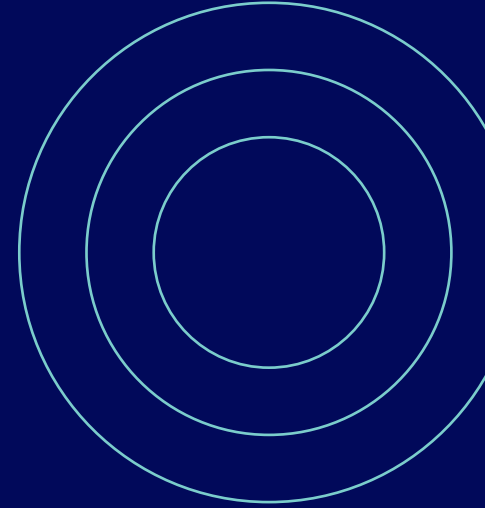


Programme overview and licensing guide

Financed emissions

A five-part e-learning series



VERIPORT

ESG and GHG data management software

Why this programme

Financed emissions - the greenhouse gas emissions attributed to an organisation's lending, investment and insurance activities - are now central to climate risk management, regulatory disclosure and target setting across the financial sector.

Many staff being asked to take on responsibility for this area have had no formal training in it, and much of the available material assumes a level of prior knowledge that is not always there.

This series is built to close that gap. It starts from first principles, explains technical terms in plain language as they are introduced, and moves through definitions, calculation methods, sector-specific applications, target setting and worked practice, in that order.

Financed emissions measurement now sits at the centre of:

- Climate risk management
- Regulatory disclosure
- Science-based target setting

Who is this programme for

- 1 Banks and other commercial lenders, including credit and underwriting teams
- 2 Asset managers and asset owners
- 3 Private equity, venture capital and infrastructure investors, and their portfolio teams
- 4 Insurers and development finance institutions
- 5 ESG, sustainability, risk and compliance functions, supporting any of the above

No prior background in carbon accounting or financial reporting is assumed.

The series is written to be accessible to learners for whom English is not a first language, and to staff who are new to this subject entirely.

Programme structure



Three sector pathway modules sit between Course 2a and Course 3: banking; private equity, venture capital and infrastructure; and real estate. Learners take the one, or ones, relevant to their organisation.

1 Course 1: Foundations and purpose

40 minutes

- What financed emissions are, and why organisations measure them
- Aligning measurement to organisational objectives
- Where target setting fits: The SBTi boundary

The standards landscape

GHG Protocol

PCAF

IFRS S2

ESRS (EU CSRD)

2 Course 2a: Methodologies and quantification

40 minutes

- Why financed emissions need to be divided between financiers
- Measuring a company's total value: EVIC, and the attribution formula
- Equity share, financial control and data quality
- Full versus partial portfolio quantification
- Absolute emissions and emissions intensity

3 Sector pathway modules

15 to 20 min each

Banking

Applies the calculation method to a bank's loan book and treasury holdings, drawn versus undrawn commitments, sovereign debt, and how the results feed into credit risk and underwriting.

Private equity, venture capital and infrastructure

Fund structures, applying the calculation method to unlisted equity and project finance, controlling versus non-controlling stakes, and the look-through calculation for fund investors.

Real estate

Applies the calculation method to commercial real estate and mortgages, the landlord and tenant boundary, and estimating emissions using Energy Performance Certificates.

4

Course 3: Metrics, KPIs and target setting

40 minutes

- How a calculated figure becomes a managed metric, then a KPI
- Materiality: What makes something key
- Setting a target: Internal performance and external benchmarks
- Making a KPI digestible: Performance scores and the floor value

5

Course 4: Putting it into practice

45 to 60 minutes

An exercise-based course applying every method covered in the series to fresh scenarios.

Part 1

Attribution practice

Business loans, commercial real estate, sovereign bonds, fund look-through, and controlling versus non-controlling stakes.

Part 2

Target-setting and scoring practice

Metric or KPI, internal and external lenses, and building a floor value in both directions.

Part 3

An integrated case study

One continuous case study, from a single loan through to attribution, materiality, target setting and a reported performance score.

Suggested learning pathways

If your organisation is...	We suggest this pathway
A bank or other commercial lender	Course 1, Course 2a, the banking pathway module, Course 3, Course 4
A private equity, venture capital or infrastructure investor	Course 1, Course 2a, the private equity, venture capital and infrastructure pathway module, Course 3, Course 4
A real estate lender or investor	Course 1, Course 2a, the real estate pathway module, Course 3, Course 4
An organisation spanning more than one of the above	Course 1, Course 2a, all relevant pathway modules, Course 3, Course 4
New to financed emissions, not yet sure which sector lens applies	Course 1 and Course 2a first, then choose a pathway module once the relevant asset classes are clearer

What's included in every course

1

Full reading material, written to be used as a facilitator or lecture guide, not only as a course companion

2

Technical terms explained in plain language the first time they are used, with a glossary at the end of each course

3

Worked examples with real, if illustrative, figures, not abstract formulas alone

4

Indications of where a diagram supports the material, with a description of what each diagram should show

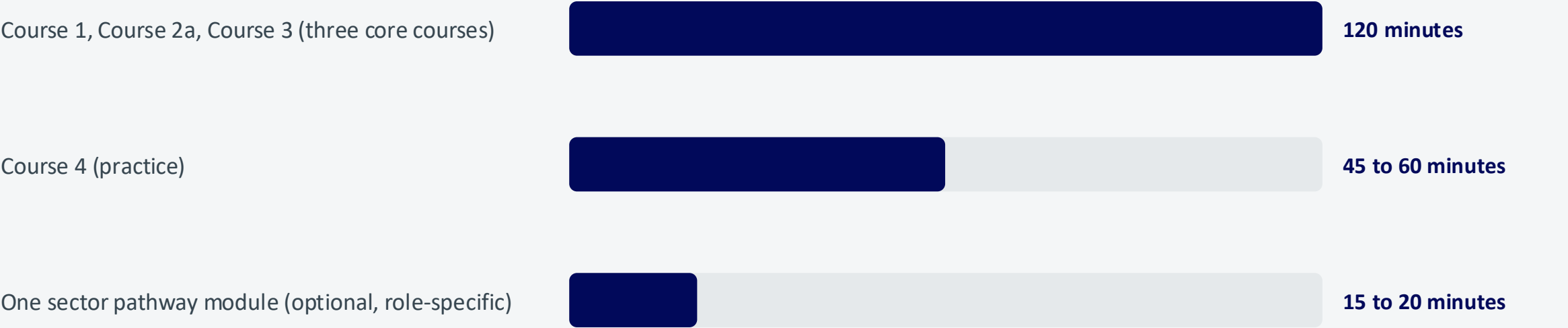
5

Facilitator discussion prompts, for use in a workshop or lecture setting

6

A references section citing the primary standards each course draws on, so that any claim can be traced back and checked

Indicative time commitment



Total for a typical single-sector learner: Approximately 3 to 3.5 hours

Delivery options

Option A

Self-paced learning

Suitable for organisations wishing participants to complete the programme independently.

- Individual learner licences
- LMS access
- Certificate of completion
- Progress tracking
- Course updates

Pricing: only applicable learner licence fees. No facilitation charges apply.

Option B

Facilitated learning

Combines the Veriport learning programme with facilitator-led workshops. Every participant still receives an individual licence and full LMS access.

From Veriport:

- Individual learner licences and LMS access
- Certificate of completion and course materials

From the recommended facilitator:

Facilitated workshops, technical discussion, practical examples, Q&A and preparation for the Portfolio Attribution Workshop.

Facilitation

Option B pairs the Veriport learning licence with facilitator-led workshops: technical discussion, practical examples, Q&A, and preparation for the Portfolio Attribution Workshop.

Complete	Two full days
Delivery form at	Two full days or four half days
Alternative	Reduced facilitation by agreement where participant availability or budget requires

Arranging facilitation

We recommend facilitators for Option B workshops and can arrange quotes on request. Facilitator day rates are set independently and are not published here.

Accessing this programme

This programme is available for licensing by organisations wishing to train their teams on financed emissions measurement, reporting and target setting. It can be delivered as self-directed e-learning, or used by an internal or external facilitator as the basis for a workshop or lecture series.

To discuss access and licensing

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