



# Greenhouse gas (GHG) accounting report

## South Pole

Period: 01/01/2018 – 31/12/2018

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**South Pole**

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### Acronyms and abbreviations

|                   |                                                                        |
|-------------------|------------------------------------------------------------------------|
| AC                | air conditioning                                                       |
| BEIS              | United Kingdom Department for Business, Energy and Industrial Strategy |
| BSI               | British Standards Institution                                          |
| CH <sub>4</sub>   | methane                                                                |
| CO <sub>2</sub>   | carbon dioxide                                                         |
| CO <sub>2</sub> e | carbon dioxide equivalent                                              |
| EUR               | euro                                                                   |
| GHG               | greenhouse gases                                                       |
| GJ                | gigajoule                                                              |
| GRI               | Global Reporting Initiative                                            |
| GWP               | Global Warming Potential                                               |
| HFCs              | hydrofluorocarbons                                                     |
| IPCC              | Intergovernmental Panel on Climate Change                              |
| kg                | kilogram                                                               |

|                  |                                                       |
|------------------|-------------------------------------------------------|
| KPI              | key performance indicator                             |
| MWh              | megawatt-hour                                         |
| MWh              | megawatt hour                                         |
| N <sub>2</sub> O | nitrous oxide                                         |
| PFCs             | perfluorocarbons                                      |
| pkm              | passenger-kilometre                                   |
| SF <sub>6</sub>  | sulphur hexafluoride                                  |
| t                | tonne                                                 |
| tkm              | tonne-kilometre                                       |
| T&D              | Transmission and distribution                         |
| UNFCCC           | United Nations Framework Convention on Climate Change |
| WRI              | World Resources Institute                             |
| WTT              | Well-to-tank                                          |

## Executive summary

The total greenhouse gas (GHG) emissions of South Pole's operations for the calendar year 2018 added up to 1,825.1 tonnes (t) of carbon dioxide equivalents (CO<sub>2</sub>e).

A summary of Key Performance Indicators (KPIs) is presented in Table 1. The distribution of the 2018 GHG emissions by source and by scope is presented in Figure 1 and Figure 2, respectively.

The largest emission sources in 2018 were business travel, followed by purchased goods and services, corresponding to 77% and 9% of total emissions, respectively.

The data inventory in 2018 was extended to include emissions from refrigerants, freight, employee commuting, energy-related activities and purchased goods and services for all offices, hence the increase in emissions compared with the year 2017.

**Table 1: Summary of KPIs**

|                            |           |                                  |      |
|----------------------------|-----------|----------------------------------|------|
| <b>Number of employees</b> | 180       | <b>tCO<sub>2</sub>e/employee</b> | 10.1 |
| <b>Premises area</b>       | 1,983 sqm | <b>tCO<sub>2</sub>e/sqm</b>      | 0.9  |

(Source: South Pole, 2019)

**Table 2: GHG emissions by emission source**

| Scope                                                                                  | Emissions (tCO <sub>2</sub> e) | % of total  |
|----------------------------------------------------------------------------------------|--------------------------------|-------------|
| <b>Scope 1: direct GHG emissions</b>                                                   | 22.3                           | 1.2         |
| <b>Scope 2: indirect GHG emissions from purchased electricity, heating and cooling</b> | 32.6                           | 1.8         |
| Gross emissions without contractual instruments                                        | 33.8                           |             |
| Avoided emissions from contractual instruments <sup>1</sup>                            | 1.2                            |             |
| <b>Scope 3: other indirect GHG emissions</b>                                           | 1,770.2                        | 97.0        |
| <b>Total GHG emissions</b>                                                             | <b>1,825.1</b>                 | <b>100%</b> |

(Source: South Pole, 2019)

<sup>1</sup> Contractual instruments refer to renewable energy purchase instruments and contracts such as renewable energy certificates, renewable power contracts, power purchase agreements and GoldPower offsets. South Pole has two offices that procure renewable energy: 1) Stockholm office, which procures Green Power, and 3) Melbourne office, which procures a renewable power mix from Australian Green Power.

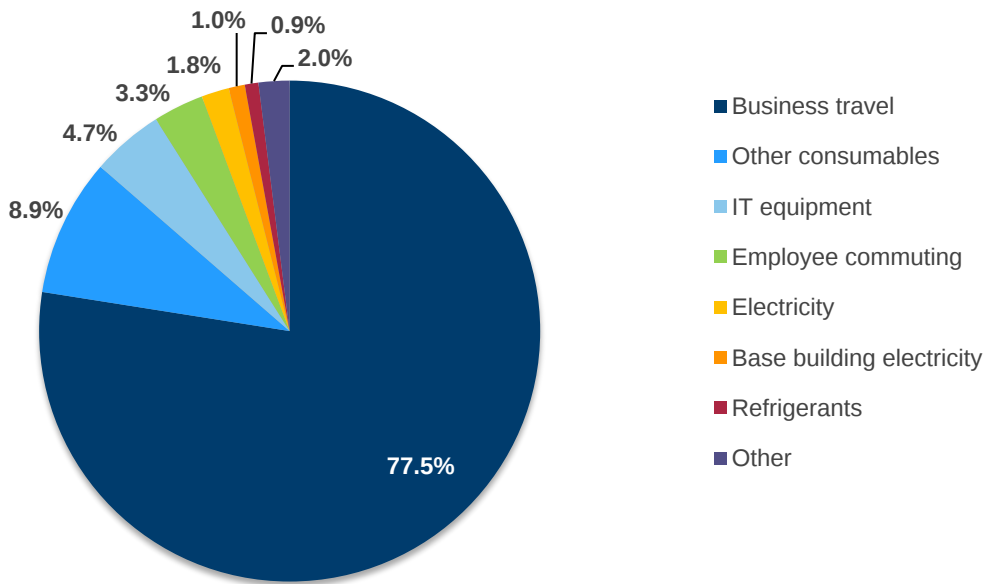


Figure 1: Sources of GHG emissions in 2018

(Source: South Pole, 2019)

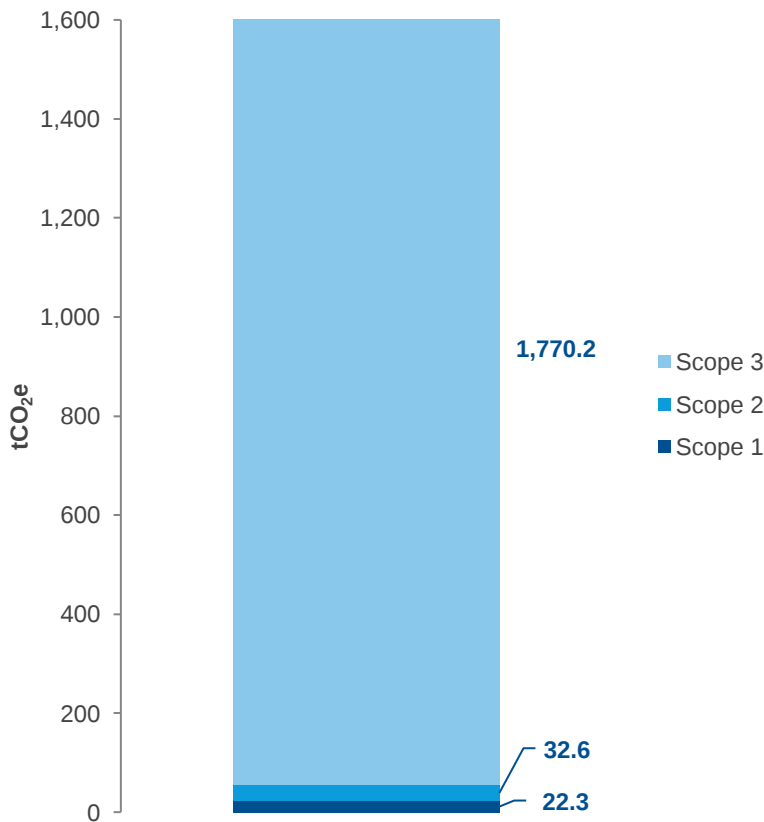


Figure 2: GHG emissions (tCO<sub>2</sub>e) by scope in 2018

(Source: South Pole, 2019)

## 1 Introduction

This report provides a summary of the GHG emissions from South Pole's operations from 1 January to 31 December 2018.

South Pole is a leading sustainability solution provider. Initially focused on the development of premium carbon emission reduction projects, the company now offers a wide spectrum of sustainability services, including climate policy and strategy advisory. Its expertise covers the areas of climate change, forests and land use, water, and sustainable cities and buildings, as well as renewable energy and energy efficiency. The company is determined to help its clients grow their business with ground-breaking solutions that positively impact the environment and the needs of society. Company information and the reporting period are presented in Table 3.

**Table 3: Company information**

| Company information |                               |
|---------------------|-------------------------------|
| Website             | www.southpole.com             |
| Business area       | consultancy services          |
| Reporting period    | 1 January to 31 December 2018 |

(Source: South Pole, 2019)

### 1.1 Methodology

The GHG accounting and reporting procedure is based on the 'The Greenhouse Gas Protocol: GHG Protocol: A Corporate Accounting and Reporting Standard – Revised Edition' (GHG Protocol) and the complementary 'Corporate Value Chain (Scope 3) Accounting and Reporting Standard' – the most widely used international accounting tools for government and business leaders to understand, quantify, and manage GHG emissions. The standards were developed in a partnership between the World Resources Institute and the World Business Council for Sustainable Development.

The accounting was based on the principles of the 'GHG Protocol':

- **relevance:** an appropriate inventory boundary that reflects the GHG emissions of the company and serves the decision-making needs of users;
- **completeness:** accounting includes all emission sources within the chosen inventory boundary. Any specific exclusion is disclosed and specified;
- **consistency:** meaningful comparison of information over time and transparently documented changes to the data;
- **transparency:** data inventory sufficiency and clarity, where relevant issues are addressed in a coherent manner; and
- **accuracy:** minimised uncertainty and avoided systematic over- or under-quantification of GHG emissions.

### 1.2 System boundaries

#### 1.2.1 Organisational boundaries

System boundaries were defined by the control approach, i.e. covering all entities where South Pole has operational control. The 2018 accounting included offices in Amsterdam, Australia,<sup>2</sup>

<sup>2</sup> The Australia office includes operations in Melbourne and Sydney.

Bangkok, Beijing, Colombia,<sup>3</sup> Jakarta, London, Mexico City, New Delhi, Singapore, Stockholm and Zurich.<sup>4</sup>

**Table 4: Offices included in the 2018 GHG accounting**

| Country                          | Area (m <sup>2</sup> ) | Headcount  |
|----------------------------------|------------------------|------------|
| Bangkok                          | 188                    | 13         |
| Beijing                          | 150                    | 6          |
| Jakarta                          | 210                    | 17         |
| Colombia (Medellin and Bogotá)   | 340                    | 48         |
| Mexico                           | 200                    | 12         |
| New Delhi                        | 92                     | 4          |
| Zurich                           | 488                    | 40         |
| Singapore                        | 14                     | 2          |
| Amsterdam                        | 23                     | 4          |
| Stockholm                        | 23                     | 5          |
| London                           | 105                    | 21         |
| Australia (Sydney and Melbourne) | 150                    | 8          |
| <b>Total</b>                     | <b>1,983</b>           | <b>180</b> |

(Source: South Pole, 2019)

### 1.2.2 Operational boundaries

Under the 'GHG Protocol', emissions are divided into direct and indirect emissions. Direct emissions are those originating from sources owned or controlled by the reporting entity. Indirect emissions are generated as a consequence of the reporting entity's activities, yet they occur at sources owned or controlled by another entity.

The direct and indirect emissions are divided into three scopes, as found below.

### Scope 1

Scope 1 includes all carbon emissions that can be directly managed by the organisation (direct GHG emissions). This includes the emissions from the combustion of fossil fuels in mobile and stationary sources (e.g. owned or controlled boilers, power generators and vehicles) and carbon emissions generated by chemical and physical processes, as well as fugitive emissions from the use of cooling and air conditioning (AC) equipment. Table 5 gives an overview of the emission sources considered in Scope 1.

<sup>3</sup> The Colombia office includes operations in Bogotá and Medellín.

<sup>4</sup> The Zurich office also includes employees based in Addis Ababa, Berlin, Ethiopia, Helsinki, Madrid, Paris, Santiago de Chile, Toronto and Valencia.

**Table 5: Overview of Scope 1 emission sources for 2018**

| Category                        | Emission sources                                                                                                | Boundary       |
|---------------------------------|-----------------------------------------------------------------------------------------------------------------|----------------|
| Stationary combustion           | Generation of electricity and heat                                                                              | No emissions   |
| Mobile combustion               | Company-owned or leased vehicles                                                                                | Included       |
| Physical or chemical processing | Manufacture or processing of chemicals and materials                                                            | Not applicable |
| Fugitive emissions              | Emissions from the use of cooling systems and AC equipment, leakage from CO <sub>2</sub> tanks or methane tubes | Not applicable |

### Scope 2

Scope 2 includes indirect GHG emissions from the generation of purchased electricity, steam, heat or cooling purchased by the organisation from external energy providers. Table 6 below gives an overview of the emission sources considered in Scope 2.

**Table 6: Overview of Scope 2 emission sources for 2018**

| Category         | Emission sources           | Boundary       |
|------------------|----------------------------|----------------|
| Electricity      | Purchased electricity      | Included       |
| Steam            | Purchased steam            | Not applicable |
| District heating | Purchased district heating | Included       |
| District cooling | Purchased district cooling | No emissions   |

### Scope 3

Scope 3 includes other indirect emissions, such as emissions from the extraction and production of purchased materials and services, vehicles not owned or controlled by the reporting entity, outsourced activities, waste disposal, etc.

According to the 'GHG Protocol', companies shall separately account for and report on emissions from Scope 1 and 2. Scope 3 is an optional reporting category but its reporting is often required for Climate Neutrality Labels.

Table 7 below gives an overview of the emission sources considered in Scope 3.

**Table 7: Overview of Scope 3 emission sources for 2018**

| Category                                   | Emission sources                                                                                               | Boundary       |
|--------------------------------------------|----------------------------------------------------------------------------------------------------------------|----------------|
| Purchased goods and services               | Purchased goods (raw materials) and services                                                                   | Included       |
| Capital goods                              | Production of capital goods (e.g. machinery, IT equipment, etc.)                                               | Included       |
| Fuel- and energy-related activities        | Upstream lifecycle emissions from fuel and electricity generation, incl. transmission and distribution losses  | Included       |
| Upstream transportation and distribution   | Transportation and distribution of goods and services to the company                                           | Included       |
| Waste generated in operations              | Waste management of operational waste (landfilling, recycling, etc.)                                           | Included       |
| Business travel                            | Travel and accommodation of employees/contractors                                                              | Included       |
| Employee commuting                         | Employee travel between home and work                                                                          | Included       |
| Upstream leased assets                     | Operation of assets leased by the organisation (lessee) in the reporting year and not included in Scope 1 or 2 | Not applicable |
| Downstream transportation and distribution | Transportation and distribution of products sold by the organisation                                           | Not applicable |
| Processing of sold products                | Processing of intermediate products sold by the organisation                                                   | Not applicable |
| Use of sold products                       | Use of sold goods that require energy to operate                                                               | Not applicable |
| End-of-life treatment of sold products     | Waste disposal and treatment of sold products                                                                  | Not applicable |
| Downstream leased assets                   | Operation of assets owned by the company (lessor) and leased to other entities, not included in Scope 1 or 2   | Not applicable |
| Franchises                                 | Operation of franchises not included in Scope 1 or 2                                                           | Not applicable |
| Investments                                | Operation of investments not included in Scope 1 or 2                                                          | Not applicable |

### 1.3 Data inventory and assumptions

South Pole has provided data on fuel usage for company and leased vehicles, refrigerants, purchased electricity, heating, fuel- and energy-related activities, business travel, IT equipment, paper use, other purchased goods and services, freight, waste generation, water use and employee commuting.

Overall, the data inventory, emission factors, and assumptions are based on the 'GHG Protocol'. The choice of assumptions and emission factors followed a conservative approach. Unless

otherwise specified, all emission values in this report are given in metric tonnes of carbon dioxide equivalent (tCO<sub>2</sub>e).

Where activity data of the inventory was lacking, extrapolations and estimations were made. The complete overview of activity data, extrapolations, and estimations are summarised in [Annex I](#).

### 1.4 Global Warming Potentials (GWP)

Global Warming Potential (GWP) is a measure of the climate impact of a GHG compared to carbon dioxide over a time horizon. GHG emissions have different GWP values depending on their efficiency in absorbing longwave radiation, and the atmospheric lifetime of the gas. The GWP values used in GHG accounting include the six GHGs covered by the United Nations Framework Convention on Climate Change (UNFCCC) and Kyoto Protocol and blends from these, presented in Table 8. These are the GWP used by BEIS and are based on the 'Intergovernmental Panel on Climate Change (IPCC) Fourth Assessment Report (AR4)'. Although the 'AR5' is more recent, it has not been accepted internationally by all stakeholders.

**Table 8: Applied GWP**

| GHG                                     | GWP (100 years)           |
|-----------------------------------------|---------------------------|
| Carbon dioxide (CO <sub>2</sub> )       | 1                         |
| Methane (CH <sub>4</sub> )              | 25                        |
| Nitrous oxide (N <sub>2</sub> O)        | 298                       |
| Hydrofluorocarbons (HFCs)               | See IPCC AR4 – Table 2.14 |
| Perfluorocarbons (PFCs)                 | See IPCC AR4 – Table 2.14 |
| Sulphur hexafluoride (SF <sub>6</sub> ) | 22,800                    |

(Source: IPCC AR4, 2007)

## 2 Results

Based on the information provided by South Pole, the total GHG emissions for 2018 are 1,825.1 tCO<sub>2</sub>e.

Table 10 below illustrates key figures in terms of GHG emissions (in CO<sub>2</sub>) and energy intensity (in gigajoules (GJ)), relevant to corporate sustainability reporting in accordance with the GHG Protocol.

Please note that, due to rounding of numbers, the figures may not add up exactly to the total provided.

**Table 9: Key figures according to the Global Reporting Initiative (GRI)**

| GRI G4  | GRI Standard | Topic                                         | Quantity | Unit                            |
|---------|--------------|-----------------------------------------------|----------|---------------------------------|
| G4-EN3  | 302-1        | Direct energy consumption by primary source   | 96.0     | GJ                              |
|         |              | Diesel <sup>5</sup>                           | 17.1     | GJ                              |
|         |              | Petrol <sup>6</sup>                           | 78.8     | GJ                              |
|         |              | Natural gas <sup>7</sup>                      | <0.1     | GJ                              |
| G4-EN3  | 302-1        | Indirect energy consumption by primary source | 265.1    | GJ                              |
|         |              | Renewable electricity                         | 7.6      | GJ                              |
|         |              | Grid electricity                              | 254.0    | GJ                              |
|         |              | District heating                              | 3.5      | GJ                              |
| G4-EN15 | 305-1        | Direct GHG emissions (Scope 1)                | 22.3     | tCO <sub>2</sub> e              |
| G4-EN16 | 305-2        | Energy indirect GHG emissions (Scope 2)       | 32.6     | tCO <sub>2</sub> e              |
| G4-EN17 | 305-3        | Other indirect GHG emissions (Scope 3)        | 1,770.2  | tCO <sub>2</sub> e              |
| G4-EN18 | 305-4        | GHG emission per employee                     | 10.1     | tCO <sub>2</sub> e per employee |

(Source: South Pole, 2019)

Table 10 and Figure 3 below present the breakdown of the GHG emissions by scope and by source, respectively. Figure 4 displays the progression of South Pole's emissions from 2016 to 2018.

**Table 10: GHG emissions by scope and activity for 2018**

| Activity                             | Consumption | Unit   | Emissions (tCO <sub>2</sub> e) | Percentage of total (%) |
|--------------------------------------|-------------|--------|--------------------------------|-------------------------|
| Scope 1: direct GHG emissions        |             |        | 22.3                           | 1.2                     |
| Mobile combustion                    | 2,793.8     | litres | 6.3                            | 0.3                     |
| Fuel, directly reported <sup>8</sup> |             |        | 0.3                            | <0.1                    |
| Diesel                               | 448.0       | litres | 0.8                            | <0.1                    |

<sup>5</sup> Fuel for leased vehicles from the Bangkok office.

<sup>6</sup> Fuel for company vehicles from the Jakarta office and leased vehicles from Bangkok, Mexico City and Zurich office.

<sup>7</sup> Fuel for leased vehicles from New Delhi office.

<sup>8</sup> Emissions offset via the Cornercard Climate Credit Card. All emissions of 0.3 tCO<sub>2</sub>e are offset through the credit card provider.

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| Activity                                                                               | Consumption | Unit   | Emissions (tCO <sub>2</sub> e) | Percentage of total (%) |
|----------------------------------------------------------------------------------------|-------------|--------|--------------------------------|-------------------------|
| Petrol                                                                                 | 2,288.2     | litres | 5.2                            | 0.3                     |
| Natural gas                                                                            | 57.6        | litres | 0.1                            | <0.1                    |
| Refrigerants                                                                           | 22.2        | kg     | 16.0                           | 0.9                     |
| R407C                                                                                  | 9.0         | kg     | 16.0                           | 0.9                     |
| R600A                                                                                  | 13.2        | kg     | <0.1                           | <0.1                    |
| <b>Scope 2: indirect GHG emissions from purchased electricity, heating and cooling</b> |             |        | <b>32.6</b>                    | <b>1.8</b>              |
| Electricity                                                                            | 94.7        | MWh    | 32.5                           | 1.8                     |
| Grid                                                                                   | 89.6        | MWh    | 32.5                           | 1.8                     |
| Renewable                                                                              | 5.1         | MWh    | 0.0                            | 0.0                     |
| Heating                                                                                | 1.0         | MWh    | 0.1                            | <0.1                    |
| District heating <sup>9</sup>                                                          | 1.0         | MWh    | 0.1                            | <0.1                    |
| Electricity, grid                                                                      | 0.0         | MWh    | 0.0                            | 0.0                     |
| <b>Scope 3: other indirect GHG emissions</b>                                           |             |        | <b>1,770.2</b>                 | <b>97.0</b>             |
| Base building electricity                                                              | 26.2        | MWh    | 19.0                           | 1.0                     |
| Grid                                                                                   | 23.2        | MWh    | 19.0                           | 1.0                     |
| Renewable                                                                              | 3.0         | MWh    | 0.0                            | 0.0                     |
| Business travel                                                                        |             |        | 1,414.4                        | 77.5                    |
| Flights                                                                                | 6,446,429.0 | pkm    | 1,244.8                        | 68.2                    |
| < 463 km                                                                               | 74,598.3    | pkm    | 24.7                           | 1.4                     |
| 463 – 3,700 km                                                                         | 1,340,523.6 | pkm    | 237.5                          | 13.0                    |
| > 3,700 km                                                                             | 5,031,307.1 | pkm    | 908.8                          | 49.8                    |
| Flights, directly reported <sup>10</sup>                                               |             |        | 73.8                           | 4.0                     |
| Transport, directly reported <sup>11</sup>                                             |             |        | 17.2                           | 0.9                     |
| Car rent, directly reported <sup>12</sup>                                              |             |        | <0.1                           | <0.1                    |
| Car                                                                                    | 2,938.1     | litres | 8.5                            | 0.5                     |
| Taxi                                                                                   | 29,110.0    | km     | 5.5                            | 0.3                     |

<sup>9</sup> 1.0 tCO<sub>2</sub>e has been offset by the building owner, Hufvudstaden. Total net emissions from district heating are 1.0 tCO<sub>2</sub>e.  
<sup>10</sup> Emissions offset via the Cornercard Climate Credit Card. All emissions of 73.8 tCO<sub>2</sub>e are offset through the credit card provider.

<sup>11</sup> Emissions offset via the Cornercard Climate Credit Card. All emissions of 17.2 tCO<sub>2</sub>e are offset through the credit card provider.

<sup>12</sup> Emissions offset via the Cornercard Climate Card. 0.01 tCO<sub>2</sub>e of emissions were offset through the credit card provider.

| Activity                                                   | Consumption | Unit           | Emissions (tCO <sub>2</sub> e) | Percentage of total (%) |
|------------------------------------------------------------|-------------|----------------|--------------------------------|-------------------------|
| Uber                                                       | 4,415.2     | km             | 0.8                            | <0.1                    |
| Train – local                                              | 27,939.1    | pkm            | 1.5                            | 0.1                     |
| Train – long distance                                      | 119,048.6   | pkm            | 1.7                            | 0.1                     |
| Metro/subway                                               | 22,413.4    | pkm            | 1.0                            | 0.1                     |
| Tram                                                       | 1,279.1     | pkm            | 0.1                            | <0.1                    |
| Bus                                                        | 5,227.1     | pkm            | 0.8                            | <0.1                    |
| Ferry                                                      | 2,116.9     | pkm            | <0.1                           | <0.1                    |
| Motorcycle                                                 | 145.9       | km             | <0.1                           | <0.1                    |
| Public transport (unspecified)                             | 91,251.4    | pkm            | 1.3                            | 0.1                     |
| Accommodation                                              |             |                | 131.1                          | 7.2                     |
| Hotel stay, directly reported <sup>13</sup>                |             |                | 24.2                           | 1.3                     |
| Hotel stay                                                 | 2,475.0     | guest-nights   | 106.9                          | 5.9                     |
| Purchased goods and services                               |             |                | 164.0                          | 9.0                     |
| Water                                                      | 2,949.1     | m <sup>3</sup> | 1.6                            | 0.1                     |
| Supply                                                     | 1,474.5     | m <sup>3</sup> | 0.7                            | <0.1                    |
| Treatment                                                  | 1,474.5     | m <sup>3</sup> | 0.9                            | <0.1                    |
| Paper                                                      | 57,834.0    | sheets         | 0.3                            | <0.1                    |
| Unspecified                                                | 47,194.0    | sheets         | 0.2                            | <0.1                    |
| Recycled                                                   | 10,640.0    | sheets         | <0.1                           | <0.1                    |
| Restaurant, directly reported <sup>14</sup>                |             |                | 8.0                            | 0.4                     |
| Leisure and entertainment, directly reported <sup>15</sup> |             |                | 1.0                            | 0.1                     |
| Retail, directly reported <sup>16</sup>                    |             |                | 17.2                           | 0.9                     |
| Others, directly reported <sup>17</sup>                    |             |                | 9.9                            | 0.5                     |
| Food and drink products                                    |             | EUR            | 85.5                           | 4.7                     |

<sup>13</sup> Emissions offset via the Cornercard Climate Card. 24.2 tCO<sub>2</sub>e of emissions were offset through the credit card provider.

<sup>14</sup> Emissions offset via the Cornercard Climate Card. 8.0 tCO<sub>2</sub>e of emissions were offset through the credit card provider.

<sup>15</sup> Emissions offset via the Cornercard Climate Card. 1.0 tCO<sub>2</sub>e of emissions were offset through the credit card provider.

<sup>16</sup> Emissions offset via the Cornercard Climate Card. 17.2 tCO<sub>2</sub>e of emissions were offset through the credit card provider.

<sup>17</sup> Emissions offset via the Cornercard Climate Credit Card. All emissions of 9.9 tCO<sub>2</sub>e are offset through the credit card provider.

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| Activity                                          | Consumption      | Unit           | Emissions (tCO <sub>2</sub> e) | Percentage of total (%) |
|---------------------------------------------------|------------------|----------------|--------------------------------|-------------------------|
| Printing and publishing                           |                  | EUR            | 1.5                            | 0.1                     |
| Telecommunications                                |                  | EUR            | 7.0                            | 0.4                     |
| Internet                                          |                  | EUR            | 0.9                            | 0.1                     |
| Office supply                                     |                  | EUR            | 28.4                           | 1.6                     |
| Phone                                             |                  | EUR            | 1.8                            | 0.1                     |
| Postage                                           |                  | EUR            | 0.8                            | <0.1                    |
| <b>Capital goods</b>                              |                  |                | <b>85.1</b>                    | <b>4.7</b>              |
| IT equipment                                      | 382.0            | No. of devices | 85.1                           | 4.7                     |
| Desktop                                           | 1.0              | No. of devices | 0.1                            | <0.1                    |
| Laptop                                            | 181.0            | No. of devices | 12.0                           | 0.7                     |
| Server                                            | 17.0             | No. of devices | 0.1                            | <0.1                    |
| Printer                                           | 8.0              | No. of devices | 0.3                            | <0.1                    |
| Projector                                         | 3.0              | No. of devices | <0.1                           | <0.1                    |
| Monitor                                           | 127.0            | No. of devices | 2.3                            | 0.1                     |
| Mobile phone                                      | 5.0              | No. of devices | 0.1                            | <0.1                    |
| External hard drive                               | 5.0              | No. of devices | 0.3                            | <0.1                    |
| Television                                        | 3.0              | No. of devices | 0.2                            | <0.1                    |
| Multifunctional printer (scanner)                 | 1.0              | No. of devices | 0.1                            | <0.1                    |
| Office telephone                                  | 31.0             | No. of devices | 24.1                           | 1.3                     |
| Other IT devices                                  | 106,936.0        | EUR            | 45.4                           | 2.5                     |
| <b>Employee commuting</b>                         | <b>766,208.1</b> | <b>pkm</b>     | <b>59.5</b>                    | <b>3.3</b>              |
| Bicycle/walking                                   | 120,233.5        | pkm            | 0.0                            | 0.0                     |
| Tram                                              | 16,337.2         | pkm            | 0.7                            | <0.1                    |
| Train                                             | 250,316.0        | pkm            | 13.2                           | 0.7                     |
| Bus                                               | 91,879.5         | pkm            | 13.6                           | 0.7                     |
| Car                                               | 74,514.0         | pkm            | 17.4                           | 1.0                     |
| Motorbike                                         | 51,493.2         | pkm            | 7.5                            | 0.4                     |
| Metro/subway                                      | 161,082.7        | pkm            | 7.0                            | 0.4                     |
| Taxi                                              | 352.0            | pkm            | 0.1                            | <0.1                    |
| <b>Downstream transportation and distribution</b> |                  |                | <b>14.2</b>                    | <b>0.8</b>              |
| Freight                                           |                  | tkm            | 14.2                           | 0.8                     |

## Greenhouse gas (GHG) accounting report

| Activity                                             | Consumption | Unit   | Emissions (tCO <sub>2</sub> e) | Percentage of total (%) |
|------------------------------------------------------|-------------|--------|--------------------------------|-------------------------|
| Mail-order business, directly reported <sup>18</sup> |             |        | 1.6                            | 0.1                     |
| Air                                                  | 49.4        | tkm    | 0.1                            | <0.1                    |
| Air                                                  | 5,558.5     | EUR    | 11.3                           | 0.6                     |
| Road                                                 | 0.5         | tkm    | <0.1                           | <0.1                    |
| Road                                                 | 1,548.8     | EUR    | 1.2                            | 0.1                     |
| Waste generated in operations                        | 2.4         | tonnes | 0.9                            | <0.1                    |
| Paper                                                | 0.6         | tonnes | 0.7                            | <0.1                    |
| Food                                                 | 0.1         | tonnes | 0.1                            | <0.1                    |
| Glass                                                | 0.6         | tonnes | <0.1                           | <0.1                    |
| Metal                                                | 0.3         | tonnes | <0.1                           | <0.1                    |
| Non-recyclable plastic                               | 0.6         | tonnes | <0.1                           | <0.1                    |
| Recyclable plastic                                   | 0.3         | tonnes | <0.1                           | <0.1                    |
| Fuel and energy-related activities                   |             |        | 13.0                           | 0.7                     |
| WTT fuels                                            | 2,793.8     | litres | 1.5                            | 0.1                     |
| T&D electricity                                      | 94.7        | MWh    | 11.5                           | 0.6                     |
| <b>Total GHG emissions</b>                           |             |        | <b>1,825.1</b>                 | <b>100.0</b>            |
| Offsets by suppliers (see footnotes)                 |             |        | 153.2                          | 8.4                     |
| <b>Total net GHG emissions</b>                       |             |        | <b>1,671.9</b>                 |                         |

(Source: South Pole, 2019)

<sup>18</sup> Emissions offset via the Cornercard Climate Credit Card. All emissions of 1.6 tCO<sub>2</sub>e are offset through the credit card provider.

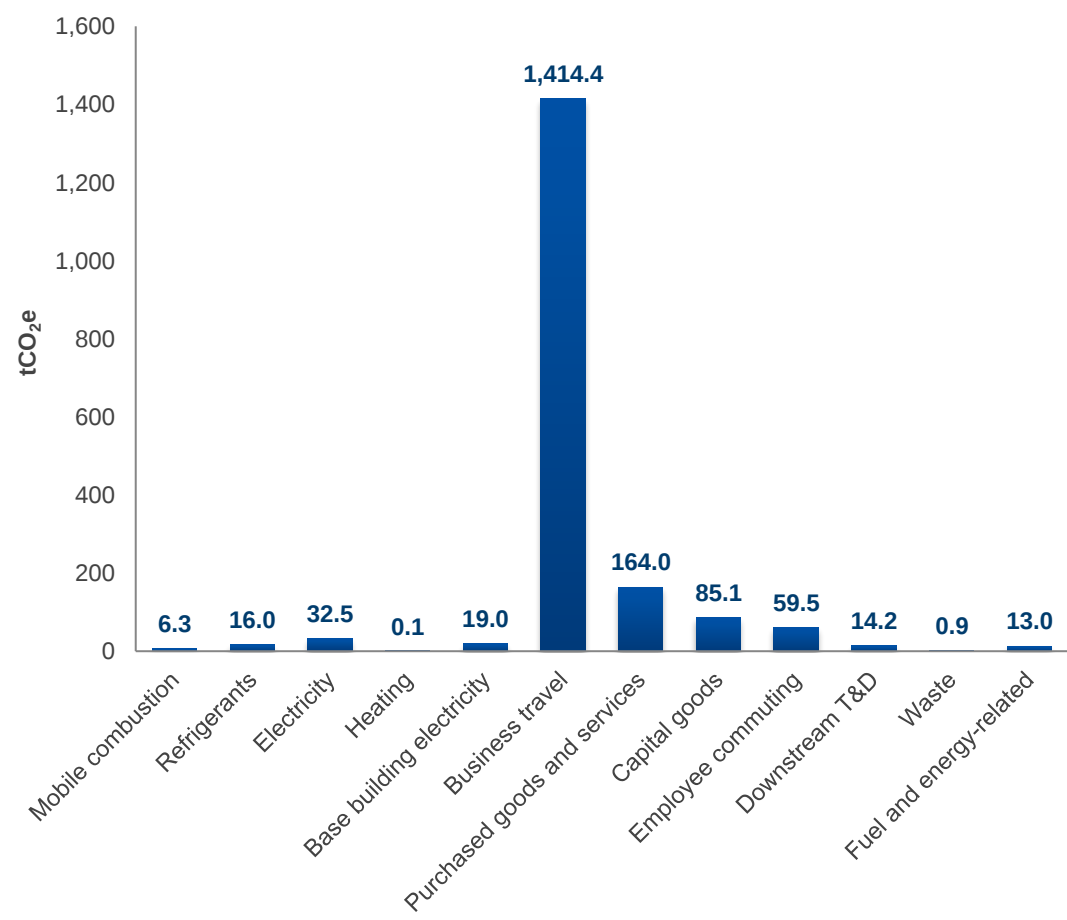


Figure 3: GHG emissions for 2018, by source

(Source: South Pole, 2019)

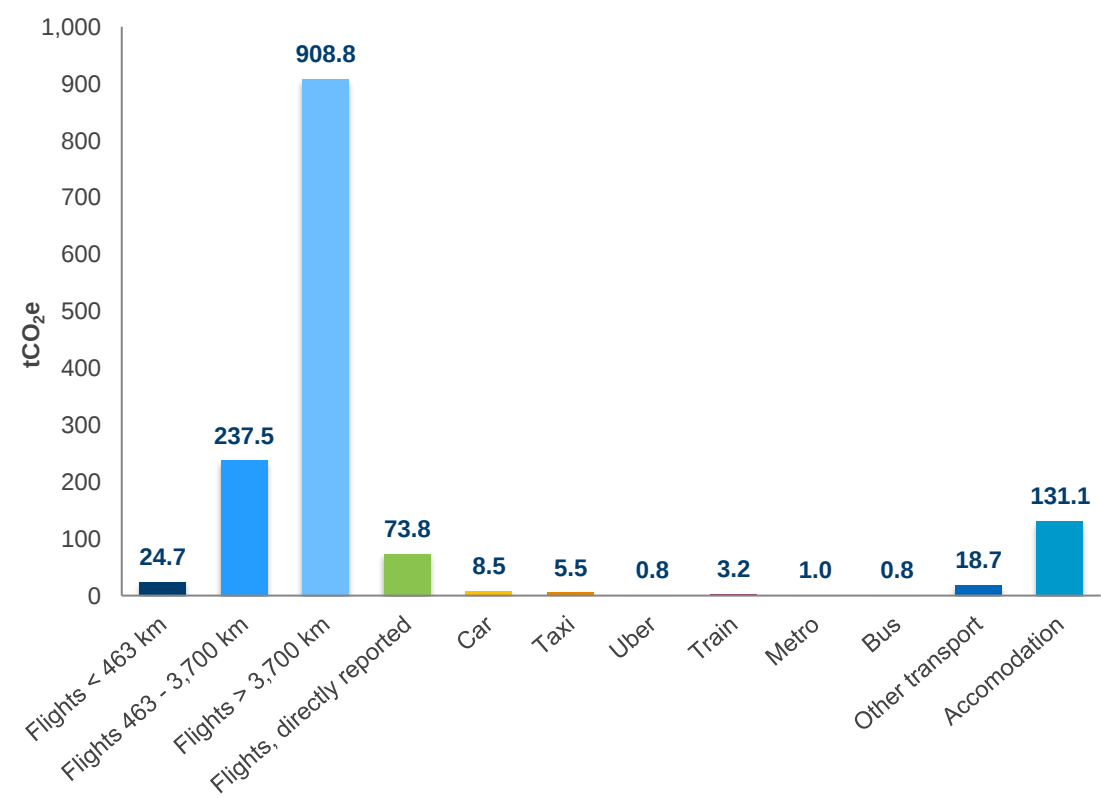


Figure 4: Sources of GHG emissions business travel

(Source: South Pole, 2019)

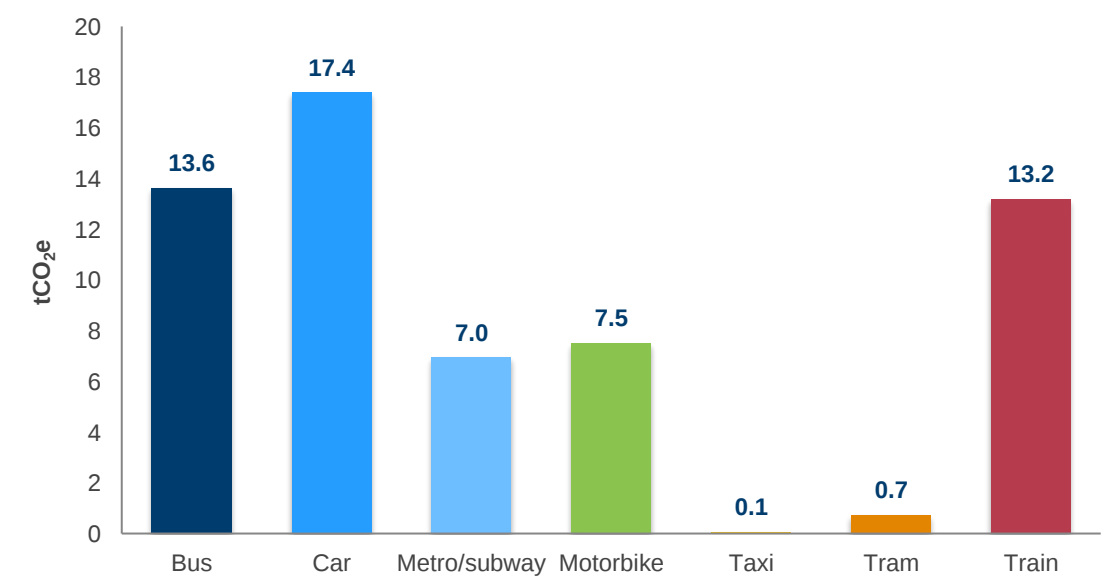


Figure 5: Sources of GHG emissions commuter travel

(Source: South Pole, 2019)

Figure 5 and Figure 6 display the breakdown of GHG emissions from business travel and commuter travel, respectively.

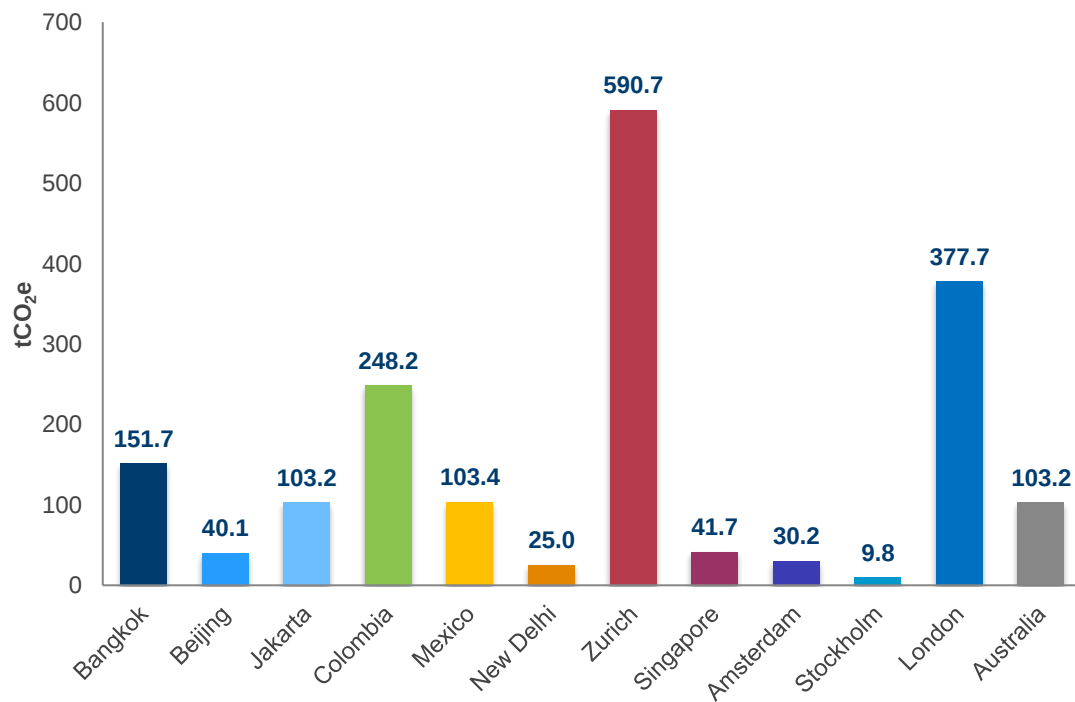
The detailed breakdown of GHG emissions by office is presented on Table 11 and Figure 6. The emissions per employee in each office from 2017 to 2018 is displayed on Figure 7.

Table 11: GHG emissions (tCO<sub>2</sub>e) by office

| Activity                                                                                | Bangkok      | Beijing     | Jakarta     | Colombia     | Mexico       | New Delhi   | Zurich       | Singapore   | Amsterdam   | Stockholm  | London       | Australia   |
|-----------------------------------------------------------------------------------------|--------------|-------------|-------------|--------------|--------------|-------------|--------------|-------------|-------------|------------|--------------|-------------|
| <b>Scope 1: direct GHG emissions</b>                                                    | <b>1.4</b>   | <b>0.0</b>  | <b>4.6</b>  | <b>16.0</b>  | <b>0.1</b>   | <b>0.1</b>  | <b>0.3</b>   | <b>0.0</b>  | <b>0.0</b>  | <b>0.0</b> | <b>0.0</b>   | <b>0.0</b>  |
| Mobile combustion                                                                       | 1.3          | 0.0         | 4.6         | 0.0          | 0.1          | 0.1         | 0.3          | 0.0         | 0.0         | 0.0        | 0.0          | 0.0         |
| Refrigerants                                                                            | <0.1         | 0.0         | 0.0         | 16.0         | 0.0          | 0.0         | 0.0          | 0.0         | 0.0         | 0.0        | 0.0          | 0.0         |
| <b>Scope 2: indirect GHG emissions from purchased electricity, heating, and cooling</b> | <b>8.1</b>   | <b>2.1</b>  | <b>5.7</b>  | <b>3.9</b>   | <b>2.1</b>   | <b>2.6</b>  | <b>1.9</b>   | <b>0.2</b>  | <b>0.5</b>  | <b>0.1</b> | <b>1.5</b>   | <b>3.9</b>  |
| Electricity                                                                             | 8.1          | 2.1         | 5.7         | 3.9          | 2.1          | 2.6         | 1.9          | 0.2         | 0.5         | 0.0        | 1.5          | 3.9         |
| Heating                                                                                 | 0.0          | 0.0         | 0.0         | 0.0          | 0.0          | 0.0         | 0.0          | 0.0         | 0.0         | 0.1        | 0.0          | 0.0         |
| Cooling                                                                                 | 0.0          | 0.0         | 0.0         | 0.0          | 0.0          | 0.0         | 0.0          | 0.0         | 0.0         | 0.0        | 0.0          | 0.0         |
| <b>Scope 3: other indirect GHG emissions</b>                                            | <b>142.2</b> | <b>38.0</b> | <b>92.9</b> | <b>228.4</b> | <b>101.3</b> | <b>22.3</b> | <b>588.6</b> | <b>41.4</b> | <b>29.8</b> | <b>9.7</b> | <b>376.2</b> | <b>99.4</b> |
| Base building electricity                                                               | 0.0          | 0.0         | 0.0         | 0.0          | 0.0          | 0.0         | 0.0          | 0.0         | 0.0         | 0.0        | 0.0          | 19.0        |
| Business travel                                                                         | 127.9        | 25.9        | 75.4        | 183.4        | 87.4         | 17.8        | 455.1        | 38.7        | 23.5        | 5.7        | 313.3        | 60.5        |
| Flights                                                                                 | 116.2        | 23.8        | 39.7        | 163.9        | 83.7         | 14.6        | 390.0        | 36.4        | 21.1        | 5.1        | 296.4        | 53.8        |
| Ground transport                                                                        | 1.2          | 0.2         | 0.6         | 8.2          | 1.0          | 0.8         | 21.4         | 0.3         | 0.3         | 0.2        | 2.6          | 1.7         |
| Accommodation                                                                           | 10.4         | 1.8         | 35.1        | 11.3         | 2.8          | 2.4         | 43.7         | 2.0         | 2.1         | 0.3        | 14.3         | 5.0         |
| Purchased goods and services                                                            | 4.8          | 2.3         | 2.8         | 25.9         | 7.4          | 1.3         | 73.6         | 1.9         | 5.0         | 0.5        | 26.7         | 11.6        |
| Water                                                                                   | <0.1         | 0.2         | 0.4         | 0.3          | 0.1          | <0.1        | <0.1         | <0.1        | <0.1        | <0.1       | 0.1          | 0.3         |
| Paper                                                                                   | <0.1         | <0.1        | 0.0         | 0.1          | <0.1         | <0.1        | 0.1          | <0.1        | <0.1        | <0.1       | <0.1         | <0.1        |

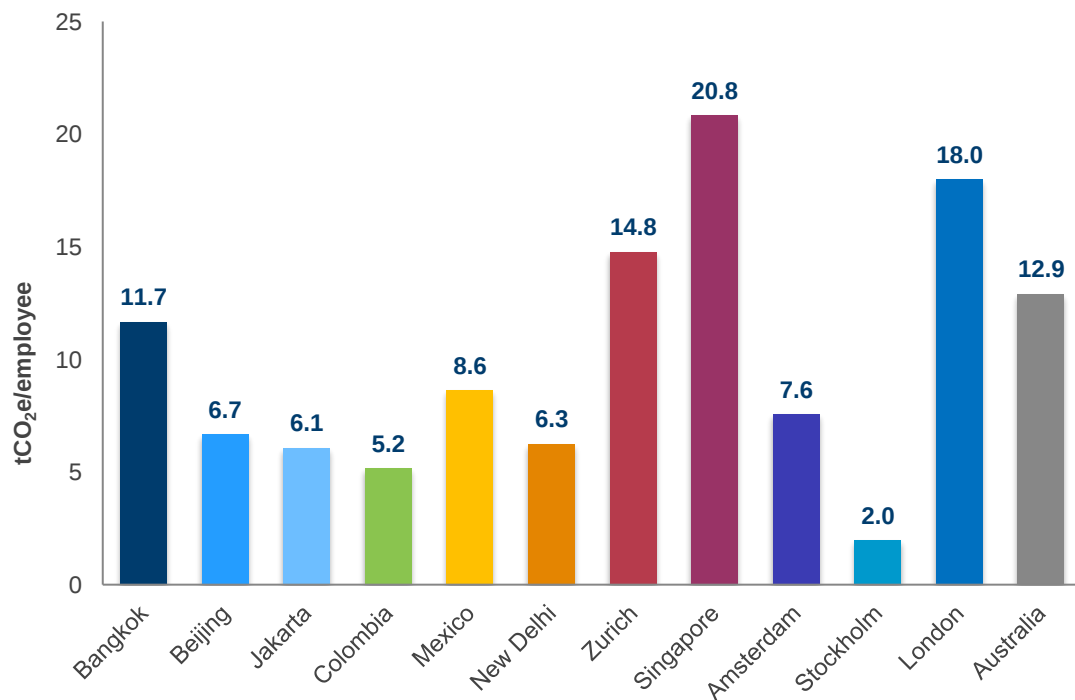
## Greenhouse gas (GHG) accounting report

| Activity                                                  | Bangkok      | Beijing     | Jakarta      | Colombia     | Mexico       | New Delhi   | Zurich       | Singapore   | Amsterdam   | Stockholm  | London       | Australia    |
|-----------------------------------------------------------|--------------|-------------|--------------|--------------|--------------|-------------|--------------|-------------|-------------|------------|--------------|--------------|
| Food and drink products                                   | 3.8          | 1.1         | 1.9          | 11.0         | 3.6          | 1.2         | 28.3         | 1.3         | 2.7         | 0.3        | 21.7         | 8.7          |
| Printing and publishing                                   | 0.1          | 0.1         | 0.0          | <0.1         | <0.1         | 0.0         | 0.8          | 0.0         | 0.0         | 0.0        | 0.1          | 0.4          |
| Telecommunications                                        | 0.7          | 0.7         | 0.0          | 0.2          | 0.3          | 0.0         | 3.2          | 0.0         | <0.1        | 0.0        | 0.6          | 1.2          |
| Internet                                                  | 0.1          | 0.1         | <0.1         | 0.3          | <0.1         | <0.1        | 0.3          | <0.1        | 0.0         | 0.0        | 0.1          | <0.1         |
| Office supply                                             | 0.1          | 0.2         | 0.4          | 13.8         | 3.2          | 0.0         | 4.1          | 0.6         | 1.8         | 0.2        | 3.3          | 0.7          |
| Phone                                                     | <0.1         | 0.0         | 0.1          | 0.1          | <0.1         | <0.1        | 0.4          | <0.1        | 0.4         | 0.0        | 0.5          | 0.1          |
| Postage                                                   | <0.1         | <0.1        | <0.1         | <0.1         | <0.1         | 0.1         | 0.3          | <0.1        | 0.0         | <0.1       | 0.1          | 0.3          |
| Other, directly reported                                  | 0.0          | 0.0         | 0.0          | 0.0          | 0.0          | 0.0         | 36.1         | 0.0         | 0.0         | 0.0        | 0.0          | 0.0          |
| Capital goods                                             | 3.1          | 2.8         | 1.6          | 2.8          | 3.3          | 0.4         | 36.4         | 0.4         | 0.3         | 1.6        | 29.6         | 2.8          |
| Employee commuting                                        | 4.0          | 4.2         | 9.9          | 14.9         | 1.8          | 1.6         | 11.8         | 0.4         | 0.8         | 1.9        | 6.1          | 2.0          |
| Downstream transportation and distribution                | <0.1         | 2.3         | 0.0          | 0.4          | 0.6          | 0.0         | 10.8         | <0.1        | 0.0         | 0.0        | <0.1         | <0.1         |
| Waste                                                     | <0.1         | <0.1        | 0.1          | 0.1          | <0.1         | <0.1        | 0.2          | <0.1        | <0.1        | <0.1       | 0.1          | 0.3          |
| Fuel and energy-related activities                        | 2.4          | 0.5         | 3.1          | 0.8          | 0.7          | 1.2         | 0.6          | <0.1        | 0.1         | <0.1       | 0.3          | 3.2          |
| <b>Total GHG emissions</b>                                | <b>151.7</b> | <b>40.1</b> | <b>103.2</b> | <b>248.2</b> | <b>103.4</b> | <b>25.0</b> | <b>590.7</b> | <b>41.7</b> | <b>30.2</b> | <b>9.8</b> | <b>377.7</b> | <b>103.2</b> |
| <b>No. of employees</b>                                   | <b>13.0</b>  | <b>6.0</b>  | <b>17.0</b>  | <b>48.0</b>  | <b>12.0</b>  | <b>4.0</b>  | <b>40.0</b>  | <b>2.0</b>  | <b>4.0</b>  | <b>5.0</b> | <b>21.0</b>  | <b>8.0</b>   |
| <b>Emissions per employee (tCO<sub>2</sub>e/employee)</b> | <b>11.7</b>  | <b>6.7</b>  | <b>6.1</b>   | <b>5.2</b>   | <b>8.6</b>   | <b>6.3</b>  | <b>14.8</b>  | <b>20.8</b> | <b>7.6</b>  | <b>2.0</b> | <b>18.0</b>  | <b>12.9</b>  |



**Figure 6: GHG emissions per office**

(Source: South Pole, 2019)



**Figure 7: GHG emissions/employee per office**

(Source: South Pole, 2019)

Table 12 below presents the difference between GHG emissions reported in 2017 and in 2018, including the percentage difference between the years. The emission increase in 2018 is mainly because a few categories were added, such as refrigerants, accommodations, freight, and other consumables. In addition, reporting for 2018 has been made more detailed with refined calculation methodology for several emissions categories.

**Table 12: GHG emissions over time from 2017 to 2018**

| Activity                                                                                | 2017 (tCO <sub>2</sub> e) | 2018 (tCO <sub>2</sub> e) | Relative change (%) |
|-----------------------------------------------------------------------------------------|---------------------------|---------------------------|---------------------|
| <b>Scope 1: direct GHG emissions</b>                                                    | <b>2.4</b>                | <b>22.3</b>               | <b>+829 %</b>       |
| Mobile combustion                                                                       | 2.4                       | 6.3                       | +163 %              |
| Refrigerants                                                                            | n/a                       | 16.0                      | n/a                 |
| <b>Scope 2: indirect GHG emissions from purchased electricity, heating, and cooling</b> | <b>44.7</b>               | <b>32.6</b>               | <b>-27 %</b>        |
| Electricity                                                                             | 39.0                      | 32.5                      | -17 %               |
| Heating                                                                                 | 0.2                       | 0.1                       | -66 %               |
| Cooling                                                                                 | 5.5                       | 0.0                       | -100 %              |
| <b>Scope 3: other indirect GHG emissions</b>                                            | <b>839.1</b>              | <b>1,770.2</b>            | <b>+128 %</b>       |
| Base building electricity                                                               | n/a                       | 19.0                      | n/a                 |
| Business travel                                                                         | 724.2                     | 1,413.0                   | +95 %               |
| Flights                                                                                 | 651.9                     | 1,244.8                   | +91 %               |
| Ground transport                                                                        | 49.5                      | 21.3                      | -57 %               |
| Accommodation                                                                           | 1.2                       | 129.7                     | +10,751 %           |
| Purchased goods and services                                                            | 14.2                      | 167.7                     | +1,082 %            |
| Water                                                                                   | 8.2                       | 1.6                       | -80%                |
| Paper                                                                                   | 0.6                       | 0.3                       | -55 %               |
| Food and drink products                                                                 | 5.3                       | 85.5                      | +1,517 %            |
| Printing and publishing                                                                 | n/a                       | 1.5                       | n/a                 |
| Telecommunications                                                                      | 0.1                       | 7.0                       | +12,125 %           |
| Internet                                                                                | n/a                       | 0.9                       | n/a                 |
| Office supply                                                                           | n/a                       | 28.4                      | n/a                 |
| Phone                                                                                   | n/a                       | 1.8                       | n/a                 |
| Postage                                                                                 | <0.1                      | 0.8                       | +12,952 %           |
| Other, directly reported                                                                | n/a                       | 36.1                      | n/a                 |
| Capital goods                                                                           | 22.1                      | 85.1                      | +286 %              |
| Employee commuting                                                                      | 61.3                      | 59.5                      | -3 %                |
| Downstream transportation and distribution                                              | n/a                       | 14.2                      | n/a                 |
| Waste                                                                                   | 11.1                      | 0.9                       | -92 %               |
| Fuel and energy-related activities                                                      | 6.3                       | 13.0                      | +107 %              |
| <b>Total GHG emissions</b>                                                              | <b>886.2</b>              | <b>1,825.1</b>            | <b>+121 %</b>       |
| <b>No. of employees</b>                                                                 | <b>170</b>                | <b>180</b>                | <b>+6 %</b>         |
| <b>Emissions per employee (tCO<sub>2</sub>e/employee)</b>                               | <b>5.2</b>                | <b>10.1</b>               | <b>+109 %</b>       |

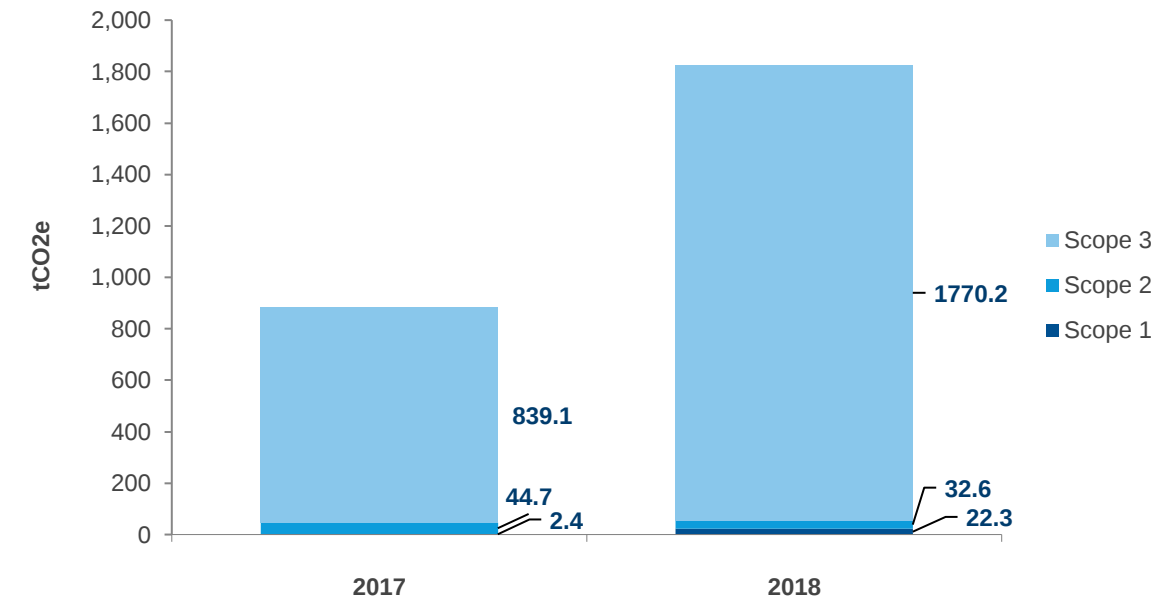


Figure 8: GHG emissions by scope from 2017 to 2018

(Source: South Pole, 2019)

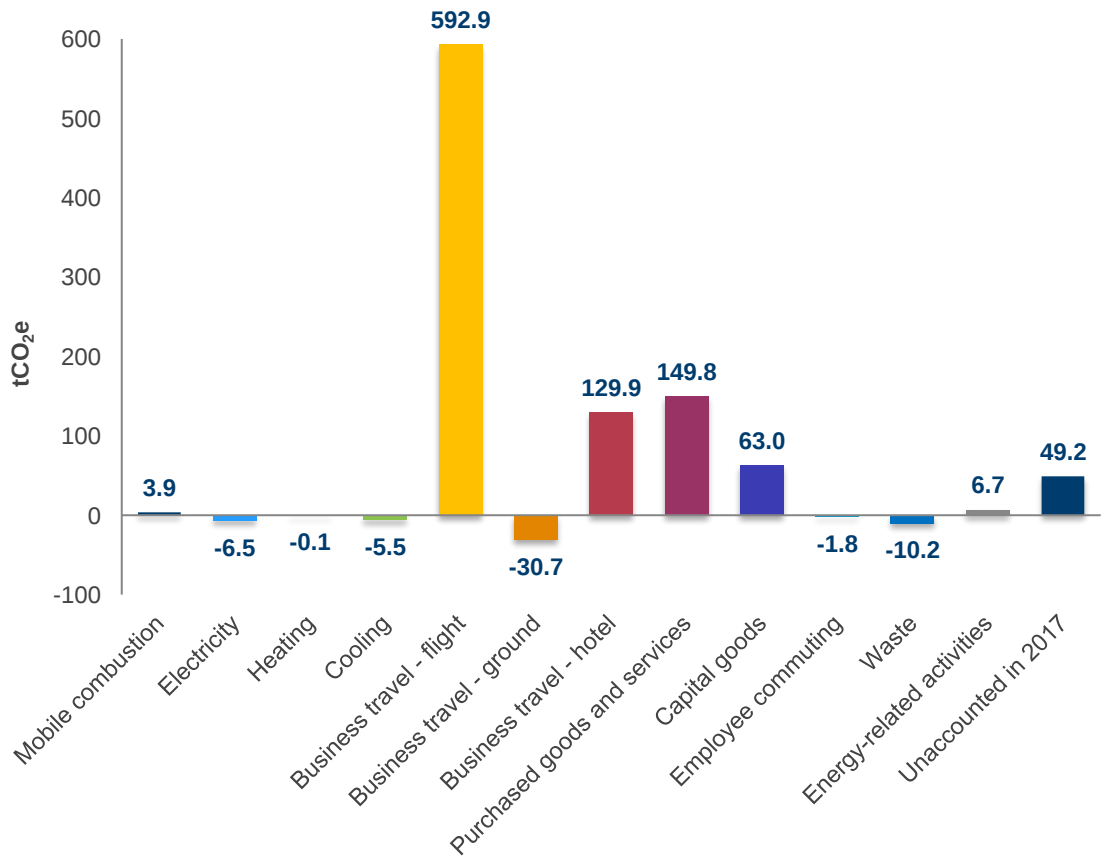


Figure 9: Absolute GHG emissions change from 2017 to 2018

(Source: South Pole, 2019)

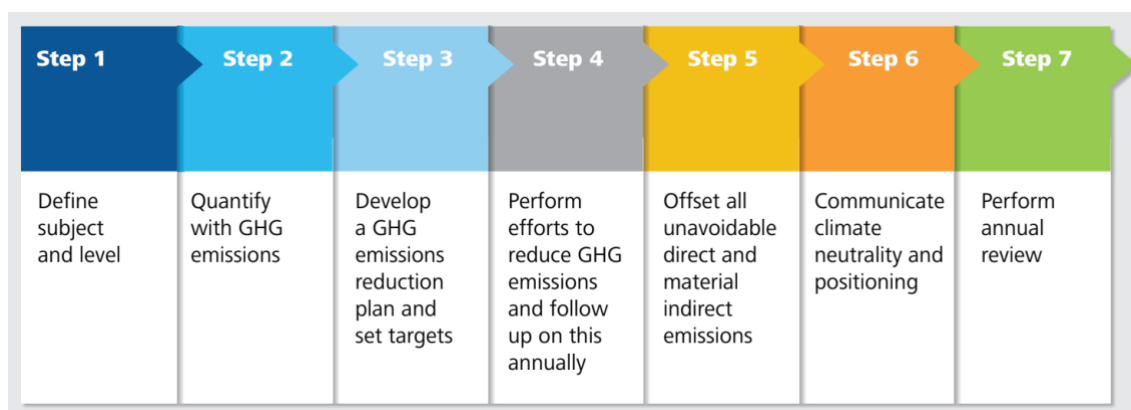
### 3 South Pole's Climate Neutrality Labels

#### 3.1 Approach and guiding principles

South Pole offers Climate Neutrality Labels for companies, products and events. The South Pole Climate Neutrality Labels are closely aligned with international standards such as PAS 2060<sup>19</sup> – the leading international standard for demonstrating carbon neutrality, developed in 2014 by the British Standards Institution (BSI). The underlying GHG accounting must follow recognised international standards such as the 'GHG Protocol'<sup>20</sup> or ISO 14064-1<sup>21</sup>.

The principles of relevance, completeness, consistency, transparency and accuracy of the 'GHG Protocol' provide the basis for achieving the Climate Neutrality Labels. In addition, and in reflection of South Pole's commitment to long-lasting impact, the South Pole labels include the principles of 'conservativeness' and 'continuity'.

To achieve the Climate Neutrality Labels, South Pole has outlined seven steps, which are presented in Figure 10. A detailed description of the steps and the aforementioned principles is provided in the [Technical Guidance for South Pole Climate Neutrality and Renewable Electricity Labels](#) (available online).



**Figure 10: Seven steps to achieving South Pole's Climate Neutrality label**

(Source: South Pole, 2018)

#### 3.2 South Pole's emissions reduction plan and targets

In 2018, South Pole made great advances towards taking environmental responsibility for its operations through the development of its Sustainability Policy and Action Plan. It continuously measures its climate impact and encourages the development and diffusion of environmentally friendly technologies. As of January 2019, the following Sustainability Targets and goals have been set for the year 2025. The progress made against these targets will be measured, reported and communicated on a yearly basis.

<sup>19</sup> PAS 2060 Standard for Carbon Neutrality (2014) British Standards Institution, Published by BSI Standards Limited.

<sup>20</sup> Greenhouse Gas Protocol: a corporate reporting and accounting standard, developed by the World Business Council for Sustainable Development (WBCSD), Geneva, Switzerland and World Resources Institute (WRI), Washington D.C., 2004.

<sup>21</sup> ISO 14064-1 International Standard for GHG Emissions Inventories and Verification (2006) International Organization for Standardization, Geneva, Switzerland.

Table 13: South Pole's sustainability action plan: targets for 2025

| Sustainability action plan                                                                                  | 2025 target                                                                                                                          |
|-------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------|
| <b>Goal 1: Reduce, compensate and report our carbon emissions</b>                                           |                                                                                                                                      |
| 1.1 Power operations with renewable electricity                                                             | 100% of electricity purchased is procured from renewable sources, in offices where we have control                                   |
| 1.2 Reduce GHG footprint of heat consumption                                                                | 50% of purchased heat is procured from renewable sources                                                                             |
| 1.3 Reduce South Pole office energy consumption through energy efficiency measures                          | 20% reduction in MWh/employee                                                                                                        |
| 1.4 Reduce carbon emissions from business travel                                                            | 10% reduction in km/employee from business travel by all transport modes<br>15% reduction in km/employee from business travel by air |
| 1.5 Report and publish South Pole's GHG emissions and offset report, verified by a third-party organisation | Continue publishing verified GHG emissions and offset report                                                                         |
| 1.6 Climate-neutral and climate-positive company                                                            | Achieve climate-positive status                                                                                                      |
| <b>Goal 2: Water consumption</b>                                                                            |                                                                                                                                      |
| 2.1 Reduce water consumption in South Pole operations                                                       | 20% reduction in m <sup>3</sup> /employee in offices where we have control                                                           |
| <b>Goal 3: Waste and recycling</b>                                                                          |                                                                                                                                      |
| 3.1 Reduce waste generation within South Pole offices                                                       | 15% reduction in kg waste/employee                                                                                                   |
| 3.2 Recycle all possible materials produced within South Pole operations                                    | 20% of waste recycled                                                                                                                |
| 3.3 E-waste produced within South Pole is recycled responsibly by a certified e-waste recycler              | 90% e-waste recycled in countries where certified e-waste recycling is available                                                     |
| <b>Goal 4: Sustainable sourcing/procurement</b>                                                             |                                                                                                                                      |
| 4.1 Purchase sustainable office supplies and equipment, including IT equipment                              | 25% supplies and equipment purchased is sustainable                                                                                  |

| Sustainability action plan                                               | 2025 target                                                                                                             |
|--------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------|
| <b>Goal 5: Zero deforestation</b>                                        |                                                                                                                         |
| 5.1 Paperless offices                                                    | 50% reduction in paper sheets/employee                                                                                  |
| 5.2 Purchase of only recycled and certified paper                        | 75% certified recycled paper purchased                                                                                  |
| <b>Goal 7: Community outreach and advocacy</b>                           |                                                                                                                         |
| 7.1 Annual local community days for all South Pole teams                 | Each office adopts a year-long sustainability-related community-outreach programme with numerous coordinated activities |
| <b>Goal 8: Employee engagement</b>                                       |                                                                                                                         |
| 8.1 Promote sustainable commuting practices                              | 90% of South Pole employees commuting via public transport, rideshare, bicycle or walking                               |
| 8.2 Implement onboarding training on sustainable practices at South Pole | 80% of new employees completed the training<br>80% of new employees completed feedback form                             |
| 8.3 Encourage green office spaces                                        | Every office has at least 1 office plant per 10m <sup>2</sup>                                                           |

## Annex I

### Emission factors

Table 14: Emissions factors

| Activity                            | Emission factor reference <sup>22</sup>                                                                                     |
|-------------------------------------|-----------------------------------------------------------------------------------------------------------------------------|
| Fuel                                | UK Department for Business, Energy & Industrial Strategy (BEIS), 2018                                                       |
| Electricity                         | International Energy Agency, 2018;<br>Australian Department of Environment and Energy, 2018                                 |
| Heating                             | Hufvudstaden, 2018                                                                                                          |
| Business travel                     | BEIS, 2018                                                                                                                  |
| Commuter travel                     | BEIS, 2018                                                                                                                  |
| Freight                             | BEIS, 2018                                                                                                                  |
| Accommodation                       | BEIS, 2018                                                                                                                  |
| Paper                               | BEIS, 2018                                                                                                                  |
| Waste                               | BEIS, 2018;<br>Australian Department of Environment and Energy, 2018                                                        |
| IT equipment                        | IBM, 2016; Dell, 2010, 2011, 2013, 2014, 2016; LCA LED, 2016;<br>Apple, 2012, 2013, 2016; Projector LCA, 2006; Lenovo, 2016 |
| Transmission and distribution (T&D) | BEIS, 2018                                                                                                                  |
| Well-to-tank (WTT)                  | BEIS, 2018                                                                                                                  |
| Water                               | BEIS, 2018                                                                                                                  |

<sup>22</sup> South Pole derives its emission factors from reliable and credible sources. South Pole is not responsible for inaccuracies in emission factors provided by third parties.

