

# Hidden Energy Flow indicator to reflect the outsourced energy requirements of countries

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**ABSTRACT** – Globalisation and the outsourcing of industrial manufacturing from developed to less developed countries has an increasing effect on the national energy balances of most developed economies. The current standard metric Total Primary Energy Supply of a country does not take into account the energy embodied in goods and services imported from other countries, leading to the perverse outcome of a country appearing to be more sustainable the more it outsources its energy-intensive industries. Academia has addressed this problem by suggesting the use of the Total Primary Energy Footprint as an additional metric, but there has not been a clear proposal put forward by academia to governments or international institutions about how to officially adopt Consumption-Based Accounting in the field of energy. This paper states that acknowledging the existence of embodied energy flows is indispensable when formulating new national and international energy policies for the transition towards energy systems that are socially and environmentally more sustainable. In this study, the Hidden Energy Flow indicator of 44 countries has been quantified using, for the first time, five different Global Multi-Regional Input-Output databases for the latest available year, 2011. The proposed indicator provides a percentage to be added to or subtracted from the Total Primary Energy Used value of a country, provided by the International Energy Agency, to get its real consumption-based energy requirement. This study demonstrates that, from 44 countries analysed, the ten most developed countries demand on average 18.5% more energy than measured by the International Energy Agency; the medium developed 24 countries demand 12.4% more, and the ten

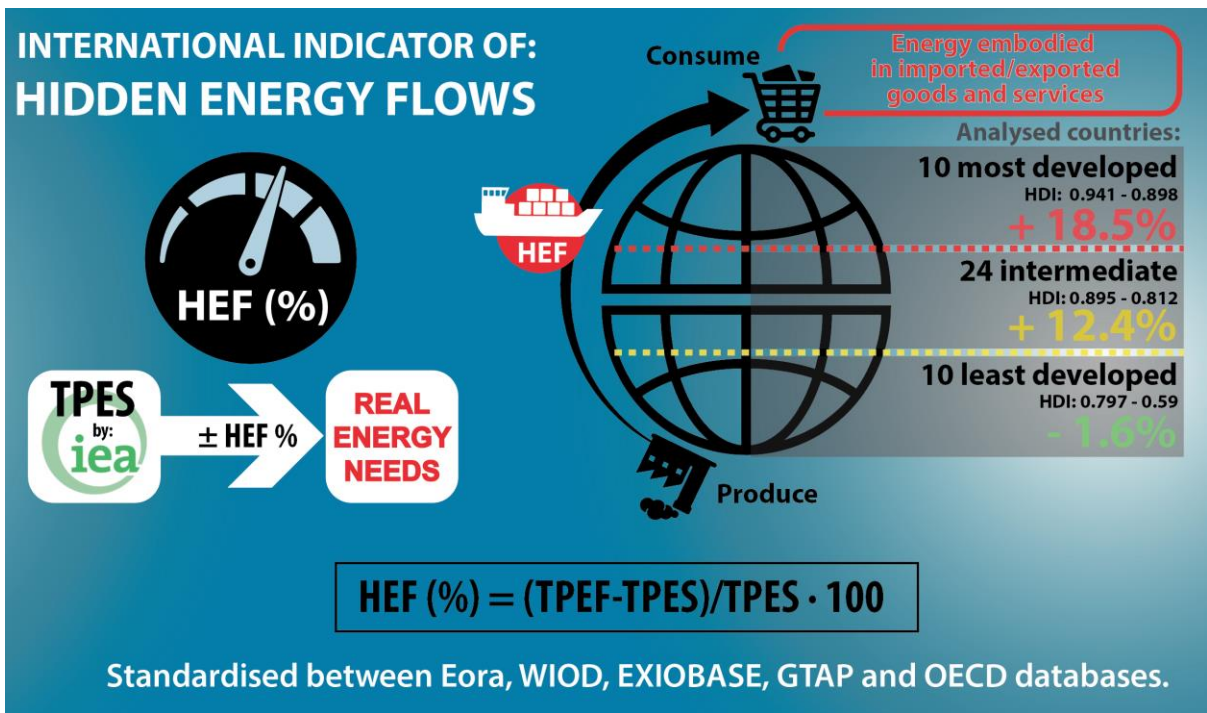
38 least developed countries demand 1.6% less. This means that most developed and medium developed  
 39 countries displace their indirect energy consumption towards less developed countries in a hidden way.  
 40 Furthermore, this research supports evidence that direct energy consumption in households is less  
 41 relevant than the energy embodied in goods and services purchased by households, reaching 59.1% in  
 42 the case of Switzerland, used as a reference among developed countries. The proposed Hidden Energy  
 43 Flow indicator supports scientists, policymakers and citizens in the effort to focus the energy  
 44 transition actions towards conducting the necessary energy consumption and production changes in  
 45 the most effective way, improving energy justice and energy democracy.

46

47 **Key words:** hidden energy flow indicator; energy footprint; energy transition; consumption-based  
 48 accounts; sustainability; energy justice;

49

50 **GRAPHIC ABSTRACT:**



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 52  
 53

## 54 1. INTRODUCTION

55 In the current globalised era, high-income countries tend to outsource their heavy industry production  
56 or even service management from lower-income countries, mainly to be competitive and make more  
57 profit in internationalised markets. The value of world merchandise exports grew more than 260-fold  
58 from 1948 (US\$59 billion) to 2016 (US\$15,464 billion) and, on average, exports made up 29% of a  
59 country's gross domestic product in 2016 (Wiedmann and Lenzen, 2018). Thus, taking into account  
60 the complexity of international production flows, traditional production-based energy measurement  
61 systems (Production Based Accounts, PBA) are no longer able to provide a whole panorama of the  
62 energy consumed by the inhabitants of a country as a result of their lifestyle. Therefore, the whole  
63 international energy consumption panorama is now being reinterpreted with Consumption Based  
64 Accounts (CBA). For some countries that have apparently been decreasing their energy consumption  
65 in recent years (such as the United Kingdom or Switzerland), it has been detected that this is partial  
66 interpretation due the outsourcing of their energy consumption (Hardt *et al.*, 2018) (Moreau and  
67 Vuille, 2018) (Akizu-Gardoki *et al.*, 2018). According to Hardt *et al.* (Hardt *et al.*, 2018), most of the  
68 energy reductions from structural changes in the UK are the result of offshoring production. In fact, in  
69 the case of Switzerland, a “virtual decoupling” has been detected, meaning that, while a national  
70 reduction in energy consumption is claimed, in reality, an increase in consumption is occurring when  
71 taking into account the energy consumed outside national boundaries (Moreau and Vuille, 2018). The  
72 same problematic virtual decoupling phenomenon has been detected in later analyses in 10 countries  
73 for years 2000-2014: Australia, Canada, Czech Republic, Luxemburg, Norway, Netherlands, Romania,  
74 Tajikistan, Slovakia and Switzerland (Akizu-Gardoki *et al.*, 2018). Similarly, countries that have  
75 apparently had a high energy consumption increase in the last 20 years (such as China, India, Korea,  
76 Russia, or Bulgaria) have been reported to use only part of that energy to satisfy their own needs and  
77 part to provide goods and services to other countries (Moreau and Vuille, 2018), (Arto *et al.*, 2016).  
78  
79 This energy displacement between developed and developing countries generates a confusion when  
80 examining the energy requirements for the achieved living standards, since most developed countries

81 seem to show that they need less energy than the quantity really needed in order achieve higher  
82 development standards. This could generate confusions even when choosing the “most sustainable  
83 countries of reference” and their respective energy policies to be followed, or to find out how much  
84 energy per capita is required to achieve high standards of development.

85

86 The problem has been previously addressed in significant studies, and Total Primary Energy Footprint  
87 (TPEF) data has been calculated for several countries for certain year periods, offering an alternative  
88 to the PBA Total Primary Energy Supply (TPES) estimations. In the estimation of country footprints,  
89 variations and errors in results have been detected due to different sectorial aggregations (Zhang,  
90 Caron and Winchester, 2018), suggesting a non-aggregated use of data. However, the standardisation  
91 of energy footprint data is lacking and there are discrepancies in results; thus, it is difficult to replace  
92 the use of TPES data with TPEF data in an extensive and normalised way. This has been thoroughly  
93 dealt with in CO<sub>2</sub> Consumption Based Accounts (CBA) (Moran and Wood, 2014), (Owen, 2017),  
94 where Eora, GTAP and WIOD Databases are compared. GTAP and WIOD databases have also been  
95 compared in Carbon Footprints, concluding similarities higher than 75-80% (Arto, Rueda-Cantuche  
96 and Peters, 2014). Furthermore, although the CBA in policy applications have been considered  
97 necessary to minimise their uncertainty and ensure their robustness (Rodrigues *et al.*, 2018), there is  
98 an absence of comparative information in the energy sector at global level.

99

100 Given this context, the main goal of this paper is to generate a unified indicator of Hidden Energy  
101 Flows using the latest reliable data currently available (2011). This study does not aim to emit an  
102 ethical judgement of exporting or importing embodied energy, but rather to attain the ability to  
103 measure net embodied energy in a standardised way, within a single indicator. The percentage  
104 difference ( $\pm\%$ ) between TPES (offered by the International Energy Agency, IEA) and TPEF  
105 calculated by Global Multi-Regional Input-Output methodology (GMRIO) has been defined as  
106 Hidden Energy Flows (HEF). The concept of HEF has its origins in the term Hidden Debt (between  
107 developed and non-developed countries) in the frame of International Cooperation and coined by  
108 Akizu *et al.* (Akizu *et al.*, 2017) (Akizu *et al.*, 2018). HEF allows us to understand the extent to which

109 a country's energy consumption according to the CBA deviates from traditional measurements of  
110 energy consumption based on PBA. If countries are sincere and can recognise their energy  
111 consumption, it may enhance global energy literacy and promote the transition towards socio-  
112 environmentally lower-impact energy systems.

113

114 Thus, the specific aims of this paper are twofold. The first is to define a standardised HEF indicator,  
115 in order to offer the amount of energy requirement that all of the 43 countries analysed and RoW (rest  
116 of the world) have imported or exported embodied in products or services. This first novel  
117 contribution is a tool to better understand global Energy Justice (Sovacool and Dworkin, 2015), since  
118 it shows in precise numbers how developed countries are using the energetic resources of non-  
119 developed ones in general, and how some of the developed countries are more dependent than others.  
120 This first goal also provides a country more tools to disaggregate the Total Primary Energy  
121 Consumption into different consumption categories, such as: energy consumed directly at homes,  
122 energy consumed embodied in products and services, as well as transformation and losses; giving  
123 more knowledge to the inhabitants of a country to decide where to start reducing energy consumption  
124 and contributing to the Democratization of Energy (Burke and Stephens, 2017). The HEF indicator  
125 will help academics, policymakers and even citizens to understand how much energy is needed when  
126 consumption-based accounts are taken into account and standards of living can be reflected.

127

128 Secondly, this paper allows us to understand why five MRIO databases (Eora, WIOD, EXIOBASE,  
129 OECD and GTAP) provide diverging results when calculating the average HEF for the year 2011.  
130 This shows the need for further standardisation of GMRIO databases, since IO analysis is a relatively  
131 new field in the environmental economic sector. In the incoming years, further standardisation could  
132 provide direct and significant benefits in environmentally friendly policymaking.

133

134

135 **2. Literature review**

136 The following literature review contextualises this research within 34 relevant (cited) international  
137 articles using “footprint” and “energy footprint” keywords, mainly using the ScienceDirect research  
138 engine, which encompasses the Journal of Cleaner Production (classification of analysed papers in  
139 Supplementary Material Table A.1). One of the first national Energy Ecological Footprint (EEF)  
140 analyses was developed for China (Chen and Lin, 2008), integrating the CO<sub>2</sub> emissions from burning  
141 fossil fuels within the corresponding bioproductive area. For the UK, the development of the first  
142 empirical comparison of energy footprints embodied in trade (Wiedmann, 2009) clearly detected that  
143 the use of National Footprint Accounts (NFA) was very restrictive, and Input-Output based models,  
144 such as UK-MRIO were more comprehensive, robust, and offered results of higher relevance. The  
145 first global energy footprint was calculated with the GTAP database (Chen and Chen, 2011) (Chen  
146 and Chen, 2013), but inaccuracies due to differences in the Input-Output (IO) structure were  
147 perceived (Arto *et al.*, 2016). The accuracy of the results for 39 countries in the period 1998 to 2008  
148 was improved with the use of the WIOD database (Arto *et al.*, 2016). Accuracy analyses have also  
149 been performed with the structural decomposition analysis of global energy footprints (Lan *et al.*,  
150 2016), using the Eora dataset for 189 countries. Recent research has been carried out trying to detect  
151 not only the final consumption activities in the economic system but also the intermediate production  
152 of industries separately (Wu and Chen, 2017).

153

154 Owen *et al.* (2017) have made a footprint analysis for the UK, detecting the difficulties when  
155 aggregating the TPES data for each of the five currently most used databases for the calculation of the  
156 TPEF. Min and Rao (2017) have detected that uncertainty could be higher in over 20% of household  
157 Energy Footprints at most income levels in the case studies of Brazil and India. Kucukvar *et al.* (2017)  
158 have made one of the first footprint forecasts, just for the electric part of the energy sector for the UK  
159 and Turkey, creating scenarios until 2050. Rocco *et al.* (2018) compared CBA energy consumption to  
160 the Global Multi-Regional Input-Output (GMRIO) PBA in South Africa and Botswana, discovering  
161 not only the relevance of empowering efficient local industries to decrease inland energy consumption,  
162 but also the embodied exported energy in goods and services. The use of CBA has been considered  
163 vital in Switzerland, where a “virtual decoupling” reality has been detected (Moreau and Vuille, 2018),

164 and the Decoupling Index has been analysed with the Eora database for 126 countries (Akizu-Gardoki  
165 *et al.*, 2018), detecting some virtually decoupled countries and others that have really managed to  
166 achieve decoupling (reducing energy consumption while increasing their HDI). In this context, it has  
167 been argued that footprint accounts should be considered when evaluating the relationship between  
168 resource consumption and welfare (Wiedmann and Lenzen, 2018). One prominent example of where  
169 consumption-based accounting has been applied in a policy context is the inclusion of the material  
170 footprint as an indicator for two Sustainable Development Goals (SDGs 8 and 12) (Allen *et al.*, 2016)  
171 (Wiedmann and Lenzen, 2018). However, CBA has not been internationally recognised in national  
172 energy consumption measurements thus far.

173

174 Furthermore, although global energy reduction has been deemed necessary to maintain the sustainable  
175 use of resources (McGlade and Ekins, 2015), Kaltenecker *et al.* (2017) detected that global energy  
176 consumption increased by 29.4% from 1995 to 2009, and may increase by 52.9% from 1995 to 2030.  
177 Wu and Chen (Wu and Chen, 2017) found that overall, the energy use embodied in international trade  
178 has reached 90% of global energy use, in which energy induced by final product trade is around 20%,  
179 while the rest is induced by intermediate trade consumption. Furthermore, Wood *et al.* (2018) found  
180 that the energy consumption displaced through trade rose from 20 to 29% during the 1995 to 2011  
181 period. Chen *et al.* (2018) have found that embodied energy inflows and outflows for five world  
182 economies (USA, CHN, JPN, RUS and IND) constitute more than 43.7% and 45.4% of total through-  
183 flow, concluding that footprint accounting polarises countries according to their incomes.

184

185 Concern about direct and indirect energy use in households arose in the 1970s (Bullard and  
186 Herendeen, 1975) (Hannon, 1981), where a 357 sector based Input-Output calculation was computed  
187 to calculate the energy embodied in the goods and services of the US economy. The relevant indirect  
188 energy consumption in national contexts was also identified in several other studies; in Norway it was  
189 detected that, in 1973, approximately 23% of the energy was indirectly consumed among rich families,  
190 and 13% by poor ones; and in New Zealand, when comparing the growth of income to the increase in  
191 energy consumption (Herendeen, 1978) (Peet, Carter and Baines, 1985). Van Engelenburg *et al.* (1994)

192 proposed a method to calculate national energy footprints in ten steps. In the Netherlands, Vringer and  
193 Blok (1995) calculated that indirect energy requirements were 54% of the total, and a further  
194 disaggregation by sector was made in order to provide insights into understanding where to reduce  
195 energy consumption. In Australia, Lenzen (1998) defined that 70% of the energy was consumed, on  
196 average, in an indirect way by households during 1993-94. In 1999 it was found that in the  
197 Netherlands, during the period from 1950 to 1995, the share of indirect energy consumption embodied  
198 in goods in the total energy requirements fluctuated between 50% and 60% (Biesiot and Noorman,  
199 1999), using a combined Life Cycle Assessment (LCA) and Input-Output Analysis. Similarly, in the  
200 Netherlands it was found that, in 1990, 59% of energy consumption was indirect (Wilting, Biesiot and  
201 Moll, 1999). It was also stated that direct consumption (41%) had a reduction potential of 55%, and  
202 total consumption (direct plus indirect) had reduction potential of 59% (Wilting, Biesiot and Moll,  
203 1999).

204

205 In this respect, cities were identified as places where indirect energy or energy embodied in the  
206 consumption of goods and services by their residents is as important as direct energy use (Lenzen,  
207 Dey and Foran, 2004), (Harris et al., 2020). Lenzen et al. also expressed the need to calculate global  
208 impacts through Input-Output analysis and their origins in order to truly be able to act and “think  
209 global”.

210

211 In Brazil, 11 cities were analysed, calculating the rate of direct and indirect energy consumption  
212 embodied in goods and services in 1995-96, using Input-Output methodology (Cohen, Lenzen and  
213 Schaeffer, 2005). According to that study, an average of 48.22 MWh/cap were consumed, of which 61%  
214 was indirect. A similar study shows that, in India, indirect energy consumption was also higher than  
215 direct consumption (Pachauri, 2004), being up to ten times higher in some households (Pachauri and  
216 Spreng, 2002). A later study analysed how energy intensity and national expenditure were related in a  
217 number of countries, arguing that, within footprint accounts, energy expenditure in households does  
218 not apparently lead to sustainable energy management, in contrast with Kuznets theory (Lenzen *et al.*,  
219 2006).



220

221 Thus, measuring the embodied energy requirement and the corresponding emissions is deemed  
222 necessary in order to accomplish an energy transition in affluent and urbanised societies, where direct  
223 energy is less important than embodied energy (Lenzen, Wood and Foran, 2008), (Wiedenhofer,  
224 Lenzen and Steinberger, 2011), (Vetóné Mózner, 2013), (Caro et al., 2017). A later study confirms  
225 that indirect energy is higher in urban areas than in rural areas, such as in the eastern Australian area,  
226 where indirect energy is 74% in the former and 67% in the latter (Wiedenhofer, Lenzen and  
227 Steinberger, 2013).

228

### 229 3. METHODOLOGY AND DATA

230

#### 231 3.1. Methodology

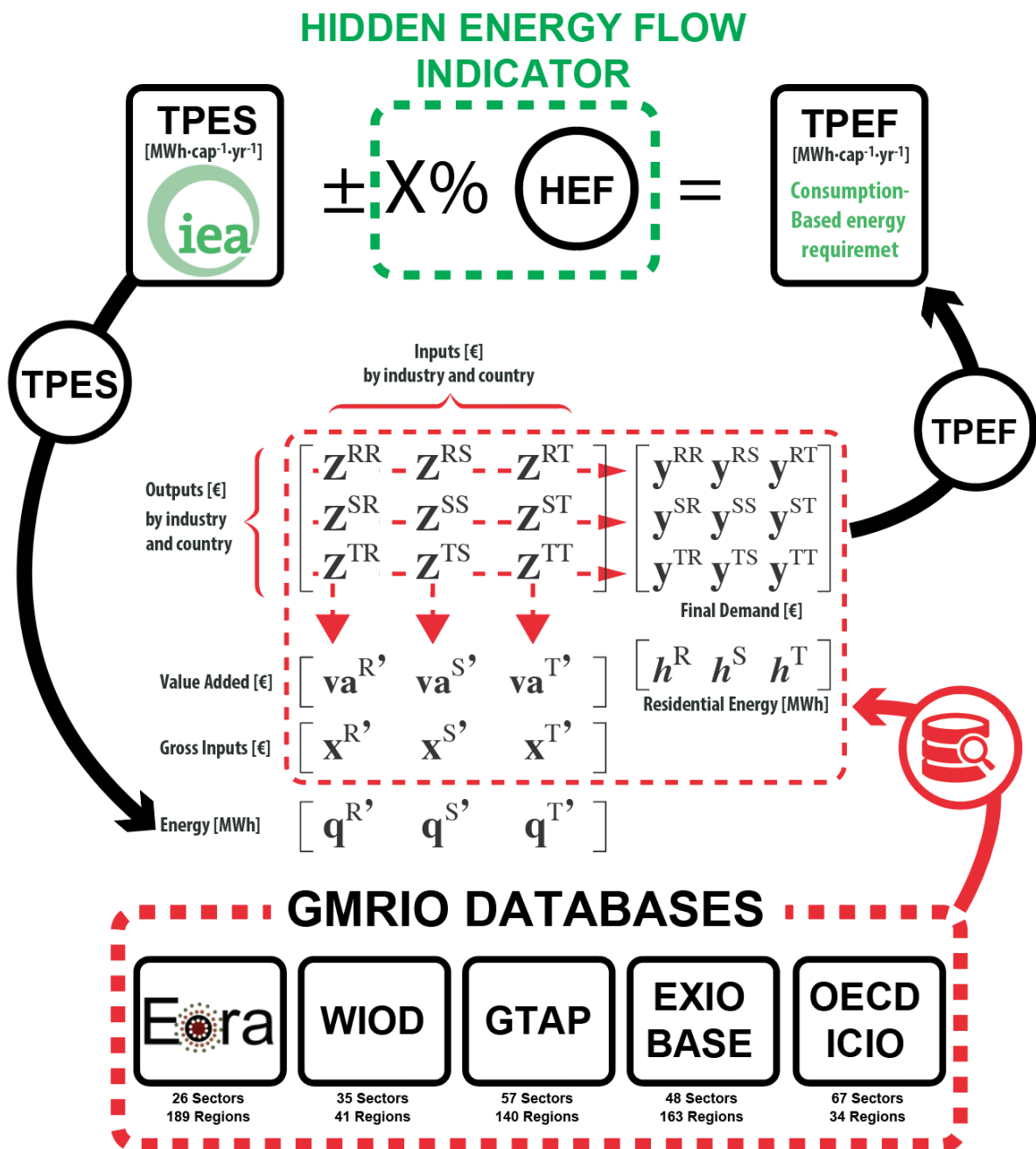
232 Environmentally Extended Global Multi-Regional Input-Output analysis (EE-GMRIO) has been  
233 widely used to calculate the environmental footprints of nations (Wiedmann and Lenzen, 2018)  
234 (Owen *et al.*, 2017), (Oita *et al.*, 2016), (Lenzen, Pade and Munksgaard, 2004), (Wiedmann et al.,  
235 2007), (Kulionis and Wood, 2020), (Chen et al., 2020). In our case, we use this method to assess the  
236 energy footprint of countries (TPEF) by combing GMRIO data and the original data from the IEA on  
237 the energy consumption of countries (defined as TPES). The relation between the two has been  
238 defined as the Hidden Energy Flows (HEF) of a country and is given as a percentage to add to or  
239 subtract from the TPES in order to obtain the consumption-based reality of a country (Eq. 1). Since  
240 the obtained results have some variations across all of the 5 databases, an average value has been  
241 obtained in order to define the HEF of a country (Eq. 2), and the typical deviation has also been  
242 reflected so as to understand the accuracy of a certain country's HEF.

$$243 \quad (Eq. 1) \quad HEF (\%) = (TPEF - TPES) / TPES \cdot 100$$

$$244 \quad (Eq. 2) \quad \overline{HEF} = (HEF_{WIOD} + H_{Eora} + H_{EXIOBASE} + H_{GTAP} + H_{OECD}) \cdot 1/5$$

245

246 Figure 1 summarises the GMRIO framework, where  $\mathbf{Z}^{RS}$  denotes a sub-matrix of intermediate  
 247 deliveries from country  $R$  to country  $S$ , with destination industries in columns and delivering  
 248 industries in rows;  $\mathbf{y}^{RS}$  denotes the final demand of country  $S$  for goods and services produced by  
 249 country  $R$ ;  $\mathbf{x}^R$  is the vector of gross output by industry in country  $R$ ;  $\mathbf{va}^R$  represents the vector of  
 250 value added by industry in country  $R$ ;  $\mathbf{q}^R$  denotes the vector of energy use added by industry in  
 251 country  $R$ ; and  $\mathbf{h}^R$  is the vector of direct energy consumption by households in country  $R$ .



**GMRIO DATABASES**

|                           |                          |                           |                           |                          |
|---------------------------|--------------------------|---------------------------|---------------------------|--------------------------|
|                           | <b>WIOD</b>              | <b>GTAP</b>               | <b>EXIO<br/>BASE</b>      | <b>OECD<br/>ICIO</b>     |
| 26 Sectors<br>189 Regions | 35 Sectors<br>41 Regions | 57 Sectors<br>140 Regions | 48 Sectors<br>163 Regions | 67 Sectors<br>34 Regions |

252

253

*Figure 1: The creation of a standardised HEF indicator is the aim of this research, in order to obtain TPEF directly from*

254 *IEA data. Countries and their inhabitants would be able to know the average amount of energy embedded in*  
 255 *imported/exported products and services. This figure shows HEF calculations for three regions R, S and T, and it has*  
 256 *adapted in our algorithm to the number of regions and industrial sectors used in each of the five databases.*

257

258 The relation between  $\mathbf{x}$ ,  $\mathbf{Z}$  and  $\mathbf{Y}$  is defined by the accounting equation:

259 
$$(Eq. 3) \quad \mathbf{x} = \mathbf{Z}\mathbf{i} + \mathbf{Y}\mathbf{j}$$

260 Where  $\mathbf{i}$  and  $\mathbf{j}$  are column summation vectors of appropriate dimension (vectors of ones).

261 For any country R, the production-based energy consumption (which is equal to the TPES) can be  
 262 expressed as the sum of the energy consumption of all the industries in country R plus the direct  
 263 energy consumption by households:

264 
$$(Eq. 4) \quad TPES^R = \mathbf{q}^R \mathbf{i} + h^R$$

265 From Eq. 3, the input coefficients are obtained as:

266 
$$(Eq. 5) \quad \mathbf{A}^{RS} = \mathbf{Z}^{RS} (\hat{\mathbf{x}}^R)^{-1}$$

267 where  $(\hat{\mathbf{x}}^R)^{-1}$  denotes the inverse of a diagonal matrix of total outputs in country R.

268 Likewise, the energy coefficients ( $\mathbf{c}^R$ ) for country R are defined as:

269 
$$(Eq. 6) \quad \mathbf{c}^R = (\hat{\mathbf{x}}^R)^{-1} \mathbf{q}^R$$

270 Eq. 3 can now be written as a standard input-output model as:

271 
$$(Eq. 7) \quad \mathbf{x} = \mathbf{A}\mathbf{x} + \mathbf{Y}\mathbf{j}$$

272 The solution to the this model is given by:

273 
$$(Eq. 8) \quad \mathbf{x} = \mathbf{L}\mathbf{Y}\mathbf{j}$$

274 where  $\mathbf{L} \equiv (\mathbf{I} - \mathbf{A})^{-1}$  denotes the so-called Leontief inverse. From Eq. 6 and 8, the energy  
 275 consumption by industry can be calculated as:

276 
$$(Eq. 9) \quad \mathbf{q} = \hat{\mathbf{c}}\mathbf{L}\mathbf{Y}\mathbf{j}$$

277 Finally, operating in Eq. 9 and adding the energy directly used by households, we can derive the  
 278 expression for the TPEF of country R as:

279 
$$(Eq. 10) \quad TPEF^R = \mathbf{c}'\mathbf{L}\mathbf{y}^R + h^R$$

280 where  $\mathbf{y}^R$  is a column vector that represents the domestic final demand of country R for final goods  
281 produced domestically ( $\mathbf{y}^{RR}$ ) and imported ( $\mathbf{y}^{SR}, \mathbf{y}^{TR}$ ).

282

283

### 284 **3.1. Data and standardisation**

285 Energy data have been drawn from the IEA database (International Energy Agency, 2019) and  
286 economic data have been extracted from five databases: Eora 26 (Lenzen *et al.*, 2012a), with 189  
287 countries and 26 industrial sectors; WIOD (Timmer *et al.*, 2015), with 43 countries and 57 industrial  
288 sectors; EXIOBASE (Tukker *et al.*, 2009), (Tukker *et al.*, 2013), (Stadler *et al.*, 2018) with 44 regions  
289 and 163 sectors; GTAP, with 140 regions and 57 sectors (Huff, McDougall and WALMSLEY, 2000)  
290 (Narayanan, Aguiar and McDougall, 2015); and OECD, with 64 regions and 34 sectors (OECD,  
291 2015). The year 2011 has been used to calculate the HEF indicator since EXIOBASE database has the  
292 latest release of that year.

293

294 All the GMRIO databases have been standardised using a concordance matrix that map the sectors  
295 and regions of different GMRIO models into our defined sector and regional classification within 17  
296 sectors (Supplementary Material Tables B.1 to B.5) (Eq.11). Also, the regions have been standardised,  
297 converting them into 43 regions plus the rest of the world (RoW) grouped into a 44<sup>th</sup> one. Similar  
298 aggrupation methods among MRIO databases have been used with sectors 18 and 19 (Owen *et al.*,  
299 2014).

300

$$301 \quad (Eq.11) \quad GMRIO_{(17 \times 17 \text{ DIMENSION})} = \text{Concordance Matrix} \cdot GMRIO_{(ij \text{ DIMENSION})}$$

302

303 Later on, IEA energy consumption data (TPES), also known as satellite data, has been converted from  
304 the original TPES values to the 17 industrial sectors of our IO matrix. During the standardization  
305 process, firstly a direct concordance was used to extract TPES from IEA (Supplementary Material  
306 Tables C.1). Nevertheless, authors have realised that making these assumptions transportation sector  
307 was not properly disaggregated to take into account residential use of fuel, and also non-resident

308 inhabitants' consumption in other countries was not faced. To solve this problem, satellite data from  
309 EXIOBASE database (denominated as Net Energy Use, NEU) has been used (Eq.12) developed by  
310 Usubiaga-Liaño et al. (Usubiaga - Liaño et al., 2020). Thus, identical satellite data has been used in  
311 the different algorithms of five databases in order to calculate the TPEF and respective HEF.

312

$$(Eq.12) \quad Q_{NEU\_17\_SECTOR} = Concordance\ Matrix \cdot Q_{NEU\_163\_SECTOR}$$

314

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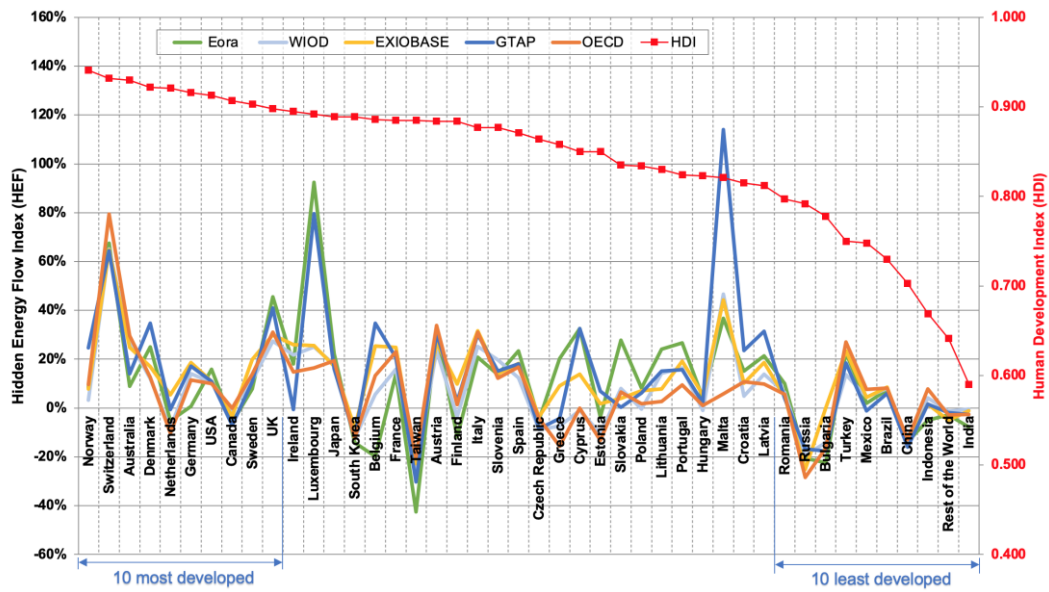
#### 316 4. RESULTS

317 The main result of this paper has been obtaining the HEF from the five most relevant databases  
318 (Figure 2), which provides the possibility to standardise the HEF for year 2011 (Figure 3). This allows  
319 to obtain for all the countries their energy footprint value from the TPES, integrating a new global  
320 consumption reality based on CBA.

321

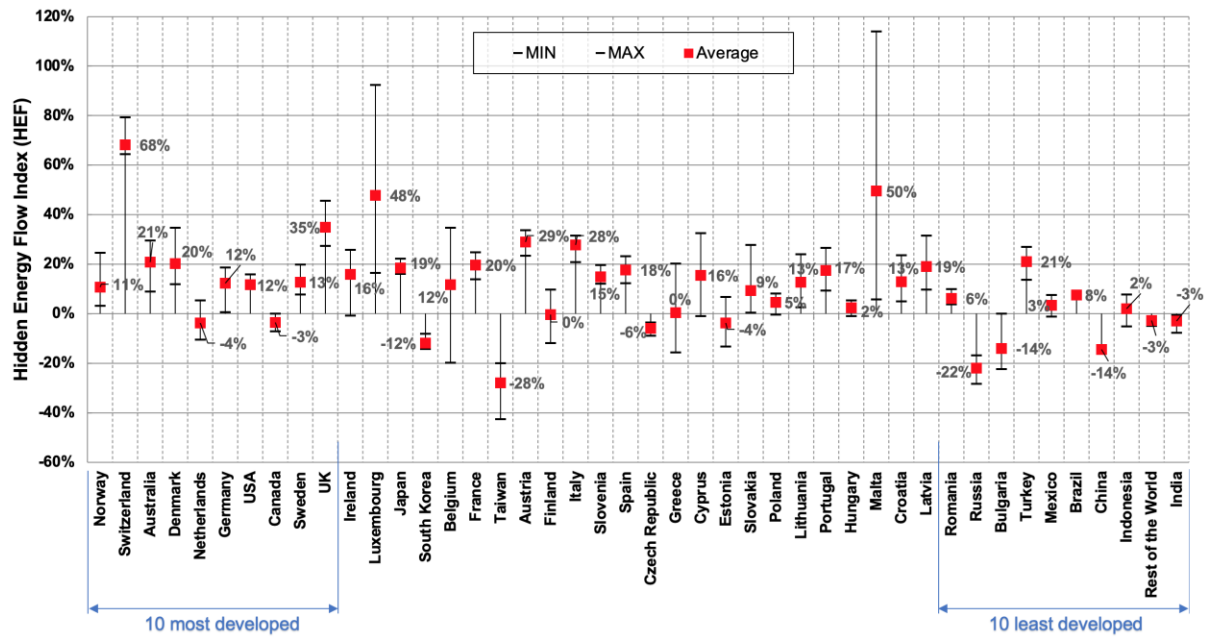
322 Figure 2 shows the HEF values for the 43 countries analysed and for RoW. These values have also  
323 been compared to the achieved HDI values of each country. Countries have been organised along the  
324 X axis from the highest HDI value to the lowest. We can see that, in general, the most developed  
325 countries have a higher HEF than less developed ones. The results show that the ten most developed  
326 countries demand on average a Hidden Energy Flow of + 18.5% (on average 8.98 MWh·cap<sup>-1</sup>), while  
327 for the medium developed 24 countries the average HEF is + 12.4 % (on average 5.19 MWh·cap<sup>-1</sup>),  
328 and the ten least developed countries have an average HEF of -1.6% (on average -1.34 MWh·cap<sup>-1</sup>).

329 This means that the ten least developed countries are feeding the embodied energy requirements of the  
330 most and even medium developed ones. It must be said that, although a general trend has been  
331 observed, countries such as NDL, DEU, USA and CAN have a lower HEF than other countries with  
332 similar HDI values.



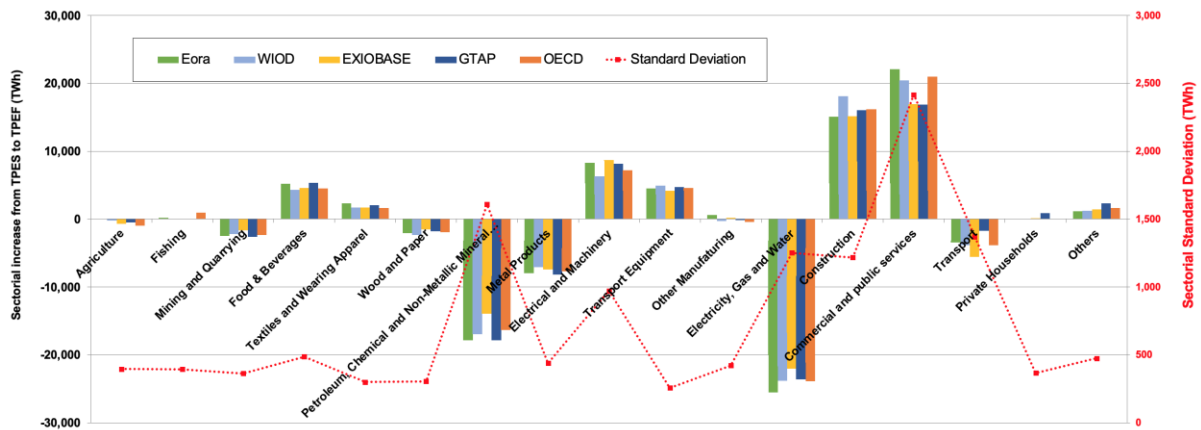
333  
334 *Figure 2: HEF comparison between the analysed five GMRIO databases.*

335  
336 Variations in the results point to the need for the homogenisation of the GMRIO databases. In this  
337 research, a deviation of over 30% has been detected in two countries (MLT 40% and LUX 35%),  
338 between 10% and 21% in twelve countries (BEL, CYP, GRC, SVK, IRL and DNK), and the  
339 remaining 36 countries have a standard deviation of less than 10%. As a result, the footprint accounts  
340 in the energy field could be accurate enough to start including them in national and international  
341 policies. Nevertheless, divergences in the economic data of GMRIO databases are still significant.  
342 These variations coincide with those previously detected by Moran and Wood (Moran and Wood,  
343 2014), whose sensitivity analysis within a harmonised carbon footprint satellite account obtained a  
344 positive view, reporting differences of less than 10% in most major economies among Eora, WIOD,  
345 EXIOBASE and GTAP databases. Taking all of this into account, our research confirms that reducing  
346 uncertainty in MRIO analyses is relevant work for the future standardisation of results (Rodrigues *et*  
347 *al.*, 2018).



349  
350  
351 **Figure 3:** Average HEF for year 2011 from the five databases considered and their deviation. This HEF percentage can  
352 convert the TPES values into TPEF values.

353  
354 The sectorial difference between TPEF and TPES in each sector has also been calculated (Figure 4).  
355 This allows us to understand firstly that in all data bases, sectors that have higher footprint than the  
356 supply are the Commercial and public services, Construction, Electricity and Petrochemical sectors.  
357 Secondly, Figure 4 shows that the major variations among databases occur in the sector defined as  
358 Commercial and public services where higher uncertainty is cumulated (with a total deviation of  
359 11,000 TWh), followed by the Commercial and Public Service sector (2,417 TWh). To a lesser extent,  
360 the Petrochemical sector also display significant differences (1,608 TWh), as does the Electricity and  
361 Construction sectors (1,251 and 1,217 TWh). These are the sectors that most need to be standardised  
362 across the five different databases analysed.



363  
 364 *Figure 4: Comparison of TPEF minus TPES by sector across GMRIO databases. The secondary axis provides the*  
 365 *standard deviation of each sectorial difference.*  
 366

367 **4.1 INCLUDING HEF RESULTS IN A COUNTRY'S REALITY**

368 In order to show how the HEF indicator can modify our perception of the national energy  
 369 consumption reality, the country with the highest HEF rate has been analysed. Switzerland, with a  
 370 +68% HEF is the country with the highest energy consumption embodied in imported products and  
 371 services. This converts its national average energy consumption from the 25.36 MWh/cap declared by  
 372 the IEA into 44.67 MWh/cap in year 2011. This means that, to maintain the average consumption  
 373 quality and life standards in Switzerland, almost double the nationally measured energy is required.  
 374 Furthermore, this does not take into account the energy consumed in other countries in tourism travels  
 375 (Lenzen et al., 2018).

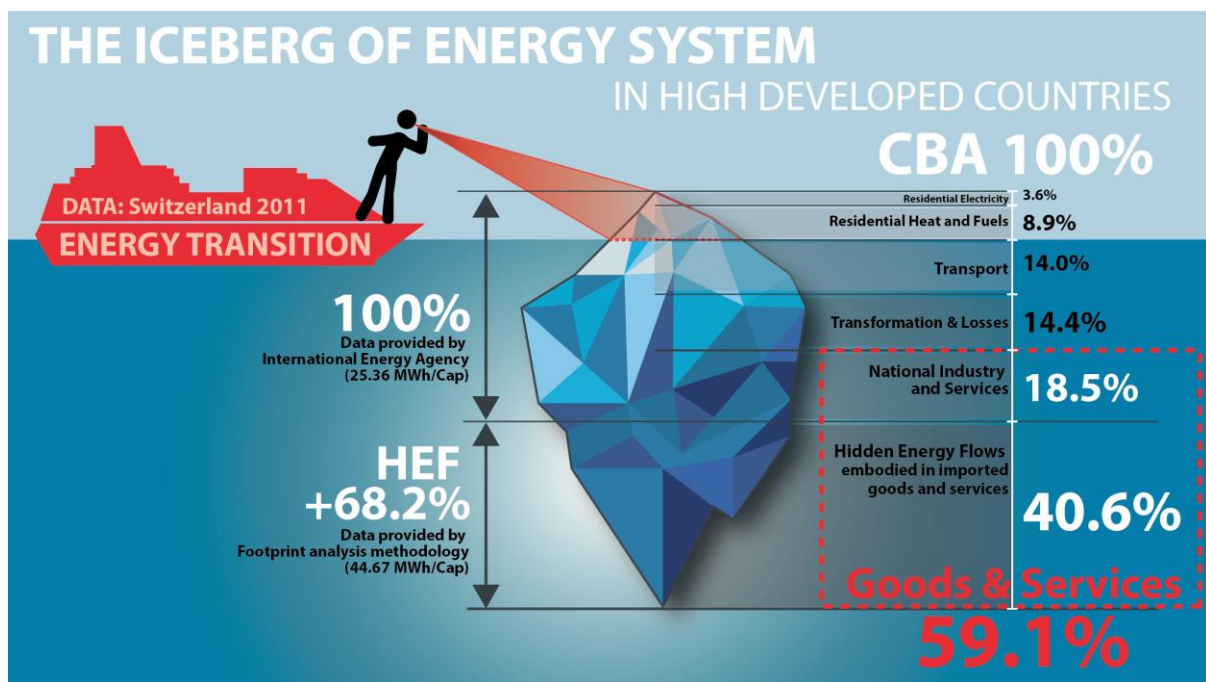
376  
 377 To further illustrate these proportions, Figure 5 shows the national energy use reality according to the  
 378 CBA. Now it can be observed that the energy consumed at homes in terms of electricity only accounts  
 379 for 3.6% of the national energy consumption, and the residential thermal consumption represents 8.9%  
 380 of the TPEF. A further 14.0% of total consumption derives from the transportation sector. However,  
 381 when citizens try to reduce energy consumption, the maximum effort is placed on the energy  
 382 consumed at homes, especially in electric form. Nevertheless, 59.1% of the energy consumption  
 383 corresponding to a person is hidden in consumed goods and services, thus related to material lifestyle



384 and to the material consumption model of the Swiss population. Lastly, 14.4% of the consumption is  
 385 due to the transformation and losses of the current fossil fuel based and centralised energy system.

386

387 In this paper we would like to define this phenomenon as the “iceberg phenomenon”, and we might  
 388 view the national energy transition strategy as a “cruise ship”. In order to avoid our cruise possibly  
 389 colliding with the iceberg, we have to fully visualise the challenge that we face of reducing energy  
 390 consumption. As inhabitants of a country, we normally try to change what we understand as energy:  
 391 the energy at home, especially electricity. Meanwhile, however, we are not able to see the energy  
 392 hidden behind the current material consumption model, 40.6% of which is actually consumed outside  
 393 the national boundaries.



394

395 **Figure 5:** The “iceberg effect” in the current energy transition, using energy consumption data from Switzerland in 2011  
 396 and integrating the Hidden Energy Flows (HEF). It can be seen that only 11.1% of energy is consumed in homes, (and just  
 397 3.2% in the form of electricity) whereas 63.7% is consumed in the form of products and services.

398

399 Attempts to reduce electricity consumption in households are easily perceived by citizens, since these  
 400 directly impact their electricity bill; therefore, society is driven to act on these. Nevertheless,  
 401 switching to low-energy consumption appliances, such as energy-efficient bulbs, refrigerators,  
 402 washing machines, televisions, etc. could actually increase the global Total Primary Energy Footprint

403 (TPEF), since producing these goods corresponds to 59.1% of the “iceberg”, despite the aim to reduce  
404 the 3.6%.

405

406 Following the ETH researchers’ advice to emit a maximum of 1 tCO<sub>2</sub>-eq emissions per person and  
407 year, the Swiss government have established a target to reduce the national average energy  
408 consumption to 17.5 MWh per capita per annum (equivalent to 2000 watts, during 365 days a year  
409 and 24 hours per day, called the “2000 Watt society”) as a sustainable amount (Stulz et al., 2011).  
410 Nonetheless, this goal has not been achieved. In fact, the energy consumed in the country has been  
411 increasing in a hidden way. The HEF indicator helps to track energy consumption in a global context,  
412 and it could be especially helpful in a city context, as cities consume high amounts of energy  
413 embedded in goods and services (Villamor et al., 2020).

414

## 415 **5. DISCUSSION**

416 These results bring us to conclude that, in order to transition towards a sustainable energy model,  
417 there is a profound need to change our current material lifestyle, due to its significant energy and  
418 socio-environmental costs. This affirmation has been made in the past (Baynes *et al.*, 2011)  
419 (Wiedenhofer, Lenzen and Steinberger, 2011) (Wiedenhofer, Lenzen and Steinberger, 2013) (Zhang,  
420 Lahr and Bi, 2016) (Lenzen, 2016), but we consider that HEF indicators provide solidity. An  
421 international HEF indicator comparing 44 countries by the same standards, goes beyond previous  
422 country-based analyses where individual countries or couples of countries were analysed (Owen et al.,  
423 2017) (Min and Rao, 2017) (Kucukvar et al., 2017) (Rocco et al., 2018) (Moreau and Vuille, 2018)  
424 (Wilting, Biesiot and Moll, 1999). We also consider that the results of our broad international study  
425 could be further analysed in city-based models within a nation and we support city-based studies to  
426 better define different national realities, such as was already attempted in the research developed by  
427 Cohen et al. (2005).

428

429 These results also support the theory that social aspect of the energy transition will gain importance  
430 over technological efficiency (Morris and Jungjohann, 2017). There is a huge energy reduction  
431 capacity in changing the current material consumption system, especially in developed countries. In  
432 fact, trying to change the current energy system by increasing the purchase of efficient high-tech  
433 appliances (a reflection of our current consumerist society) may produce a confusing placebo effect  
434 among citizens, and even contribute to perpetuating our old unfair energy system. In this context,  
435 claims like that regarding degrowth (Weiss and Cattaneo, 2017) could be relevant when approaching a  
436 low energy consumption system, where the iceberg phenomenon will be taken into account.

437

438 It is clear that the current energy model needs to be transformed. It is environmentally unsustainable  
439 (Inman, 2008) (Gies, 2017), socially unfair (Sovacool *et al.*, 2016) (Eisenstein, 2017), and further  
440 economic losses and crises have been forecast (Hsiang *et al.*, 2017) (Fouquet, 2017) (Inman, 2013).  
441 Politicians, scientists and citizens are aware of this, which begs the question: how can we implement  
442 the transition towards a sustainable energy model? Citizens in the Global North, in general, and  
443 particularly citizens living in large cities (Lenzen, Wood and Foran, 2008), are historically responsible  
444 for this situation, and are now at the centre of providing responses to be able to create a socio-  
445 environmentally stable panorama.

446

447 In order to bring about a deep energy transition, the recognition of the “real” global consumption-  
448 based energy demand of countries is essential. Current statements defining energetically sustainable  
449 countries as an example to be followed could be contradictory because of the lack of integrating HEF,  
450 such as: “The Danish economy since the 1980s has grown by around 80% while maintaining constant  
451 energy consumption and, at the same time, decreasing CO<sub>2</sub> emission by 34%.” (Wang *et al.*, 2017);  
452 “An active Danish energy policy that focuses on energy efficiency, energy diversification and the  
453 development of renewable energy has resulted in a resilient energy system in Denmark [...]” (Hertel  
454 *et al.*, 2015); “The German *Energiewende* constitutes a major challenge for the energy supply system.”  
455 (Uhlig, Neusel-Lange and Zdrallek, 2014); or “The energy sector is at the core of any modern  
456 economy, and Germany serves as an international showcase for the transition of a large industrialised

457 economy to a low-carbon energy system.” (Rommel *et al.*, 2018). These statements could be  
458 misleading when visualising only the consumption-based total energy requirement of countries.  
459 Overlooking the energy embodied in imported goods and services could generate erroneous  
460 “reference countries” to be followed in coming years (Akizu-Gardoki *et al.*, 2018) for the creation of  
461 a sustainable energy system. Some previous examples, such as the case of Denmark, have already  
462 been criticised in footprint-based accounts (Munksgaard, Pedersen and Wien, 2000) (Wier *et al.*, 2001)  
463 (Wier *et al.*, 2003).

464

465 In the process of finding sustainable energy system reference countries, or being able to understand  
466 the full reality of our own country outside the illusion of the iceberg phenomenon, Figure 3 (as well as  
467 Supplementary Material Table D.1) offers the HEF percentage to convert the TPES value into the  
468 TPEF and also into absolute value per country in MWh·cap<sup>-1</sup>, thus a consumption-based energy  
469 requirement comparison can be made. Attempts to introduce CBA-based policies instead of the  
470 traditional CBA have already been considered in previous works, especially in the Climate Change  
471 Mitigation and Adaptation field (Filho and Leal-Arcas, 2018) (Karakaya *et al.*, 2019), and these works  
472 also support the idea that CBA indicators (such as HEF) could be introduced into national policies to  
473 better shape environmental and social policies.

474

475 Being conscious of the Hidden Energy Flows among countries not only provides a new energy reality  
476 for a given country, as shown in Figure 5, but also helps to understand how developed countries are  
477 using the energetic resources of non-developed countries. Thus, the acknowledgment of HEF can also  
478 trigger international solidarity towards fairer and more proportionate payment for the energy that  
479 developed countries consume in non-developed ones. Furthermore, international cooperation to  
480 improve the energy efficiency of developing countries could become a common interest. Measuring  
481 the energy consumed in other countries will be the first step towards the recognition of a country’s  
482 responsibility in socio-environmental impacts, and towards a shared responsibility between Global  
483 North and Global South countries to reduce said impacts. The new energy model not only needs to be

484 environmentally sustainable, but also socially fair and equitable, based on the democratic  
485 management of resources.

486

487

## 488 **6. CONCLUSIONS**

489 Consumption-Based Accounts (CBA) have been suggested to be a complementary indicator to  
490 address the current environmental and climate change mitigation policies (Afionis et al., 2017),  
491 (Kander et al., 2015), (Steininger et al., 2016). United Nations has considered it a strategic tool to link  
492 global economies to their respective environmental impacts (United Nations, 2018). Following in this  
493 line of research, our Hidden Energy Flow indicator (HEF) provides a clear example of where the  
494 relevance of CBA can directly help to generate changes in future policymaking and practices in  
495 cleaner national and international production systems.

496

497 This research shows how developed countries depend on the energy consumed in non-developed  
498 countries (consuming on average 18.5% more energy than that declared). The integration of Hidden  
499 Energy Flows in the national accounts gives a country the possibility to understand the same energy  
500 consumption reality from a different perspective, where the energy embodied in products and services  
501 gains relevance, and energy consumed at homes loses magnitude (energy embodied in products and  
502 services can reach up to 59.1% of the energy consumed country wide).

503

504 This research shows for the first time how the TPES data provided by the International Energy  
505 Agency can be adjusted to the Consumption-Based Accounts with the use of HEF, overcoming the  
506 current individual countries' footprint analysis or non-uniformised studies. The limitations of this  
507 study lie in the degree of accuracy of the indicator, which depends on the lack of uniformisation of the  
508 currently most relevant five global GMRIO databases (even though most of the countries analysed, 36  
509 out of 44, 82%, have a standard deviation of under 10%). It has also been detected that these

510 differences are mainly generated in four sectors: “Commercial and Public Services”, “Petroleum,  
511 Chemical and Non-Metalic Mineral”, “Electric, Gas and Water”, and “Transport”.

512

513 Shifting the focus from changes in residential electricity consumption to the whole energy  
514 consumption panorama could boost the necessary energy transition towards a low socio-  
515 environmental impact and sustainable energy model, acting directly upon the current consumerist  
516 consumption model. Having the HEF data available, countries could adapt their international energy  
517 policies in order firstly to reduce their energy dependency, and secondly to start promoting a  
518 responsibility campaign for the socio-environmental impacts underlying the indirect energy  
519 consumption. This can lead to modifying not only the consumption attitudes of citizens but also the  
520 industrial production system on an international scale, going one step forward from the current  
521 literature, firstly going beyond national IO analysis and secondly going beyond the individual  
522 GMRIO analysis.

523

524 The potential international collaboration between countries has been discussed in great depth in the  
525 climate policy arena, but it is difficult to implement specific changes in the international field. In this  
526 respect, the HEF indicator could be a small but firm and tangible contribution to the field. HEF offers  
527 a real panorama of the complex energy dependencies and corresponding responsibilities, where  
528 countries could have the freedom to act according to their available resources and ethical values. This  
529 will boost the achievement of “Goal 12”, enhancing sustainable consumption patterns among  
530 countries (UN, 2015); “Goal 7” of SDG, promoting insights to reach a sustainable energy system for  
531 all individuals; and “Goal 10” of the SDG, nurturing the reduction of global inequality.

532

533 As future research lines for this study, and to further contribute to understanding a consumption-based  
534 energy reality, city-based national studies could be performed in order to provide individual citizens  
535 with more specific data. Currently, GMRIO methodology displays difficulties for city-level  
536 application, but current research efforts are focused to overcome this challenge. Furthermore, we  
537 consider it interesting to take steps towards increasing the number of countries where a HEF indicator

538 could be obtained, as well as updating the analysis year, since some databases are still only able to  
539 provide accurate data for 2011.

540

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557

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816 **SUPPLEMENTARY MATERIAL**

817 A) Classification of the literature review:

818 *Table A.1: Classification of the 34 papers analysed.*

|   | Energy<br>Ecological<br>Footprint | Types of IO |                  |                       | Types of MRIO database |      |      |        |
|---|-----------------------------------|-------------|------------------|-----------------------|------------------------|------|------|--------|
|   |                                   | IO          | National<br>MRIO | International<br>MRIO | EORA                   | WIOD | GTAP | Others |
| (Chen and Lin, 2008)  |                                   |             | x                |                       |                        |      |      |        |
| (Wiedmann, 2009)  |                                   |             | x                |                       |                        |      |      |        |
| (Chen and Chen, 2011)<br>(Chen and Chen, 2013)                                    |                                   |             |                  | x                     |                        |      | x    |        |
| (Arto <i>et al.</i> , 2016)   |                                   |             |                  | x                     |                        | x    |      |        |
| (Lan <i>et al.</i> , 2016)  | x                                 |             |                  | x                     | x                      |      |      |        |
| (Min and Rao, 2017)   | x                                 |             |                  |                       |                        |      |      |        |
| (Kucukvar <i>et al.</i> , 2017)   | x                                 |             |                  |                       |                        |      |      |        |
| (Owen <i>et al.</i> , 2017)   | x                                 |             | x                |                       |                        |      |      |        |
| (Rocco <i>et al.</i> , 2018)  |                                   |             |                  | x                     |                        |      |      |        |
| (Moreau and Vuille, 2018)   |                                   |             | x                |                       |                        |      |      |        |
| (Akizu-Gardoki <i>et al.</i> , 2018)  | x                                 |             |                  | x                     | x                      |      |      |        |
| (Wiedmann and Lenzen, 2018)   |                                   |             |                  |                       |                        |      |      | x      |
| (Allen <i>et al.</i> , 2016)  |                                   |             |                  | x                     |                        |      |      |        |
| (Wu and Chen, 2017)   | x                                 |             |                  | x                     |                        |      |      |        |
| (Kaltenegger <i>et al.</i> , 2017)  | x                                 |             |                  | x                     |                        |      |      |        |
| (Wood <i>et al.</i> , 2018)   | x                                 |             |                  |                       |                        |      |      |        |
| (Chen <i>et al.</i> , 2018)   | x                                 |             |                  | x                     |                        |      |      |        |
| (Bullard and Herendeen, 1975)<br>(Hannon, 1981)                                   | x                                 | x           |                  |                       |                        |      |      |        |
| (Herendeen, 1978)<br>(Peet, Carter and Baines, 1985)                              | x                                 | x           |                  |                       |                        |      |      |        |
| (van Engelenburg <i>et al.</i> , 1994)  |                                   |             |                  |                       |                        |      |      |        |
| (Vringer and Blok, 1995)  | x                                 | x           |                  |                       |                        |      |      |        |
| (Lenzen, 1998)  | x                                 | x           |                  |                       |                        |      |      |        |
| (Biesiot and Noorman, 1999),<br>(Wilting, Biesiot and Moll, 1999)                 | x                                 | x           |                  |                       |                        |      |      |        |
| (Lenzen, Dey and Foran, 2004)   | x                                 |             |                  |                       | x                      |      |      |        |
| (Lenzen, Wood and Foran, 2008),<br>(Wiedenhofer, Lenzen and Steinberger,<br>2011) | x                                 |             |                  |                       | x                      |      |      |        |
| (Wiedenhofer, Lenzen and Steinberger,<br>2013)                                    | x                                 |             |                  |                       | x                      |      |      |        |
| (Harris <i>et al.</i> , 2020)   |                                   |             |                  |                       |                        |      |      | x      |
| (Vetóné Móznér, 2013)   |                                   |             |                  |                       |                        |      |      | x      |
| (Caro <i>et al.</i> , 2017)   |                                   |             |                  |                       |                        |      |      | x      |

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821 B) Concordance matrix for unification of the selected five GMRIO databases

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Table B.1: Unification from WIOD to the 17 standardised sectors.

|    |         | 1   | 2       | 3                    | 4                | 5                            | 6              | 7                                    | 8              | 9                        | 10                  | 11                  | 12                         | 13           | 14                             | 15        | 16                 | 17     |
|----|---------|---|---------|----------------------|------------------|------------------------------|----------------|--------------------------------------|----------------|--------------------------|---------------------|---------------------|----------------------------|--------------|--------------------------------|-----------|--------------------|--------|
|    |         | Agriculture   | Fishing | Mining and Quarrying | Food & Beverages | Textiles and Wearing Apparel | Wood and Paper | Petroleum, Chemical and Non-Metallic | Metal Products | Electrical and Machinery | Transport Equipment | Other Manufacturing | Electricity, Gas and Water | Construction | Commercial and public services | Transport | Private Households | Others |
| 1  | A01     | Crop and animal production, hunting and related service activities  | 1       |                      |                  |                              |                |                                      |                |                          |                     |                     |                            |              |                                |           |                    |        |
| 2  | A02     | Forestry and logging  |         | 1                    |                  |                              |                |                                      |                |                          |                     |                     |                            |              |                                |           |                    |        |
| 3  | A03     | Fishing and aquaculture   | 1       |                      |                  |                              |                |                                      |                |                          |                     |                     |                            |              |                                |           |                    |        |
| 4  | B       | Mining and quarrying  |         | 1                    |                  |                              |                |                                      |                |                          |                     |                     |                            |              |                                |           |                    |        |
| 5  | C10-C12 | Manufacture of food products, beverages and tobacco products  |         |                      | 1                |                              |                |                                      |                |                          |                     |                     |                            |              |                                |           |                    |        |
| 6  | C13-C16 | Manufacture of textiles, wearing apparel and leather products   |         |                      |                  | 1                            |                |                                      |                |                          |                     |                     |                            |              |                                |           |                    |        |
| 7  | C17     | Manufacture of wood and of products of wood and cork, except furniture; manufacture of articles of straw and plaiting materials     |         |                      |                  |                              | 1              |                                      |                |                          |                     |                     |                            |              |                                |           |                    |        |
| 8  | C17     | Manufacture of paper and paper products   |         |                      |                  |                              |                | 1                                    |                |                          |                     |                     |                            |              |                                |           |                    |        |
| 9  | C18     | Printing and reproduction of recorded media   |         |                      |                  |                              |                |                                      | 1              |                          |                     |                     |                            |              |                                |           |                    |        |
| 10 | C19     | Manufacture of coke and refined petroleum products  |         |                      |                  |                              |                |                                      |                | 1                        |                     |                     |                            |              |                                |           |                    |        |
| 11 | C20     | Manufacture of chemicals and chemical products  |         |                      |                  |                              |                |                                      |                |                          | 1                   |                     |                            |              |                                |           |                    |        |
| 12 | C21     | Manufacture of basic pharmaceutical products and pharmaceutical preparations  |         |                      |                  |                              |                |                                      |                |                          |                     | 1                   |                            |              |                                |           |                    |        |
| 13 | C22     | Manufacture of rubber and plastic products  |         |                      |                  |                              |                |                                      |                |                          |                     |                     | 1                          |              |                                |           |                    |        |
| 14 | C23     | Manufacture of other non-metallic mineral products  |         |                      |                  |                              |                |                                      |                |                          |                     |                     |                            | 1            |                                |           |                    |        |
| 15 | C24     | Manufacture of basic metals   |         |                      |                  |                              |                |                                      |                |                          |                     |                     |                            |              | 1                              |           |                    |        |
| 16 | C25     | Manufacture of fabricated metal products, except machinery and equipment  |         |                      |                  |                              |                |                                      |                |                          |                     |                     |                            |              |                                | 1         |                    |        |
| 17 | C26     | Manufacture of computer, electronic and optical products  |         |                      |                  |                              |                |                                      |                |                          |                     |                     |                            |              |                                |           | 1                  |        |
| 18 | C27     | Manufacture of electrical equipment   |         |                      |                  |                              |                |                                      |                |                          |                     |                     |                            |              |                                |           |                    | 1      |
| 19 | C28     | Manufacture of machinery and equipment n.e.c.   |         |                      |                  |                              |                |                                      |                |                          |                     |                     |                            |              |                                |           |                    | 1      |
| 20 | C29     | Manufacture of motor vehicles, trailers and semi-trailers   |         |                      |                  |                              |                |                                      |                |                          |                     |                     |                            |              |                                |           |                    | 1      |
| 21 | C30     | Manufacture of other transport equipment  |         |                      |                  |                              |                |                                      |                |                          |                     |                     |                            |              |                                |           |                    | 1      |
| 22 | C31-C32 | Manufacture of furniture; other manufacturing   |         |                      |                  |                              |                |                                      |                |                          |                     |                     |                            |              |                                |           |                    | 1      |
| 23 | C33     | Repair and installation of machinery and equipment  |         |                      |                  |                              |                |                                      |                |                          |                     |                     |                            |              |                                |           |                    | 1      |
| 24 | C34     | Electricity, gas, steam and air conditioning supply   |         |                      |                  |                              |                |                                      |                |                          |                     |                     |                            |              |                                |           |                    | 1      |
| 25 | C35     | Water collection, treatment and supply  |         |                      |                  |                              |                |                                      |                |                          |                     |                     |                            |              |                                |           |                    | 1      |
| 26 | E37-E39 | Waste collection, treatment and disposal activities; materials recovery, remediation activities and other waste management services |         |                      |                  |                              |                |                                      |                |                          |                     |                     |                            |              |                                |           |                    | 1      |
| 27 | F       | Construction  |         |                      |                  |                              |                |                                      |                |                          |                     |                     |                            |              |                                |           |                    | 1      |
| 28 | G45     | Wholesale and retail trade and repair of motor vehicles and motorcycles   |         |                      |                  |                              |                |                                      |                |                          |                     |                     |                            |              |                                |           |                    | 1      |
| 29 | G46     | Wholesale trade, except of motor vehicles and motorcycles   |         |                      |                  |                              |                |                                      |                |                          |                     |                     |                            |              |                                |           |                    | 1      |
| 30 | G47     | Retail trade, except of motor vehicles and motorcycles  |         |                      |                  |                              |                |                                      |                |                          |                     |                     |                            |              |                                |           |                    | 1      |
| 31 | H49     | Land transport and transport via pipelines  |         |                      |                  |                              |                |                                      |                |                          |                     |                     |                            |              |                                |           |                    | 1      |
| 32 | H50     | Water transport   |         |                      |                  |                              |                |                                      |                |                          |                     |                     |                            |              |                                |           |                    | 1      |
| 33 | H51     | Air transport   |         |                      |                  |                              |                |                                      |                |                          |                     |                     |                            |              |                                |           |                    | 1      |
| 34 | H52     | Warehousing and support activities for transportation   |         |                      |                  |                              |                |                                      |                |                          |                     |                     |                            |              |                                |           |                    | 1      |
| 35 | H53     | Postal and courier activities   |         |                      |                  |                              |                |                                      |                |                          |                     |                     |                            |              |                                |           |                    | 1      |
| 36 | I       | Accommodation and food service activities   |         |                      |                  |                              |                |                                      |                |                          |                     |                     |                            |              |                                |           |                    | 1      |
| 37 | J58     | Publishing activities   |         |                      |                  |                              |                |                                      |                |                          |                     |                     |                            |              |                                |           |                    | 1      |
| 38 | J59-J60 | Television programme production, sound recording and music publishing activities; programming and broadcasting activities           |         |                      |                  |                              |                |                                      |                |                          |                     |                     |                            |              |                                |           |                    | 1      |
| 39 | J61     | Telecommunications  |         |                      |                  |                              |                |                                      |                |                          |                     |                     |                            |              |                                |           |                    | 1      |
| 40 | K62-J63 | Computer programming, consultancy and related activities; information service activities  |         |                      |                  |                              |                |                                      |                |                          |                     |                     |                            |              |                                |           |                    | 1      |
| 41 | K64     | Financial service activities, except insurance and pension funding  |         |                      |                  |                              |                |                                      |                |                          |                     |                     |                            |              |                                |           |                    | 1      |
| 42 | K65     | Insurance, reinsurance and pension funding, except compulsory social security   |         |                      |                  |                              |                |                                      |                |                          |                     |                     |                            |              |                                |           |                    | 1      |
| 43 | K66     | Activities auxiliary to financial services and insurance activities   |         |                      |                  |                              |                |                                      |                |                          |                     |                     |                            |              |                                |           |                    | 1      |
| 44 | L68     | Retail sale activities  |         |                      |                  |                              |                |                                      |                |                          |                     |                     |                            |              |                                |           |                    | 1      |
| 45 | M70-M71 | Legal and accounting activities; activities of head offices, management consultancies activities                                    |         |                      |                  |                              |                |                                      |                |                          |                     |                     |                            |              |                                |           |                    | 1      |
| 46 | M71     | Architectural and engineering activities; technical testing and analysis  |         |                      |                  |                              |                |                                      |                |                          |                     |                     |                            |              |                                |           |                    | 1      |
| 47 | M72     | Scientific research and development   |         |                      |                  |                              |                |                                      |                |                          |                     |                     |                            |              |                                |           |                    | 1      |
| 48 | M73     | Advertising and market research   |         |                      |                  |                              |                |                                      |                |                          |                     |                     |                            |              |                                |           |                    | 1      |
| 49 | M74-M75 | Other professional, scientific and technical activities; veterinary activities  |         |                      |                  |                              |                |                                      |                |                          |                     |                     |                            |              |                                |           |                    | 1      |
| 50 | N       | Administrative and support service activities   |         |                      |                  |                              |                |                                      |                |                          |                     |                     |                            |              |                                |           |                    | 1      |
| 51 | N04     | Public administration and defence; compulsory social security   |         |                      |                  |                              |                |                                      |                |                          |                     |                     |                            |              |                                |           |                    | 1      |
| 52 | P85     | Education   |         |                      |                  |                              |                |                                      |                |                          |                     |                     |                            |              |                                |           |                    | 1      |
| 53 | Q       | Human health and social work activities   |         |                      |                  |                              |                |                                      |                |                          |                     |                     |                            |              |                                |           |                    | 1      |
| 54 | R-S     | Other service activities  |         |                      |                  |                              |                |                                      |                |                          |                     |                     |                            |              |                                |           |                    | 1      |
| 55 | T       | Activities of households as employers; undifferentiated goods- and services-producing activities of households for own use          |         |                      |                  |                              |                |                                      |                |                          |                     |                     |                            |              |                                |           |                    | 1      |
| 56 | U       | Activities of extraterritorial organizations and bodies   |         |                      |                  |                              |                |                                      |                |                          |                     |                     |                            |              |                                |           |                    | 1      |

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Table B.2: Unification from Eora to the 17 standardised sectors.

|    |   | 1           | 2       | 3                    | 4                | 5                            | 6              | 7                                    | 8              | 9                        | 10                  | 11                  | 12                         | 13           | 14                             | 15        | 16                 | 17     |
|----|---|-------------|---------|----------------------|------------------|------------------------------|----------------|--------------------------------------|----------------|--------------------------|---------------------|---------------------|----------------------------|--------------|--------------------------------|-----------|--------------------|--------|
|    |   | Agriculture | Fishing | Mining and Quarrying | Food & Beverages | Textiles and Wearing Apparel | Wood and Paper | Petroleum, Chemical and Non-Metallic | Metal Products | Electrical and Machinery | Transport Equipment | Other Manufacturing | Electricity, Gas and Water | Construction | Commercial and public services | Transport | Private Households | Others |
| 1  | Agriculture   | 1           |         |                      |                  |                              |                |                                      |                |                          |                     |                     |                            |              |                                |           |                    |        |
| 2  | Fishing   |             | 1       |                      |                  |                              |                |                                      |                |                          |                     |                     |                            |              |                                |           |                    |        |
| 3  | Mining and Quarrying                                  |             |         | 1                    |                  |                              |                |                                      |                |                          |                     |                     |                            |              |                                |           |                    |        |
| 4  | Food & Beverages                                      |             |         |                      | 1                |                              |                |                                      |                |                          |                     |                     |                            |              |                                |           |                    |        |
| 5  | Textiles and Wearing Apparel                          |             |         |                      |                  | 1                            |                |                                      |                |                          |                     |                     |                            |              |                                |           |                    |        |
| 6  | Wood and Paper  |             |         |                      |                  |                              | 1              |                                      |                |                          |                     |                     |                            |              |                                |           |                    |        |
| 7  | Petroleum, Chemical and Non-Metallic Mineral Products |             |         |                      |                  |                              |                | 1                                    |                |                          |                     |                     |                            |              |                                |           |                    |        |
| 8  | Metal Products  |             |         |                      |                  |                              |                |                                      | 1              |                          |                     |                     |                            |              |                                |           |                    |        |
| 9  | Electrical and Machinery                              |             |         |                      |                  |                              |                |                                      |                | 1                        |                     |                     |                            |              |                                |           |                    |        |
| 10 | Transport Equipment                                   |             |         |                      |                  |                              |                |                                      |                |                          | 1                   |                     |                            |              |                                |           |                    |        |
| 11 | Other Manufacturing                                   |             |         |                      |                  |                              |                |                                      |                |                          |                     | 1                   |                            |              |                                |           |                    |        |
| 12 | Recycling   |             |         |                      |                  |                              |                |                                      |                |                          |                     |                     | 1                          |              |                                |           |                    |        |
| 13 | Electricity, Gas and Water                            |             |         |                      |                  |                              |                |                                      |                |                          |                     |                     |                            | 1            |                                |           |                    |        |
| 14 | Construction  |             |         |                      |                  |                              |                |                                      |                |                          |                     |                     |                            |              | 1                              |           |                    |        |
| 15 | Maintenance and Repair                                |             |         |                      |                  |                              |                |                                      |                |                          |                     |                     |                            |              |                                | 1         |                    |        |
| 16 | Wholesale Trade                                       |             |         |                      |                  |                              |                |                                      |                |                          |                     |                     |                            |              |                                |           | 1                  |        |
| 17 | Retail Trade  |             |         |                      |                  |                              |                |                                      |                |                          |                     |                     |                            |              |                                |           |                    | 1      |
| 18 | Hotels and Restaurants                                |             |         |                      |                  |                              |                |                                      |                |                          |                     |                     |                            |              |                                |           |                    | 1      |
| 19 | Transport   |             |         |                      |                  |                              |                |                                      |                |                          |                     |                     |                            |              |                                |           |                    | 1      |
| 20 | Post and Telecommunications                           |             |         |                      |                  |                              |                |                                      |                |                          |                     |                     |                            |              |                                |           |                    | 1      |
| 21 | Financial Intermediation and Business Activities      |             |         |                      |                  |                              |                |                                      |                |                          |                     |                     |                            |              |                                |           |                    | 1      |
| 22 | Public Administration                                 |             |         |                      |                  |                              |                |                                      |                |                          |                     |                     |                            |              |                                |           |                    | 1      |
| 23 | Education, Health and Other Services                  |             |         |                      |                  |                              |                |                                      |                |                          |                     |                     |                            |              |                                |           |                    | 1      |
| 24 | Private Households                                    |             |         |                      |                  |                              |                |                                      |                |                          |                     |                     |                            |              |                                |           |                    | 1      |
| 25 | Others  |             |         |                      |                  |                              |                |                                      |                |                          |                     |                     |                            |              |                                |           |                    | 1      |
| 26 | Re-export & Re-import                                 |             |         |                      |                  |                              |                |                                      |                |                          |                     |                     |                            |              |                                |           |                    | 1      |

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Table B.3: Unification from EXIOBASE to the 17 standardised sectors.

|     | 1  | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 |
|-----|--|---|---|---|---|---|---|---|---|----|----|----|----|----|----|----|----|
| 1   | Cultivation of paddy rice  |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |
| 2   | Cultivation of wheat   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |
| 3   | Cultivation of cereals other than wheat  |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |
| 4   | Cultivation of vegetables, fruit and nuts  |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |
| 5   | Cultivation of oil seeds   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |
| 6   | Cultivation of sugar cane, sugar beet  |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |
| 7   | Cultivation of plant-based fibres  |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |
| 8   | Cultivation of grass, etc.   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |
| 9   | Cattle farming   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |
| 10  | Pigs farming   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |
| 11  | Poultry farming  |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |
| 12  | Other animals nec  |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |
| 13  | Animal products nec  |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |
| 14  | Other nec  |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |
| 15  | Other nec - miscellaneous  |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |
| 16  | Manure treatment (conventional), storage and land application  |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |
| 17  | Manure treatment (biogas), storage and land application  |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |
| 18  | Energy income and related services activities (01)   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |
| 19  | Extraction of fuels, hydrocarbons and fuel forms, services activities incidental to fishing (05)   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |
| 20  | Mining of coal and lignite, extraction of coal (10)  |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |
| 21  | Extraction of crude petroleum, services related to crude oil extraction, excluding subsequent extraction of natural gas and services related to natural gas extraction, excluding liquefaction |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |
| 22  | Extraction, liquefaction and re-liquefaction of other non-ferrous metallic ores  |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |
| 23  | Mining of ferrous ores (21)  |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |
| 24  | Mining of iron ores  |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |
| 25  | Mining of copper ores and concentrates   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |
| 26  | Mining of nickel ores and concentrates   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |
| 27  | Mining of other non-ferrous metal ores and concentrates  |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |
| 28  | Mining of uranium ores and concentrates  |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |
| 29  | Mining of precious metal ores and concentrates   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |
| 30  | Mining of lead, zinc and tin ores and concentrates   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |
| 31  | Mining of other non-ferrous metal ores and concentrates  |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |
| 32  | Extraction of bitumen  |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |
| 33  | Extraction of sand and clay  |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |
| 34  | Mining of chemical and fertilizer minerals, production of salt, other minerals and quarries n.e.c.   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |
| 35  | Processing of meat cattle  |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |
| 36  | Processing of meat sheep   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |
| 37  | Processing of meat poultry   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |
| 38  | Production of meat products nec  |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |
| 39  | Processing of vegetable oils and fats  |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |
| 40  | Processing of dairy products   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |
| 41  | Processing of rice   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |
| 42  | Sugar refining   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |
| 43  | Manufacture of food products nec   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |
| 44  | Manufacture of beverages   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |
| 45  | Manufacture of fish products   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |
| 46  | Manufacture of tobacco products (24)   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |
| 47  | Manufacture of textiles (27)   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |
| 48  | Manufacture of leather apparel, footwear and trunks of leather   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |
| 49  | Leather and trunks of leather, production of luggage, handbags, saddlebags, saddles, harness and footwear (19)   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |
| 50  | Manufacture of wood and of products of wood and cork, except furniture; manufacture of articles of straw and plaiting materials (22)   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |
| 51  | Processing of secondary wood material into new wood material   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |
| 52  | Other  |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |
| 53  | Processing of secondary paper into new paper   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |
| 54  | Other  |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |
| 55  | Printing, publishing and reproduction of recorded media (22)   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |
| 56  | Manufacture of coke oven products  |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |
| 57  | Chemical industry  |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |
| 58  | Processing of nuclear fuel   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |
| 59  | Chemicals basic  |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |
| 60  | Processing of secondary plastic into new plastic   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |
| 61  | Metallurgy   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |
| 62  | Other other metallurgy   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |
| 63  | Chemicals nec  |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |
| 64  | Manufacture of rubber and plastic products (25)  |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |
| 65  | Manufacture of glass and glass products  |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |
| 66  | Processing of secondary glass into new glass   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |
| 67  | Manufacture of ceramic products  |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |
| 68  | Manufacture of bricks, tiles and construction products in baked clay   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |
| 69  | Manufacture of cement, lime and plaster  |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |
| 70  | Processing of clay into clinker  |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |
| 71  | Manufacture of other non-metallic mineral products n.e.c.  |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |
| 72  | Manufacture of basic iron and steel and of ferroalloys and first products thereof  |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |
| 73  | Processing of secondary steel into new steel   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |
| 74  | Chemicals metal production   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |
| 75  | Processing of secondary aluminium into new aluminium   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |
| 76  | Aluminium production   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |
| 77  | Processing of secondary zinc into new zinc   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |
| 78  | Zinc, zinc and tin production  |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |
| 79  | Processing of secondary lead into new lead, zinc and tin   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |
| 80  | Copper production  |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |
| 81  | Processing of secondary copper into new copper   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |
| 82  | Other non-ferrous metal production   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |
| 83  | Processing of secondary other non-ferrous metals into new other non-ferrous metals   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |
| 84  | Machinery  |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |
| 85  | Manufacture of fabricated metal products, except machinery and equipment (28)  |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |
| 86  | Manufacture of machinery and equipment n.e.c. (28)   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |
| 87  | Manufacture of office machinery and computers (28)   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |
| 88  | Manufacture of electrical machinery and apparatus n.e.c. (28)  |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |
| 89  | Manufacture of radio, television and communication equipment and apparatus (28)  |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |
| 90  | Manufacture of medical, precision and optical instruments, watches and clocks (31)   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |
| 91  | Manufacture of motor vehicles, trailers and semi-trailers (34)   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |
| 92  | Manufacture of other transport equipment (34)  |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |
| 93  | Manufacture of furniture, reproduction n.e.c. (35)   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |
| 94  | Recreation of waste and scrap  |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |
| 95  | Production of electricity by direct means  |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |
| 96  | Production of electricity by coal  |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |
| 97  | Production of electricity by gas   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |
| 98  | Production of electricity by nuclear   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |
| 99  | Production of electricity by hydro   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |
| 100 | Production of electricity by wind  |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |
| 101 | Production of electricity by solar photovoltaic  |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |
| 102 | Production of electricity by biomass and waste   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |
| 103 | Production of electricity by solar thermal   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |
| 104 | Production of electricity by tide, wave, ocean   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |
| 105 | Production of electricity by geothermal  |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |
| 106 | Production of electricity nec  |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |
| 107 | Transmission of electricity  |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |
| 108 | Distribution and trade of electricity  |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |
| 109 | Manufacture of gas, distribution of gaseous fuels through mains  |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |
| 110 | Steam and hot water supply   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |
| 111 | Collection, purification and distribution of water (41)  |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |
| 112 | Construction (43)  |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |

Table B.4: Unification from GTAP to the 17 standardised sectors

|        |   | 1           | 2       | 3                    | 4                | 5                            | 6              | 7  | 8                        | 9                   | 10                  | 11                         | 12           | 13                             | 14        | 15                 | 16     | 17 |
|--------|---|-------------|---------|----------------------|------------------|------------------------------|----------------|--|--------------------------|---------------------|---------------------|----------------------------|--------------|--------------------------------|-----------|--------------------|--------|----|
|        |   | Agriculture | Fishing | Mining and Quarrying | Food & Beverages | Textiles and Wearing Apparel | Wood and Paper | Petroleum, Chemical and Non-Metal Products | Electrical and Machinery | Transport Equipment | Other Manufacturing | Electricity, Gas and Water | Construction | Commercial and public services | Transport | Private Households | Others |    |
| 1 PDR  | Paddy rice  | 1           |         |                      |                  |                              |                |  |                          |                     |                     |                            |              |                                |           |                    |        |    |
| 2 WHT  | Wheat   | 1           |         |                      |                  |                              |                |  |                          |                     |                     |                            |              |                                |           |                    |        |    |
| 3 GRO  | Cereal grains nec                                 | 1           |         |                      |                  |                              |                |  |                          |                     |                     |                            |              |                                |           |                    |        |    |
| 4 V.F  | Vegetables, fruit, nuts                           | 1           |         |                      |                  |                              |                |  |                          |                     |                     |                            |              |                                |           |                    |        |    |
| 5 OSD  | Oil seeds   | 1           |         |                      |                  |                              |                |  |                          |                     |                     |                            |              |                                |           |                    |        |    |
| 6 C.B  | Sugar cane, sugar beet                            | 1           |         |                      |                  |                              |                |  |                          |                     |                     |                            |              |                                |           |                    |        |    |
| 7 PFB  | Plant-based fibers                                | 1           |         |                      |                  |                              |                |  |                          |                     |                     |                            |              |                                |           |                    |        |    |
| 8 OCR  | Crops nec   | 1           |         |                      |                  |                              |                |  |                          |                     |                     |                            |              |                                |           |                    |        |    |
| 9 CTL  | Bovine cattle, sheep and goats, horses            | 1           |         |                      |                  |                              |                |  |                          |                     |                     |                            |              |                                |           |                    |        |    |
| 10 QAP | Animal products nec                               | 1           |         |                      |                  |                              |                |  |                          |                     |                     |                            |              |                                |           |                    |        |    |
| 11 RMK | Raw milk  | 1           |         |                      |                  |                              |                |  |                          |                     |                     |                            |              |                                |           |                    |        |    |
| 12 WOL | Wool, silk-worm cocoons                           | 1           |         |                      |                  |                              |                |  |                          |                     |                     |                            |              |                                |           |                    |        |    |
| 13 FRS | Forestry  | 1           |         |                      |                  |                              |                |  |                          |                     |                     |                            |              |                                |           |                    |        |    |
| 14 FSH | Fishing   |             | 1       |                      |                  |                              |                |  |                          |                     |                     |                            |              |                                |           |                    |        |    |
| 15 COA | Coal  |             |         | 1                    |                  |                              |                |  |                          |                     |                     |                            |              |                                |           |                    |        |    |
| 16 OIL | Oil   |             |         | 1                    |                  |                              |                |  |                          |                     |                     |                            |              |                                |           |                    |        |    |
| 17 GAS | Gas   |             |         | 1                    |                  |                              |                |  |                          |                     |                     |                            |              |                                |           |                    |        |    |
| 18 OMN | Minerals nec                                      |             |         | 1                    |                  |                              |                |  |                          |                     |                     |                            |              |                                |           |                    |        |    |
| 19 CMT | Bovine meat products                              |             |         |                      | 1                |                              |                |  |                          |                     |                     |                            |              |                                |           |                    |        |    |
| 20 OMT | Meat products nec                                 |             |         |                      | 1                |                              |                |  |                          |                     |                     |                            |              |                                |           |                    |        |    |
| 21 VOL | Vegetable oils and fats                           |             |         |                      | 1                |                              |                |  |                          |                     |                     |                            |              |                                |           |                    |        |    |
| 22 MIL | Dairy products                                    |             |         |                      | 1                |                              |                |  |                          |                     |                     |                            |              |                                |           |                    |        |    |
| 23 PCR | Processed rice                                    |             |         |                      | 1                |                              |                |  |                          |                     |                     |                            |              |                                |           |                    |        |    |
| 24 SGR | Sugar   |             |         |                      | 1                |                              |                |  |                          |                     |                     |                            |              |                                |           |                    |        |    |
| 25 OFD | Food products nec                                 |             |         |                      | 1                |                              |                |  |                          |                     |                     |                            |              |                                |           |                    |        |    |
| 26 B.T | Beverages and tobacco products                    |             |         |                      | 1                |                              |                |  |                          |                     |                     |                            |              |                                |           |                    |        |    |
| 27 TEX | Textiles  |             |         |                      | 1                |                              |                |  |                          |                     |                     |                            |              |                                |           |                    |        |    |
| 28 WAP | Wearing apparel                                   |             |         |                      | 1                |                              |                |  |                          |                     |                     |                            |              |                                |           |                    |        |    |
| 29 LEA | Leather products                                  |             |         |                      | 1                |                              |                |  |                          |                     |                     |                            |              |                                |           |                    |        |    |
| 30 LUM | Wood products                                     |             |         |                      |                  | 1                            |                |  |                          |                     |                     |                            |              |                                |           |                    |        |    |
| 31 PPP | Paper products, publishing                        |             |         |                      |                  | 1                            |                |  |                          |                     |                     |                            |              |                                |           |                    |        |    |
| 32 P.C | Petroleum, coal products                          |             |         |                      |                  |                              | 1              |  |                          |                     |                     |                            |              |                                |           |                    |        |    |
| 33 CRP | Chemical, rubber, plastic products                |             |         |                      |                  |                              | 1              |  |                          |                     |                     |                            |              |                                |           |                    |        |    |
| 34 NMM | Mineral products nec                              |             |         |                      |                  |                              | 1              |  |                          |                     |                     |                            |              |                                |           |                    |        |    |
| 35 I.S | Ferrous metals                                    |             |         |                      |                  |                              |                | 1  |                          |                     |                     |                            |              |                                |           |                    |        |    |
| 36 NFM | Metals nec  |             |         |                      |                  |                              |                | 1  |                          |                     |                     |                            |              |                                |           |                    |        |    |
| 37 FMP | Metal products                                    |             |         |                      |                  |                              |                | 1  |                          |                     |                     |                            |              |                                |           |                    |        |    |
| 38 MVH | Motor vehicles and parts                          |             |         |                      |                  |                              |                |  | 1                        |                     |                     |                            |              |                                |           |                    |        |    |
| 39 OTN | Transport equipment nec                           |             |         |                      |                  |                              |                |  | 1                        |                     |                     |                            |              |                                |           |                    |        |    |
| 40 ELE | Electronic equipment                              |             |         |                      |                  |                              |                |  |                          | 1                   |                     |                            |              |                                |           |                    |        |    |
| 41 OME | Machinery and equipment nec                       |             |         |                      |                  |                              |                |  |                          | 1                   |                     |                            |              |                                |           |                    |        |    |
| 42 OMF | Manufactures nec                                  |             |         |                      |                  |                              |                |  |                          |                     | 1                   |                            |              |                                |           |                    |        |    |
| 43 ELY | Electricity                                       |             |         |                      |                  |                              |                |  |                          |                     |                     | 1                          |              |                                |           |                    |        |    |
| 44 GDT | Gas manufacture, distribution                     |             |         |                      |                  |                              |                |  |                          |                     |                     | 1                          |              |                                |           |                    |        |    |
| 45 WTR | Water   |             |         |                      |                  |                              |                |  |                          |                     |                     | 1                          |              |                                |           |                    |        |    |
| 46 CNS | Construction                                      |             |         |                      |                  |                              |                |  |                          |                     |                     |                            | 1            |                                |           |                    |        |    |
| 47 TRD | Trade   |             |         |                      |                  |                              |                |  |                          |                     |                     |                            |              | 1                              |           |                    |        |    |
| 48 OTP | Transport nec                                     |             |         |                      |                  |                              |                |  |                          |                     |                     |                            |              |                                | 1         |                    |        |    |
| 49 WTP | Water transport                                   |             |         |                      |                  |                              |                |  |                          |                     |                     |                            |              |                                |           | 1                  |        |    |
| 50 ATP | Air transport                                     |             |         |                      |                  |                              |                |  |                          |                     |                     |                            |              |                                |           |                    | 1      |    |
| 51 CMN | Communication                                     |             |         |                      |                  |                              |                |  |                          |                     |                     |                            |              |                                |           |                    |        | 1  |
| 52 OFI | Financial services nec                            |             |         |                      |                  |                              |                |  |                          |                     |                     |                            |              |                                |           |                    |        | 1  |
| 53 ISR | Insurance   |             |         |                      |                  |                              |                |  |                          |                     |                     |                            |              |                                |           |                    |        | 1  |
| 54 OBS | Business services nec                             |             |         |                      |                  |                              |                |  |                          |                     |                     |                            |              |                                |           |                    |        | 1  |
| 55 ROS | Recreational and other services                   |             |         |                      |                  |                              |                |  |                          |                     |                     |                            |              |                                |           |                    |        | 1  |
| 56 QSG | Public Administration, Defense, Education, Health |             |         |                      |                  |                              |                |  |                          |                     |                     |                            |              |                                |           |                    |        | 1  |
| 57 DWE | Dwellings   |             |         |                      |                  |                              |                |  |                          |                     |                     |                            |              |                                |           |                    |        | 1  |

Table B.5: Unification from OECD to the 17 standardised sectors.

|               |   | 1           | 2       | 3                    | 4                | 5                            | 6              | 7  | 8                        | 9                   | 10                  | 11                         | 12           | 13                             | 14        | 15                 | 16     | 17 |
|---------------|---|-------------|---------|----------------------|------------------|------------------------------|----------------|--|--------------------------|---------------------|---------------------|----------------------------|--------------|--------------------------------|-----------|--------------------|--------|----|
|               |   | Agriculture | Fishing | Mining and Quarrying | Food & Beverages | Textiles and Wearing Apparel | Wood and Paper | Petroleum, Chemical and Non-Metal Products | Electrical and Machinery | Transport Equipment | Other Manufacturing | Electricity, Gas and Water | Construction | Commercial and public services | Transport | Private Households | Others |    |
| 1 C01T05AGR   | Agriculture, hunting, forestry and fishing            | 0.5         | 0.5     |                      |                  |                              |                |  |                          |                     |                     |                            |              |                                |           |                    |        |    |
| 2 C10T14MIN   | Mining and quarrying                                  |             |         | 1                    |                  |                              |                |  |                          |                     |                     |                            |              |                                |           |                    |        |    |
| 3 C15T19FOD   | Food products, beverages and tobacco                  |             |         |                      | 1                |                              |                |  |                          |                     |                     |                            |              |                                |           |                    |        |    |
| 4 C17T19TEX   | Textiles, textile products, leather and footwear      |             |         |                      |                  | 1                            |                |  |                          |                     |                     |                            |              |                                |           |                    |        |    |
| 5 C23WOD      | Wood and products of wood and cork                    |             |         |                      |                  |                              | 1              |  |                          |                     |                     |                            |              |                                |           |                    |        |    |
| 6 C21T22PAP   | Pulp, paper, paper products, printing and publishing  |             |         |                      |                  |                              |                | 1  |                          |                     |                     |                            |              |                                |           |                    |        |    |
| 7 C23PET      | Coke, refined petroleum products and nuclear fuel     |             |         |                      |                  |                              |                |  | 1                        |                     |                     |                            |              |                                |           |                    |        |    |
| 8 C24CHM      | Chemicals and chemical products                       |             |         |                      |                  |                              |                |  | 1                        |                     |                     |                            |              |                                |           |                    |        |    |
| 9 C25RBP      | Rubber and plastics products                          |             |         |                      |                  |                              |                |  |                          | 1                   |                     |                            |              |                                |           |                    |        |    |
| 10 C26NMM     | Other non-metallic mineral products                   |             |         |                      |                  |                              |                |  |                          |                     | 1                   |                            |              |                                |           |                    |        |    |
| 11 C27MET     | Basic metals  |             |         |                      |                  |                              |                |  |                          |                     |                     | 1                          |              |                                |           |                    |        |    |
| 12 C28FMB     | Fabricated metal products                             |             |         |                      |                  |                              |                |  |                          |                     |                     |                            | 1            |                                |           |                    |        |    |
| 13 C29MEQ     | Machinery and equipment, nec                          |             |         |                      |                  |                              |                |  |                          |                     |                     |                            |              | 1                              |           |                    |        |    |
| 14 C30T33XCEQ | Computer, electronic and optical equipment            |             |         |                      |                  |                              |                |  |                          |                     |                     |                            |              |                                | 1         |                    |        |    |
| 15 C31ELO     | Electrical machinery and apparatus, nec               |             |         |                      |                  |                              |                |  |                          |                     |                     |                            |              |                                |           | 1                  |        |    |
| 16 C34MTR     | Motor vehicles, trailers and semi-trailers            |             |         |                      |                  |                              |                |  |                          |                     |                     |                            |              |                                |           |                    | 1      |    |
| 17 C35TRO     | Other transport equipment                             |             |         |                      |                  |                              |                |  |                          |                     |                     |                            |              |                                |           |                    |        | 1  |
| 18 C36T37OTM  | Manufacturing nec, recycling                          |             |         |                      |                  |                              |                |  |                          |                     |                     |                            |              |                                |           |                    |        | 1  |
| 19 C40T41EGW  | Electricity, gas and water supply                     |             |         |                      |                  |                              |                |  |                          |                     |                     |                            |              |                                |           |                    |        | 1  |
| 20 C45CON     | Construction  |             |         |                      |                  |                              |                |  |                          |                     |                     |                            |              |                                |           |                    |        | 1  |
| 21 C50T52WRT  | Wholesale and retail trade, repairs                   |             |         |                      |                  |                              |                |  |                          |                     |                     |                            |              |                                |           |                    |        | 1  |
| 22 C55HTR     | Hotels and restaurants                                |             |         |                      |                  |                              |                |  |                          |                     |                     |                            |              |                                |           |                    |        | 1  |
| 23 C60T63TRN  | Transport and storage                                 |             |         |                      |                  |                              |                |  |                          |                     |                     |                            |              |                                |           |                    |        | 1  |
| 24 C64PTL     | Post and telecommunications                           |             |         |                      |                  |                              |                |  |                          |                     |                     |                            |              |                                |           |                    |        | 1  |
| 25 C81S7FIN   | Financial intermediation                              |             |         |                      |                  |                              |                |  |                          |                     |                     |                            |              |                                |           |                    |        | 1  |
| 26 C70PEA     | Real estate activities                                |             |         |                      |                  |                              |                |  |                          |                     |                     |                            |              |                                |           |                    |        | 1  |
| 27 C71RMO     | Renting of machinery and equipment                    |             |         |                      |                  |                              |                |  |                          |                     |                     |                            |              |                                |           |                    |        | 1  |
| 28 C72ITS     | Computer and related activities                       |             |         |                      |                  |                              |                |  |                          |                     |                     |                            |              |                                |           |                    |        | 1  |
| 29 C73T74OBZ  | R&D and other business activities                     |             |         |                      |                  |                              |                |  |                          |                     |                     |                            |              |                                |           |                    |        | 1  |
| 30 C75GOV     | Public admin. and defence, compulsory social security |             |         |                      |                  |                              |                |  |                          |                     |                     |                            |              |                                |           |                    |        | 1  |
| 31 C80EDU     | Education   |             |         |                      |                  |                              |                |  |                          |                     |                     |                            |              |                                |           |                    |        | 1  |
| 32 C85HTH     | Health and social work                                |             |         |                      |                  |                              |                |  |                          |                     |                     |                            |              |                                |           |                    |        | 1  |
| 33 C90T93OTS  | Other community, social and personal services         |             |         |                      |                  |                              |                |  |                          |                     |                     |                            |              |                                |           |                    |        | 1  |
| 34 C95PVH     | Private households with employed persons              |             |         |                      |                  |                              |                |  |                          |                     |                     |                            |              |                                |           |                    |        | 1  |



838 D) HEF indicator results for the 5 databases analysed and the average.

839

840 *Table D.1: HEF indicator for year 2011, for the 5 databases analysed, the average maximum and*

841 *minimum for each country, the standard deviation and the corresponding HDI of countries.*

842

| Country           | Code | Eora | WIOD | EXIOBASE | GTAP | OECD | HEF (%) Average | HEF (MWh/Cap) | MAX  | MIN  | ST.DEV | HDI   |
|-------------------|------|------|------|----------|------|------|-----------------|---------------|------|------|--------|-------|
| Norway            | NOR  | 9%   | 3%   | 8%       | 25%  | 10%  | 11%             | 8.09          | 25%  | 3%   | 8%     | 0.941 |
| Switzerland       | CHE  | 68%  | 65%  | 65%      | 64%  | 79%  | 68%             | 27.49         | 79%  | 64%  | 6%     | 0.932 |
| Australia         | AUS  | 9%   | 27%  | 25%      | 14%  | 30%  | 21%             | 14.13         | 30%  | 9%   | 9%     | 0.930 |
| Denmark           | DNK  | 25%  | 12%  | 17%      | 35%  | 13%  | 20%             | 10.12         | 35%  | 12%  | 10%    | 0.922 |
| Netherlands       | NLD  | -5%  | -8%  | 5%       | -1%  | -10% | -4%             | -2.61         | 5%   | -10% | 6%     | 0.921 |
| Germany           | DEU  | 1%   | 14%  | 19%      | 17%  | 11%  | 12%             | 6.43          | 19%  | 1%   | 7%     | 0.916 |
| USA               | USA  | 16%  | 11%  | 11%      | 11%  | 10%  | 12%             | 9.83          | 16%  | 10%  | 2%     | 0.913 |
| Canada            | CAN  | -6%  | -1%  | -3%      | -7%  | 0%   | -3%             | -3.16         | 0%   | -7%  | 3%     | 0.907 |
| Sweden            | SWE  | 8%   | 11%  | 20%      | 11%  | 14%  | 13%             | 7.38          | 20%  | 8%   | 5%     | 0.903 |
| UK                | GBR  | 46%  | 27%  | 30%      | 41%  | 31%  | 35%             | 12.10         | 46%  | 27%  | 8%     | 0.898 |
| Ireland           | IRL  | 18%  | 22%  | 26%      | -1%  | 15%  | 16%             | 7.24          | 26%  | -1%  | 10%    | 0.895 |
| Luxembourg        | LUX  | 92%  | 25%  | 26%      | 80%  | 16%  | 48%             | 41.28         | 92%  | 16%  | 35%    | 0.892 |
| Japan             | JPN  | 22%  | 18%  | 17%      | 16%  | 19%  | 19%             | 8.55          | 22%  | 16%  | 2%     | 0.889 |
| South Korea       | KOR  | -14% | -12% | -8%      | -12% | -12% | -12%            | -7.55         | -8%  | -14% | 2%     | 0.889 |
| Belgium           | BEL  | -20% | 6%   | 25%      | 35%  | 13%  | 12%             | 5.06          | 35%  | -20% | 21%    | 0.886 |
| France            | FRA  | 14%  | 16%  | 25%      | 21%  | 23%  | 20%             | 9.19          | 25%  | 14%  | 5%     | 0.885 |
| Taiwan            | TWN  | -42% | -24% | -23%     | -30% | -20% | -28%            | -17.46        | -20% | -42% | 9%     | 0.885 |
| Austria           | AUT  | 31%  | 23%  | 27%      | 31%  | 34%  | 29%             | 13.40         | 34%  | 23%  | 4%     | 0.884 |
| Finland           | FIN  | -12% | -3%  | 10%      | 3%   | 1%   | 0%              | -0.24         | 10%  | -12% | 8%     | 0.884 |
| Italy             | ITA  | 21%  | 25%  | 32%      | 30%  | 31%  | 28%             | 9.06          | 32%  | 21%  | 5%     | 0.877 |
| Slovenia          | SVN  | 14%  | 20%  | 14%      | 15%  | 12%  | 15%             | 6.36          | 20%  | 12%  | 3%     | 0.877 |
| Spain             | ESP  | 23%  | 12%  | 18%      | 18%  | 17%  | 18%             | 5.85          | 23%  | 12%  | 4%     | 0.871 |
| Czech Republic    | CZE  | -5%  | -9%  | -3%      | -8%  | -4%  | -6%             | -3.02         | -3%  | -9%  | 3%     | 0.864 |
| Greece            | GRC  | 20%  | -7%  | 9%       | -4%  | -16% | 0%              | 0.22          | 20%  | -16% | 14%    | 0.858 |
| Cyprus            | CYP  | 32%  | -1%  | 14%      | 33%  | 0%   | 16%             | 6.90          | 33%  | -1%  | 17%    | 0.850 |
| Estonia           | EST  | -4%  | -11% | 2%       | 7%   | -13% | -4%             | -1.91         | 7%   | -13% | 8%     | 0.850 |
| Slovakia          | SVK  | 28%  | 8%   | 4%       | 0%   | 7%   | 9%              | 3.49          | 28%  | 0%   | 11%    | 0.835 |
| Poland            | POL  | 8%   | 0%   | 7%       | 6%   | 2%   | 5%              | 1.46          | 8%   | 0%   | 4%     | 0.834 |
| Lithuania         | LTU  | 24%  | 14%  | 8%       | 15%  | 3%   | 13%             | 4.22          | 24%  | 3%   | 8%     | 0.830 |
| Portugal          | PRT  | 27%  | 16%  | 19%      | 16%  | 9%   | 17%             | 4.63          | 27%  | 9%   | 6%     | 0.824 |
| Hungary           | HUN  | 4%   | -1%  | 5%       | 2%   | 1%   | 2%              | 0.71          | 5%   | -1%  | 2%     | 0.823 |
| Malta             | MLT  | 37%  | 47%  | 44%      | 114% | 6%   | 50%             | 17.61         | 114% | 6%   | 40%    | 0.821 |
| Croatia           | HRV  | 15%  | 5%   | 10%      | 24%  | 11%  | 13%             | 3.22          | 24%  | 5%   | 7%     | 0.815 |
| Latvia            | LVA  | 21%  | 14%  | 19%      | 32%  | 10%  | 19%             | 6.18          | 32%  | 10%  | 8%     | 0.812 |
| Romania           | ROU  | 10%  | 6%   | 5%       | 4%   | 6%   | 6%              | 1.30          | 10%  | 4%   | 2%     | 0.797 |
| Russia            | RUS  | -21% | -19% | -25%     | -17% | -28% | -22%            | -12.80        | -17% | -28% | 5%     | 0.792 |
| Bulgaria          | BGR  | -22% | -14% | 0%       | -18% | -16% | -14%            | -4.25         | 0%   | -22% | 8%     | 0.778 |
| Turkey            | TUR  | 23%  | 14%  | 23%      | 18%  | 27%  | 21%             | 3.95          | 27%  | 14%  | 5%     | 0.750 |
| Mexico            | MEX  | 2%   | 5%   | 4%       | -1%  | 8%   | 3%              | 0.65          | 8%   | -1%  | 3%     | 0.748 |
| Brazil            | BRA  | 7%   | 8%   | 9%       | 6%   | 8%   | 8%              | 1.23          | 9%   | 6%   | 1%     | 0.730 |
| China             | CHN  | -14% | -15% | -14%     | -16% | -13% | -14%            | -3.51         | -13% | -16% | 1%     | 0.703 |
| Indonesia         | IDN  | -5%  | 4%   | 2%       | 2%   | 8%   | 2%              | 0.20          | 8%   | -5%  | 5%     | 0.669 |
| Rest of the World | ROW  | -3%  | -1%  | -5%      | -2%  | -3%  | -3%             | -0.01         | -1%  | -5%  | 1%     | 0.641 |
| India             | IND  | -8%  | 0%   | -1%      | -3%  | -3%  | -3%             | -0.20         | 0%   | -8%  | 3%     | 0.590 |

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