



# Åre Water AB

## PAS 2060 Qualifying Explanatory Statement

ÅRE  
WATER

Ar  
functional.

YEAR 2021

BASELINE YEAR 2018

In collaboration with

**TRICORONA**  
CLIMATE PARTNER

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## Summary

Åre Water AB, established in 2011, is a producer of high-quality bottled natural mineral water based in Åre, Sweden. In 2022, Åre Water AB achieved carbon neutrality for its entire operations in 2021. The commitment to maintain carbon neutrality extends to at least 2023. This report, known as the Qualifying Explanatory Statement, contains all the relevant documentation to support Åre Water AB's claim of achieved carbon neutrality.

## Declaration of carbon neutrality

"Carbon neutrality of total operations achieved by Åre Water AB in accordance with PAS 2060 at 2022-06-10 for the period commencing 2021-01-01, declaration by Tricorona Climate Partner AB."

Date: 2022-06-10

Signed:

A handwritten signature in black ink, appearing to read 'Anette Friman', written in a cursive style.

Anette Friman  
CFO, Åre Water

## Background and aim of the statement

During 2021 and in collaboration with Tricorona Climate Partner AB, Åre Water AB has quantified the carbon footprint of its operations, including their products, from a life cycle perspective. The aim of this statement is to provide documentation of compliance with the requirements of carbon neutrality as expressed in PAS 2060:2014 *Specification for the demonstration of carbon neutrality*. This report constitutes the qualifying explanatory statement which aims to substantiate that Åre Water AB has achieved its third cycle of carbon neutrality as defined in PAS 2060:2014, for its operations and products for the period 1 January 2021 – 31 December 2021, as well as a commitment to maintain the status of carbon neutrality for coming cycles, until at least 2023. Please note that Åre Water AB did not achieve carbon neutrality for the period 1 January 2019 – 31 December 2019 due to the fact that a reduction from base year could not be demonstrated. Thus, Åre Water has committed to carbon neutrality four times, but achieved it three times. Calculations have been undertaken by Annelie Erlingstam at Tricorona Climate Partner AB and are based on activity data provided by Anette Friman on the part of Åre Water AB.

Quantification of the carbon footprint includes the entire operations of Åre Water AB, including the life cycle emissions for Åre Water AB's three different products, from raw material acquisition to when the product leaves the retailer's shelf. The applied method is the GHG Protocol Corporate Standard including supplementary documents.

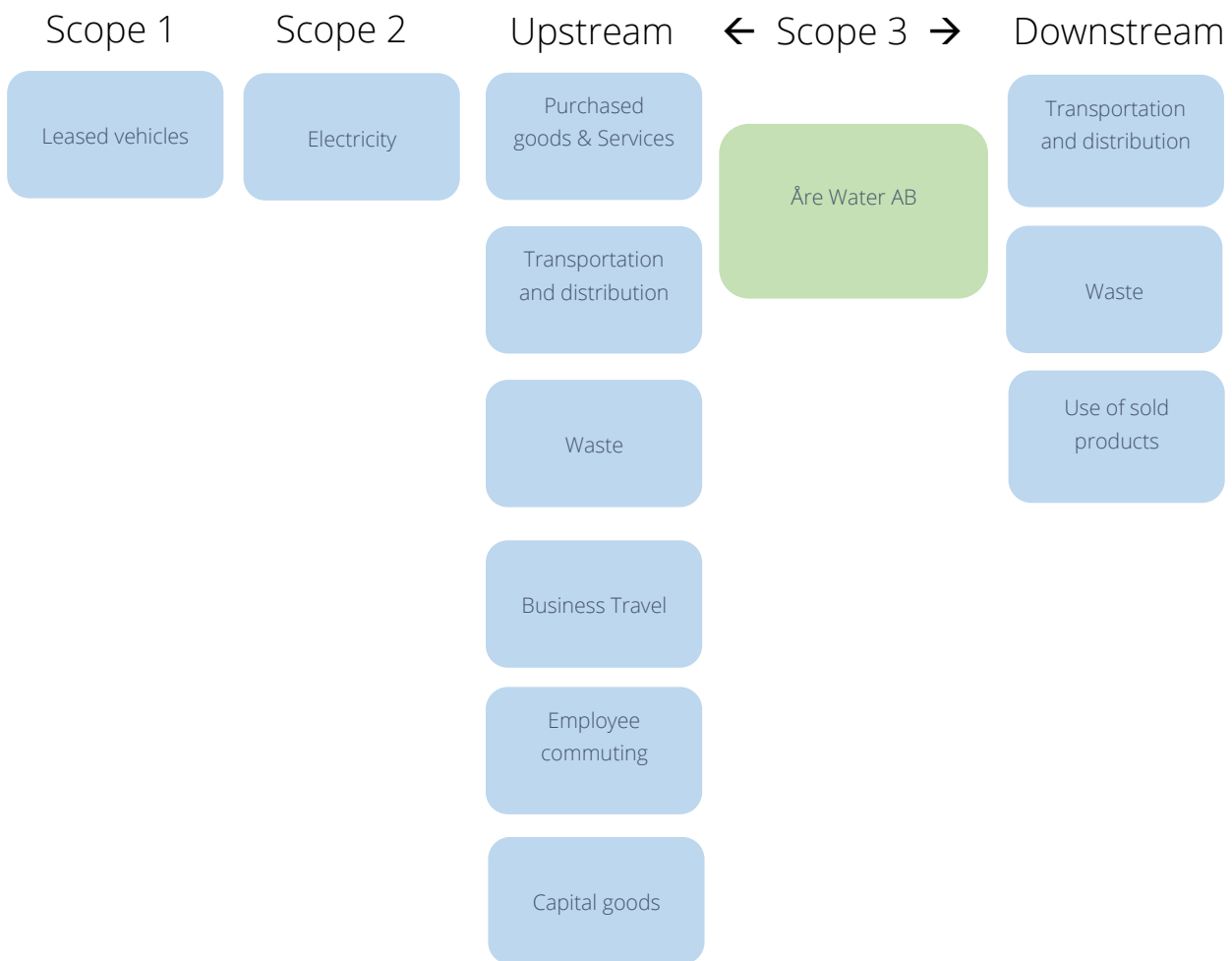
Table 1 – Summary of the qualifying explanatory statement

PAS 2060 Information Requirement	Information as it relates to Åre Water AB
Entity making PAS 2060 declaration	Åre Water AB.
Subject of PAS 2060 declaration	Total operations during 2021, including products.
Function of subject	The function of Åre Water AB is to produce high quality natural mineral water and distribute it to customers.
Activities required for the subject to fulfil its function	The activities required for Åre Water AB to fulfil its function include the following. <ul style="list-style-type: none"> <li>• Acquisition and transportation of raw material</li> <li>• Transformation into and transportation of inputs</li> <li>• Manufacturing and packaging of products</li> <li>• Management of waste from production</li> <li>• Distribution</li> <li>• Downstream storage</li> </ul>
Rationale for the selection of subject	The subject of carbon neutrality is Åre Water AB's total activities and thus reflects 100% of the carbon footprint. This is the most comprehensive scope possible.
Type of conformity assessment undertaken	Other Party Validation.
Baseline date for PAS 2060 program	1 January 2018.
Achievement period	1 January 2021 – 31 December 2021.
Commitment period	Until 2023.

# Scope

The subject for carbon neutrality is Åre Water AB's operations including all products. The product is mineral water bottled in three types of bottles: 500 ml PET bottle, 350 ml glass bottle and 750 ml glass bottle. Åre Water AB's products are mainly marketed in Sweden, but also exported to Europe and Asia. The climate impact of the products has been calculated from a life cycle perspective, from the acquisition of raw materials until they leave the retailer shelf. In addition, the climate impact from activities not directly related to the products have been quantified and included.

Figure 1 – Overview of applied system boundaries for Åre Water AB's carbon neutrality.



## PAS 2060 Carbon neutrality

The baseline period of the statement corresponds to the full year of 2018. Åre Water AB has achieved carbon neutrality for 2021 by reducing their climate impact in relative terms (CO<sub>2</sub>e/MSEK) and by offsetting their total carbon footprint. Reductions in absolute terms has not been made due to expansion of the business in 2021. In order to maintain the status of carbon neutrality, a plan for reducing the carbon footprint has been established as a part of this statement. Should any changes occur that affect the validity of the statement, the QES shall be updated accordingly.

## Quantified carbon footprint

The total carbon footprint of Åre Water AB's 2021 operations amounts to 214,9 tonnes CO<sub>2</sub>e.

Table 2 – Total carbon footprint divided by scope

GHG-scope	Carbon footprint (t CO <sub>2</sub> e) 2018	Carbon footprint (t CO <sub>2</sub> e) 2019	Carbon footprint (t CO <sub>2</sub> e) 2020	Carbon footprint (t CO <sub>2</sub> e) 2021
Scope 1	0,0	0,0	0,0	0,2
Scope 2	2,1	0,0	0,0	0,0
Scope 3	155,5	267,9	137,8	214,7
<b>Total</b>	<b>157,6</b>	<b>267,9</b>	<b>137,8</b>	<b>214,9</b>

As can be seen in table 3, most parts of Åre Water AB's emissions can be found in Scope 3 and is caused by the acquisition of raw materials, mainly plastics and metals, as well as upstream and downstream transportation and distribution.



Table 3 – Total carbon footprint divided by activity

Category	2018	2019	2020	2021	Unit
Employee commuting	0,80	2,92	2,90	2,77	t CO <sub>2</sub> e
Use of sold products	2,12	1,05	0,83	0,47	t CO <sub>2</sub> e
Waste	0,05	0,33	0,33	0,06	t CO <sub>2</sub> e
Capital goods		0,90		44,54	t CO <sub>2</sub> e
Purchased services				33,88	t CO <sub>2</sub> e
Purchased goods	93,50	121,65	96,58	83,93	t CO <sub>2</sub> e
Logistics	48,14	112,92	35,71	46,21	t CO <sub>2</sub> e
Facilities	0,77	0,75	0,56	0,85	t CO <sub>2</sub> e
End of life treatment		1,12	0,69	1,98	t CO <sub>2</sub> e
Business travel	12,27	26,27	0,23	0,24	t CO <sub>2</sub> e
<b>Total</b>	<b>157,65</b>	<b>267,91</b>	<b>137,84</b>	<b>214,94</b>	t CO <sub>2</sub> e

In table 4 below, the decrease in climate impact per turn-over from 2020 to 2021 can be seen. However, the total climate impact and climate impact per full-time-equivalent has increased.

Table 4 – Ratio for carbon footprint divided per full-time-equivalent and turn-over.

KPI	2018	2019	2020	2021	Unit
Climate impact per full-time-equivalent	39,41	66,98	34,46	53,73	t CO <sub>2</sub> e / FTE
Climate impact per turn-over	131,37	172,94	180,61	116,48	t CO <sub>2</sub> e / MSEK

# Methodology

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

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

The GHG protocol has been selected since it is one of the most recognized and frequently applied standards to quantify climate impact from businesses and as such is explicitly endorsed by PAS 2060. The carbon footprint of the selected subject is calculated based on an operational control approach. Emissions from electricity have been calculated using the market-based approach.

The following greenhouse gases have been included in the calculations.

- Carbon dioxide (CO<sub>2</sub>)
- Methane (CH<sub>4</sub>)
- Nitric Oxide (N<sub>2</sub>O)
- Hydrofluorocarbons (HFCs)
- Perfluorocarbons (PFCs)
- Sulfur hexafluoride (SH<sub>6</sub>)

Each gas's corresponding global warming potential is obtained from the IPCC Assessment report 5 (2014). Total emissions are measured in CO<sub>2</sub> equivalents (CO<sub>2</sub>e). All emissions in scope 1 and 2 relevant to the applied system boundaries are included and have been quantified, as well as all relevant and feasibly quantifiable emissions in scope 3.

## Scope 1 emissions

Emissions from a leased forklift and company operated logistics.

## Scope 2 emissions

Scope 2 emissions includes electricity used in the business.

## Scope 3 emissions

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

- Category 1 – Purchased goods and services
- Category 2 – Capital goods
- Category 3 – Fuel and other energy-related activities
- Category 4 – Upstream transportation and distribution
- Category 5 – Waste generated in operations
- Category 6 – Business travel
- Category 7 – Employee commuting
- Category 9 – Downstream transportation and distribution
- Category 11 – Use of sold products
- Category 12 – End-of-life treatment of sold products

## Data and data sources

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

**Primary data** covers all activity data within the control of the entity including weights of purchased goods and distances of upstream and downstream logistics, distances of business travel, costs from purchased services, costs from and number of capital goods, waste and electricity consumption in the core process.

**Secondary data** includes data where estimates have been done. For instance, some business travel, distance for employee commuting, weight of purchased material, logistics and some purchased services.

**Emission factors** that have been used to quantify the carbon footprint of Åre Water AB's operations are sourced from well-established databases and sources such as EcolInvent, DEFRA, Network for Transport Measures and the Swedish Transport Administration.

## Assumptions

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

- Conversions and assumptions of weights of reported materials, e.g. toilet paper and cleaning products reported in number of products, to kg has been made by Tricorona Climate Partner.
- Transportation and distribution: where data on types of vehicles and fuels used for transportation has not been available, assumptions have been made. Assumptions have also been made regarding some vehicle specifics where data has been missing.
- Downstream cooling of products: Information regarding how the product is stored before consumption is unavailable. An assumption has therefore been made that the products are stored for 48 hours in a beverage refrigerator of model TEFCOLD FSC1380-I which uses average electricity from the Nordic power grid. For products sold in France, average emission factor for European electricity has been used. For products sold in Hongkong and Singapore, an average emission factor for Chinese electricity has been used.

## Exclusion of emission sources

Table 5 specifies sources of emissions that are considered insignificant and has been excluded. The assessment of insignificance is made based on the hypothetical emission factor per specified unit, that each activity would require to attain significance.

The calculated emissionfactor for each activity in table 5 below has been deemed unlikely and have therefore been excluded due to insignificance.

Table 5 – Test for exclusion of activities.

Activity/Component	Phase	Total Amount	Unit	EF to attain significance (kg CO <sub>2</sub> e/unit)
Aromas	Production	18	kg	344
BCAA	Production	0,175	kg	9841
Kalium sorbate	Production	50	kg	69
Leased container	Usage	48 520	SEK	NA
Fee Sthlm open	Usage	170 000	SEK	NA

See annex A for a full list of what emission sources have been included and excluded.

## Uncertainty

The use of average emission factors implies uncertainty because actual emissions can differ from averages. Apart from emission factors, there is inherent uncertainty in secondary data and assumptions which have been made in the absence of specific information. Parts of the activity data are based on estimates made by Åre Water AB in the data collection phase, as no recorded data was available. Such estimates are likely to differ from real values. In order to cope with uncertainties, necessary estimates have been made with the aim of not underestimating the real carbon footprint. Moreover a 5% overcompensation of the carbon footprint will be made to mitigate the risk of underestimations due to uncertainty.

# Carbon footprint management plan

Table 6 specifies the activities Åre Water AB plan to undertake in order to reduce their carbon footprint during the coming cycles of carbon neutrality.

Table 6 – Carbon footprint management plan

Reduction measure area	Description	Implementation period	Expected reduction (CO <sub>2</sub> e)	Expected reduction of total (%)
Decreases impact from downstream transport with trucks in Sweden	Replace 25% of downstream transports with trucks in Sweden with rail transport and another 25 % of truck transports in Sweden with truck transports that use 95% HVO instead of diesel.	2023	3,0 tonnes	1,4 %
Decreases impact from downstream transport in Europe	100 % downstream transport by train in Europe	2024	34,6 tonnes	16,1%
Product development	Change from board to bioplastic film in packaging	2024	87,6 tonnes	40,8 %
<b>Total</b>		-	125,2 tonnes	58,2 %

## Carbon offsetting plan

For this third year of carbon neutrality cycle, Åre Water AB will offset the total carbon footprint of the selected subject. Because there are uncertainties related to secondary data and emission factors, an additional five percent of the total carbon footprint will be offset. The total volume that will be offset is thus 215 + 12 tonnes CO<sub>2</sub>e.

Åre Water AB has chosen to realize carbon offsetting through the project Safe Water.

Safe Water is a Gold Standard certified micro-scale water project situated in Sierra Leone. By providing safe water, the project will ensure that households consume less firewood during the process of water purification leading to a reduction of carbon dioxide emissions. The carbon credits will be cancelled in the Markit registry. When this is done, Åre Water AB will be provided with a certificate of offsetting. The cancellation of the credit will also be publicly documented on Tricorona Climate Partner's website: <https://www.tricorona.se/makuleringsintyg/>

*Table 7 – Overview of carbon offsetting*

Offsetting amount	
Total CO <sub>2</sub> e	215* tonnes
Total CO <sub>2</sub> e + 5 %	227* tonnes

\* rounded up to whole tonnes

## Annex A - Exclusion of emission sources

Table 8 – Excluded and included activities.

Scope 3 category	Scope 3 category emission source	Included/excluded	Justification
1	Purchased goods and services	Included (three products excluded, two services excluded)	The assessment of insignificance for the three excluded products is made based on hypothetical emission factors, see table 5. The two services are motivated to not have any climate impact: fee to attend Stockholm Open and leasing a container.
2	Capital goods	Included	
3	Fuel and other energy-related activities	Included	
4	Upstream transportation and distribution	Included	
5	Waste generated in operations	Included	
6	Business travel	Included	
7	Employee commuting	Included	
8	Upstream leased assets	Not relevant	No upstream leased assets were reported



9	Downstream transportation and distribution	Included	
10	Processing of sold products	Not relevant	There is no processing of sold products
11	Use of sold products	Included	
12	End of life treatment of sold products	Included	
13	Downstream leased assets	Not relevant	No downstream leased assets were reported
14	Franchises	Not relevant	The subject has no franchises
15	Investments	Not relevant	The subject has no investments

# CARBON NEUTRAL ASSURANCE LETTER

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Statement No.:  
CN-OPV 22-011

Initial Issuance Date:  
2022.06.10

This letter of assurance affirms that:

The Qualifying Explanatory Statement entitled:

Åre Water AB PAS 2060 Qualifying explanatory statement

Issued by the Organization

## **Åre Water AB**

aimed to demonstrate carbon neutrality as defined in PAS 2060:2014 Specification for the demonstration of carbon neutrality, has been verified in accordance with the requirements specified for other party validation in the aforementioned standard in and in ISO 14064-3 2019: Specification with guidance for the verification and validation of greenhouse gas statements and based on the process and procedures conducted there is no evidence that the GHG statement

- Has not been prepared in accordance with related International Standards on GHG quantification, monitoring and reporting or to relevant national standards and practices.
- Is not materially correct and is not a fair representation of GHG data and information.

Place and date:

Stockholm, 2022.06.10

For Tricorona Climate Partner



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Christian Patay  
CEO

## Annex C – PAS 2060 Check list

Checklist for QES supporting declaration of commitment to carbon neutrality	
1) Identify the individual responsible for the evaluation and provision of data necessary for the substantiation of the declaration including that of preparing, substantiating, communicating and maintaining the declaration.	☒
2) Identify the entity responsible for making the declaration.	☒
3) Identify the subject of the declaration.	☒
4) Explain the rationale for the selection of the subject. <i>(The selection of the subject should ideally be based on a broader understanding of the entire carbon footprint of the entity so that the carbon footprint of the selected subject can be seen in context; entities need to be able to demonstrate that they are not intentionally excluding their most significant GHG emissions (or alternatively can explain why they have done so)).</i>	☒
5) Define the boundaries of the subject.	☒
6) Identify all characteristics (purposes, objectives or functionality) inherent to that subject.	☒
7) Identify and take into consideration all activities material to the fulfilment, achievement or delivery of the purposes, objectives or functionality of the subject.	☒
8) Select which of the 3 options within PAS 2060 you intend to follow.	☒
9) Identify the date by which the entity plans to achieve the status of "carbon neutrality" of the subject and specify the period for which the entity intends to maintain that status.	☒
10) Select an appropriate standard and methodology for defining the subject, the GHG emissions associated with that subject and the calculation of the carbon footprint for the defined subject.	☒
11) Provide justification for the selection of the methodology chosen. <i>(The methodology employed shall minimize uncertainty and yield accurate, consistent and reproducible results.</i>	☒
12) Confirm that the selected methodology was applied in accordance with its provisions and the principles set out in PAS 2060.	☒
13) Describe the actual types of GHG emissions, classification of emissions (Scope 1, 2 or 3) and size of carbon footprint of the subject exclusive of any purchases of carbon offsets.	☒
a) <i>All greenhouse gases shall be included and converted into tCO<sub>2e</sub>.</i>	☒
b) <i>100% Scope 1 (direct) emissions relevant to the subject shall be included when determining the carbon footprint.</i>	☒

c) 100% Scope 2 (indirect) emissions relevant to the subject shall be included when determining the carbon footprint.	<input checked="" type="checkbox"/>
d) Where estimates of GHG emissions are used in the quantification of the subject carbon footprint (particularly when associated with scope 3 emissions) these shall be determined in a manner that precludes underestimation.	<input checked="" type="checkbox"/>
e) Scope 1, 2 or 3 emission source estimated to be more than 1% of the total carbon footprint shall be taken into consideration unless evidence can be provided to demonstrate that such quantification would not be technically feasible or cost effective. (Emission sources estimated to constitute less than 1% may be excluded on that basis alone.)	<input checked="" type="checkbox"/>
f) The quantified carbon footprint shall cover at least 95% of the emissions from the subject.	<input checked="" type="checkbox"/>
g) Where a single source contributes more than 50% of the total emissions, the 95% threshold applies to the remaining sources of emissions.	<input checked="" type="checkbox"/>
h) Any exclusion and the reason for that exclusion shall be documented.	<input checked="" type="checkbox"/>
14) Where the subject is an organization/company or part thereof, ensure that:	
a) Boundaries are a true and fair representation of the organization's GHG emissions (i.e. shall include all GHG emissions relating to core operations including subsidiaries owned and operated by the organization). <i>It will be important to ensure claims are credible – so if an entity chooses a very narrow subject and excludes its carbon intensive activities or if it outsources its carbon intensive activities, then this needs to be documented.</i>	<input checked="" type="checkbox"/>
b) Either the equity share or control approach has been used to define which GHG emissions are included. <i>Under the equity share approach, the entity accounts for GHG emissions from the subject according to its share of equity in the subject. Under the control approach, the entity shall account for 100% of the GHG emissions over which it has financial and/or operational control.</i>	<input checked="" type="checkbox"/>
15) Identify if the subject is part of an organization or a specific site or location and treat as a discrete operation with its own purpose, objectives and functionality.	<input checked="" type="checkbox"/>
16) Where the subject is a product or service, include all Scope 3 emissions (as the lifecycle of the product/service needs to be taken into consideration).	<input checked="" type="checkbox"/>
17) Describe the actual methods used to quantify GHG emissions (e.g. use of primary or secondary data), the measurement unit(s) applied, the period of application and the size of the resulting carbon footprint. <i>(The carbon footprint shall be based as far as possible on primary activity data.) Where quantification is based on calculations (e.g. GHG activity data multiplied by greenhouse gas emission factors or the use of mass balance/lifecycle models) then GHG emissions shall be calculated using emission factors from national (Government) publications. Where such factors are not available, international or industry guidelines shall be used. In all cases the sources of such data shall be identified.</i>	<input checked="" type="checkbox"/>

18) Provide details of, and explanation for, the exclusion of any Scope 3 emissions.	<input checked="" type="checkbox"/>
19) Document all assumptions and calculations made in quantifying GHG emissions and in the selection or development of greenhouse gas emission factors. (Emission factors used shall be appropriate to the activity concerned and current at the time of quantification.)	<input checked="" type="checkbox"/>
20) Document your assessments of uncertainty and variability associated with defining boundaries and quantifying GHG emissions including the positive tolerances adopted in association with emission estimates. <i>(The statement could take the form of a qualitative description regarding the uncertainty of the results, or a quantitative assessment of uncertainty if available (e.g. carbon footprint based on 95% of likely greenhouse gas emissions; primary sources are subject to variation over time; footprint is best estimate based on reasonable costs of evaluation)).</i>	<input checked="" type="checkbox"/>
21) Document carbon footprint management plan:	
<p>a) Make a statement of commitment to carbon neutrality for the defined subject.</p> <p>b) Set timescales for achieving carbon neutrality for the defined subject.</p>	<input checked="" type="checkbox"/>
b) Specify targets for GHG reduction for the defined subject appropriate to the timescale for achieving carbon neutrality including the baseline date, the first qualification date and the first application period.	<input checked="" type="checkbox"/>
d) Document the planned means of achieving and maintaining GHG emissions reductions including assumptions made and any justification of the techniques and measures to be employed to reduce GHG emissions.	<input checked="" type="checkbox"/>
e) Specify the offset strategy including an estimate of the quantity of GHG emissions to be offset, the nature of the offsets and the likely number and type of credits.	<input checked="" type="checkbox"/>
22) Implement a process for undertaking periodic assessments of performance against the Plan and for implementing corrective action to ensure targets are achieved. <i>The frequency of assessing performance against the Plan should be commensurate with the timescale for achieving carbon neutrality.</i>	<input checked="" type="checkbox"/>
23) Where the subject is a non-recurring event such as weddings or concert, identify ways of reducing GHG emissions to the maximum extent commensurate with enabling the event to meet its intended objectives before the event takes place and include post event review to determine whether or not the expected minimisation in emissions has been achieved.	N/A
24) For any reductions in the GHG emissions from the defined subject delivered in the period immediately prior to the baseline date and not otherwise taken into account in any GHG emissions quantification (historic reductions), confirm: <ul style="list-style-type: none"> <li>the period from which these reductions are to be included;</li> <li>that the required data is available and that calculations have been undertaken using the same methodology throughout;</li> <li>that assessment of historic reduction has been made in accordance with this PAS, reporting the quantity of historic reductions claimed in parallel with the report of total reduction.</li> </ul>	N/A

25) Record the number of times that the declaration of commitment has been renewed without declaration of achievement.	<input checked="" type="checkbox"/>
26) Specify the type of conformity assessment: a) independent third party certification; b) other party validation; c) self-validation.	<input checked="" type="checkbox"/>
27) Include statements of validation where declarations of commitment to carbon neutrality are validated by a third party certifier or second party organization	<input checked="" type="checkbox"/>
28) Date the QES and have it signed by the senior representative of the entity concerned (e.g. CEO of a corporation; Divisional Director, where the subject is a division of a larger entity; the Chairman of a town council or the head of the household for a family group).	<input checked="" type="checkbox"/>
29) Make QES publicly available and provide a reference to any freely accessible information upon which substantiation depends (e.g. via websites).	<input checked="" type="checkbox"/>
30) Update the QES to reflect changes and actions that could affect the validity of the declaration of commitment to carbon neutrality.	<input checked="" type="checkbox"/>

Checklist for QES supporting declaration of achievement of carbon neutrality	
1) Define standard and methodology use to determine its GHG emissions reduction.	<input checked="" type="checkbox"/>
2) Confirm that the methodology used was applied in accordance with its provisions and the principles set out in PAS 2060 were met.	<input checked="" type="checkbox"/>
3) Provide justification for the selection of the methodologies chosen to quantify reductions in the carbon footprint, including all assumptions and calculations made and any assessments of uncertainty. <i>(The methodology employed to quantify reductions shall be the same as that used to quantify the original carbon footprint. Should an alternative methodology be available that would reduce uncertainty and yield more accurate, consistent and reproducible results, then this may be used provided the original carbon footprint is re-quantified to the same methodology, for comparison purposes. Recalculated carbon footprints shall use the most recently available emission factors, ensuring that for purposes of comparison with the original calculation, any change in the factors used is taken into account).</i>	<input checked="" type="checkbox"/>
4) Describe the means by which reductions have been achieved and any applicable assumptions or justifications.	<input checked="" type="checkbox"/>
5) Ensure that there has been no change to the definition of the subject. <i>(The entity shall ensure that the definition of the subject remains unchanged through each and every stage of the methodology. In the event that material change to the subject occurs, the sequence shall be re-started on the basis of a newly defined subject.)</i>	<input checked="" type="checkbox"/>
6) Describe the actual reductions achieved in absolute and intensity terms and as a percentage of the original carbon footprint. <i>(Quantified GHG emissions reductions shall be expressed in absolute terms and shall relate to the application period selected and/or shall be expressed in emission intensity terms (e.g. per specified unit of product or instance of service)).</i>	<input checked="" type="checkbox"/>
7) State the baseline/qualification date.	<input checked="" type="checkbox"/>
8) Record the percentage economic growth rate for the given application period used as a threshold for recognising reductions in intensity terms.	<input checked="" type="checkbox"/>
9) Provide an explanation for circumstances where a GHG reduction in intensity terms is accompanied by an increase in absolute terms for the determined subject.	<input checked="" type="checkbox"/>
10) Select and document the standard and methodology used to achieve carbon offset.	<input checked="" type="checkbox"/>
11) Confirm that:	
a) Offsets generated or allowance credits surrendered represent genuine, additional GHG emission reductions elsewhere.	<input checked="" type="checkbox"/>

b) Projects involved in delivering offsets meet the criteria of additionality, permanence, leakage and double counting. (See the WRI Greenhouse Gas Protocol for definitions of additionality, permanence, leakage and double counting).	<input checked="" type="checkbox"/>
c) Carbon offsets are verified by an independent third party verifier.	<input checked="" type="checkbox"/>
d) Credits from Carbon offset projects are only issued after the emission reduction has taken place.	<input checked="" type="checkbox"/>
e) Credits from Carbon offset projects are retired within 12 months from the date of the declaration of achievement.	<input checked="" type="checkbox"/>
f) Provision for event related option of 36 months to be added here.	N/A
g) Credits from Carbon offset projects are supported by publically available project documentation on a registry which shall provide information about the offset project, quantification methodology and validation and verification procedures.	<input checked="" type="checkbox"/>
h) Credits from Carbon offset projects are stored and retired in an independent and credible registry.	<input checked="" type="checkbox"/>
12) Document the quantity of GHG emissions credits and the type and nature of credits actually purchased including the number and type of credits used and the time period over which credits were generated including:	<input checked="" type="checkbox"/>
a) Which GHG emissions have been offset.	<input checked="" type="checkbox"/>
b) The actual amount of carbon offset.	<input checked="" type="checkbox"/>
c) The type of credits and projects involved.	<input checked="" type="checkbox"/>
d) The number and type of carbon credits used and the time period over which the credits have been generated.	<input checked="" type="checkbox"/>
e) For events, a rationale to support any retirement of credits in excess of 12 months including details of any legacy emission savings, taken into account.	N/A
f) Information regarding the retirement/cancellation of carbon credits to prevent their use by others including a link to the registry or equivalent publicly available record, where the credit has been retired.	<input checked="" type="checkbox"/>
13) Specify the type of conformity assessment:	<input type="checkbox"/>
a) independent third party certification;	<input type="checkbox"/>
b) other party validation;	<input checked="" type="checkbox"/>
c) self-validation.	<input type="checkbox"/>



14) Include statements of validation where declarations of achievement of carbon neutrality are validated by a third party certifier or second party organizations.	<input checked="" type="checkbox"/>
15) Date the QES and have it signed by the senior representative of the entity concerned (e.g. CEO of a corporation; Divisional Director, where the subject is a division of a larger entity; the Chairman of a town council or the head of the household for a family group).	<input checked="" type="checkbox"/>
16) Make QES publicly available and provide a reference to any freely accessible information upon which substantiation depends (e.g. via websites).	<input checked="" type="checkbox"/>
QES openness and clarity- Entities should satisfy themselves that:	
1) Does not suggest a reduction which does not exist, either directly or by implication.	<input checked="" type="checkbox"/>
2) Is not presented in a manner which implies that the declaration is endorsed or certified by an independent third party organization when it is not.	<input checked="" type="checkbox"/>
3) Is not likely to be misinterpreted or be misleading as a result of the omission of relevant facts.	<input checked="" type="checkbox"/>
4) Is readily available to any interested party.	<input checked="" type="checkbox"/>