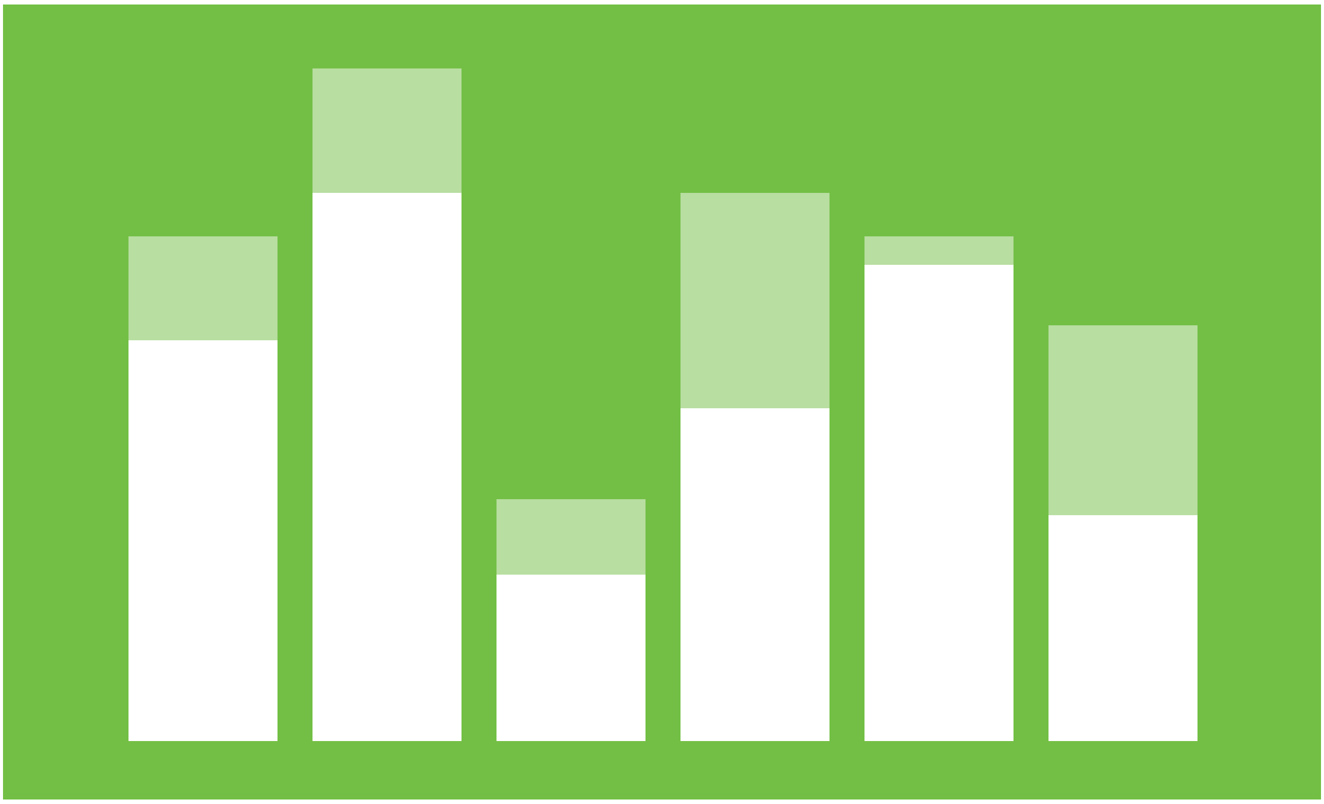
CLIMATE IMPACT REPORT

Sample report

CONTENT

INTRODUCTION

The New Division provides you with a Greenhouse Gas (GHG) report that is accessible, easy to read and serves as a management tool. This example report will give you an idea of the tone and structure of a typical GHG report from us. We will outline our approach and our ambition to make the often technical and dense climate impact material more clear and useful - so that you can engage employees and other stakeholders on your journey towards a reduced carbon footprint.



ABOUT THE GREENHOUSE GAS PROTOCOL

The Greenhouse Gas Protocol is a framework for identifying and measuring emissions of greenhouse gases. These are calculated in three different scopes.

Scope 1 encompasses direct emissions from sources that the company can control, e.g. from company owned vehicles or machines. Scope 2 includes indirect emissions from purchased energy. Scope 3 is composed of indirect emissions from activities in the value chain. In other words, scope 3 emissions for one company are the scope 1 and 2 emissions of another organization. Scope 3 is divided into so-called upstream and downstream emissions, consisting of 15 categories. Upstream emissions occur in the life cycle of a material or product up until the point of sale by the producer. Downstream emissions include the impact a product has after the point of purchase.

While it is mandatory to include scope 1 and 2 in a GHG report, scope 3 is not required. However, since scope 3 emissions often represent the largest part of a company's total greenhouse gas emissions, and consequently also offer large reduction opportunities, they are often included as well. More and more, organizations are looking into their value chains to understand the full GHG effect of their operations. We explain why, in your particular case, certain categories are included and others not.

OVERVIEW OF CLIMATE IMPACT

We provide you with a summary of your company's overall climate impact where we list the categories that represent the largest emissions. For example, for Company A it could be summarized as follows:

Purchased energy
Tons of CO_2e and percentage of total emissions

Company owned vehicles
Tons of CO_2e and percentage of total emissions

Purchased goods and services
Tons of CO_2e and percentage of total emissions

Business travel
Tons of CO_2e and percentage of total emissions

We also give you key figures that can be used to track progress over the following years. For example:

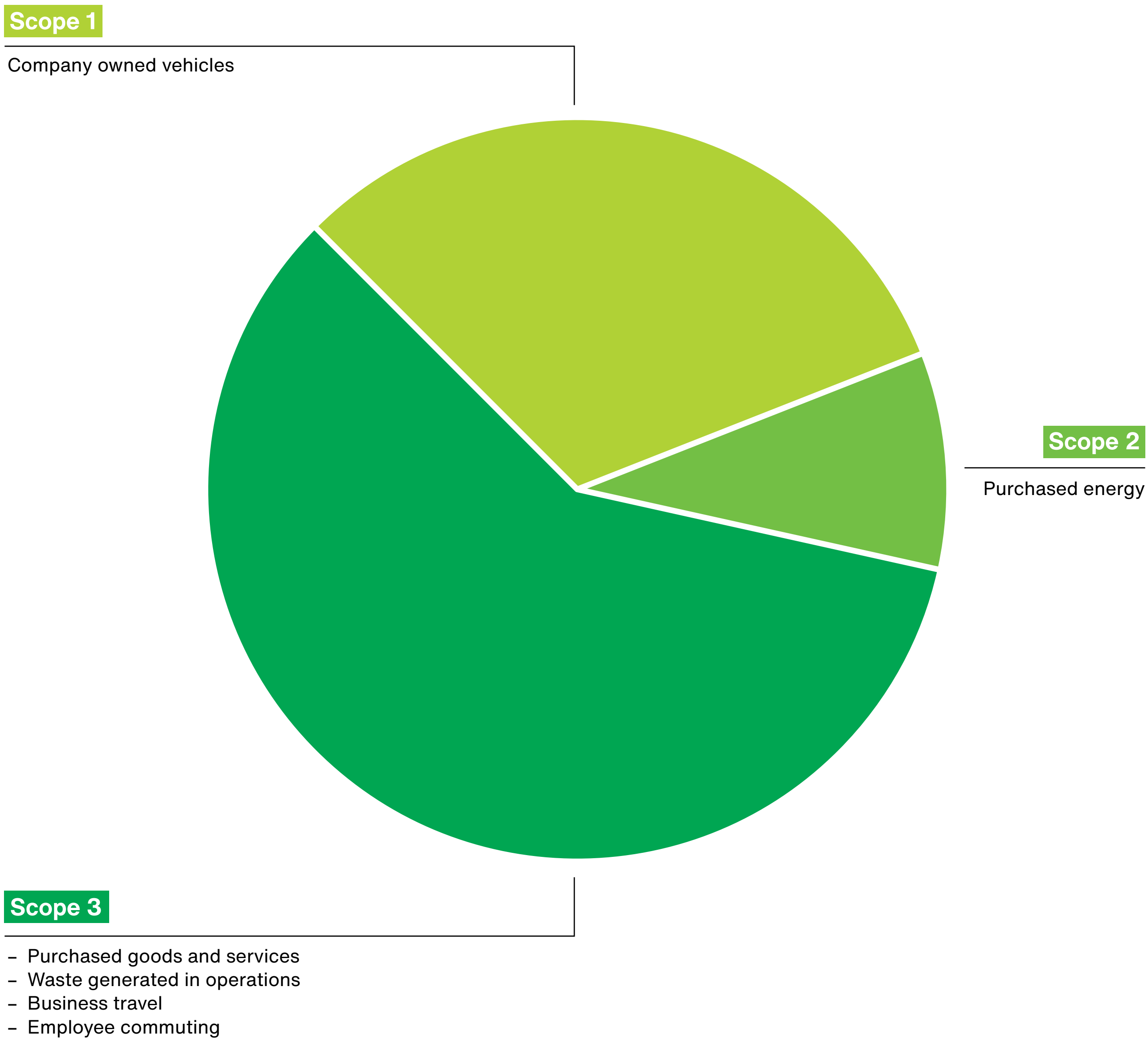
Total emissions: Tons CO_2e

CO_2e/employee: Tons CO_2e

CO_2e/MSEK: Tons CO_2e

EMISSIONS PER SCOPE

We illustrate the emissions for each scope in order to give a clear view of a company's climate footprint. For company A, the footprint could be illustrated as follows:



Scope 1

For Company A, the usage of vehicles is one of the main sources of CO_2e emissions, accounting for a large share of the total climate footprint.

Total Scope 1 emissions:
Tons of CO_2e and percentage of total emissions

Scope 2

Company A uses renewable energy, which significantly decreases the climate impact of purchased energy and, as an effect, the resulting figure for this scope is relatively low.

Total Scope 2 emissions:
Tons of CO_2e and percentage of total emissions

Scope 3

For many service companies, the largest share of their climate footprint is within scope 3. This scope consists of 15 categories, which will be described on the next page.

Total Scope 3 emissions:
Tons of CO_2e and percentage of total emissions

Scope 3 Emissions per categories

Upstream scope 3 emissions:	**Downstream** scope 3 emissions:
1. Purchased goods and services **2.** Capital goods **3.** Fuel- and energy-related activities not included in scope 1 or scope 2 **4.** Upstream transportation and distribution **5.** Waste generated in operations **6.** Business travel **7.** Employee commuting **8.** Upstream leased assets	**9.** Downstream transportation and distribution **10.** Processing of sold products **11.** Use of sold products **12.** End-of-life treatment of sold products **13.** Downstream leased assets **14.** Franchises **15.** Investments

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By considering what categories are relevant to your company, we make certain to include all activities that have a climate impact. For Company A, scope 3 could include the following categories:

Purchased goods and services: Percentage of total emissions
This category is composed of matters such as the purchasing of food, cleaning products, computers, office furniture, etc. Services used by the company are also included. This is a category that the company often has full control over and thus it may contain reduction opportunities.

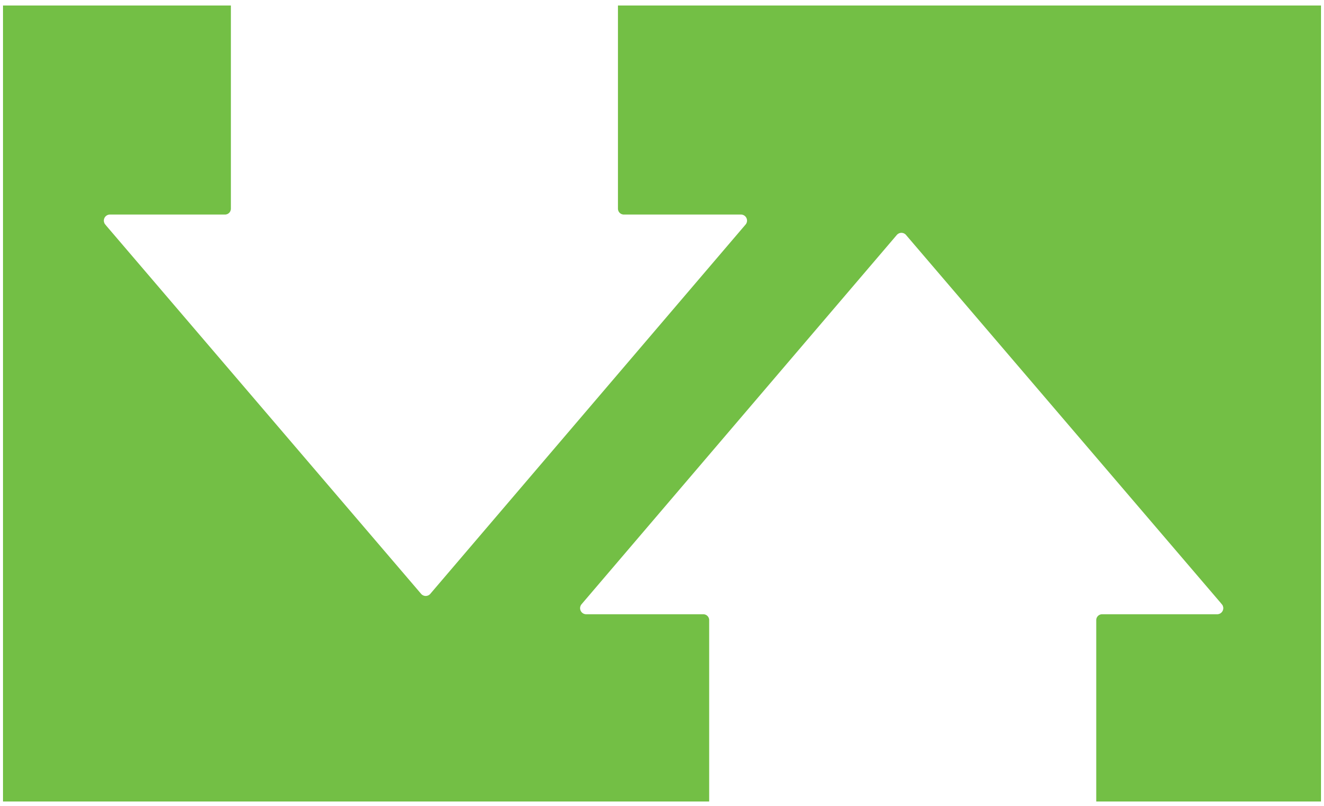
Waste generated in operations: Percentage of total emissions
This category comprises all waste, both electronic and general, generated in operations. For example waste from offices.

Business travel: Percentage of total emissions
This category encompasses all travels in vehicles not owned by the reporting company. That is, journeys by train, flights, and taxi rides. Often, flights stand out as a main source of emissions.

Employee commuting: Percentage of total emissions
We calculate the climate impact of the transportation of employees between their homes and their worksites during the reporting year. Travels by car often represent a reduction opportunity.

LOOKING AHEAD

The size of emissions and their distribution provide insights into reduction opportunities. We show how all activities within a company contribute to its overall climate impact. Even factors that seem small, such as purchases to the office, influence the overall result. By highlighting all the contributing factors and spreading awareness, everyone in the company can become part of the solution.



APPENDIX

In order to make our climate impact report as accessible and readable as possible, we have gathered all the technical details of our GHG calculations in the appendix. This section is key for delivering the best possible level of transparency.

METHOD

Organizational Boundaries

Organizational boundaries determine whether a source of emissions should be attributed to the company or not. There are two approaches, the control approach and the equity approach. The control approach entails measuring emissions for any operations over which you have practical control, regardless if these facilities are owned or leased. The equity share approach implies measuring emissions from facilities where you have some degree of ownership. The approach which is going to be the most comprehensive should be chosen and then used consistently.

Operational Boundaries

Having determined the organizational boundaries, the next step is to identify the operational boundaries: establishing where emissions occur. The three different scopes support this process. We discuss why we have included certain categories and excluded others in Scope 3.

Calculation approach

We describe the ways in which we have calculated the emissions, for example by using documented emission factors.

DATA AVAILABILITY AND ASSUMPTIONS

We describe the data availability and assumptions that have to be made for each scope and category, to maintain utmost transparency. We expand on the process of calculating each category and give you details on the sources of data.

CALCULATION PER CATEGORY

Activity		Tons of CO_2e	Percentages
Category	Type	Sum	
Total Climate Impact		**xx**	
Scope 1	**Scope 1, total**	**xx**	**xx%**
Company owned vehicles	Company owned vehicles, total	xx	xx%
Company owned vehicles	Cars	xx	xx%
Company owned vehicles	Trucks	xx	xx%
Scope 2	**Scope 2, total**	**xx**	**xx%**
Purchased energy	Purchased energy, total	xx	xx%
Scope 3	**Scope 3, total**	**xx**	**xx%**
Purchased goods and services	**Purchased goods and services, total**	**xx**	**xx%**
Purchased goods and services	Foodstuff	xx	xx%
Purchased goods and services	Hygiene and cleaning products	xx	xx%
Purchased goods and services	Computers	xx	xx%
Purchased goods and services	Furniture	xx	xx%
Waste generated in operations	**Waste generated in operations, total**	**xx**	**xx%**
Waste generated in operations	Office waste	xx	xx%
Waste generated in operations	Electronic waste	xx	xx%
Business travel	**Business travel, total**	**xx**	**xx%**
Business travel	Train	xx	xx%
Business travel	Flights, intercontinental	xx	xx%
Business travel	Flights, continental	xx	xx%
Business travel	Taxi	xx	xx%
Employee commuting	**Employee commuting, total**	**xx**	**xx%**
Employee commuting	Bus	xx	xx%
Employee commuting	Car	xx	xx%
Employee commuting	Train	xx	xx%

Contact

The New Division
Kungsgatan 30
111 35 Stockholm
+ 46 709 905 275

THE NEW DIVISION
Agents of Sustainability