 1 896 tCO_2e in 2025. The largest source of emissions in this category was services provided by third parties (71 %), followed by meals (13%) and goods purchased (13 %).

Table 9 | 2025 GHG emissions from goods and services purchased

Type of good or service	tCO_2e
Services purchased	1 355
Meals	243
Goods purchased	240
Hotel nights during business trips	36
Paper	13
Meals during business trips	6.7
Water purchased	1.1
Gifts	< 1
TOTAL	1 896

Source: 21 Solutions.

Focus on services purchased

87 These services ranged from equipment rentals to training (e.g. language classes) and document destruction.

Table 10 | 2025 GHG emissions from services purchased

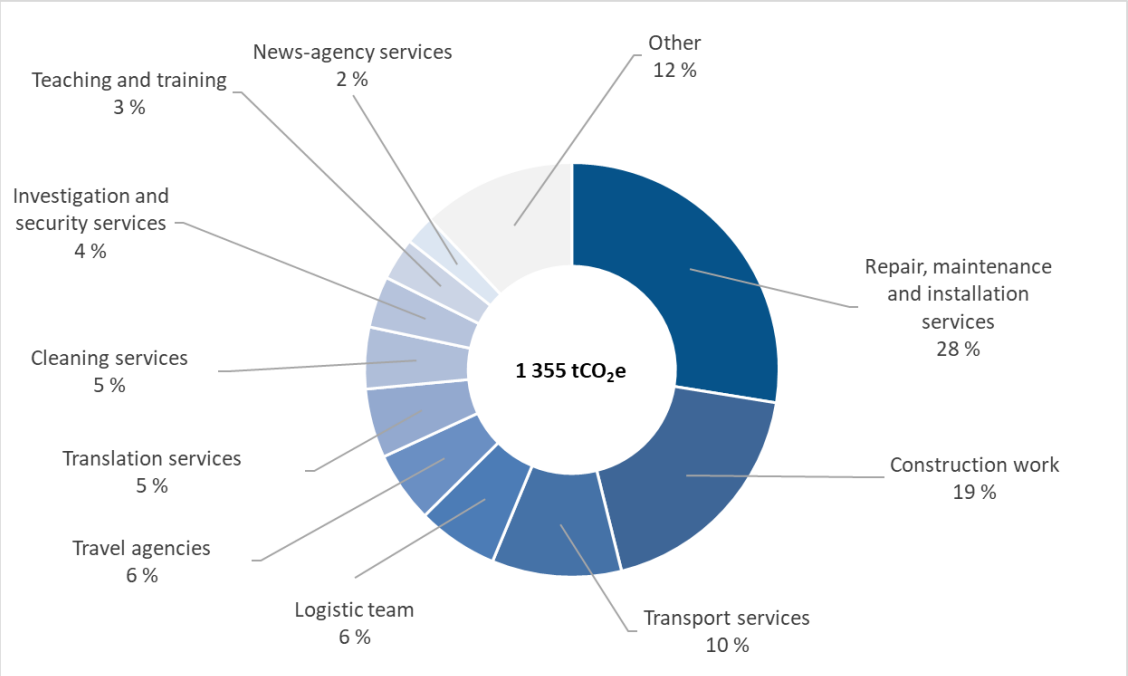
Type of service	tCO_2e
Repair, maintenance and installation services	358
Construction work	242
Transport services	131
Logistics team	82
Travel agencies	72
Translation services	70

Cleaning services	63
Library, archives, museums and other cultural services	56
Investigation and security services	52
Teaching and training	43
News-agency services	30
Other	156
TOTAL	1 355

Source: 21 Solutions.

88 The "Other" category includes: architect services, engineering, construction & related consultancy; events and protocol; recruitment and provision of personnel services; testing, inspection, analysis, monitoring and control services; legal, accounting, auditing, business and management services; insurance and pension services; hotel and restaurant services; interpreting services, etc.

Figure 15 | 2025 GHG emissions from services purchased



Source: 21 Solutions.

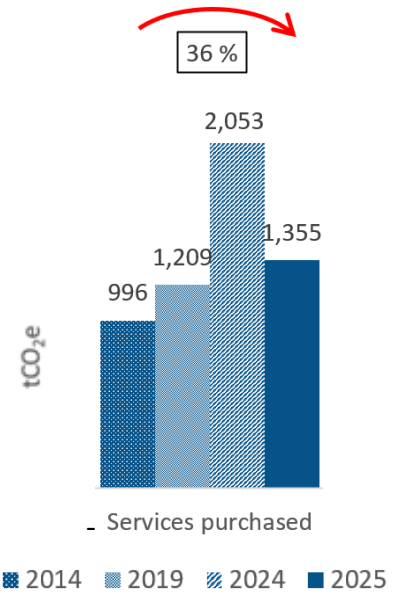
89 Repair, maintenance and installation services are the largest source of emissions from services purchased (28 %), followed by construction work (19 %), which has increased significantly since 2024 as technical equipment renovation projects have begun.

90 Transport services are the third largest source of emissions from services purchased (10 %). However, this category includes vehicle leasing, so there could be an overlap with the

"Capital goods" category resulting in double counting. This point will be examined in greater detail in the next carbon footprint assessment.

91 As was the case last year, data collection was more accurate for 2025, and part of the "Miscellaneous" section was defined in more detail.

Figure 16 | Services purchased – Comparison with previous years



Source: 21 Solutions.

92 Total expenditure for services purchased increased by 7 % in 2025 compared with 2024, although there was a decrease in expenditure for 17 of the 27 categories analysed last year.

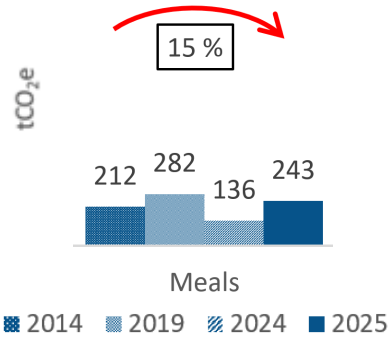
93 Emission factors for monetary data were updated in the Bilan Carbone® method, and the new factors used to calculate the 2025 carbon footprint mostly decreased, affecting the results.

Focus on catering

94 Meals accounted for 243 tCO_2e in 2025.

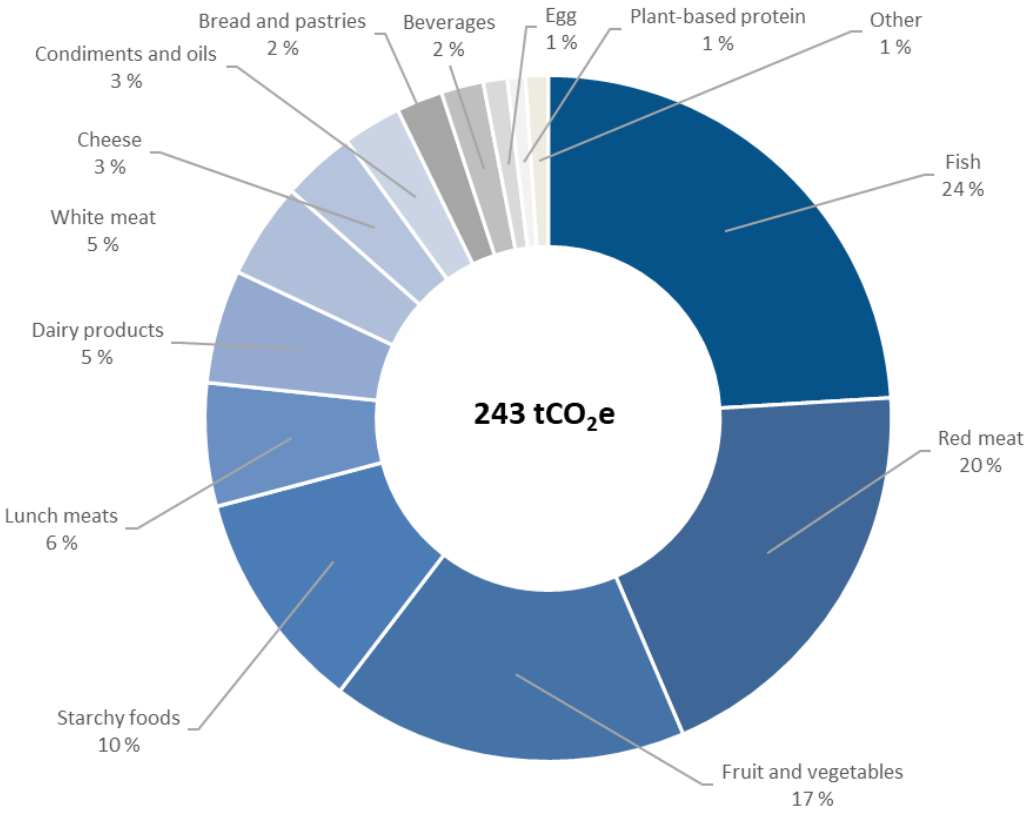
95 Thanks to the new supplier's contractual obligation, the data collected for meals was more accurate in 2025, including the amounts purchased in kilograms for 25 categories of food and beverage (fish, beef, poultry, cheese, egg, fruits, vegetables, sugar, etc.).

Figure 17 | Emissions from meals – Comparison with previous years



Source: 21 Solutions.

Figure 18 | 2025 GHG emissions from meals



Source: 21 Solutions.

96 Fish and meat (all types) account for more than 50 % of emissions in 2025, but only 13 % of the total weight of food purchased. The potential to reduce emissions by switching to low-emission meal, or even vegetarian/vegan meal, remains significant.

Capital goods

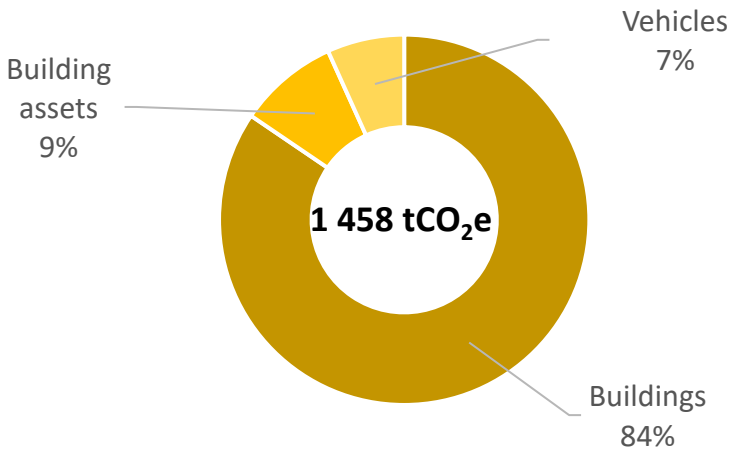
97 This category covers GHG emissions generated during the manufacture or construction of consumer durables. Under the Bilan Carbone® method, GHG emissions are depreciated over a certain amount of time. They are divided over this period using a system comparable to the financial concept of amortisation, so that different years' carbon footprint results can be compared.

Table 11 | 2025 GHG emissions from capital goods

Type of capital goods	tCO_2e
Buildings	1 232
Building assets	128
Vehicles	98
TOTAL	**1 458**

Source: 21 Solutions.

Figure 19 | 2025 GHG emissions from capital goods

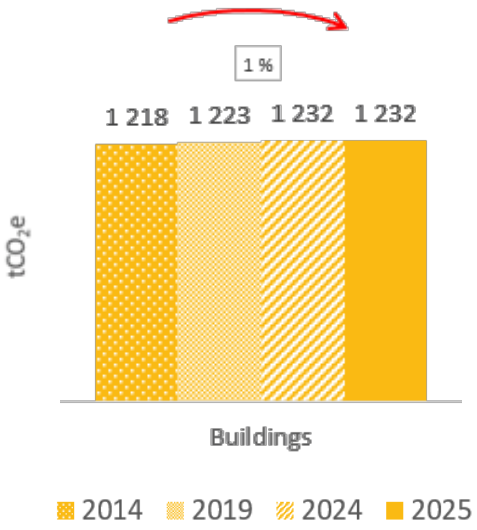


Source: 21 Solutions.

98 Capital goods were responsible for the emission of 1 458 tCO_2e in 2025. Of these emissions, 84 % came from the ECA's three buildings.

99 Emissions from capital goods have fallen every year since 2014, with an overall decrease of 22 % from 2014 to 2025. Excluding the purchase of a new forklift truck, the various items decreased in 2024.

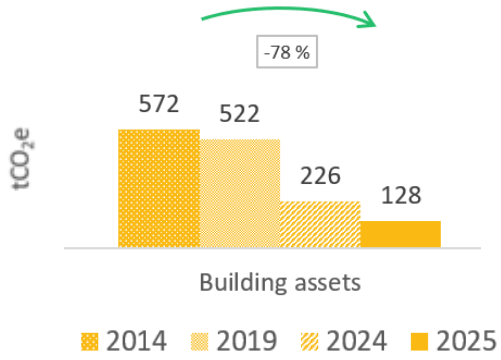
Figure 20 | GHG emissions from buildings – Comparison with previous years



Source: 21 Solutions.

100 The slight increase between 2019 and 2025 is due to the completion of the K2 renovation works, requiring renovated office spaces to be taken into account.

Figure 21 | GHG emissions from building assets – Comparison with previous years



Source: 21 Solutions.

101 Since 2014, there has been an overall decrease of 78 %.

Digital

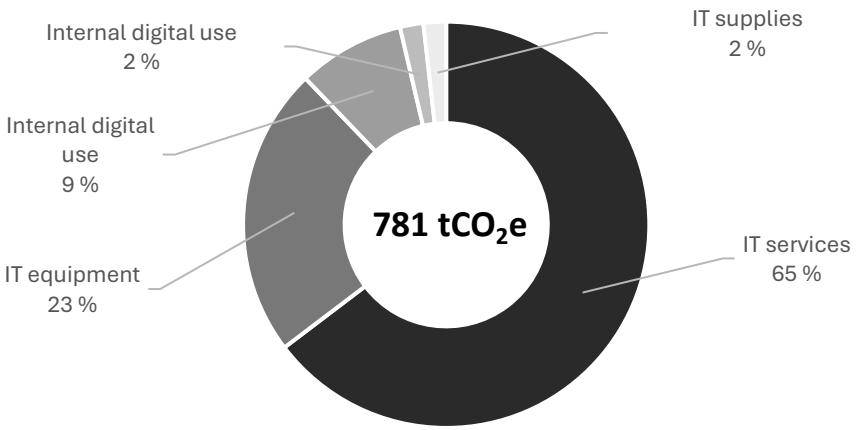
102 Emissions from "digital use" amounted to 781 tCO_2e in 2025, 10 % of the ECA's total carbon footprint.

Table 12 | 2025 GHG emissions from the "Digital" category

Type of emissions	tCO_2e
IT services	505
IT equipment	181
IT supplies	14
Internal digital use	67
External digital use	14
TOTAL	781

Source : 21 Solutions.

Figure 22 | 2025 GHG emissions from the "Digital" category



Source: 21 Solutions.

Table 13 | Digital – Comparison with previous years

tCO_2e	2014	2019	2024	2025	Change 2014-2025	Change 2019-2025	Change 2024-2025
Total digital	1 245	478	1 304	781	-37 %	+63 %	-40 %

Source: 21 Solutions.

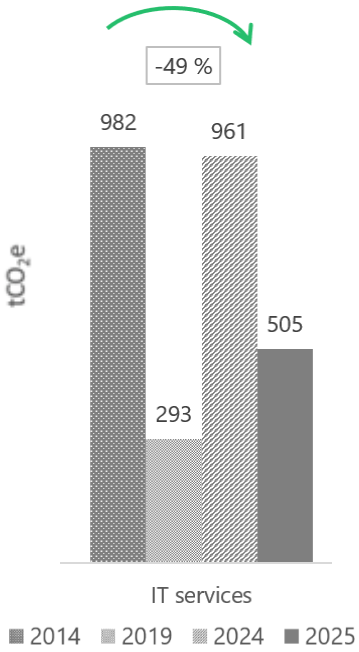
Digital – IT services

103 IT services are the largest item in the category, accounting for 65 % of digital emissions.

104 In 2024, there was a spike in GHG emissions due to the substantial increase in the cost of licences, even though the number of licences remained stable. In 2025, GHG emissions decreased by 47 % (505 tCO_2e in 2025, 961 tCO_2e in 2024).

105 Emissions from IT services are calculated on the basis of expenditure on these services. Emission factors for monetary data were updated in the Bilan Carbone® method, and the new factors used to calculate the 2025 carbon footprint decreased for "Computer services" and "R&D services/consulting", which affected the results.

Figure 23 | IT services – Comparison with previous years

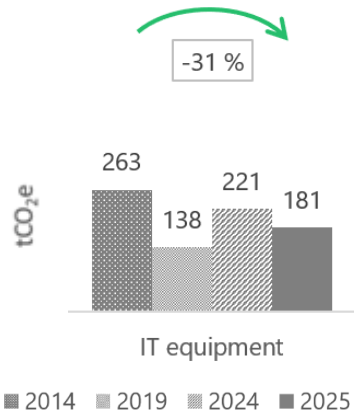


Source: 21 Solutions.

Digital – IT equipment

106 IT equipment includes computer equipment, computer services, software subscriptions and laptops. Telecommunication services and equipment accounted for less than 5 % of emissions from IT equipment in 2025.

Figure 24 | IT equipment – Comparison with previous years

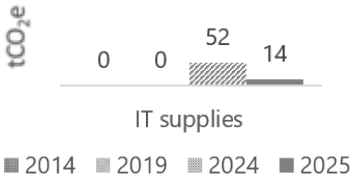


Source: 21 Solutions.

IT supplies

107 IT supplies include radio, television, telecommunications, printer and computer supplies. Emissions related to IT supplies decreased significantly in 2024 and 2025. In fact, these emissions had most notably risen in 2023, due to budgetary availability (which encouraged investment) and the need to replace servers at the end of their life. Therefore, the drop in emissions related to IT supplies in 2025 can be explained by fewer purchases in this area.

Figure 25 | IT supplies – Comparison with previous years



Source: 21 Solutions.

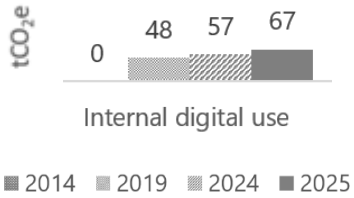
108 This item was not specifically calculated in 2014 or 2019.

Digital – Internal digital use

109 This item has been calculated since 2020, with a retroactive estimate for 2019 to take account of the impact of digital audits.

110 Internal digital use refers to emissions from the data centres in K3 and Betzdorf (electricity consumed by server hardware and cooling systems). The Betzdorf data centre's electricity consumption is counted separately from that of the buildings, to avoid double counting.

Figure 26 | Internal digital use – Comparison with previous years



Source: 21 Solutions.

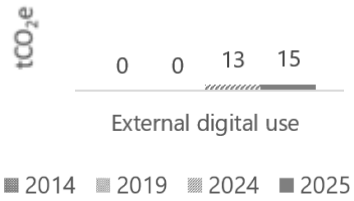
111 This item accounts for 9 % of total digital emissions in 2025.

112 This item has been calculated since 2020, with a retroactive estimate for 2019 to take account of the impact of digital audits.

Digital – External digital use

113 External digital use refers to emissions linked to user visits to the ECA website (including viewing of reports and online videos), Facebook, LinkedIn and X (formerly Twitter) pages, and email communication with the ECA. It was first included in the calculation in 2020.

Figure 27 | External digital use – Comparison with previous years



Source: 21 Solutions.

114 This item accounts for less than 2 % of total digital emissions in 2025.

Energy (in-house)

115 This item includes all energy consumed in the ECA's buildings and for ECA activities. Energy consumption was counted separately for each building.

116 It covers:

- the consumption of heat provided by Kirchberg's heating plant, which is the district heating network for the three buildings;

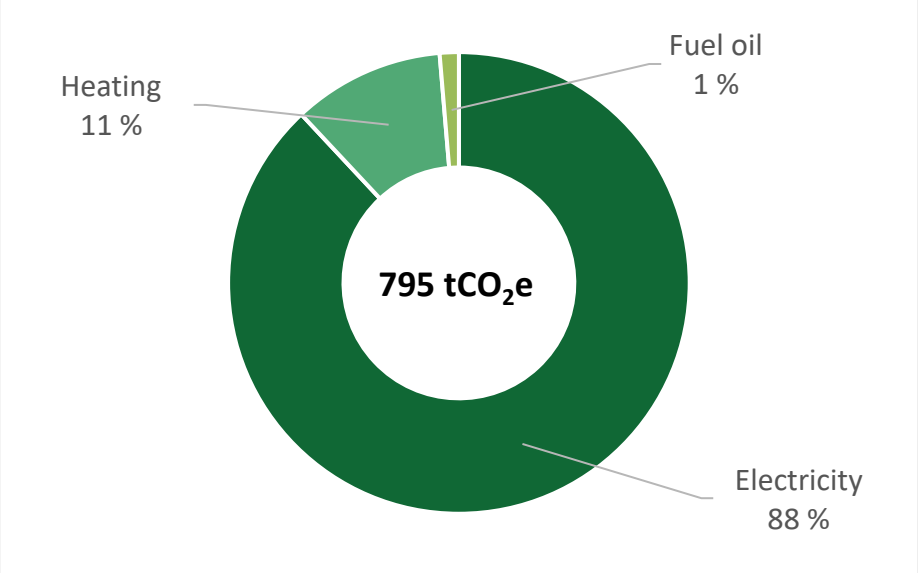
- electricity purchased from the ECA's supplier[8];
- fuel oil for the emergency power generator.

Table 14 | 2025 GHG emissions from energy

Type of energy source	tCO_2e
Electricity	700
Heating	84
Fuel oil	11
TOTAL	795

Source: 21 Solutions.

Figure 28 | 2025 GHG emissions from energy



Source: 21 Solutions.

117 Electricity is the largest emission source (88 %), followed by heating (11 %).

Table 15 | Energy – Comparison with previous years

tCO_2e	2014	2019	2024	2025	Change 2014-2025	Change 2019-2025	Change 2024-2025
Total energy	1 840	1 789	716	795	-57 %	-56 %	+11 %

Source: 21 Solutions.

[8] The charging of the ECA's and staff's electric vehicles is excluded to avoid double counting.

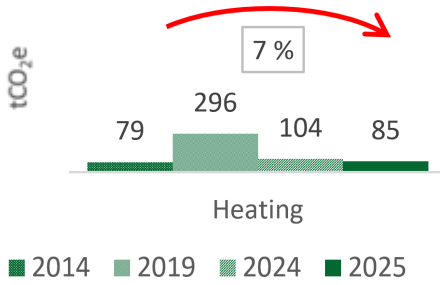
118 Energy-related emissions have increased slightly between 2024 and 2025 (+11 %), but a gradual decrease has been observed overall since 2014 (-57 %).

Heating

119 The ECA is connected to the Kirchberg heating plant, which was initially gas-powered but switched to biomass in 2015[9]. Heating-related emissions decreased by 19 % between 2024 and 2025. Heating consumption only decreased by 1 % in 2025, so the reduction in emissions is mainly due to the district heating network changing to a lower-emission energy mix comprising a greater proportion of green biomass pellets instead of gas (Annex II – Heating energy mix certificate). More precisely, 91.6 % of heating is currently biomass-based.

120 Between 2014 and 2018, the emissions calculated for heating were low because the method underestimated the carbon impact of using the district heating network. In 2019, the method changed, and the emission factor is now precisely calculated on the basis of the district heating network's energy mix.

Figure 29 | Heating – Comparison with previous years



Source: 21 Solutions.

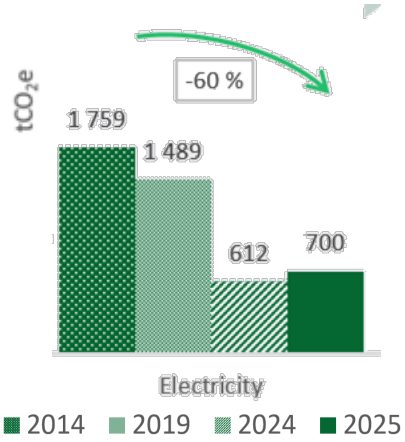
Electricity

121 The calculation of emissions from electricity is based on a location-based emission factor and does not take into account the purchase of green electricity.

122 The electricity consumption of the ECA's three buildings is covered by a green electricity certificate, with improved traceability in 2025. The certificate for the green electricity consumed in the three buildings (Annex I – Green electricity certificate) shows that the electricity was generated via geothermal energy in Iceland, amounting to 3 054 MWh.

[9] It should be noted that the pellets are produced locally, meaning they represent a particularly efficient option in climate terms.

Figure 30 | Electricity – Comparison with previous years



Source: 21 Solutions.

123 Emissions from electricity increased slightly (by 14 %) due to higher electricity consumption (+7 %) and the update of the emission factor used for Luxembourg (212 gCO_2e in 2025, 187 gCO_2e in 2024).

124 In general, emissions from electricity have fallen by 60 % since 2014.

125 Electricity consumption has dropped by 40 % since 2014. The reduction is due to the success of the plan for reducing the ECA's energy consumption – in particular by renovating K2, modernising the lighting in the car park and choosing energy-efficient appliances.

Fuel oil

126 Fuel oil is only taken into consideration when one of the tanks for the emergency power generator needs to be refilled. There was a major power cut in December 2024, which required the use of the generator, but the tanks were only refilled in January 2025 (3 280 litres). Emissions linked to fuel oil are therefore calculated on the basis of invoices rather than actual consumption.

Teleworking

127 The ECA's teleworking rate and the resulting emissions were calculated using the number of self-declared staff on-site days.

Table 16 | 2025 GHG emissions from teleworking

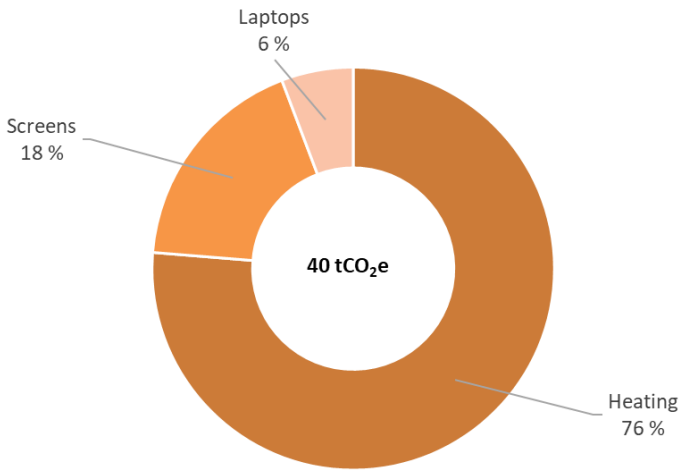
GHG emissions (tCO_2e)	2023	2024	2025
Heating	59	36	31
Screens	< 1	6	7
Laptops	< 1	2	2
TOTAL	60	44	40

Source: 21 Solutions.

128 Teleworking accounts for less than 1 % of the ECA's emissions (40 tCO_2e).

129 Teleworking increased slightly (67.5 days teleworked on average, or 31 % of working time).

Figure 31 | 2025 GHG emissions from teleworking, by source



Source: 21 Solutions.

130 The most significant source of emissions from teleworking is heating (76 %).

131 Emissions related to home heating concern sources such as natural gas, fuel oil, and heat pumps. Heating consumption was based on an assumed 6 months of use and adapted to account for whether staff turn down their heating or leave it on.

132 Emissions related to the electricity consumption of IT equipment concern laptops and screens.

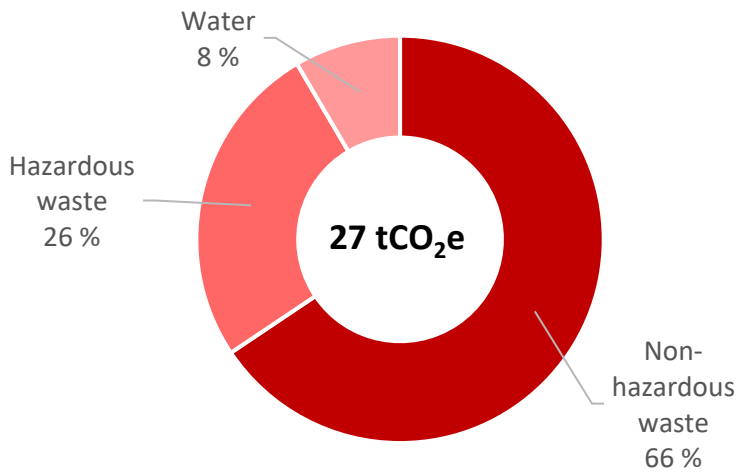
133 In 2025, the calculation of emissions relating to electricity consumption takes the worker's country of residence into account (Luxembourg, Belgium, France, Germany), with a different electricity emission factor used for each country.

Waste

134 Waste accounts for less than 1 % of total GHG emissions.

135 Since 2020, the data reported on waste has included waste from service providers. The accuracy of data on end-of-life waste has improved since 2021.

Figure 32 | 2025 GHG emissions from waste



Source: 21 Solutions.

136 Non-hazardous waste accounts for 66 % of waste emissions, followed by hazardous waste (26 %) and then water (8 %).

137 In 2025, 68 tonnes of waste out of the total 100 tonnes were recycled.

Table 17 | Waste – Results and comparisons with previous years

GHG emissions (tCO_2e)	2014	2019	2024	2025	Change 2014-2025	Change 2019-2025	Change 2024-2025
Total waste	34	25	37	27	-22 %	+8 %	-29 %

Source: 21 Solutions.

Table 18 | Waste volume over time

Year	Non-hazardous waste	Hazardous waste
2014	134 tonnes	18 tonnes
2019	115 tonnes	64 tonnes
2024	128 tonnes	9 tonnes
2025	89 tonnes	11 tonnes

Source: European Court of Auditors.

138 The amount of waste decreased significantly between 2024 and 2025, from 137 to 100 tonnes. This reduction is mainly due to several projects to sort through inventory and construction sites in 2023, which contributed to a gradual improvement in the figures for 2024 and 2025.

Transport of goods

Table 19 | 2025 GHG emissions from transport of goods

Transport of goods	Tonnes.km	tCO_2e
TOTAL	34 432	6

Source: 21 Solutions.

139 This category accounts for less than 1 % of the ECA's total carbon footprint.

140 Emissions have been calculated on the basis of the data from 14 suppliers: delivery frequency, distance, and type of vehicle.

Non-energy in-house: refrigerant gases

141 Cooling equipment was refilled with refrigerant gases in 2025 (R404A).

Table 20 | Refrigerant gases – Results and comparison with previous years

GHG emissions (tCO_2e)	2014	2019	2024	2025	Change 2014-2025	Change 2019-2025	Change 2024-2025
R134A	64	46	0	0	-100 %	-100 %	/
R404A	0	1	0	2	/	+150 %	/
R407C	18	0	0	0	-100 %	/	/
R452A	0	0	5	0	/	/	-100 %
R410A	0	0	0	0	/	/	/
R1234ze	0	0	0	0	/	/	/

Source: 21 Solutions.

142 Refrigerant gases have a huge impact, as shown below.

- R134a: 1 tonne = 1 300 tCO_2e
- R404c: 1 tonne = 1 620 tCO_2e
- R407a: 1 tonne = 3 940 tCO_2e
- R452a: 1 tonne = 2 140 tCO_2e
- R410a: 1 tonne = 1 920 tCO_2e
- R1234ze[10]: 1 tonne = 1.37 tCO_2e

143 Refills were treated as leaks.

144 The data is probably incomplete for 2025, as only one machine was reported to have experienced leaks.

[10] This refrigerant gas is mainly used to cool water. It could be an alternative to R134a in some equipment.

05

Conclusion

145 Analysis of the ECA's 2025 carbon footprint shows that GHG emissions reached a total of 7 433 tCO_2e, which means that they are decreasing (-18 % compared to 2024). In addition, the number of staff has increased since 2014, so it is remarkable that our emissions have stayed limited and our overall carbon footprint is 31 % lower than in 2014. Slowly but surely, the efforts of the EMAS team and all ECA staff are bearing fruit, driving progress towards positive environmental outcomes.

146 The downward trend in the ECA's emissions is the result of its action plan. In 2025, the main drivers of change in this regard were:

- improvements in the quality and accuracy of data on visitor travel, particularly with regard to flights taken by visitors from a European institution and the calculation of distances travelled for journeys within Luxembourg;
- the update of emission factors for electricity and heating (district heating network with a better energy mix comprising a greater proportion of green biomass pellets instead of gas);
- reducing consumption, particularly through energy-efficient renovations and changing habits.

147 To maintain the same pace and try to reach the targets set in the European Green Deal, the priorities below have been set for the coming years.

- **Mobility**: Additional targeted awareness-raising actions should be implemented to support and encourage changes in mobility behaviour.
- **Energy**: in 2026, efforts to further improve the energy efficiency of the buildings will continue. The lifts in K1 will be replaced, and some lighting systems will be upgraded

to more energy-efficient solutions. Subject to budget availability, solar panels will be installed on the K2 building once the current roof works have been completed.

- **Meals**: the data received in 2025 is significantly more accurate than in previous years. This should continue, in collaboration with the supplier, with a view to obtaining more detailed data for certain categories such as fish, fruit, and vegetables, for which emission factors can vary significantly from one item to another. In general, the potential to reduce emissions by switching to low-emission meal, or even vegetarian/vegan meal, remains significant.

148 The 2026-2028 Environmental Programme, developed by the EMAS team and adopted in February 2026, consolidates achievements from previous years, addresses emerging environmental risks, and maintains performance in areas where maturity is already high. It includes 21 measures aimed at further improving environmental performance, notably through awareness-raising actions on soft mobility, energy-saving measures, and the promotion of alternative meal options.

Annexes

Annex I – Green electricity certificate

Cancellation Statement

This document certifies that the specified Guarantees of Origin have been cancelled for the benefit of the specified receiver and for the period and purpose specified herein. The environmental qualities of the associated energy have been consumed and this Cancellation Statement and these certificates may not be transferred to any party other than the energy supplier or end-consumer specified below. Onward sale of this Cancellation Statement is prohibited. Cancelled Guarantees of Origin cannot be transferred to other account holders.

INSTITUT LUXEMBOURGEOIS DE RÉGULATION

E.E.C.S EUROPEAN ENERGY CERTIFICATE SYSTEM

Transaction details

Transaction type
Cancellation

Status
Completed

Transaction number
20251125000000401

Volume
3054 MWh

Transaction start time
25/11/2025, 17.18

Transaction completion time
26/11/2025, 10.55

Transaction requested
25/11/2025, 17.18

Public Statement
No

Standard
EECS electricity

From account

Organization name
Herisson SPRL

Organization ID
36XE8F2AFB

Business ID
BE453041567

Domain
Luxembourg

Domain code
LU

Account number
643002406639006456

Street
Rue de la Brulée 8

ZIP code
B-6533

City
Biercée

Country
Belgium

Beneficiary

Name of Beneficiary
Cour des comptes Européenne (CdC)

Country of consumption
Luxembourg

Location of beneficiary
12 Rue Alcide de Gasperi, 1615 Kirchberg Luxembourg

Consumption period
01/01/2025 - 31/12/2025

Usage type
Disclosure

Cancellation purpose
Consumption 2025

Type of beneficiary
End consumer

Certificate Number (From-To)	Volume	Unit	Production period	Issuing date	Issuing country	Issuing body	Trading schemes	Earmark	Plant name and GSRN	Operational date	Energy source code and name	Technology code and name
560609000000000000000173953391 - 560609000000000000000173955048	1658	MWh	01/02/2025 - 28/02/2025	01/03/2025	PT	REN	EECS electricity GO	No support	Central Hidroelétrica de Miranda I - 560609000000001957	01/01/1960	F01050200 - Renewable/ Mechanical source or other/Hydro and marine	T030100 - Hydro-electric head installations/Run-of-river head installation
474154400000700000000028396899 - 474154400000700000000028397234	336	MWh	01/03/2025 - 31/03/2025	06/04/2025	EE	Elering	EECS electricity GO	No support	Linnamäe HEJ - 474154400000700051	01/12/2002	F01050200 - Renewable/ Mechanical source or other/Hydro and	T030100 - Hydro-electric head installations/Run-of-river head installation

Certificate Number (From-To)	Volume	Unit	Production period	Issuing date	Issuing country	Issuing body	Trading schemes	Earmark	Plant name and GSRN	Operational date	Energy source code and name	Technology code and name
											marine	
474154400000700000000028881445 - 474154400000700000000028881925	481	MWh	01/04/2025 - 30/04/2025	06/05/2025	EE	Elering	EECS electricity GO	No support	Linnamäe HEJ - 474154400000700051	01/12/2002	F01050200 - Renewable/ Mechanical source or other/Hydro and marine	T030100 - Hydro-electric head installations/Run-of-river head installation
474154400000700000000029193720 - 474154400000700000000029194153	434	MWh	01/05/2025 - 31/05/2025	06/06/2025	EE	Elering	EECS electricity GO	No support	Linnamäe HEJ - 474154400000700051	01/12/2002	F01050200 - Renewable/ Mechanical source or other/Hydro and marine	T030100 - Hydro-electric head installations/Run-of-river head installation
474154400000700000000029720756 - 474154400000700000000029720900	145	MWh	01/06/2025 - 30/06/2025	06/07/2025	EE	Elering	EECS electricity GO	No support	Linnamäe HEJ - 474154400000700051	01/12/2002	F01050200 - Renewable/ Mechanical source or other/Hydro and marine	T030100 - Hydro-electric head installations/Run-of-river head installation

Annex II – Heating energy mix certificate

LUX ENERGIE

ATTESTATION

Nous certifions, en tant qu'exploitant de la centrale énergétique située au 23, Avenue John F. Kennedy L-1855 Luxembourg que le réseau de la centrale d'énergie « Kirchberg » a été alimenté en 2025 à hauteur de 58,3% d'énergies renouvelables issues de la cogénération biomasse, de 33,3% d'énergies renouvelables issues des chaudières à poussière de bois et de 8,4% de la combustion d'énergies fossiles.

Fait à Luxembourg, le 15 janvier 2026

Stéphane PELZER
Juriste

Paul WEIS
Administrateur délégué

Glossary

Acronym	Definition
ADEME	French Agency for Ecological Transition
Bilan Carbone®	Method originally developed in 2004 by ADEME to quantify organisations' GHG emissions. It is coordinated by the Association pour la transition Bas Carbone. The Bilan Carbone® method makes it easier to convert data from an activity into GHG emissions (using emission factors) and to express all the GHG emissions from that activity in a common unit known as "CO_2 equivalent" (CO_2e).
Eco-Management and Audit Scheme (EMAS)	Voluntary EU instrument that recognises organisations that continuously improve their environmental performance. EMAS-registered organisations comply with regulations, implement an environmental management system and report on their environmental performance by publishing an independently verified environmental statement.
Emission factor	Weighting used to convert activity data into greenhouse gas emissions. Represents the average emission rate of a given source, relative to units of activity or process/processes.
Energy mix	Group of different primary energy sources from which secondary energy for direct use – such as electricity or heating – is produced.
Global warming potential (GWP)	Measure of how much infrared thermal radiation a greenhouse gas added to the atmosphere would absorb over a given time frame, as a multiple of the radiation that would be absorbed by the same mass of added carbon dioxide (CO_2). CO_2 has a GWP of 1. For other gases, the GWP depends on how strongly the gas absorbs infrared thermal radiation, how quickly the gas leaves the atmosphere, and the time frame being considered. The carbon dioxide equivalent (CO_2e or CO_2eq or CO_2-e) is calculated from GWP. For any gas, it is the mass of CO_2 that would warm the earth as much as the mass of that gas. Thus, it provides a common scale for measuring the climate effects of different gases. It is calculated by multiplying the GWP by the mass of the other gas.
Hazardous waste	All waste identified as potentially hazardous to the environment, health or safety, all or part of which can be recycled, such as electronic equipment, toner cartridges or packaging soiled with hazardous products.
Household and similar waste	Non-hazardous unsorted waste from households or from industrial enterprises, skilled trades, shops, schools, public services, hospitals and tertiary services, when collected under the same conditions as household waste. This includes towels and packaging soiled with food leftovers. In Luxembourg, this type of waste is incinerated with added fuel due to its high moisture content.
ILR	Institut luxembourgeois de régulation
ENTSO-E	European Network of Transmission System Operators for Electricity
Primary energy	Energy present in nature that can be used directly without transformation.

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Next carbon footprint update: **June 2027**

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