



Opus Bilprovning AB

*Declaration with regard to carbon
neutrality for the period Jan – Dec 2018*

*Statement of greenhouse gas emissions
and offsetting 2018*

Introduction

Opus Bilprovning is a leading provider of vehicle inspection services in Sweden. The company is among the three largest players in the market and carries out approximately 1.5 million vehicle inspections per year. In addition to mandatory inspections, the company offers a wide range of voluntary environmental and security services for both heavy and light vehicles at 89 service stations from Kiruna in the north to Helsingborg in the south.

This document follows the format for a Qualifying Explanatory Statement for the standard PAS 2060:2014. Since Opus Bilprovning has found it difficult to achieve emissions reductions year on year, the company is not making a claim according to PAS 2060 for 2018 (see CEO Statement below).

PAS 2060 introductory information

Information in respect of Opus Bilprovning AB (2018)	
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.1.5 million vehicle inspections annually.
Rationale for selection of the subject	The full carbon footprint of Opus Bilprovning follows the scope defined in the GHG Protocol Corporate Standard (Scopes 1, 2 and 3), based on the operational control principle*
Selected option for assessment	Other party validation: ZeroMission AB/U&We Stockholm AB have validated Opus Bilprovning's conformance to the accounting requirements of PAS 2060
Baseline period	1 Jan 2015 – 31 Dec 2015
Assessment period	1 Jan 2018 – 31 Dec 2018

Standard for assessment of Greenhouse Gas Emission reductions	GHG Protocol Corporate Accounting and Reporting Standard, Corporate Value Chain (Scope 3) Standard and Scope 2 Guidance
Confirmation	U&We 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. The assessment has been done in accordance with the market-based methodology for Scope 2 emissions.
Carbon footprint of Opus Bilprovning AB	See below p.3-4

*For details of exclusions see p.5

CEO's Statement

We only have one planet and we have to take responsibility for it. Opus' long-term goal is to ensure, for the sake of future generations, that our business does not affect our planet negatively.

In 2017, Opus established more vehicle stations to increase access to our customers. This required some new construction and conversion of old buildings and these changes led to a slight increase in the company's total carbon dioxide emissions. Unfortunately, it has also proved to be more difficult than we expected to switch from fossil energy in some areas. This meant that we could not meet all the requirements for PAS 2060 for 2017.

In 2018 we meet all the requirements of PAS 2060, including reducing emissions per vehicle test by over 10%. However we anticipate that it will be difficult to reduce again in 2019 so we choose not to declare carbon neutrality for 2018 in accordance with PAS 2060.

But our environmental ambition remains high and we will continue to work in accordance with PAS 2060 with the ambition of fulfilling all the criteria in the future.

Per Rosen
CEO, Opus Bilprovning AB

Standard and methodology used to determine GHG emissions 2018

For assessing GHG emissions Opus Bilprovning (hereinafter called Opus) follows the GHG Protocol Corporate Accounting and Reporting Standard (March 2004, and update 2015). Emissions in carbon dioxide equivalent (CO₂e), categorised as Scope 1, 2 or 3, and including up-stream and down-stream emissions, have been calculated using the conversion factors listed in the Appendix to this report. Energy purchased in 2018 has been accounted for in accordance with the GHG Protocol Scope 2 Guidance (2014) using a market-based approach.

The approach used for the greenhouse gas emission assessment is operational control. All greenhouse gases have been included and converted into tonne CO₂e.

Greenhouse gas emissions 2015, 2016, 2017 and 2018

		<i>Total emissions</i>				
	<i>Emissions scope</i>	<i>Total tCO₂e 2015</i>	<i>Total tCO₂e 2016</i>	<i>Total tCO₂e 2017*</i>	<i>Total tCO₂e 2018*</i>	<i>Change 2017 to 2018</i>
1	Direct GHG emissions from vehicles/premises under control of Opus	274	227	245	197	-20%
2	GHG emissions arising from the consumption of electricity on premises under control of Opus	804	878	1042	938	-10%
3	Other indirect GHG emissions	8106	7855	8329	7107	-15%
	Total	9184	8960	9690	8242	-15%
	Change in relation to baseline 2015		-2.4%	+ 5.5%	-10.2%	

*From 2017 the market-based methodology has been used for scope 2 emissions.

The carbon accounting for Opus shows that total CO₂e emissions decreased by 15% from 2017 to 2018. It is appropriate to compare 2018 emissions with 2017, rather than earlier, since the market-based methodology was used for the first time in 2017.

The most significant contributors to the decrease in emissions from 2017 to 2018 were a decrease in the number of vehicle inspections and reductions in new build, conversion of buildings and fewer new stations.

In 2018 Opus also achieved a reduction of 10% in total emissions in relation to the baseline emissions in 2015.

<i>Emissions intensity per vehicle inspection</i>					
<i>Emissions per vehicle inspection 2015/tCO₂e</i>	<i>Emissions per vehicle inspection 2016/tCO₂e</i>	<i>Emissions per vehicle inspection 2017/tCO₂e*</i>	<i>Emissions per vehicle inspection 2018/tCO₂e*</i>	<i>Change 2017 to 2018</i>	<i>Change 2015 to 2018</i>
0.00564	0.00554	0.00621	0.00556	-10.5%	-1.4%

*From 2017 the market-based methodology has been used for scope 2 emissions.

The number of vehicle inspections carried out in 2018 was 1,482,488. Opus’s emissions intensity measure is emissions (all scopes) per vehicle inspection. On this measure emissions decreased from 2017 to 2018 by 10.5%. Compared to the baseline (2015) Opus has reduced emissions per vehicle inspection by 1.4%.

The number of employees reduced from 585 (2017) to 565 (2018). From 2017 to 2018 the emissions intensity per employee decreased 12% from 16.6 tonne CO₂e (2017) to 14.6 tonne CO₂e (2018).

Relation to economic growth of Opus

Economic growth	Turnover tkr	Total emission CO₂e tonne	Emissions intensity ref turnover, CO₂e tonne/tkr	Change year to year
2015	586 660	9184	0.01565	
2016	623 195	8960	0.01437	-8.2%
2017*	626 444	9690	0.01547	+7.5%
2018*	626 689	8242	0,01315	-15%
Change 2015 to 2018				-16%

*From 2017 the market-based methodology has been used for scope 2 emissions.

The emissions intensity in relation to turnover decreased from 2017 to 2018 by 15%, and emissions intensity in relation to turnover has decreased from 2015 to 2018 by 16%.

Boundaries for emissions assessment 2018

In the assessment of emissions during 2017 construction of new inspection premises and conversion of existing buildings were determined to be over 1% of total emissions, so these emissions (813 tons) were included. Emissions from construction of new premises and conversion of existing buildings have been included again in the assessment for 2018.

Emissions from coolants used in air conditioning were once again determined to account for less than 1% of the company's total footprint. The company doesn't use any district cooling.

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 - used 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. Emissions from construction of new inspection premises and conversion of existing building.
	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.
	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) Driving (both the test run and idling) of the customer's vehicle during inspections

Sources of emissions not relevant for Opus

Potential sources	Comments
- 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 2018 32% (30% 2017) of the emissions in the calculated footprint were based on actual data and 68% were based on estimated data ie data quality has been improved between 2017 and 2018.

Assumptions and estimates made in quantifying the GHG emissions:

- Downstream transportation and distribution: to estimate Opus customers' driving of vehicles to and from the testing stations, Opus surveyed customers at selected stations about the distances they'd driven.
- 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. More data was collected 2018, covering more data sources.
- Emissions from production of equipment (capital goods/equipment and machinery): estimated via an enquiry to stations and use of conservative emissions factors. The data for 2018 was more extensive than previously.
- Employee commuting: estimated via an employee survey, more extensive than the surveys in 2017 to improve data quality.

Selection of emission factors for quantification of emissions 2018 – see Appendix

As far as possible the emissions factors used for Opus assessment of greenhouse gas emissions during 2018 come from national or international publications.

Carbon footprint management plan:

Opus' goal for emissions reductions is 3% per year per vehicle inspection and this goal remains in place. The entire company's footprint (both direct and indirect emissions, in all three scopes) is included in this goal.

The baseline for Opus' greenhouse gas emissions is from 2015 when the total result was 9184 ton CO₂e and the intensity measure (emissions per vehicle inspection) was 0.00564 tCO₂e.

If company expansion or contraction in future (in terms of the number of new vehicle inspection stations) is significant then the baseline for greenhouse gas emissions will be recalculated.

The outcomes of the planned actions to reduce emissions during 2018 were as follows:

1. Identify the 3 stations that consume most energy (primarily electricity and heating), investigate reasons and make energy-efficiency improvements
Outcome: The most inefficient stations have been identified and action plans are in place to reduce energy use.
2. Continue to phase out fossil-produced energy at the company's vehicle inspection stations. The remaining oil heating systems (currently at 4 stations) to use alternative fuels in the short-term, and to eventually be replaced with ground-heat pumps or district heating.
Outcome: From Q3 2018 the station in Kisa switched from fossil oil to RME and from Q2 2019 another station (Nynhåshamn) is using RME. Unfortunately the other two oil heating systems have not yet been switched to alternative fuel. This will require replacement of some key components in the heating systems. Negotiations with the landlords are ongoing to find a solution.

The following actions are planned to reduce emissions in 2019 and onwards:

1. Opus aims to increase the proportion of digital communication with customers to reduce the use of paper and transport of reports, letters, advertising material etc. The anticipated impact is a reduction of 5 tCO₂e per year.
2. Adoption of a new company car policy that reduces the carbon footprint per km (eg by leasing hybrid cars).
3. Continuing to work to phase out fossil-energy at all the company's vehicle inspection stations (see above). The short-term emissions reduction from the switch to RME is estimated as 10-20 tCO₂e per year per station.

Offset strategy

For 2018 Opus has offset all emissions in Scopes 1, 2 and 3. The offsetting has been done through the purchase of carbon credits from two projects validated and verified under the Plan Vivo Standard. One is a tree-planting project and the other is a forest preservation project (REDD).

1. ArBolivia project, Cochabama Tropics, Bolivia
Methodology for Mixed Species Forest Plantation based on the CDM small-scale methodology AR-AMS0001 vs5 (annex 1) is used for assessment of carbon sequestration under both Gold Standard and Plan Vivo standards.
2. Nakau programme: see Technical Specifications Module (C) 1.1 (IM-LtPF) which is based on and follows the methodological requirements/guidance of the Plan Vivo Standard (2013), the ISO 14064-2 standard, the Verified Carbon Standard (VCS) and the IPCC 2006 Guidelines for GHG inventories.

The Plan Vivo standard under which these projects are validated requires demonstration that the offsets generated are genuine and additional. The validations also ensure that the projects meet the criteria of permanence, leakage and double counting. Both projects generate emission reductions that are geographically far away from Opus operations and outside the company's boundaries.

Validation has been done by Control Union Certification BV in the case of the ArBolivia project, by Climate Policy and Markets Advisory International AB in the case of the Drawa REDD project.

The company purchased the following offsets for emissions during 2018. The offsets from the two Plan Vivo projects have been retired in the [Markit registry](#), in the name of Opus Bilprovning.

Project	Standard	No. tons	Vintage	Date Purchased from ZeroMission
ArBolivia A/R	Plan Vivo	1500	2018	Feb 2018
PV-PVC-BO-100000000000695-01012018-31122018-5219564-5221063-MER-0-A				
ArBolivia A/R	Plan Vivo	1250	2018	April 2018
PV-PVC-BO-100000000000695-01012018-31122018-5221064-5222313-MER-0-A				
ArBolivia A/R	Plan Vivo	1750	2018	June 2018
PV-PVC-BO-100000000000695-01012018-31122018-5222314-5224063-MER-0-A				
Drawa REDD	Plan Vivo	3742	2013-14	October 2018
PV-PVC-FJ-104000000014148-06092013-06092014-4881616-4885357-MER-0-P				

In order to achieve carbon neutrality for the period 1 January 2019 to 31 December 2019, Opus will again offset all its emissions. It is estimated that the total emissions to be offset will be around 8500 tons.

Process for undertaking periodic assessments against the emissions reduction plan

Opus Bilprovning conducts a detailed greenhouse gas assessment annually, with the help of the consulting company U&W Stockholm AB. Within Opus 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&We Stockholm AB, to act as an external validator against the PAS 2060:2014 standard.

The validation included 2 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.

In this case the third step - validation that the declaration of carbon neutrality conforms with PAS 2060:2014 requirements – has not been carried out since Opus Bilprovning is not claiming to meet the full requirements of PAS 2060 for 2018.

In conclusion:

Opus Bilprovning has carried out a thorough assessment of all its emissions 2018 and has offset all emissions.

Declared by ZeroMission/U&We Stockholm AB, Sweden.

Signed:



Claire Wigg, CEO, ZeroMission AB

Date: 2020-01-20

Signed:



Johan Solberg, Consultant, U&We Stockholm AB

Date: 2020-02-06

Appendix: Sources and references for emissions factors

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