



Declaration with regard to carbon neutrality for
the period July 2019 – June 2020 in
accordance with PAS 2060: 2014

Introduction

ZeroMission provides carbon offsetting and environmental consulting services to companies in Scandinavia. The company currently has ten employees and its office is located in Gamla Stan in Stockholm. ZeroMission has analysed its own carbon footprint for 2019-2020 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 downstream 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 2019 – 30 June 2020
Standard for assessment of Greenhouse Gas Emission reductions	ISO 14064: 2018 - <i>Greenhouse gases – Specification with guidance at the organisational level for quantification and reporting of greenhouse gas emissions and removals</i> <i>GHG Protocol Corporate Accounting and Reporting Standard, Corporate Value Chain (Scope 3) Standard and Scope 2 Guidance.</i>
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 ZeroMission platform. The company currently has ten employees and the office is located in central Stockholm.

ZeroMission has analysed its own carbon footprint for 2019-2020 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.

This year, ZeroMission will set a new emission reduction target in line with Science Based Targets initiative where the scope for emissions from electricity use is broadened to include the entire office's electricity use. This is due to ZeroMission's role as lessor of office space to other companies. This means the following report will contain two sets of results, one calculated with last year's allocation model for electricity, and one calculated with the new.

Since early spring 2020 the world has been greatly affected by the current Covid-19 pandemic. For ZeroMission's carbon footprint, this has led to cancelled trips to climate offsetting projects, reduced commuting and increased online meetings and seminars. Since the pandemic is still not under control, Covid-19 will also have an impact on the coming 2020-2021 carbon footprint.

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. 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

Date:

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 2019/2020, page 6-9*.

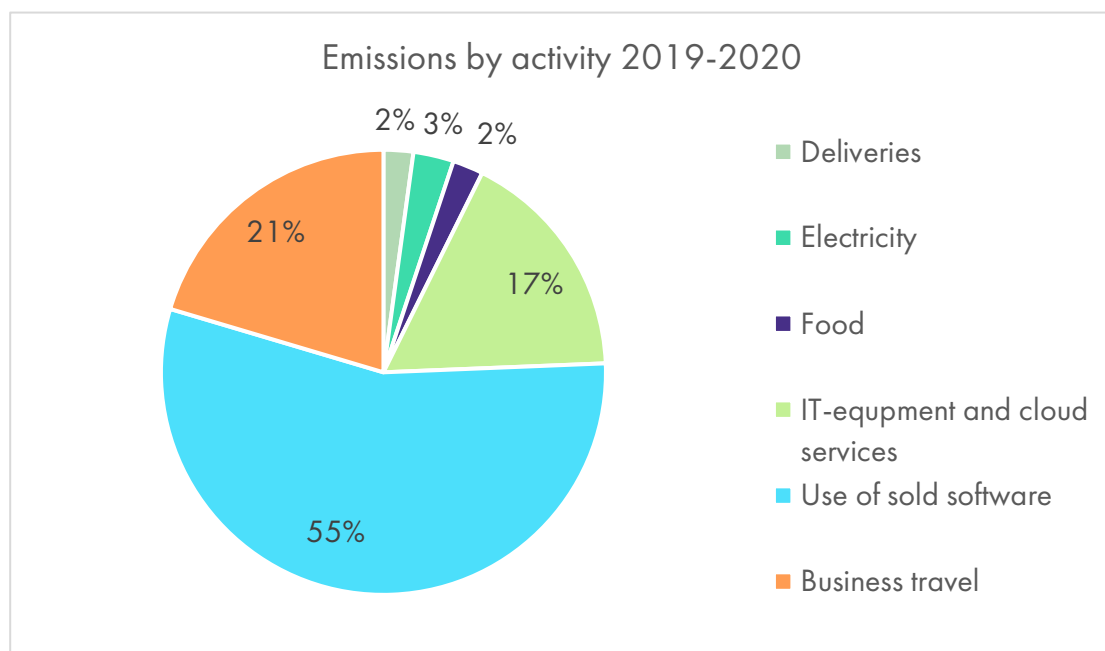
Greenhouse gas emissions 2019/2020

Distribution by category – old method

Category	Market-based	Location-based
a) 1- Direct GHG emissions and removals	0	0
b) Indirect GHG emissions from imported energy	0,266	0,270
c) Indirect GHG emissions from transportation	5,49	5,48
d) Indirect GHG emissions from products used by organisation	6,09	6,09
e) Indirect GHG emissions associated with the use of products from the organisation	17,43	17,43
f) Other indirect GHG emissions	1,80	1,80
Total emissions	31,08	31,08
GHG-emissions [tons] per employee	3,2	3,2

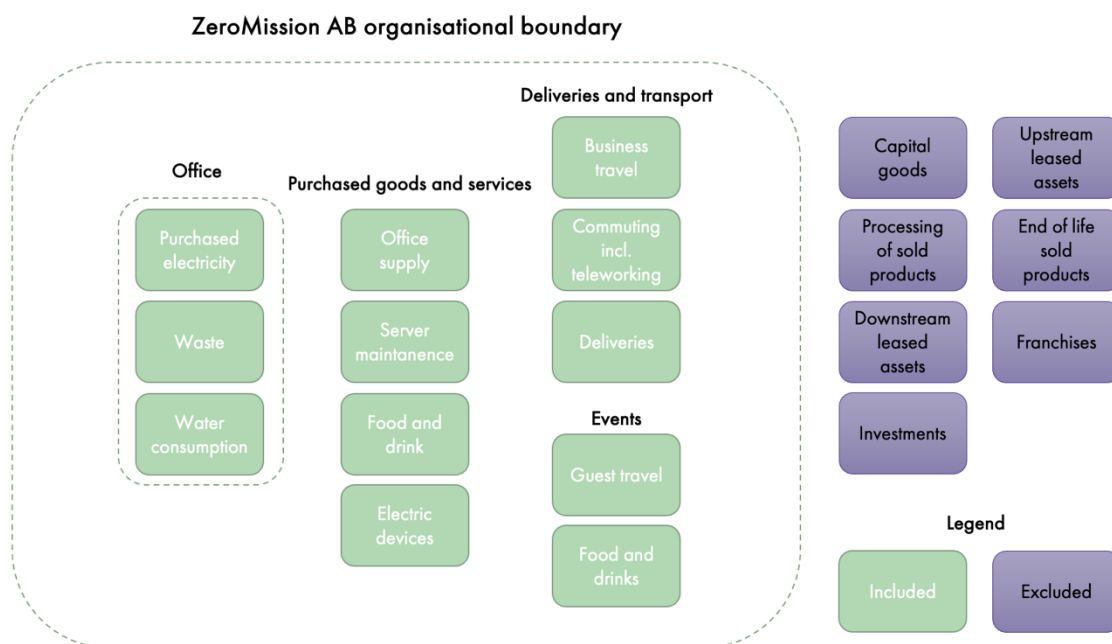
Distribution by category – new method

Category	Market-based	Location-based
a) 1- Direct GHG emissions and removals	0	0
b) Indirect GHG emissions from imported energy	0,545	0,961
c) Indirect GHG emissions from transportation	5,49	5,48
d) Indirect GHG emissions from products used by organisation	28,62	17,43
e) Indirect GHG emissions associated with the use of products from the organisation	6,09	6,09
f) Other indirect GHG emissions	1,80	1,80
Total emissions	42,5	31,8
GHG-emissions [tons] per employee	4,4	3,3



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

Boundaries for emissions assessment 2020



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

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, 2019/2020, page 7 and 14-16*.

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.

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

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

Recalculation of base year and reduction target

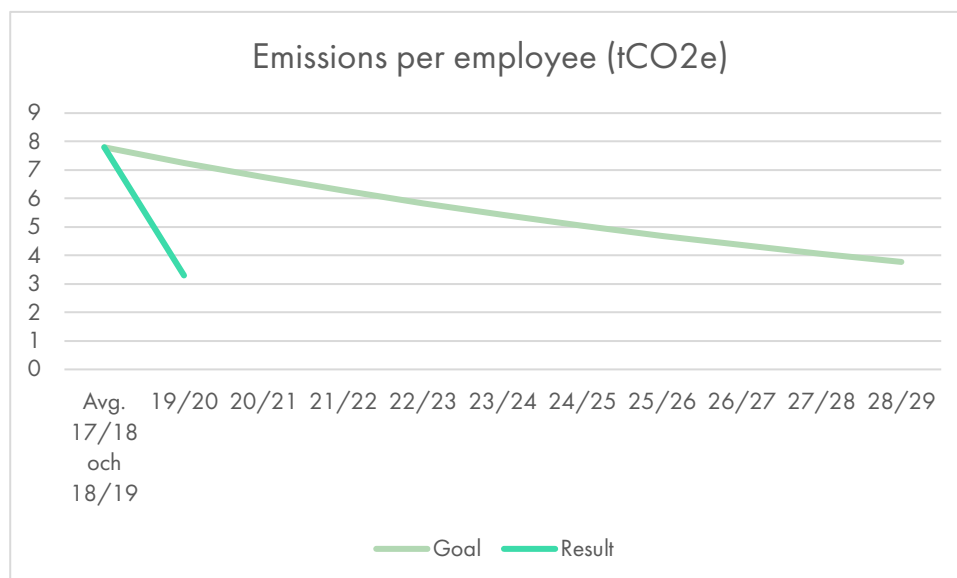
The base year was recalculated to reflect the new method (location-based method and the office's entire electricity consumption).

Years	GHG-emissions [tons] per employee
2017/2018	9,1
2018/2019	6,4
Recalculated base year (Average of 2017/2018 and 2018/2019)	7,8

Carbon footprint management plan

Based on the result of the Carbon Footprint Assessment for 2019/2020 a carbon footprint management has been developed. The defined subject, ZeroMission AB, achieves carbon neutrality for the period 2019/2020, by establishing a GHG inventory and offsetting 110% of the organisational level emissions. The time period for carbon neutrality is thus 1 July 2019 – 30 June 2020.

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). The graph below shows the emissions per employee have been reduced by 58 % in 2019/2020 compared to the base year. The main reasons for the emission reductions are reduced server emissions from ZeroMissions platform for climate calculations and an increased number of employees. In absolute numbers, the emissions have also been reduced, but emissions from business travel and purchase of IT-equipment have increased due to the growing staff body.



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 2019/2020 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 ArBolivia project, located in Bolivia. The project is an afforestation/reforestation project where rainforest is preserved as well as already felled forest areas are reforested. The project involves local communities and is coordinated on site by the organization Sircirec Bolivia.

To meet the criteria in PAS2060, an additional 35 ex-post credits have been purchased in the Gold Standard-certified projects Salido Kecil mini hydropower plant in Indonesia and Monte Plata solar PV in Dominican Republic.

The standards 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
ArBolivia	Plan Vivo	35	2018	December 2020
Serial number for the Plan Vivo certificate				
PV-PVC-BO-100000000000695-01012018-31122018-5736896-5736930-MER-0-A				
Salido Kecil mini hydropower plant	Gold Standard	2		May 2021
Monte Plata solar PV	Gold Standard	33		May 2021

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 2019 to 30 June 2020.

Declared by ZeroMission AB, Sweden.

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ANNEX A

Greenhouse gas emissions 2018/2019

Distribution by category

Scope	Category	<i>tCO_{2e}</i>
1	g) Direct GHG emissions and removals	0
2*	h) Indirect GHG emissions from imported energy	0,12
3	i) Indirect GHG emissions from transportation	3
3	j) Indirect GHG emissions from products used by organisation	4,13
3	k) Indirect GHG emissions associated with the use of products from the organisation	33,7
3	l) Other indirect GHG emissions	0,28
	**Total emissions	41,27
	GHG-emissions [tons] per employee	6,35

* Using market-based methodology for scope 2 emissions.

Greenhouse gas emissions 2017/2018

Distribution by category

Scope	Category	tCO _{2e}
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	44,8
	GHG-emissions [tons] per employee	8,96

* Using market-based methodology for scope 2 emissions.