

Declaration with regard to carbon neutrality for the period July 2018 – June 2019 in accordance with PAS 2060

Introduction

ZeroMission provides carbon offsetting and environmental consulting services to companies in Scandinavia. The company currently has eight employees and its office is located in Gamla Stan in Stockholm. ZeroMission has analysed its own carbon footprint for 2018-2019 with the aim of becoming a carbon neutral organisation according to PAS 2060, 2014. Ultimately, the aim is to become climate positive by offsetting for an additional 10%.

Introductory information	Information in respect of ZeroMission	
Individual responsible	Claire Wigg, CEO of ZeroMission AB	
Entity making the declaration	ZeroMission AB	
Subject of the declaration	ZeroMission AB, which includes all upstream, core, and downstrear processes. There are no upstream emissions from offsetting projects since carbon credits are the net carbon benefit of a project.	
Boundaries of the subject	All activities that relate to the core operations are included, with both upstream and downstream emissions in all categories as defined by the ISO 14064-1: 2019.	
Description of subject	ZeroMission is a company providing carbon offsetting and environmental consulting services to companies in Sweden.	
Rationale for selection of the subject	The scope of the greenhouse gas assessment underlying this declaration is direct and indirect emissions, based on the operational control principle defined in the ISO 14064-1: 2019.	
Baseline period	1 July 2018 – 30 June 2019	
Assessment period	1 July 2018 – 30 June 2019	
Standard for assessment of Greenhouse Gas Emission reductions	ISO 14064: 2018 - Greenhouse gases — Specification with guidance at the organisational level for quantification and reporting of greenhouse gas emissions and removals GHG Protocol Corporate Accounting and Reporting Standard, Corporate Value Chain (Scope 3) Standard and Scope 2 Guidance.	
Confirmation	ZeroMission AB, having assessed its own emissions, hereby confirms that the ISO 14064 organisational level standard was applied in accordance with its provisions and the principles set out in PAS 2060.	
Describe the actual reductions achieved	Based on 110% offsetting and no historic reduction.	
Carbon footprint of ZeroMission	See below p.4-5	
Signature of senior company representative	See below p.3	

Comments from CEO

ZeroMission provides carbon offsetting and carbon accounting services to companies in the Nordics. The carbon offsetting projects are located in South and Central America, Asia and sub-Saharan Africa, primarily certified under either Plan Vivo or the Gold Standard. Calculation and management of clients' GHG inventories is conducted manually or using a third-party software called Our Impacts. The company currently has eight employees and the office is located in central Stockholm.

ZeroMission has analysed its own carbon footprint for 2018-2019 to achieve carbon neutrality in accordance with PAS 2060: 2014. Furthermore, the aim is to become climate positive by offsetting an additional 10% of total emissions.

In the absence of Product Category Rules (PCR) for service companies, we have worked with a broad scope. Besides common activities such as business travel, electricity and heating, and purchased goods and services, this carbon footprint also includes use of sold digital product and customers' business travel to the office. services. Exclusions of categories have been made on the basis of not being relevant to ZeroMission's activities. ZeroMission's sold products are not processed and do not produce waste. ZeroMission does not hold investments in other entities or upstream leased assets. With the boundaries we have set, we want to raise the level of ambition for service companies taking responsibility for their emissions. We hope this report will be of use to others.

Claire Wigg, CEO ZeroMission

Stochholm

Date: 20-03-02

Place:

Standard and methodology used to determine GHG emissions

ISO 14064: 2019 - Greenhouse gases — Specification with guidance at the organisational level for quantification and reporting of greenhouse gas emissions and removals was selected as methodology to determine GHG emissions.

Furthermore, the results are categorised according to the three Scopes defined in the Greenhouse Gas Protocol Corporate Standard. Methane, nitrogen oxides and other climate-impacting gases are converted to CO2 equivalents so that a common contribution can be described. GWP values from the Intergovernmental Panel on Climate Change (IPCC) Fifth Assessment Report (AR5) over a 100-year period are used for the conversion to CO2 equivalents. For more information regarding methodology, see *Carbon Footprint Assessment of ZeroMission 2018/2019, page 6-9.*

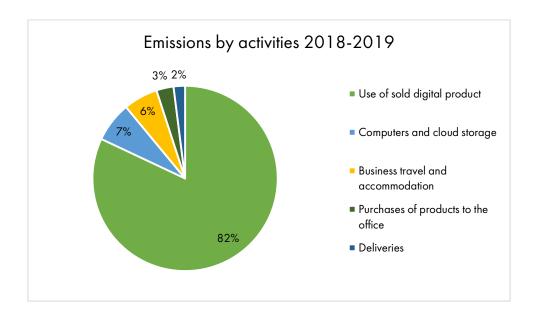
Greenhouse gas emissions 2018/2019

Distribution by category

Scope	Category	tCO₂e
1	a) Direct GHG emissions and removals	0
2*	b) Indirect GHG emissions from imported energy	0,12
3	c) Indirect GHG emissions from transportation	3
3	d) Indirect GHG emissions from products used by organisation	4,13
3	e) Indirect GHG emissions associated with the use of products from the organisation	33,7
3	f) Other indirect GHG emissions	0,28
	**Total emissions 2018-2019	41,27
	GHG-emissions [tons] per employee 2018 - 2019	6,35

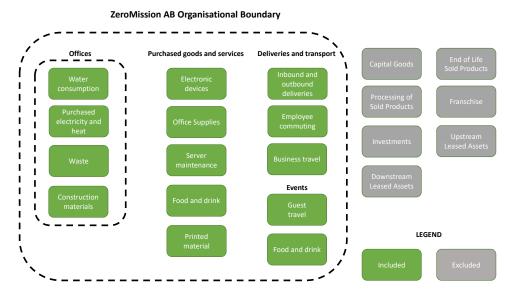
^{*}Using market-based methodology for scope 2 emissions.

Intensity measure 2018/2019	Value
GHG-emissions [tons CO2e] per employee	6,35



Note: Above figure only illustrates values for emissions larger than 1 % of ZeroMission's total carbon footprint.

Boundaries for emissions assessment 2019



Organisational Boundary for calculations of ZeroMission's carbon footprint.

The system boundaries used for the analysis are presented in the figure above. Above we show how the emissions are categorized according to the Greenhouse Gas Protocol.

Excluded emission sources	Motivation
2. Capital Goods	Emissions are included in Category 1: Purchased Goods
8. Upstream leased assets	No upstream leased assets.
10. Processing of sold products	Sold product is not processed.
12. End-of-life treatment of sold products	Sold product does not produce waste.
13. Downstream leased assets	Emissions have been allocated to other entities.
14. Franchises	ZeroMission does not have franchises.
15. Investments	ZeroMission does not provide financial services.

Data quality

The collected data has generally been of good quality, since the primary data sources have been invoices and actual data for the calculations. These include electricity consumption, purchased consumables and the external servers powering Our Impacts, an online tool that ZeroMission makes available to customers for carbon accounting. Data on purchases of electronic equipment has been derived from invoices, and deliveries to the premises are based on either individual or aggregated purchases for the year. In the case of self-reported data, clear instructions were given and sent out as a template to all employees for their business travel and commuting. All staff have had training and work with sustainability reporting so data quality is judged to be good.

For the quantification of emissions from consumables and purchased products, specific or comparable emissions factors have been applied. The emission factors have been derived from relevant published scientific articles and studies, product-specific environmental declarations (EPDs) and national databases. The limiting factor for the quality of the emission factors is the current state of knowledge.

For more information about data quality and uncertainty, please view the *Carbon Footprint Assessment of ZeroMission*, 2018/2019, page 10 - 13.

Base year

An average of the intensity measure for the reporting period of 2017/2018 and 2018/2019 was selected as a base year, in accordance with the GHG Protocol Corporate Standard. This was due to the fact that 2018/2019 was not a representative year, as no visits were made to carbon offsetting projects. The methodology for 2018/2019 was the same as for the previous year, with the exception of the emissions from use of sold products. This required a recalculation for the emissions from Our Impacts, the sustainability software that ZeroMission provides to its customers. Due to the high quality of data provided by the provider of this service, Ecometrica, their emissions from the previous year were directly added to the assessment of the previous year, to give directly comparable results.

Future declarations of carbon neutrality will be compared to this average base year. The base year will be reviewed each year to ensure representativeness.

Years	GHG-emissions [tons] per employee	
2017/2018 (Previous year) *	8,96	
2018/2019 (Current year)	6,35	
Base year (Average of current and previous year)	7,66	

^{*} Standard for assessment of Greenhouse Gas Emission reductions was GHG Protocol Corporate Standard and GHG Protocol Corporate Value Chain (Scope 3) Standard.

Carbon footprint management plan

Based on the result of the Carbon Footprint Assessment for 2018/2019 a carbon footprint management has been developed. The defined subject, ZeroMission AB, achieves carbon neutrality for the period 2018/2019, by establishing a GHG inventory and offsetting 110% of the organisational level emissions. The time period for carbon neutrality is thus 1 July 2018 – 30 June 2019.

The long-term target is for ZeroMission to halve its GHG-emissions [tons] per employee every 10 years. This will result in an emissions reduction of 50% in 2029 compared to the baseline (the average of the carbon footprint assessment for 2017/2018 - see Annex A - and 2018/2019). In accordance with the PAS 2060 standard, ZeroMission will also provide explanations where a GHG reduction in intensity terms is accompanied by an increase in absolute terms.

The carbon management plan to achieve and maintain GHG emissions reductions has been developed to reduce the largest source of emissions, which are the products ZeroMission and its customers use, travelling and transportation. The carbon management plan also takes into account ZeroMission's available resources to reduce its own emissions. Having most of the emissions in Scope 3, ZeroMission depends on the decarbonisation of its suppliers and partners to achieve the targets.

ZeroMission's planned actions are as follows, in order of priority:

- Use our position as a large customer of Ecometrica to influence the software provider to transition to renewable energy for servers.
- Reduce flying by opting for lower emission alternatives.
- Use low-emission options for electronic devices and digital services.
- Implement a vegetarian food policy for meals provided by the company.
- Guide more suppliers to transport purchased goods by bicycle instead of van.

Carbon offset strategy

For 2018/2019 GHG-emissions [tons] per employee 2019, ZeroMission has offset all emissions, and offset 10 % extra to become climate positive. The offsetting has been done through the purchase of carbon credits from the Plan Vivo-certified Drawa Rainforest Carbon Project, located in Fiji. The project is a REDD + project that preserves rainforest. The project is implemented by local communities and coordinated by the organization Live & Learn Fiji.

The standard under which the project is validated requires demonstration that the offsets generated are genuine and additional. The validations also ensure that the project meet the criteria of permanence, leakage and double counting. The project generates emission reductions that are geographically far away from ZeroMission's operations and outside the company's boundaries.

Project	Standard	No. tons	Vintage	Date Purchased	
The Drawa Rainforest	Plan Vivo	16	2015-	December 2019	
Carbon Project	Plan VIVO	vo 46		December 2019	
Serial number for the Plan Vivo certificate					
PV-PVC-FJ-10400000014148-06092013-06092014-4887117-4887162-MER-0-P					

Statement of self-validation by ZeroMission AB

ZeroMission AB, has validated its own Carbon Footprint Assessment against the PAS 2060:2014 standard.

The validation included 3 stages:

- 1. Inventory of organization and emission sources.
- 2. Validation that emissions calculations conform with ISO/TS 14064-1: 2019, and with PAS 2060:2014 requirements for calculations, targets, offsets etc.
- 3. Validation that the declaration of carbon neutrality conforms with PAS 2060:2014 requirements.

In conclusion:

ZeroMission AB has offset all the emissions associated with its organisational level activities and achieved carbon neutrality in accordance with PAS 2060 for the period 1 July 2018 to 30 June 2019.

Declared by ZeroMission AB, Sweden.

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ANNEX A

Greenhouse gas emissions 2017/2018

Distribution by category

Scope	Category	tCO₂e
1	Direct GHG emissions and removals	0
2*	Indirect GHG emissions from imported energy	0,13
3	Indirect GHG emissions from transportation	18,85
3	Indirect GHG emissions from products used by organisation	4,28
3	Indirect GHG emissions associated with the use of products from the organisation	21,54
3	Other indirect GHG emissions	0
	**Total emissions 2017–2018	44,8
	GHG-emissions [tons] per employee 2018 - 2019	8,96

^{*}Using market-based methodology for scope 2 emissions.