



Opus Bilprovning AB

*Declaration of commitment to carbon
neutrality for the period Jan – Dec 2016 in
accordance with PAS 2060*

Qualifying Explanatory Statement

This document forms the Qualifying Explanatory Statement to demonstrate Opus Bilprovning's commitment to achieving carbon neutrality in accordance with PAS 2060:2014.

PAS 2060 Information requirement	Information in respect of Opus Bilprovning AB
Individual responsible	Thomas Nilsson, Quality and Environment Manager
Entity making the declaration	Opus Bilprovning AB
Subject of the declaration	The vehicle testing stations, offices and vehicles operated by Opus Bilprovning AB in Sweden
Boundaries of the subject	All activities of the company are included, with both up-stream and down-stream emissions in all categories defined by the Greenhouse Gas Protocol
Description of subject	Opus Bilprovning is a leading vehicle inspection company in Sweden, carrying out c.1.8 million vehicle inspections annually.
Rationale for selection of the subject	The scope of the greenhouse gas assessment underlying this commitment is all emissions (Scopes 1, 2 and 3) based on the operational control principle defined in the GHG Protocol Corporate Standard
Selected option for conformity assessment	Other party validation – ZeroMission AB/U&W Stockholm AB are validating Opus Bilprovning's conformance to the requirements of PAS 2060
Baseline period	1 Jan 2015 – 31 Dec 2015
Achievement date for carbon neutrality	31 Dec 2016
Commitment period	Jan – Dec 2016
Standard for assessment of Greenhouse Gas Emissions	GHG Protocol Corporate Standard
Confirmation	U&W Stockholm AB/ ZeroMission AB hereby confirm that the GHG Protocol Corporate Standard was applied in accordance with its provisions and the principles set out in PAS 2060.
Carbon footprint of Opus Bilprovning AB	See below

Standard and methodology used

Opus Bilprovning categorises its Greenhouse Gas (GHG) Emissions as Scope 1, 2 or 3 as referred to in the WBCSD-WRI Greenhouse Gas Protocol (revised edition, dated March 2004) emissions in carbon dioxide equivalent (CO₂e) for Scopes 1 and 2 and selected Scope 3 are calculated using the conversion factors listed in the latest Guidelines to DEFRA/DECC's Greenhouse Gas Conversion Factors for Company Reporting (published in June 2014). Procured renewable electricity and gas is accounted in accordance with the WBCSD-WRI Scope 2 Guidance on procured renewable energy (2014).

The approach used for the greenhouse gas emission assessment is operational control. All greenhouse gases have been included and converted into tCO₂e.

Greenhouse gas emissions 2015

	<i>Emissions scope</i>	<i>Total tCO₂e</i>
1	Direct GHG emissions from vehicles/premises under control of Opus Bilprovning	274
2	GHG emissions arising from the consumption of electricity on premises under control of Opus Bilprovning	804
3	Other indirect GHG emissions	8106
	Gross/ Location based Total	9184

Boundaries for emissions assessment

These boundaries are a true and fair representation of the company's GHG emissions.

Scope	Definition	Included emission sources/activities
Scope 1	Direct GHG emissions from vehicles/premises	Oil - use for heating in company-owned testing stations
		Fuel consumption in leased cars
Scope 2	Indirect emissions from purchased heating and electricity from premises	Production of electricity used at stations and emissions from the production of district heating purchased, including templates for electricity and district heat used in leased testing stations.
Scope 3 - upstream	1. Purchased goods and services	Paper, other office materials, ink, coffee, and printed materials. Water used in premises
	2. Capital goods	Emissions from the production of machinery and equipment for inspections (historical footprint) Emissions from the production of office equipment / electronics / IT equipment / computers, etc.
	3. Other fuel- and energy-related activities	Emissions from the production of oil and electricity are added via data entry in Scope 1 and 2
	4. Upstream transportation and distribution	Business travel for service providers Transport of purchased materials / goods /: office supplies, coffee, printed materials, machinery and equipment for inspections, office equipment, etc.

Scope	Definition	Included emission sources/activities
	5. Waste generated in operations	Collection and processing of household waste, oily wastes and emptying of sludge pockets.
	6. Business travel	Air, train, bus and taxi trips and travel in private cars and rental cars. Hotel stays
	7. Employee commuting	Employee bus, car, train travel to and from work
Scope 3 - Downstream	9. Downstream transportation and distribution	Customers' driving of vehicles roundtrip to the station when it is additional (including re-inspection) The customer's driving (both the test run and idling) of the customer's vehicle during inspections

Sources of emissions excluded

- Compressed air services hired in for vehicle testing stations: (Scope 3 upstream, purchased goods and services)
- Buildings: No historical emissions for hired buildings are included e.g choice of building material, energy used under construction phase.

The carbon footprint of these sources per year is determined as being limited (less than 1% of total emissions).

Sources of emissions not relevant for Opus Bilprovning

Potential sources	Comments
- Coolant to air conditioning	- Not applicable
- Consumption of natural gas.	- Not applicable
- Sold products	- Not applicable
- Downstream leased assets	- Not applicable
- Franchises	- Not applicable
- Investments	- Not applicable – relevant only for holding company
- Use of sold products	- Not applicable
- End-of-life treatment of sold products	- Not applicable

Data quality

For 2015 21.1 % of the emissions in the calculated footprint were based on actual data and 78.9 % were based on estimated data. A large proportion of the footprint that's based on estimated data is from downstream transportation and distribution in the form of the customers' driving of vehicles to and from the testing station. In 2016 the data quality will be improved by conducting a survey of a wider circle of customers.

Assumptions and estimates made in quantifying the GHG emissions of Opus Bilprovning:

- Downstream transportation and distribution: to estimate Opus customers' driving of vehicles to and from the testing stations, Opus surveyed customers at selected stations during 2014 about the distances they'd driven. In 2015 Opus extended the surveys to achieve more accurate results.

- Business travel: taxi travel to and from airports has been estimated, based on the distance from head office to the airport and the number of flights.
- Emissions from production of equipment (capital goods/equipment and machinery): estimated via an enquiry to stations
- Employee commuting: estimated via an employee survey.

Selection of emission factors – see Appendix

Carbon footprint management plan:

Opus Bilprovning AB is committed to achieving carbon neutrality in accordance with PAS 2060:2014 by 31 December 2016. This is the first such commitment being made by the company. No historical reductions are being taken into account.

The first calculation of Opus Bilprovning's greenhouse gas emissions was for 2014. The total result was 15 233 ton CO₂e. For 2015 the total result was somewhat lower, at 9184 ton CO₂e (-65%). The significant reduction was due to a change to purchase of renewable electricity for all sites.

Opus Bilprovning's goal for emissions reductions is 3% per year per vehicle inspection. For 2015 the total emissions were 9184 tons CO₂e and the number of vehicle inspections was 1,629,375 so the emissions per vehicle inspection were 5.64 kg CO₂e. The entire company's footprint (both direct and indirect emissions, in all three scopes) is included in this goal. The company is currently growing so an intensity ratio is the appropriate type of goal.

The planned actions to reduce emissions are

1. To phase out fossil-produced energy at the company's vehicle inspection stations. The remaining oil heating systems (currently at 3 stations) will be replaced with ground-heat pumps and district heating.
2. To reduce electricity use, all lighting is gradually being switched to LED and more efficient electric installations are being installed where possible (where suitable technologies exist)
3. When purchasing supplies and equipment Opus Bilprovning is selecting items with lower carbon footprints wherever possible.

Offset strategy

For 2015 Opus Bilprovning offset all emissions in Scope 1 and Scope 2. The company purchased 2600 tons of offset from the ArBolivia tree-planting project in Bolivia, vintage 2014, certified according to Gold Standard.

GS1-1-BO-GS2951-22-2014-3148-203956 to 204169 (214 tons)
GS1-1-BO-GS2951-22-2014-3148-230901 to 231633 (733 tons)
GS1-1-BO-GS2951-22-2014-3148-214559 to 215558 (1000 tons)
GS1-1-BO-GS2951-22-2014-3148-215559 to 216211 (653 tons)

For 2016, in order to achieve carbon neutrality by 31 December 2016, Opus Bilprovning will also offset its Scope 3 emissions. The current estimate – at 6 October 2016 – is that the total emissions to be offset will be around 9000 tons.

To date Opus Bilprovning has purchased 3825 tons of carbon offsets for 2016. The offsets have been sourced from two projects:

2688 tons from the ArBolivia project, certified according to Gold Standard, vintage 2011
Serial nos: GS1-1-BO-GS2951-22-2011-3151-294977 to 297664

and

1137 tons from the Loru Forest Project in Vanuatu (part of the Nakau REDD programme certified according to Plan Vivo)
Serial nos: PV-PVC-VU-10400000011558-16012013-15012014-3580124-3581260-MER-0-P

Process for undertaking periodic assessments against the emissions reduction plan

Opus Bilprovning conducts a detailed greenhouse gas assessment annually, with help of the consulting company U&W Stockholm AB. Within Opus Bilprovning the service management group follows up emissions data quarterly to see that progress towards the 3% intensity reduction goal is being achieved. The internal audit department follows up the results annually.

Statement of validation by ZeroMission AB / U&W Stockholm AB

Opus Bilprovning appointed a second party, ZeroMission / U&W Stockholm AB, to act as an external validator against the PAS 2060:2014 standard.

The validation included 3 stages:

1. Inventory of organization and emission sources
2. Validation that emissions calculations conform with GHG Protocol (WBCSD / WRI GHG Protocol, Corporate Accounting and Reporting Standard) requirements and with PAS 2060:2014 requirements for calculations, targets, offsets etc.
3. Validation that the declaration of carbon neutrality conforms with PAS 2060:2014 requirements

In conclusion:

Carbon neutrality of Opus Bilprovning AB's operations will be achieved by Opus Bilprovning AB in accordance with PAS 2060 at 30 April 2017 for the period 1 January 2016 – 31 December 2016, declared by ZeroMission/U&W Stockholm AB, Sweden.

Signatures:



Claire Wigg
CEO ZeroMissionAB



Per Rosen
CEO, Opus Bilprovning AB

Date

Date

Appendix: Sources and references for emissions factors

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