

Audit ready financed emissions restatements

Preparing for CEDA driven restatements

PCAF upgrades emissions data with CEDA

With CEDA now integrated into the PCAF Database (updated and inflation-adjusted 2022 and 2023 factors) banks can significantly improve the accuracy of their financed emissions measurement by leveraging more granular, up-to-date, sector level emission factors.

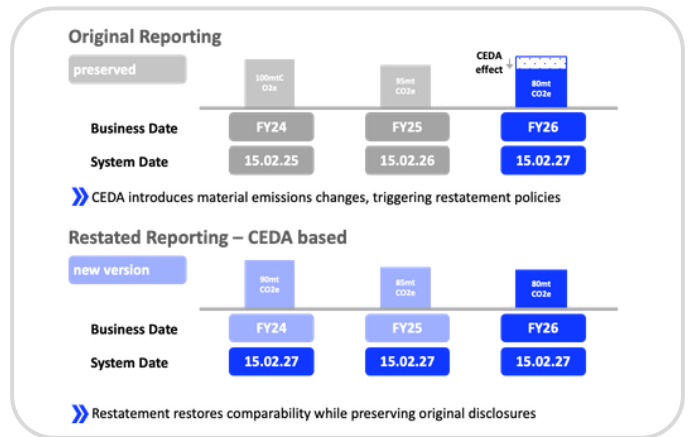
Key Challenges

Transitioning from existing datasets may materially change reported financed emissions, triggering restatement policies. This creates a need to recalculate historical emissions while maintaining consistency across reporting periods, preserving audibility and traceability and clearly explaining the drivers behind reported changes.

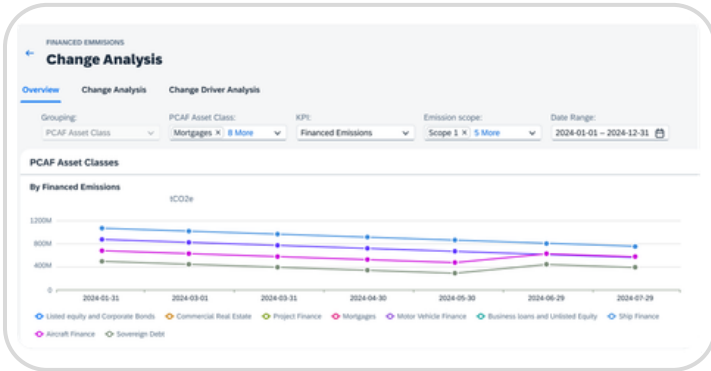
Enable transparent and auditable restatements

Bi-temporal Versioning enables historical reporting periods to be recalculated using the latest approved emission factors and calculation settings, while preserving the original portfolio data for each reporting year.

Original and restated calculations are retained as separate versions, ensuring comparability across reporting periods.



Once historical results have been restated, Change Analysis enables institutions to clearly understand what drives changes in financed emissions by separating movements from exposures, data updates such as CEDA factors, and actual changes in client emission intensities.



Benefits

- 1 Instant CEDA adoption**

Direct access to PCAF Emissions Factors without technical migration effort.
- 2 Audit-ready restatements**

Ensure full traceability and reproducibility across original and restated calculations.
- 3 Future-proof solution**

Effectively adopt the latest guidance from PCAF as part of maintained updates.



Stefan Malchow
Head of Sales ESG KPI Engine

[Schedule a demo](#)

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