



Greenhouse gas (GHG) accounting report

Glittertind

2020

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Details

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Acronyms and abbreviations

BSI	British Standards Institution
BEIS	United Kingdom Department for Business, Energy and Industrial Strategy
CH ₄	methane
CO ₂	carbon dioxide
CO ₂ e	carbon dioxide equivalent
GHG	greenhouse gas
GRI	Global Reporting Initiative
GWP	Global Warming Potential
IPCC	Intergovernmental Panel on Climate Change
MWh	megawatt-hour
N ₂ O	nitrous oxide
NOK	Norwegian Krona
pkm	passenger-kilometre
t	tonne
T&D	transmission and distribution
WRI	World Resources Institute
UNFCCC	United Nations Framework Convention on Climate Change

Executive summary

The objective of this report is to present the results of the greenhouse gas (GHG) accounting of Advokatfirmaet Glittertind's emissions during 2020 and to give recommendations on how they can reduce their carbon footprint.

In 2020, the reported emissions of GHGs from Glittertind's operations were 76.8 tonnes of CO₂-equivalents (tCO₂e). The largest emissions came from purchased food and beverages (35.8% and 27.5 tCO₂e), flights (31.0% and 23.8 tCO₂e) and production of IT equipment (13.9% and 10.7 tCO₂e).

The main recommendations to reduce the emissions are to buy more vegetarian and vegan food items, choose more climate friendly travel modes than flying and to buy refurbished or upcycled IT equipment and use them for a longer time.

Table 1: Summary of Key Performance Indicators (KPIs)

Number of employees	37	tCO₂e/employee	2.1
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(Source: South Pole, based on Glittertind, 2021)

Table 2: GHG emissions by emission source

Scope	Emissions (tCO ₂ e)	% of total
Scope 1: direct GHG emissions	0.0	0.0%
Scope 2: indirect GHG emissions from purchased electricity, heating and cooling	0.2	0.3%
Gross emissions without contractual instruments	92.6	
Avoided emissions from contractual instruments ¹	92.4	
Scope 3: other indirect GHG emissions²	76.6	99.7%
Total GHG emissions	76.8	100%

(Source: South Pole, based on Glittertind, 2021)

The emissions split up in different activities is shown in Figure 1 below.

¹ Contractual instruments refer to renewable energy purchase instruments and contracts such as renewable energy certificates, renewable power contracts, power purchase agreements and GoldPower offsets.

² Of these emissions, 0.25 tCO₂e from the carbon neutral paper have already been offset.

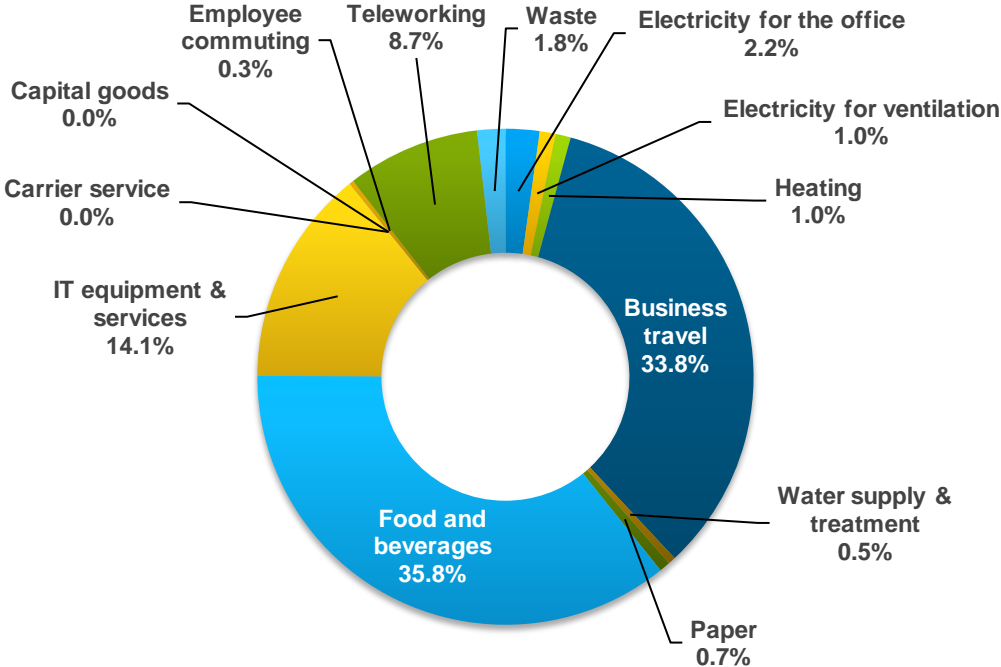


Figure 1: Sources of GHG emissions in 2020

(Source: South Pole, 2021)

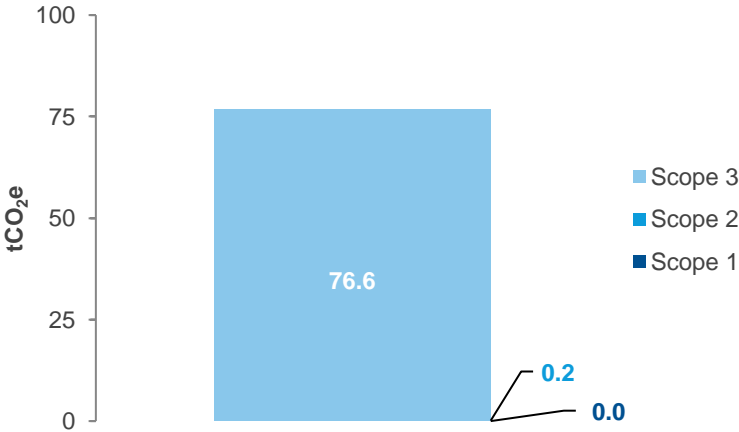


Figure 2: GHG emissions (tCO_{2e}) by scope in 2020

(Source: South Pole, 2021)

1 Introduction

Advokatfirmaet Glittertind is a leading Norwegian law firm focusing on general commercial litigation pertaining to company law and real estate. It has 37 employees and mainly has activities in Norway, as well as clients further afield, mainly in Europe. Due to the increased importance of sustainability issues, Advokatfirmaet Glittertind wishes to assess and improve its carbon footprint and contribute to sustainable development. The company is also interested in becoming a climate-neutral company. This report provides a summary of the GHG emissions from the operations of Glittertind from 1 January 2020 to 31 December 2020.

Company information and the reporting period are presented in Table 3.

Table 3: Company information

Company information	
Website	www.glittertind.no
Business area	Law firm
Reporting period	1.1.2020 – 31.1.2020

(Source: South Pole, based on Glittertind, 2021)

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 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 4 (below) gives an overview of the emission sources considered in Scope 1, based on the information provided by Glittertind.

Table 4: Overview of Scope 1 emission sources for 2020

Category	Emission sources	Boundary
Stationary combustion	Generation of electricity and heat	Not applicable
Mobile combustion	Company-owned or -leased vehicles	Not applicable
Physical or chemical processing	Manufacture or processing of chemicals and materials	Not applicable
Fugitive emissions	Emissions from the use of cooling systems and air-conditioning equipment, leakage from CO ₂ 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 5 below gives an overview of the emission sources considered in Scope 2.

Table 5: Overview of Scope 2 emission sources for 2020

Category	Emission sources	Boundary
Electricity	Purchased electricity	Included , both for the office and for ventilation (heating and cooling)
Steam	Purchased steam	Not applicable
District heating	Purchased district heating	Included
District cooling	Purchased district cooling	Not applicable

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

Table 6: Overview of Scope 3 emission sources for 2020

Category	Emission sources	Boundary
Purchased goods and services	Purchased goods (raw materials) and services	Included (water supply and treatment, paper production, food and beverage, IT equipment, cloud services)
Capital goods	Production of capital goods (e.g., machinery, etc.)	Included (No emissions)
Fuel- and energy-related activities	Upstream life cycle 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 (carrier service)
Waste generated in operations	Waste management of operational waste (landfilling, recycling, etc.), including waste from home office	Included
Business travel	Travel and accommodation of employees/contractors	Included (flights, staff car reimbursement, rented vehicle, taxi, bus, train, subway, accommodation)
Employee commuting and teleworking	Employee travel between home and work, and emissions from incremental electricity and heating in home office	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 included

1.3 Data inventory and assumptions

The data was provided by the client through a data collection sheet and was supplemented by a commuter and teleworking survey as well as additional information via e-mail. The reported data covered information about the number of employees, office size, consumption of electricity and district heating for Scope 2. For Scope 3, the data reported covered water consumption, flight routes, distance driven by staff car, expenses for rented vehicles, taxi, public transportation and carrier services and the number of hotel nights. Furthermore, it also covered paper consumption, number of IT units and users of cloud services, as well as expenditure on other consumables (catering services and food products), and volume or weight of waste generated.

To calculate the emissions from commuter travel and teleworking, a survey was sent out to the employees, which had 22 respondents. The survey included questions about amongst others distance of commuter travel, transportation mode, in which office(s) the employee worked in which month, and about the home office (size, if heating was incremental, type of heating and electricity, share of waste recycled). Based on this information, the emissions were calculated and extrapolated to cover all employees. Regarding the home office energy use, it only covers the incremental energy use, i.e., only the electricity for the workstation and lighting, and heating in case it was not turned on unless the person was working from home.

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_{2e}).

Where activity data of the inventory was lacking, extrapolations and estimations were made. The employee commuting and teleworking emissions were extrapolated based on the number of respondents to all employees. To calculate the emissions from food, an emissions factor based on Swedish food prices was used, which is why the result is slightly conservative. The non-meat groceries from Lunsj.no were assumed to be butter, cheese, eggs, yoghurt, margarine, milk, bread and vegetables, so an average emission factor based on those products was used. To calculate the emissions from the carrier service, a cost based emission factor was used. Waste from the office was assumed to be generated during 27 weeks of the year since many employees worked from home large parts of the year.

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 combinations of these, presented in Table 7. 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 7: Applied GWP

GHG	GWP (100 years)
Carbon dioxide (CO ₂)	1
Methane (CH ₄)	25
Nitrous oxide (N ₂ O)	298

(Source: IPCC AR4, 2007)

2 Results

2.1 Results from the GHG accounting

The calculation of the emissions was performed in Excel, using emission factors from the sources listed in Annex I; this has undergone a technical review. The results are presented in this chapter in Table 8, as well as in Figure 3 to Figure 5.

“Total emissions” in this report refers to the emissions sources covered, as described in Section 1.2 Operational boundaries. Please note that, due to rounding of numbers, the figures may not add up exactly to the total provided.

Table 8: GHG emissions by scope and activity for 2020

Activity	Consumption	Unit	Emissions (tCO ₂ e)	Percentage of total
Scope 1: direct GHG emissions			0.00	0.0%
Scope 2: indirect GHG emissions from purchased electricity, heating and cooling			0.24	0.3%
Electricity	230.0	MWh	0.00	0.0%
Office electricity (renewable)	156.1	MWh	0.00	0.0%
Electricity for ventilation (grid)	73.9	MWh	0.00	0.0%
Heating	39.6	MWh	0.24	0.3%
District heating	39.6	MWh	0.24	0.3%
Scope 3: other indirect GHG emissions			76.58	99.7%
Business travel			25.98	33.8%
Flights	117,618	pkm	23.84	31.0%
< 463 km	35,938	pkm	9.74	12.7%
463–3,700 km	81,680	pkm	14.09	18.3%
> 3,700 km	0	pkm	0.00	0.0%
Staff car reimbursement	5,111	pkm	0.94	1.2%
Leased vehicle	1,551	pkm	0.28	0.4%
Taxi	1,175	pkm	0.17	0.2%
Long-distance bus	488	pkm	0.03	0.0%
Train	12,363	pkm	0.07	0.1%
Subway	16	pkm	<0.01	0.0%
Accommodation	55	guest nights	0.65	0.8%
Purchased goods and services			39.28	51.1%
Water	352	m ³	0.37	0.5%

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Activity	Consumption	Unit	Emissions (tCO ₂ e)	Percentage of total
Supply	352	m ³	0.12	0.2%
Treatment	352	m ³	0.25	0.3%
Paper	0.59	t	0.55	0.7%
Carbon neutral paper	0.26	t	0.24	0.3%
FSC-labelled paper	0.34	t	0.31	0.4%
Food and beverages	590,623	NOK	31.58	35.8%
IT equipment	184	no. of devices	10.69	13.9%
Computer screens	101	no. of devices	7.17	9.3%
Laptops	40	no. of devices	2.40	3.1%
Other devices	43	no. of devices	1.12	1.4%
Cloud services	40+41	users	0.17	0.2%
Capital goods	0	NOK	0.00	0.0%
Employee commuting and teleworking			6.89	9.0%
Employee commuting	23,909	pkm	0.22	0.3%
Walking	5,436	pkm	0.00	0.0%
Electric scooter	605	pkm	<0.01	0.0%
Bicycle	4,790	pkm	0.00	0.0%
Bicycle (eBike)	2,099	pkm	0.01	0.0%
Train, tram and subway	8,658	pkm	0.05	0.1%
Bus	794	pkm	0.02	0.0%
Car (Diesel)	94	pkm	0.01	0.0%
Car (Petrol)	0	pkm	0.00	0.0%
Car (Hybrid electric vehicle)	740	pkm	0.07	0.1%
Car (Battery electric vehicle)	693	pkm	0.05	0.1%
Teleworking	23,848	kWh	6.67	8.7%
Workstation electricity use	4,915	kWh	1.80	2.3%
Incremental heating	18,933	kWh	4.87	6.3%

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Activity	Consumption	Unit	Emissions (tCO ₂ e)	Percentage of total
Upstream transportation and distribution			0.01	<0.1%
Carrier service	23,836	NOK	0.01	<0.1%
Waste generated in operations			1.41	1.8%
General waste	1.31	t	0.68	0.9%
Food waste	1.48	t	0.16	0.2%
Plastic waste	0.26	t	0.01	0.0%
Paper and cardboard	5.33	t	0.21	0.3%
Batteries	0.00	t	0.00	0.0%
Waste from Teleworking, recycled	1.47	t	0.03	0.0%
Waste from Teleworking, incinerated	0.62	t	0.32	0.4%
Fuel and energy-related activities			3.02	3.9%
Electricity for office	156	MWh	1.70	2.2%
Electricity for ventilation	74	MWh	0.80	1.0%
District heating	40	MWh	0.51	0.7%
Total GHG emissions			76.82	100%

(Source: South Pole, based on Glittertind, 2021)

Table 9: Comparison of emission sources 2019 and 2020

Activity	Emissions 2019 (tCO ₂ e)	Emissions 2020 (tCO ₂ e)	Change 2019 to 2020
Scope 1: direct GHG emissions	0.00	0.00	0.0%
Scope 2: indirect GHG emissions from purchased electricity, heating and cooling	58.70	0.24	-100%
Electricity	55.19	0.00	-100%
Office electricity (renewable)	0.00	0.00	-100%
Electricity for ventilation (grid)	55.19	0.00	-100%
Heating	3.51	0.24	-93%
District heating	3.51	0.24	-93%
Scope 3: other indirect GHG emissions	132.3	76.58	-42%
Business travel	70.88	25.98	-63%

Greenhouse gas (GHG) accounting report

Activity	Emissions 2019 (tCO ₂ e)	Emissions 2020 (tCO ₂ e)	Change 2019 to 2020
Flights	63.69	23.84	-63%
< 463 km	40.07	9.74	-76%
463–3,700 km	23.62	14.09	-40%
> 3,700 km	0.00	0.00	-100%
Staff car reimbursement	2.36	0.94	-60%
Leased vehicle	0.02	0.28	+1,242%
Taxi	0.55	0.17	-70%
Long-distance bus	0.49	0.03	-95%
Train	0.21	0.07	-65%
Subway	0.00	<0.01	new for 2020
Accommodation	3.54	0.65	-82%
Purchased goods and services	44.05	39.28	-11%
Water	0.53	0.37	-31%
Supply	0.17	0.12	-31%
Treatment	0.36	0.25	-31%
Paper	0.54	0.55	+0%
Carbon neutral paper	0.25	0.24	-7%
FSC-labelled paper	0.29	0.31	+7%
Food and beverages	31.58	31.58	-13%
IT equipment	8.96	10.69	+19%
Computer screens	5.40	7.17	+27%
Laptops	2.40	2.40	+0%
Other devices	1.16	1.12	+24%
Cloud services	0.16	0.17	+4%
Crafts services	2.27	0.00	-100%
Capital goods	2.10	0.00	-100%
Electric bicycles	0.38	0.00	-100%
Furniture and shuffleboard	1.72	0.00	-100%
Employee commuting and teleworking	1.37	6.89	+404%
Employee commuting	1.37	0.22	-84%
Walking	0.00	0.00	+0%
Electric scooter	<0.01	<0.01	+5,019%

Greenhouse gas (GHG) accounting report

Activity	Emissions 2019 (tCO ₂ e)	Emissions 2020 (tCO ₂ e)	Change 2019 to 2020
Bicycle	0.00	0.00	+0%
Bicycle (eBike)	0.00	0.01	Increase
Train, tram and subway	0.89	0.05	-94%
Bus	0.18	0.02	-90%
Car (Diesel)	0.00	0.01	Increase
Car (Petrol)	0.12	0.00	-100%
Car (Hybrid electric vehicle)	0.11	0.07	-36%
Car (Battery electric vehicle)	0.05	0.05	+16%
Teleworking	Not included	6.67	New category
Workstation electricity use	Not included	1.80	New category
Incremental heating	Not included	4.87	New category
Upstream transportation and distribution	0.13	0.01	-95%
Carrier service	0.13	0.01	-95%
Waste generated in operations	0.06	1.41	+2,112%
General waste	0.00	0.68	Increase
Food waste	0.01	0.16	1,102%
Plastic waste	0.00	0.01	82%
Paper and cardboard	0.05	0.21	346%
Batteries	0.00	0.00	-100%
Waste from Teleworking, recycled	Not included	0.03	New category
Waste from Teleworking, incinerated	Not included	0.32	New category
Fuel and energy-related activities	13.73	3.02	-78%
Electricity for office	1.70	1.70	+0%
Electricity for ventilation	12.03	0.80	-93%
District heating	<0.01	0.51	Increase
Total GHG emissions	191.02	76.82	-60%

(Source: South Pole, based on Glittertind, 2021)

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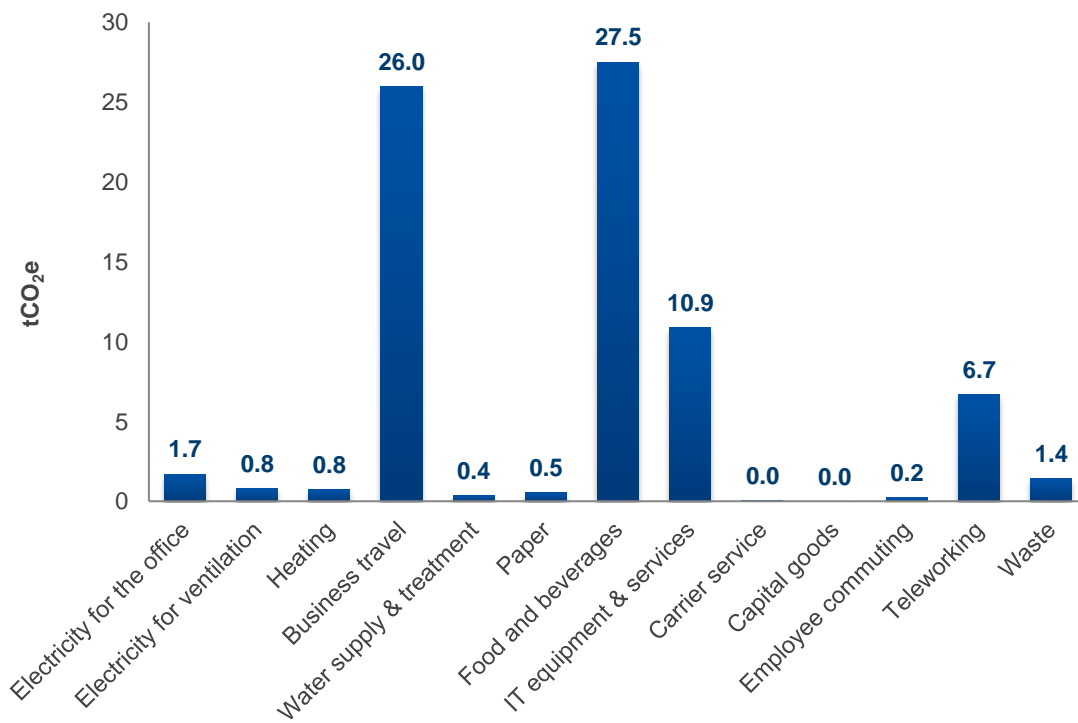


Figure 3: GHG emissions for 2020, by source

(Source: South Pole, 2021)

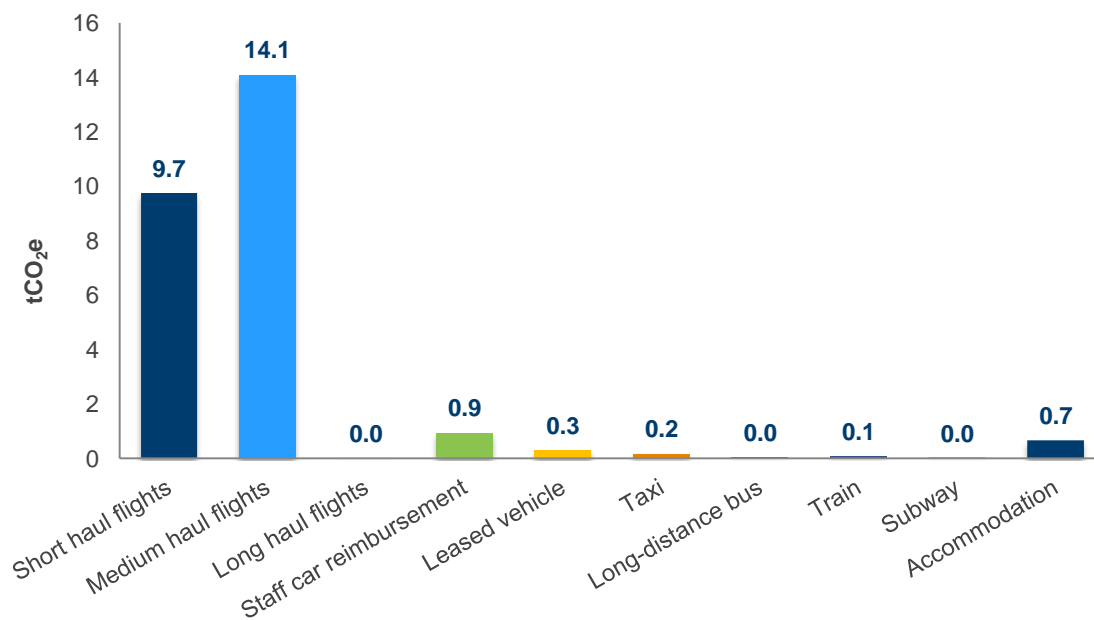


Figure 4: Sources of GHG emissions business travel

(Source: South Pole, 2021)

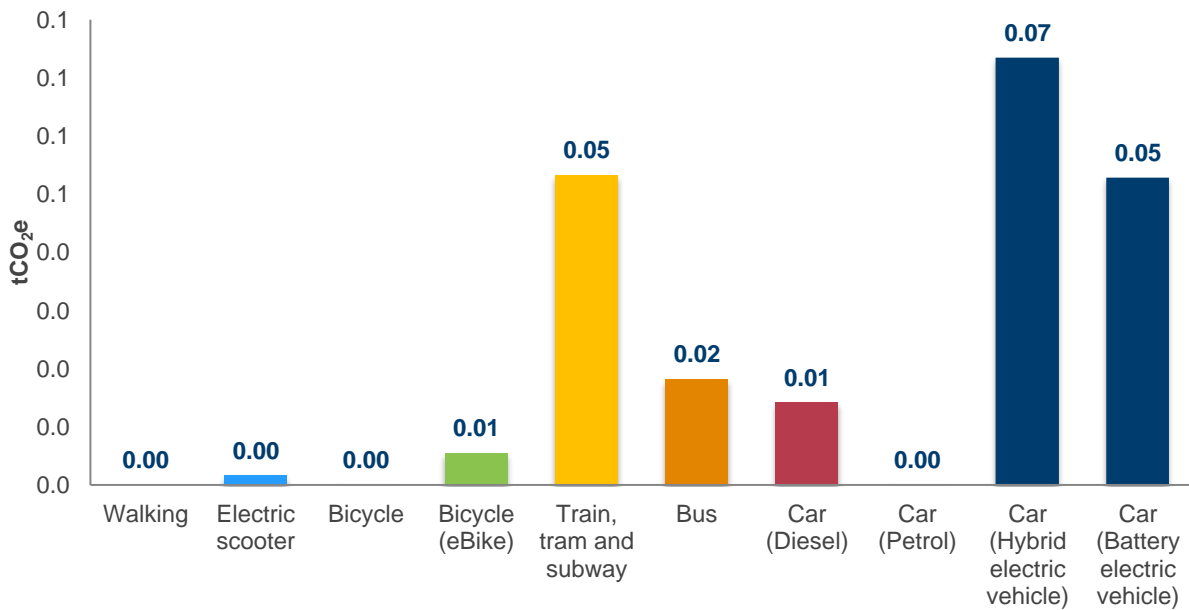


Figure 5: Sources of GHG emissions commuter travel

(Source: South Pole, 2021)

2.2 Comments and recommendations for reducing emissions

Several emission categories have changed significantly from 2019 to 2020. Some of these are because of the restrictions and changed behaviours due to Covid-19, some because of actions taken by Glittertind to reduce the emissions and some emissions have changed due to new, improved, emission factors. It is very positive that the electricity used for ventilation (heating) from 2020 is renewable, which has decreased these emissions by 67 tCO₂e. The emissions from district heating in the office have decreased both due to lower consumption and due to a newer, more correct emission factor for district heating in Oslo.

Regarding business travel, those emissions as a whole have decreased by 63%, probably mainly due to the travel restrictions due to Covid-19. It is still the second largest emission category though. For the category capital goods, a few capital goods were reported to be bought during 2019, but none during 2020. The emissions from carrier service have decreased by 95%. This reduction depends both on a lower spend on carrier services (-22%) and a lower emission factor due to an updated methodology for calculating spend based emissions for carrier services. The emissions from waste management have increased – both due to more reported waste from the office (+128%) as well as due to an updated and more correct emission factor for waste incineration.

For 2020, emissions from teleworking were also calculated, based on the survey responses and estimations, since many employees worked from home during parts of the year. The emissions from the incremental electricity and heating consumption in the home offices were larger than the emissions from the office because the office uses renewable electricity while not all of the employees consume renewable electricity in their homes.

The largest source of emissions (27.5 tCO₂e, making up 36% of the total emissions) is the production of food and beverage purchased by Glittertind. This is based on spend values, which makes the result less precise compared to receiving information on the consumed weight of the food. The calculation of emissions from food production can be improved next year if information on consumed weight of the different types of food are received. To reduce the emissions from food, more vegetarian and vegan options can be chosen, which cause lower emissions of GHGs

during production. If meat is seen as necessary, poultry and fish dishes have lower emissions than pork and beef dishes.

The second largest source of emissions is air travel, causing emissions of 23.8 tCO₂e (31% of the total emissions). To reduce these emissions, employees can be encouraged to use video conferencing and to choose land-based transportation alternatives, such as trains and buses. If business flights are seen as necessary, Glittertind could consider only allowing one person to fly (instead of two), or journeys could be combined if visiting places close to one other during the same trip.

The third largest emission source is the production and end-of-life treatment of IT products, which caused emissions of 10.7 tCO₂e in 2020, making up 14% of the total emissions. To reduce these emissions, refurbished or upcycled IT equipment can be bought instead of newly produced equipment. The IT equipment which is already in use should be used for as long time as possible and be repaired before they are replaced with a new IT unit.

3 South Pole's Climate Neutrality Labels

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 2060³ – 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'⁴ or ISO 14064-1⁵.

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 6. 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).

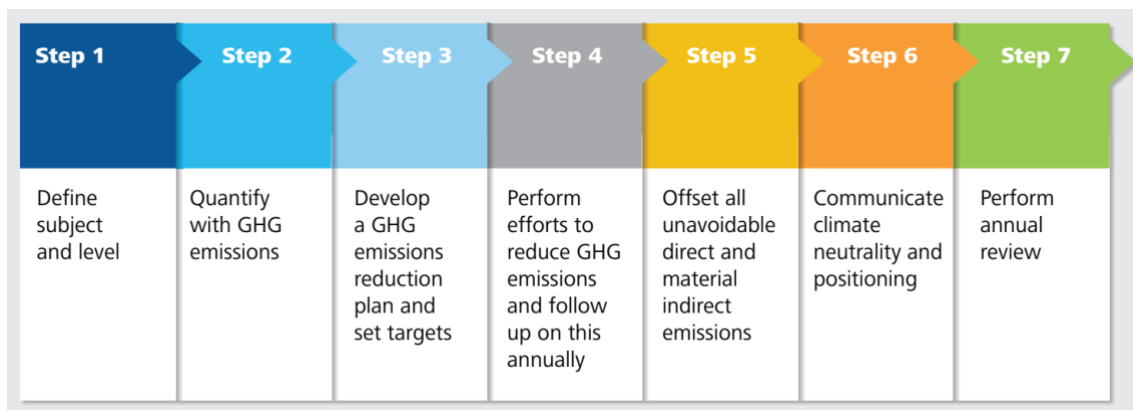


Figure 6: Seven steps to achieving South Pole's Climate Neutrality label

(Source: South Pole, 2021)

3.1 Emissions reduction plan and targets

The GHG accounting fulfils all criteria for the label 'Climate Neutral Company'. The label is provided if Glittertind:

- offsets all unavoidable direct and material indirect emissions;
- develops a plan for how to reduce its GHG emissions (a reduction plan) and sets emission reduction targets, which is shared with South Pole;
- communicates its climate neutrality and their footprint, e.g. by sharing the GHG report on its website; and
- reviews its emissions annually.

³ PAS 2060 Standard for Carbon Neutrality (2014) British Standards Institution, Published by BSI Standards Limited.

⁴ 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.

⁵ ISO 14064-1 International Standard for GHG Emissions Inventories and Verification (2006) International Organization for Standardization, Geneva, Switzerland.

Annex I

Emissions factors

Table 10: Emissions factors

Activity	Emission factor reference ⁶
Electricity and district heating (office and teleworking)	Fortum, 2020; International Energy Agency, 2020; Norwegian Water Resources and Energy Directorate (<i>Noregs vassdrags- og energidirektorat</i>), 2020; Statistisk sentralbyrå, 2018
Business travel	BEIS, 2020; Cornell Hotel Sustainability Benchmarking, 2019; IVL Svenska Miljöinstitutet, 2019; Swedish Transport Administration (<i>Trafikverket</i>), 2019; South Pole's internal database, 2021; Sporveien, 2016; Transportytelser i Norge 1946-2008, 2017
Water supply and treatment	BEIS, 2020
Paper	BEIS, 2020
Food	South Poles internal database, 2021
IT equipment and services	Hewlett Packard, 2017–2019; Konica Minolta, 2018; South Pole's internal database, 2021; different life cycle analyses
Carrier services	Statistiska Centralbyrån, 2018
Commuter travel	González et al, 2015; International Energy Agency, 2020; IVL Svenska Miljöinstitutet, 2019; Swedish Transport Administration (<i>Trafikverket</i>), 2019
Waste	BEIS, 2020; Ecoinvent, 2021
Energy related transmission and distribution and well-to-tank emissions	Association of Issuing Bodies, 2018; BEIS, 2020; Fortum, 2020; International Energy Agency, 2020

⁶ 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.

