QES Report

Carbon Neutrality PAS2060

Office Management HoldCo AB

2022

In collaboration with

ATMOZ

CONTENTS

Summary

Office Management established in Sweden 1993 specializes in facility management, communications, meeting technology and IT. In 2022, Office Management achieved carbon neutrality for its entire operations for the year 2021. The current commitment to maintain the status of carbon neutrality extends to 2030. The baseline period of the statement corresponds to the full year of 2021. Office Management has achieved the second cycle of carbon neutrality by reducing emissions compared to the baseline year and offsetting for remaining climate impact. In order to maintain the status of carbon neutrality, a plan for reducing the carbon footprint has been established as a part of this statement. Should any changes occur that affect the validity of the statement, the QES shall be updated accordingly.

This report, referred to as the Qualifying Explanatory Statement (QES) contains all the relevant documentation to support Office Management's commitment to and claim of achieved carbon neutrality as defined as PAS2060.

Declaration of Carbon Neutrality

“Atmoz Consulting AB declared that Office Management achieved Carbon neutrality of total operations in accordance with PAS 2060 at 2023.04.28 for the 12-month period commencing 2022.01.01.”

“Office Management declares its continued commitment for carbon neutrality for the commitment period until 2030 based on planned reductions and offsets. “

Date 23.04.28

Signed 

Peter Uddfors

CEO

Background and Aim of the Statement

During 2022 and in collaboration with Atmoz Consulting AB (Atmoz), Office Management has quantified the climate impact of its operations. The aim of this statement is to provide documentation of compliance with the requirements of carbon neutrality as expressed in *PAS 2060:2014 Specification for the demonstration of carbon neutrality.* This report constitutes the qualifying explanatory statement which aims to substantiate that Office Management has achieved its second cycle of carbon neutrality as defined in PAS 2060:2014, for its operations and services for the period 1 January 2022 – 31 December 2022, as well as a commitment to maintain the status of carbon neutrality for coming cycles, until at least 2030. Calculations have been undertaken by Atmoz and are based on activity data provided by Klara Tengstrand on the part of Office Management.

The quantification of the carbon footprint includes the life cycle emissions for Office Management's entire operations. All geographical entities where Office Management is present as of 2022 have been included, as well as all organizational entities. The applied method is the GHG Protocol Corporate Standard including supplements. See summary of qualifying explanatory statement below.

Table 1. Summary of the qualifying explanatory statement.

PAS 2060 Information Requirement	Information as it relates to Office Management
Entity making PAS 2060 declaration	Office Management HoldCo AB
Subject of PAS 2060 declaration	Total operations during 2022.
Function of subject	The function of Office Management is to provide office solutions to companies, including services and goods.
Rationale for the selection of subject	The subject of carbon neutrality is all Office Management's activities and thus reflects 100 % of the carbon footprint. This is the most comprehensive scope possible.
Type of conformity assessment undertaken	Other Party Validation
Baseline date for PAS 2060 program	1 January 2021
Achievement period	1 January 2022 – 31 December 2022
Commitment period	Until 2030

Scope

The subject for carbon neutrality is Office Management's entire operations. This includes vehicles, energy use, business travel, employee commuting, purchases of goods and services, downstream leasing of products, use and end of life of sold products, upstream transportation and waste management.

The climate impact of products has been calculated from a life cycle perspective, from the acquisition of raw materials until they reach the end of their expected technical life.

Table 2 – Overview of applied system boundaries for Office Management neutrality.

Scope 1	Scope 2	Scope 3 upstream	Scope 3 downstream
Refrigerants	Electricity	Purchased goods and services	Use of sold products
Owned and leased vehicles	Heating	Fuel- and energy-related activities (not included in scope 1 and 2)	End-of-life treatment of sold products
	Cooling	Upstream transportation and distribution	Downstream leased assets
		Waste generated in operations	
		Business travel	
		Employee commuting	
		Upstream leased assets	

Methodology

The method for quantification of the carbon footprint is based on the below listed documents.

- PAS 2060:2014
- GHG protocol Corporate Standard
- GHG Protocol Scope 2 Guidance
- GHG Protocol Scope 3 Guidance
- GHG Protocol Corporate Value Chain (scope 3)

The GHG protocol has been selected because it is one of the most recognized and frequently applied standards to quantify climate impact of corporations and as such is explicitly endorsed by PAS 2060. The carbon footprint of the selected subject is calculated based on an operational control approach as this method is perceived as the approach that provides the best basis for the achievement of reductions. Emissions from electricity have been calculated using the market-based approach as this provides incentives to increase demand for renewable electricity.

The following greenhouse gases have been included in the calculations.

- Carbon dioxide (CO_2)
- Methane (CH_4)
- Nitric Oxide (N_2O)
- Hydrofluorocarbons (HFCs)
- Perfluorocarbons (PFCs)
- Sulfur hexafluoride (SH_6)
- Nitrogen triflourid (NF_3)

Each gas's corresponding global warming potential is obtained from the IPCC Assessment report 5 (2014). Total emissions are measured in CO_2 equivalents (CO_2e).

All emissions in scope 1 and 2 relevant to the applied system boundaries are included and have been quantified, as well as all relevant and feasibly quantifiable emissions in scope 3.

Scope 1 emissions

Scope 1 emissions are constituted by direct emissions from refrigerants and vehicles operated by Office Management for transport of personnel.

Scope 2 emissions

Scope 2 emissions are constituted by consumption of electricity and heating in facilities.

Scope 3 emissions

The following categories of scope 3 emissions are relevant and have been quantified.

- Category 1 – Purchased goods and services
- Category 3 – Fuel and other energy-related activities
- Category 4 – Upstream transportation and distribution
- Category 5 – Waste generated in operations
- Category 6 – Business travel
- Category 7 – Employee commuting
- Category 11 – Use of sold products
- Category 12 – End of life of sold products
- Category 13 – Downstream leased assets

Data and Data Sources

In the quantification of Office Management's carbon footprint, both primary and secondary sources of data have been used. Secondary data based on averages or estimates has only been used in cases where primary data was unavailable or could not reasonably be obtained. All activity data has been reported by Office Management.

Primary data covers parts of activity data within direct control of the entity including use of electricity, heating, quantities of purchased goods, consumed fuel volumes and driven distances, distances for business travel and supplier data for data storage and cloud services. Moreover, climate data for logistics have been received from suppliers.

Secondary data have been used where primary data have been unavailable. This applies in part to logistics, purchased goods and services which partly has been calculated based on spend. Also, to waste generated in operations which has been calculated based on weights and industry averages. Downstream leased assets, use and end of life of sold products have been estimated as those activities has not yet taken place. For some offices, electricity, heating and waste have been estimated based on office area and number of employees.

Emission factors that have been used to quantify the carbon footprint of Office Management's operations are sourced from databases and sources such as DEFRA, Exiobase, Statistics Sweden (SCB), Network for Transport Measures and the Swedish Transport Administration. Where emission factors have not been available, they have been constructed or calculated by Atmoz.

Assumptions

The assumptions with the biggest potential impact on the quantified carbon footprint are stated below.

- Where specific data for the entity has not been available, averages based on the number of FTE of Office Management have been applied. This applies to employee commuting for commuters that did not respond to the commuting survey. It also applies to waste management as some offices did not report amounts of waste.

- Use of sold products, downstream leasing and end-of-life treatment of sold products have all been estimated as little or no data is available for those activities. Use of sold products as well as end-of-life treatment of products has been estimated based on average lifespan and waste management for products in the same product category, that have such data available. Downstream leasing has been estimated based on average use emissions for the relevant product category.

- Purchased products that have labels which are not interpretable have been categorized based on an average distribution of the categorized products.

Updates

The results for 2021 have been recalculated due to change of emission factors for spend-data. Previously emission factors from the Swedish National Agency for Public Procurement (Upphandlingsmyndigheten) were used, since these are not updated yearly a change to emission factors from Statistics Sweden (SCB) for Sweden and Exiobase for remaining countries have been made. Furthermore, the results for business travel, employee commuting, and upstream transportation and distribution have been adjusted to only include tank-to-wheel emissions. Hybrids and electric vehicles have been recalculated to take into account marked-based electricity.

Office Management has acquired a company during 2022. This company had emissions during 2021 why these have been added to the total climate impact of 2021.

Exclusion of Emission Sources

Parts of purchased software as a service (SaaS) have been excluded due to lack of data. The emissions from excluded services are however expected to amount to less than 1 % of total emissions. See annex A for a specification of excluded activities.

Uncertainty

Uncertainty in the quantification of the carbon footprint arise mainly from assumptions and estimations made wherever actual activity data has not been available. The use of average emission factors implies uncertainty because actual emissions can differ from averages. Wherever uncertainty exists, efforts have been made not to underestimate the actual carbon footprint of the given activity.

Because the categorization of purchased goods is based on averages for each product category, the actual emission may ciffer from the average. The climate impact of purchased goods and services are largely calculated based on spend-data. Calculating emissions based on spend generally entails higher uncertainty that other types of measurements such as weight. Wherever possible, the number of purchased products have been used. The use of number of purchased products in the calculation is however limited both in the available datasets and in terms of available emission factors for many of the products.

Quantified Carbon Footprint

The total carbon footprint of Office Management's 2022 operations amount to 18 576.1 tonnes CO_2e.

Table 3 – Total carbon footprint divided by activities per scope.

Climate impact (tonnes CO_2e)	2021	2022	% of total 2022	Change 2021 - 2022	Change % 2021 - 2022
Scope 1	**187.3**	**250.7**	**1.3%**	**63.4**	**33.9%**
Vehicles	187.3	250.7	1.3%	63.4	33.9%
Scope 2	**70.2**	**83.4**	**0.4%**	**13.2**	**18.8%**
District heating	47.0	36.9	0.2%	- 10.1	-21.6%
Electric vehicles	9.5	31.8	0.2%	22.4	236.3%
Electricity	13.7	14.7	0.1%	1.0	7.0%
Scope 3	**17 460.0**	**18 242.1**	**98.2%**	**782.1**	**4.5%**
Business travel	111.3	147.0	0.8%	35.7	32.1%
Downstream leased assets	304.9	307.4	1.7%	2.5	0.8%
Employee commuting	274.5	331.1	1.8%	56.6	20.6%
End-of-life treatment of sold products	35.1	77.0	0.4%	41.9	119.6%
Fuel- and energy-related activities	51.9	100.9	0.5%	49.0	94.5%
Purchased goods	12 367.4	12 503.3	67.3%	135.9	1.1%
Purchased services	3 495.9	3 851.6	20.7%	355.7	10.2%
Upstream leased assets	0.0	0.0	0.0%	0.0	
Upstream transportation and distribution	227.8	251.0	1.4%	23.1	10.2%
Use of sold products*	590.1	671.0	3.6%	81.0	13.7%
Waste	1.0	1.7	0.0%	0.7	65.4%
Total	**17 717.4**	**18 576.1**	**100.0%**	**858.7**	**4.8%**

** End of life treatment of electronics are included here.*

Table 4 - KPI's of Office Management – climate impact in intensity terms

KPI	2021	2022	Change 2021 - 2022	Change % 2021 - 2022	Unit
Climate impact per employee	37.54	36.86	- 0.68	-1.8%	t CO_2e / employee
Climate impact per revenue	15.82	14.67	- 1.14	-7.2%	t CO_2e / MSEK

Analysis

As seen in Table 3, the main part of Office Management's emissions are found in scope 3. The main contributing categories are purchased goods and purchased services. Emissions from scope 1 amount to 1,3 %, emissions from scope 2 amounts to 0,4 % and scope 3 amount to 98,2% of total emissions.

Office Management's economic growth rate has been 13 % during 2022. The climate impact in absolute terms increased 4.8 %. Office Management has decreased the climate impact in relations to the revenue (intensity terms), seen in Table 4. The reduction has been achieved by working with the actions listed in the reduction plan. Office Management has increased leasing with 3 % and are offering products as a service to their customers. Specifically, the offering of reconditioned printers as a service has increased during 2022.

The COVID-19 pandemic during 2021 had an impact on the business activities, specifically the commuting and business travels. Office Management's travels increased during 2022 when the restrictions regarding home office and travels where removed. The shift to electric vehicles has started as can be seen in Table 3 where the climate impact from electric car has increased. The climate impact from electric cars can be lowered by making sure that they are charged with renewable electricity, currently the residual mix is used since the origin is unknown.

After the COVID-19 pandemic the demand for Office Management products increased leading to an increased amount of sold and leased products. The increase is seen on products as food, furniture and printer consumables, products that are needed when people are coming back to the offices. Meanwhile the climate impact from sold hygiene and cleaning products as e.g. facemasks and hand sanitizers reduced during 2022.

Carbon Footprint Reduction Plan

Table 5 specifies the activities Office Management plans to undertake in order to reduce their carbon footprint per turnover during the coming cycles of carbon neutrality. The reductions measure that has been quantified amount to a total carbon footprint reduction of 28-50 % over the period 2021-2030. The plan will be followed-up annually.

Table 5 – Carbon footprint management plan

Reduction measure goal	Reduction measure action	Implementation period	Expected reduction (t CO_2e)	Expected reduction % of total
All offices have renewable electricity	Switch type of electricity purchased	2023	14.5	0.1 %
Business travel with car	Phase out fossil fuel and reach 70% electric, 20% hybrid and 10% non-fossil combustion in car fleet	2025	158.4	0.9 %
Business travel with aircraft	Maintain the reduction caused by COVID-related restrictions	2030	0	0 %
Commuting	Reduce climate impact from commuting with company cars	2025	62.4	0.4 %
Reduce emissions from logistics	Achieve 50 % renewable fuels in purchased transport services	2027	111.6	0.6 %
Decrease supply chain emissions	Require that essential partners have a set target in line with the 1.5 °C Paris agreement	2024-2030	2642.8 – 6438.5	14.9 – 36.3 %
100 % leasing of new electronic products to costumer, i.e. no selling of new electronic products	Increase the leasing of products and decrease the selling of products, and thereby extend life of products through refurbishment	2030	1725.5	9.7 %
Increase purchase of reconditioned electronic products	30% of the phones, 15% of the printers and 20% of laptops are reconditioned	2026	319.6	1.8 %
Total of quantified reduction measures	-	-	**5035.5 – 8831.2**	**28.4 – 49.8 %**

Carbon Offsetting Plan

For the second year of carbon neutrality cycle, Office Management will offset the total carbon footprint of the selected entity. Because of excluded emissions, an additional five (5) percent of the total carbon footprint will be offset. The total volume that will be offset is thus 19 667 tonnes CO_2e.

Office Management has chosen to offset through three projects:

Bhadla Solar, GS ID 7726: 8 000 tonnes CO_2e

Karnataka Solar, GS ID 7534: 11 465 tonnes CO_2e

Direct Air Capture: 40 tonnes CO_2e

Bhadla is a solar power project in Rajastan in India which replaces fossil energy generation and contributes to SDG 7, SDG 8 and SDG 13. The offsetting credits were generated 2020. More information about the project is available at:

https://registry.goldstandard.org/projects/details/2571

Karnataka is another solar power project India which replaces fossil energy generation and contributes to SDG 7, SDG 8 and SDG 13. The offsetting credits were generated 2020-2021. More information about the project is available at:

https://registry.goldstandard.org/projects/details/1979

The offset credits will be cancelled in the Gold Standard Impact Registry and Office Management will be provided with a certificate of offsetting. The cancellation of the credits will be publicly documented on Atmoz website: https://atmozconsulting.se/makuleringsintyg/

In addition to these offsets, part of the emissions added to the offsetting volume in order to account for uncertainty regarding to volume of excluded emissions, have been offset with Direct Air Capture. Direct Air Capture, is not generating ex-post offsets, but is a spearhead technology for the extraction of carbon directly from the atmosphere. Additionally, the delivery time for the extraction of the purchased amount of carbon out of the atmosphere is relatively short (four years). More information about the project is available at: https://climeworks.com/roadmap/orca The Direct Air Capture offset is purchased directly from Climeworks.

Annex A – Exclusion of Emission Sources

	Scope 3 category emission source	Included/Excluded	Justification
1	Purchased goods and services	Included	Parts of SaaS excluded.
2	Capital goods	NA	Not relevant – the entity has no capital goods.
3	Fuel and other energy-related activities	Included	
4	Upstream transportation and distribution	Included	
5	Waste generated in operations	Included	
6	Business travel	Included	
7	Employee commuting	Included	
8	Upstream leased assets	Included	
9	Downstream transportation and distribution	NA	Not relevant – the subject has no downstream transportation and distribution of products.
10	Processing of sold products	NA	Not relevant – there is no processing of sold products.
11	Use of sold products	Included	
12	End of life treatment of sold products	Included	
13	Downstream leased assets	Included	
14	Franchises	NA	Not relevant – the subject has no franchises.
15	Investments	NA	Not relevant – the subject has no investments.

Appendix: Checklist PAS 2060

Table B.1 - Checklist for QES supporting declaration of commitment to carbon neutrality

1) Identify the individual responsible for the evaluation and provision of data necessary for the substantiation of the declaration including that of preparing, substantiating, communicating and maintaining the declaration.	☒
2) Identify the entity responsible for making the declaration.	☒
3) Identify the subject of the declaration.	☒
4) Explain the rationale for the selection of the subject. *(The selection of the subject should ideally be based on a broader understanding of the entire carbon footprint of the entity so that the carbon footprint of the selected subject can be seen in context; entities need to be able to demonstrate that they are not intentionally excluding their most significant GHG emissions (or alternatively can explain why they have done so)).*	☒
5) Define the boundaries of the subject.	☒
6) Identify all characteristics (purposes, objectives or functionality) inherent to that subject.	☒
7) Identify and take into consideration all activities material to the fulfilment, achievement or delivery of the purposes, objectives or functionality of the subject.	☒
8) Select which of the 3 options within PAS 2060 you intend to follow.	☒
9) Identify the date by which the entity plans to achieve the status of "carbon neutrality" of the subject and specify the period for which the entity intends to maintain that status.	☒
10) Select an appropriate standard and methodology for defining the subject, the GHG emissions associated with that subject and the calculation of the carbon footprint for the defined subject.	☒
11) Provide justification for the selection of the methodology chosen. *(The methodology employed shall minimize uncertainty and yield accurate, consistent and reproducible results.*	☒
12) Confirm that the selected methodology was applied in accordance with its provisions and the principles set out in PAS 2060.	☒
13) Describe the actual types of GHG emissions, classification of emissions (Scope 1, 2 or 3) and size of carbon footprint of the subject exclusive of any purchases of carbon offsets.	☒
a) All greenhouse gases shall be included and converted into tCO_2e.	☒
b) 100% Scope 1 (direct) emissions relevant to the subject shall be included when determining the carbon footprint.	☒
c) 100% Scope 2 (indirect) emissions relevant to the subject shall be included when determining the carbon footprint.	☒
d) Where estimates of GHG emissions are used in the quantification of the subject carbon footprint (particularly when associated with scope 3 emissions) these shall be determined in a manner that precludes underestimation.	☒
e) Scope 1, 2 or 3 emission source estimated to be more that 1% of the total carbon footprint shall be taken into consideration unless evidence can be provided to demonstrate that such quantification would not be technically feasible or cost effective. (Emission sources estimated to constitute less than 1% may be excluded on that basis alone.)	☒
f) The quantified carbon footprint shall cover at least 95% of the emissions from the subject.	☒

g) Where a single source contributes more than 50% of the total emissions, the 95% threshold applies to the remaining sources of emissions.	N/A
h) Any exclusion and the reason for that exclusion shall be documented.	☒
14) Where the subject is an organization/company or part thereof, ensure that:	
a) Boundaries are a true and fair representation of the organization's GHG emissions (i.e. shall include all GHG emissions relating to core operations including subsidiaries owned and operated by the organization). *It will be important to ensure claims are credible – so if an entity chooses a very narrow subject and excludes it carbon intensive activities or if it outsources its carbon intensive activities, then this needs to be documented.*	☒
b) Either the equity share or control approach has been used to define which GHG emissions are included. *Under the equity share approach, the entity accounts for GHG emissions from the subject according to its share of equity in the subject. Under the control approach, the entity shall account for 100% of the GHG emissions over which it has financial and/or operational control.*	☒
15) Identify if the subject is part of an organization or a specific site or location and treat as a discrete operation with its own purpose, objectives and functionality.	☒
16) Where the subject is a product or service, include all Scope 3 emissions (as the lifecycle of the product/service needs to be taken into consideration).	N/A
17) Describe the actual methods used to quantify GHG emissions (e.g. use of primary or secondary data), the measurement unit(s) applied, the period of application and the size of the resulting carbon footprint. *(The carbon footprint shall be based as far as possible on primary activity data.) Where quantification is based on calculations (e.g. GHG activity data multiplied by greenhouse gas emission factors or the use of mass balance/lifecycle models) then GHG emissions shall be calculated using emission factors from national (Government) publications. Where such factors are not available, international or industry guidelines shall be used. In all cases the sources of such data shall be identified.*	☒
18) Provide details of, and explanation for, the exclusion of any Scope 3 emissions.	☒
19) Document all assumptions and calculations made in quantifying GHG emissions and in the selection or development of greenhouse gas emission factors. (Emission factors used shall be appropriate to the activity concerned and current at the time of quantification.)	☒
20) Document your assessments of uncertainty and variability associated with defining boundaries and quantifying GHG emissions including the positive tolerances adopted in association with emission estimates. *(The statement could take the form of a qualitative description regarding the uncertainty of the results, or a quantitative assessment of uncertainty if available (e.g. carbon footprint based on 95% of likely greenhouse gas emissions; primary sources are subject to variation over time; footprint is best estimate based on reasonable costs of evaluation)).*	☒
21) Document carbon footprint management plan:	
a) Make a statement of commitment to carbon neutrality for the defined subject. b) Set timescales for achieving carbon neutrality for the defined subject."	☒

b) Specify targets for GHG reduction for the defined subject appropriate to the timescale for achieving carbon neutrality including the baseline date, the first qualification date and the first application period.	☒
d) Document the planned means of achieving and maintaining GHG emissions reductions including assumptions made and any justification of the techniques and measures to be employed to reduce GHG emissions.	☒
e) Specify the offset strategy including an estimate of the quantity of GHG emissions to be offset, the nature of the offsets and the likely number and type of credits.	☒
22) Implement a process for undertaking periodic assessments of performance against the Plan and for implementing corrective action to ensure targets are achieved. *The frequency of assessing performance against the Plan should be commensurate with the timescale for achieving carbon neutrality.*	☒
23) Where the subject is a non-recurring event such as weddings or concert, identify ways of reducing GHG emissions to the maximum extent commensurate with enabling the event to meet its intended objectives before the event takes place and include post event review to determine whether or not the expected minimisation in emissions has been achieved.	N/A
24) For any reductions in the GHG emissions from the defined subject delivered in the period immediately prior to the baseline date and not otherwise taken into account in any GHG emissions quantification (historic reductions), confirm: • the period from which these reductions are to be included; • that the required data is available and that calculations have been undertaken using the same methodology throughout; • that assessment of historic reduction has been made in accordance with this PAS, reporting the quantity of historic reductions claimed in parallel with the report of total reduction.	N/A
25) Record the number of times that the declaration of commitment has been renewed without declaration of achievement.	N/A
26) Specify the type of conformity assessment: a) independent third party certification; b) other party validation; c) self-validation.	☒
27) Include statements of validation where declarations of commitment to carbon neutrality are validated by a third party certifier or second party organization	☒
28) Date the QES and have it signed by the senior representative of the entity concerned (e.g. CEO of a corporation; Divisional Director, where the subject is a division of a larger entity; the Chairman of a town council or the head of the household for a family group).	☒
29) Make QES publicly available and provide a reference to any freely accessible information upon which substantiation depends (e.g. via websites).	☒
30) Update the QES to reflect changes and actions that could affect the validity of the declaration of commitment to carbon neutrality.	☒

Table B.2 - Checklist for QES supporting declaration of achievement of carbon neutrality

1) Define standard and methodology use to determine its GHG emissions reduction.	☒
2) Confirm that the methodology used was applied in accordance with its provisions and the principles set out in PAS 2060 were met.	☒
3) Provide justification for the selection of the methodologies chosen to quantify reductions in the carbon footprint, including all assumptions and calculations made and any assessments of uncertainty. *(The methodology employed to quantify reductions shall be the same as that used to quantify the original carbon footprint. Should an alternative methodology be available that would reduce uncertainty and yield more accurate, consistent and reproducible results, then this may be used provided the original carbon footprint is re-quantified to the same methodology, for comparison purposes. Recalculated carbon footprints shall use the most recently available emission factors, ensuring that for purposes of comparison with the original calculation, any change in the factors used is taken into account).*	☒
4) Describe the means by which reductions have been achieved and any applicable assumptions or justifications.	☒
5) Ensure that there has been no change to the definition of the subject. *(The entity shall ensure that the definition of the subject remains unchanged through each and every stage of the methodology. In the event that material change to the subject occurs, the sequence shall be re-started on the basis of a newly defined subject.)*	☒
6) Describe the actual reductions achieved in absolute and intensity terms and as a percentage of the original carbon footprint. (*Quantified GHG emissions reductions shall be expressed in absolute terms and shall relate to the application period selected and/or shall be expressed in emission intensity terms (e.g. per specified unit of product or instance of service)).*	☒
7) State the baseline/qualification date.	☒
8) Record the percentage economic growth rate for the given application period used as a threshold for recognising reductions in intensity terms.	☒
9) Provide an explanation for circumstances where a GHG reduction in intensity terms is accompanied by an increase in absolute terms for the determined subject.	☒
10) Select and document the standard and methodology used to achieve carbon offset.	☒
11) Confirm that:	
a) Offsets generated or allowance credits surrendered represent genuine, additional GHG emission reductions elsewhere.	☒
b) Projects involved in delivering offsets meet the criteria of additionality, permanence, leakage and double counting. (See the WRI Greenhouse Gas Protocol for definitions of additionality, permanence, leakage and double counting).	☒
c) Carbon offsets are verified by an independent third party verifier.	☒
d) Credits from Carbon offset projects are only issued after the emission reduction has taken place.	☒
e) Credits from Carbon offset projects are retired within 12 months from the date of the declaration of achievement.	☒
f) Provision for event related option of 36 months to be added here.	N/A
g) Credits from Carbon offset projects are supported by publicly available project documentation on a registry which shall provide information about the offset project, quantification methodology and validation and verification procedures.	☒
h) Credits from Carbon offset projects are stored and retired in an independent and credible registry.	☒
12) Document the quantity of GHG emissions credits and the type and nature of credits actually purchased including the number and type of credits used and the time period over which credits were generated including:	☒
a) Which GHG emissions have been offset.	☒

b) The actual amount of carbon offset.	☒
c) The type of credits and projects involved.	☒
d) The number and type of carbon credits used and the time period over which the credits have been generated.	☒
e) For events, a rationale to support any retirement of credits in excess of 12 months including details of any legacy emission savings, taken into account.	N/A
f) Information regarding the retirement/cancellation of carbon credits to prevent their use by others including a link to the registry or equivalent publicly available record, where the credit has been retired.	☒
13) Specify the type of conformity assessment: a) independent third party certification; b) other party validation; c) self-validation.	☒
14) Include statements of validation where declarations of achievement of carbon neutrality are validated by a third party certifier or second party organizations.	☒
15) Date the QES and have it signed by the senior representative of the entity concerned (e.g. CEO of a corporation; Divisional Director, where the subject is a division of a larger entity; the Chairman of a town council or the head of the household for a family group).	☒
16) Make QES publicly available and provide a reference to any freely accessible information upon which substantiation depends (e.g. via websites).	☒

Table B.3 - QES openness and clarity

1) Does not suggest a reduction which does not exist, either directly or by implication.	☒
2) Is not presented in a manner which implies that the declaration is endorsed or certified by an independent third party organization when it is not.	☒
3) Is not likely to be misinterpreted or be misleading as a result of the omission of relevant facts.	☒
4) Is readily available to any interested party.	☒

References

BSI, 2014, PAS2060 Specification for the demonstration of Carbon Neutrality.

WRI/WBCSD, 2004. Greenhouse Gas Protocol Corporate Standard, Revised edition.

WRI/WBCSD, 2011. Greenhouse Gas Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard.

WRI/WBCSD, 2013. Greenhouse Gas Protocol Scope 3 Guidance

WRI/WBCSD, 2015. Greenhouse Gas Protocol Scope 2 Guidance