



Opus Bilprovning AB

*Declaration with regard to carbon
neutrality for the period Jan – Dec 2019*

*Statement of greenhouse gas emissions
and offsetting 2019*

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 93 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 2019 (see CEO Statement below).

PAS 2060 introductory information

| Information in respect of Opus Bilprovning AB (2019) | |
|---|---|
| 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 2019 – 31 Dec 2019 |

| | |
|---|---|
| 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 2018 we met all the requirements of PAS 2060, including reducing emissions per vehicle test by over 10%.

As we anticipated it would be difficult to reduce again in 2019 we choose not to declare carbon neutrality for 2018 in accordance with PAS 2060 and we will not declare carbon neutrality for 2019 either.

We will continue our high environmental ambition and 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 2019 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, 2018 and 2019

| | | <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>Total tCO₂e 2019</i> | <i>Change 2018 to 2019</i> |
| 1 | Direct GHG emissions from vehicles/premises under control of Opus | 274 | 227 | 245 | 197 | 195 | -1% |
| 2 | GHG emissions arising from the consumption of electricity on premises under control of Opus | 804 | 878 | 1042 | 938 | 898 | -4% |
| 3 | Other indirect GHG emissions | 8106 | 7855 | 8329 | 7107 | 6973 | -15% |
| | Total | 9184 | 8960 | 9690 | 8242 | 8066 | -2% |
| | Change in relation to baseline 2015 | | -2.4% | + 5.5% | -10.2% | -12,2% | |

*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 2% from 2018 to 2019.

The most significant contributors to the decrease in emissions from 2018 to 2019 were a decrease in the number of vehicle inspections and reductions in new build, conversion of buildings and fewer new stations.

In 2019 Opus has achieved a reduction of 12% 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>Emissions per vehicle inspection 2019/tCO₂e*</i> | <i>Change 2018 to 2019</i> | <i>Change 2015 to 2019</i> |
| 0.00564 | 0.00554 | 0.00621 | 0.00556 | 0.00561 | 0.9% | -0,5% |

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

The number of vehicle inspections carried out in 2019 was 1,437,605. Opus’s emissions intensity measure is emissions (all scopes) per vehicle inspection. On this measure emissions increased from 2018 to 2019 by 1%. Compared to the baseline (2015) Opus has reduced emissions per vehicle inspection by 0,5%.

The number of employees reduced from 565 (2018) to 533 (2019). From 2018 to 2019 the emissions intensity per employee increased 3,7% from 14.6 tonne CO₂e (2017) to 15.1 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% |
| 2019 | 630 564 | 8066 | 0.01279 | -2.7% |
| Change 2015 to 2019 | | | | -18,3% |

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

The emissions intensity in relation to turnover decreased from 2018 to 2019 by 3%, and emissions intensity in relation to turnover has decreased from 2015 to 2019 by 18%.

Boundaries for emissions assessment 2019

In the assessment of emissions during 2019 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 2019 (280 tons).

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 Emissions from IT-Services |
| | 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 2019 37% (32% 2018) of the emissions in the calculated footprint were based on actual data and 63% were based on estimated data ie data quality has been improved between 2018 and 2019.

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.
- 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 2019 was more extensive than previously. Employee commuting: estimated via an employee survey

Selection of emission factors for quantification of emissions 2019 – see Appendix

As far as possible the emissions factors used for Opus assessment of greenhouse gas emissions during 2019 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 2019 were as follows:

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.
Outcome: The switch from paper to digital communication with customers reduced emissions by 6,3 tCO₂e from paper and printed material.
2. Adoption of a new company car policy that reduces the carbon footprint per km (eg by leasing hybrid cars).
Outcome: No policy published nor adopted in 2019.
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
Outcome: 2 of the 4 relevant vehicle inspection stations are now running on RME. Due to intermediate refueling during 2018 and 2019 the total volume of fuel consumed 2018 - 2019 increased by 31% but the carbon footprint only increased by 18%. The measured effect of introducing RME will be more reliable in 2020. By running the 2 stations on RME instead of standard oil we have reduced the carbon footprint by 25 tCO₂e.

The following actions are planned to reduce emissions in 2020 and onwards:

1. Renew the fleet of company cars to either hybrid vehicles or vehicles that are able to run on renewable fuel with an adopted policy. The anticipated impact is a reduction of 10-15 tCO₂e per year.
2. Opus aims to reduce carbon footprint due to business travel by increasing the proportion of digital meetings and by selection of travel options with low total carbon footprint. The anticipated impact is a reduction of 5-10 tCO₂e per year.

Offset strategy

For 2019 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 2019. 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 | 4 000 | 2019 | June 2019 |
| PV-PVC-BO-100000000000695-01012019-31122019-5723684-5727683-MER-0-A | | | | |
| Nakau program REDD, Fiji | Plan Vivo | 169 | 2013/2014 | May 2020 |
| PV-PVC-FJ-104000000014148-06092013-06092014-4886782-4886950-MER-0-P | | | | |
| Nakau program REDD, Fiji | Plan Vivo | 3029 | 2019/2020 | June 2020 |
| PV-PVC-VU-104000000011558-16012019-15012020-6040276-6043304-MER-0-P | | | | |
| Nakau program REDD, Fiji | Plan Vivo | 868 | 2018/2019 | June 2020 |
| PV-PVC-VU-104000000011558-16012018-15012019-6043305-6044172-MER-0-P | | | | |

In order to communicate "100% offset" in the period 1 January 2020 to 31 December 2020, Opus will again offset all its emissions. It is estimated that the total emissions to be offset will be around 8000 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 2019.

In conclusion:

Opus Bilprovning has carried out a thorough assessment of all its emissions 2019 and has offset all emissions.

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

Signed:



Claire Wigg, CEO, ZeroMission AB Johan Solberg Consultant, U&We Stockholm AB

Date: 18th December 2020 Date: 18 December 2020

Appendix: Sources and references for emissions factors

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