

Greenhouse Gas Accounting Report Elée

January, 2021



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Executive Summary

GHG footprint 2019

- ❖ The greenhouse gas (GHG) emissions for Elée's operations in 2019 were calculated in the online tool Alaska as well as separately by South Pole
- ❖ Alaska is still under development and will be finalized during december 2020. Due to this, the numbers presented in this report are the ones calculated by South Pole and will be updated in Alaska
- ❖ The total GHG emissions for Elée's operations were calculated to be 110.3 tCO₂e.

Total Emissions: 110.3 tCO ₂ e		
Scope 1: Direct emissions from energy and heat generation at company-owned facilities	0.0 tCO ₂ e	0.0% of total
Scope 2: Indirect emissions from utility-purchased electricity, steam, heat, or cooling	20.1 tCO ₂ e	18.2% of total
Scope 3: Indirect emissions from peripheral activities related to the company	90.2 tCO ₂ e	81.8% of total

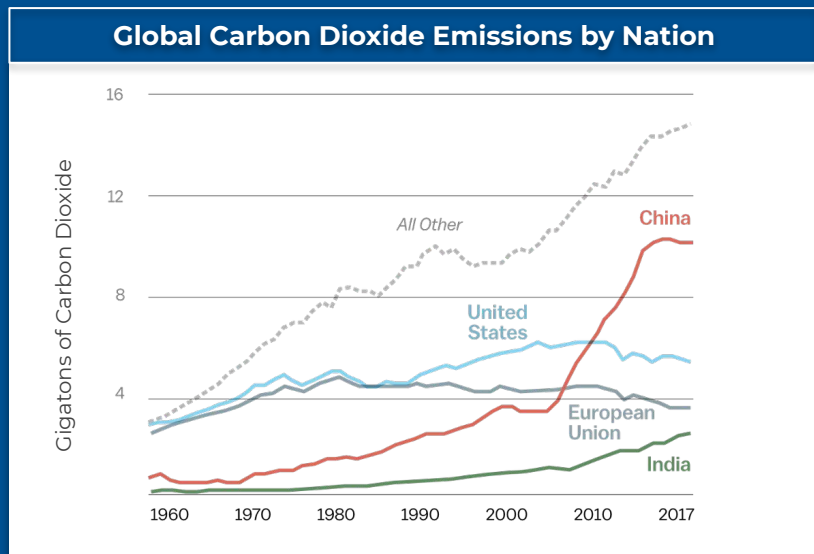
1. Contractual instruments refer to renewable energy purchase instruments and contracts such as renewable energy certificates, renewable power contracts, power purchase agreements and GoldPower offsets.

I. Introduction & Methodology

Pictured: South Pole's Kariba Forestry Project, established to protect the threatened rainforest on Lake Kariba in northern Zimbabwe.



A Global Issue



United Nations' scientists have indicated we have **10 years** to **cut global greenhouse gas emissions** before reaching the **point of no return**







Climate Targets

Global greenhouse gas emissions must be cut to reach **net zero emissions** by **2050**, avoiding the current global warming trajectory of **3.5°C**

Limiting warming to 1.5°C will mitigate worst effects of climate change



Climate Status:

-  Current CO₂ levels are **412 ppm**, exceeding the highest historical carbon concentration on record of 300 ppm
-  **2016** was the warmest year on record¹ & **2019** was the second hottest
-  America's emissions rose by **3.4%** in 2018, the **biggest increase in eight years**
-  **U.S. energy use is increasing**, reversing a decade of decline

¹ NASA & NOAA Annual Report, 2017

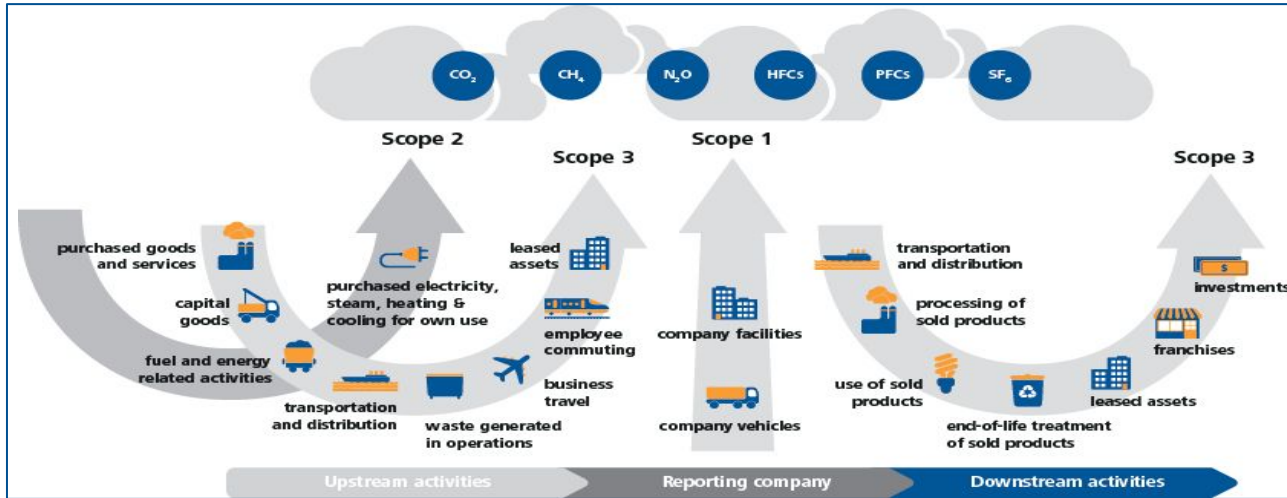
Methodology

The GHG Protocol

Corporate GHG accounting is the measure of the climate impact (GHG emissions) of a corporate entity.

South Pole conducts corporate GHG accounting according to the global standard 'Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard' (revised edition).

The GHG Protocol was developed by WRI and WBCSD* and is the most common standard for GHG accounting and provides companies with the robustness and credibility needed for internal and external communication about their GHG emissions to their stakeholders.



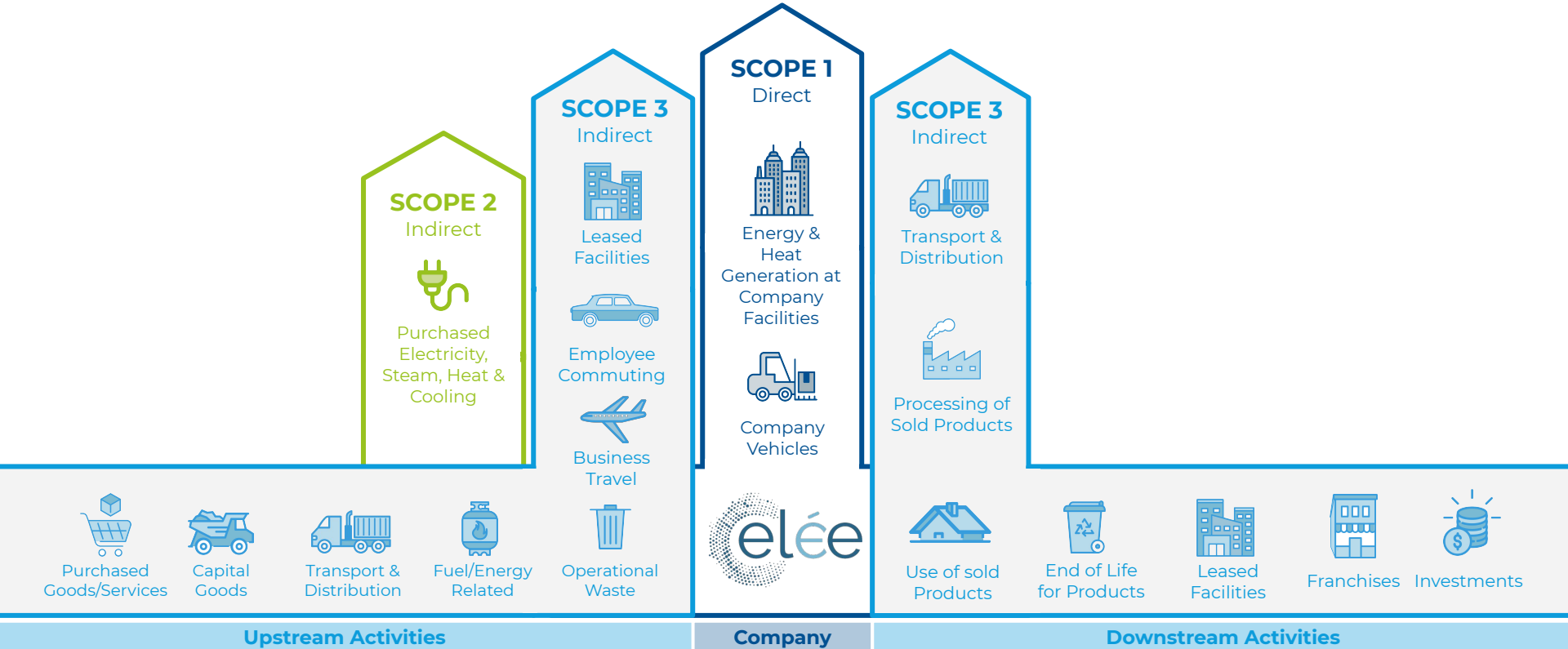
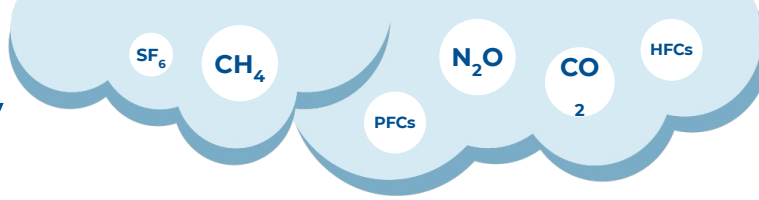
The accounting will be based on the GHG Protocol principles of:

- Relevance
- Completeness
- Consistency
- Transparency
- Accuracy

* World Resources Institute (Washington DC, USA) and World Business Council for Sustainable Development (Geneva, Switzerland).

Methodology

The GHG Protocol



Methodology



Applied principles

- System boundaries were defined together with Elée covering the emission sources described on the next slides, for the calendar year 2019
- The GHG accounting was based on the GHG Protocol's principles of:
 - **relevance**: an appropriate inventory boundary that reflects the GHG emissions of the company and serves the decision-making needs of users;
 - **completeness**: accounting 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;
 - **accuracy**: minimised uncertainty and avoided systematic over or under quantification of GHG emissions.
- **Global warming potential used**: Fourth Assessment Report (AR4), 2007
- **Emission factors** were taken from reputable sources, such as BEIS, EcoInvent and AIB
- The choice of **assumptions and emission factors** has followed a conservative approach. Unless otherwise specified, all emissions in this report are given in tonnes of CO2 equivalent (tCO2e).
- **Electricity** consumption was estimated by Elée and was assumed “grid electricity”
- Note that emissions from premises and the building are included in the year when it is constructed, the same applies to renovation projects.

Methodology

Understanding emission scopes

Under the 'GHG Protocol', emissions are divided into direct and indirect emissions. Direct emissions (scope 1) are those originating from owned or controlled sources by the reporting entity. Indirect emissions (Scope 2 and 3) are generated as a result of the reporting entity's activities, yet they occur at sources owned or controlled by another entity.

Scope	Source of Emission	Included
Scope 1	<ul style="list-style-type: none">• Stationary combustion (diesel / natural gas / LPG)• Mobile combustion (diesel / gasoline company vehicles)• Refrigerant leakage	N/A
Scope 2	<ul style="list-style-type: none">• Electricity• District heating	
Scope 3	<ul style="list-style-type: none">• Business travel (air travel, ground travel, accommodation)• Purchased goods and services (e.g. plastics, packaging, consumables, food)• IT equipment & cloud services• Waste• Employee commuting• Well-to-tank emissions (from fuels and electricity)• Transmission and Distribution (T&D) losses from electricity	

* The building is calculated as capital goods in the year that it was build (or renovated). As no construction or renovation was done to the building in 2019, it was not included in the study.

Methodology

Organisational boundaries

System boundaries were defined using the **operational control approach**, i.e. covering all entities where Elée has operational control. The GHG accounting for 2019 covers the office in Paris.

Location	Area (m2)	Headcount
Paris	756	54

II. Results Overview



Pictured: The Bac Lieu Wind Farm provides clean renewable energy and bridges the supply-demand electricity gap in Vietnam.

Elée's total footprint

2019

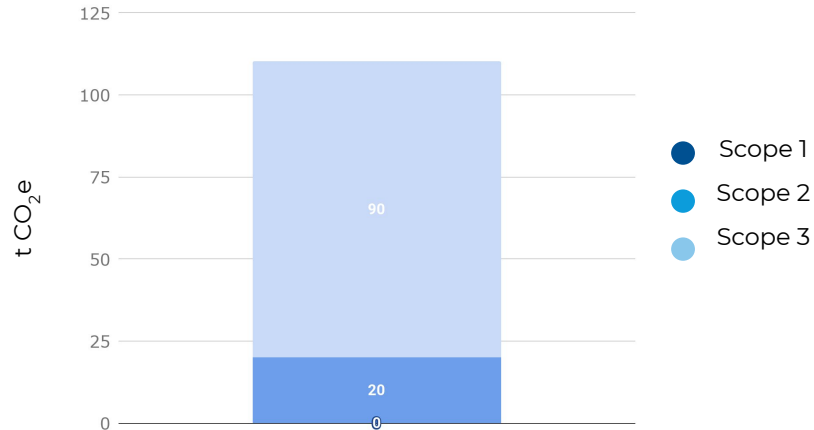
Based on the information provided by Elée, the total GHG emissions for 2019 is 110.3 tCO₂e. Please note that due to the rounding of numbers, figures may not add up exactly to the total provided. Elée's operations did not generate any emissions under Scope 1.

Total Emissions: 110.3 tCO ₂ e		
Scope 1: Direct emissions from energy and heat generation at company-owned facilities	0.0 tCO ₂ e	0.0% of total
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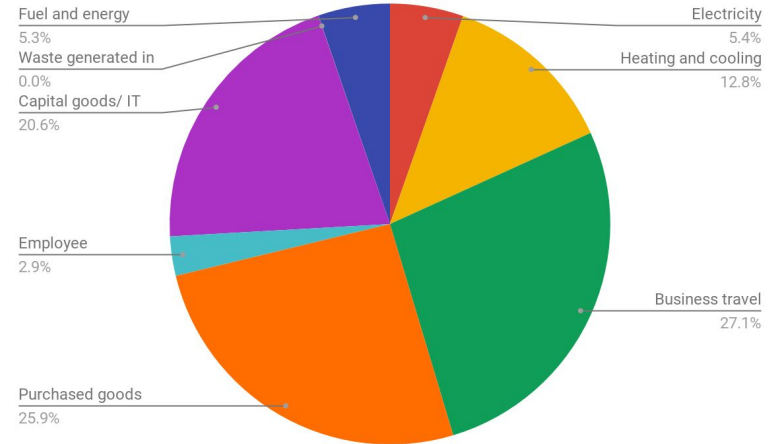
Elée's total footprint

2019

Emissions by scope



Emissions by source



Key findings in 2019

- The greatest source of emissions in 2019 was business travel followed by purchased goods and services. The employees' lunches account for 82% of emissions from purchased goods and services.

Key figures

Global Reporting Initiative (GRI)

GRI G4	GRI Standard	Topic	Quantity	Unit
G4-EN3	302-1	Direction energy consumption by primary source	0.0	GJ
G4-EN3	302-1	Indirect energy consumption by primary source Grid electricity	666.1	GJ
G4-EN15	305-1	Direct GHG emissions (Scope 1)	0.0	tCO ₂ e
G4-EN16	305-2	Energy indirect GHG emissions (Scope 2)	20.1	tCO ₂ e
G4-EN17	305-3	Other indirect GHG emissions (Scope 3)	90.2	tCO ₂ e
G4-EN18	305-4	GHG emission per employee	2.0	tCO ₂ e/FTE

Elée's footprint

Scope 3 emissions

90.2

tCO₂e in 2019

27%

Business travel

3%

Employee
commuting

<0.1
%

Waste

26%

Purchased goods

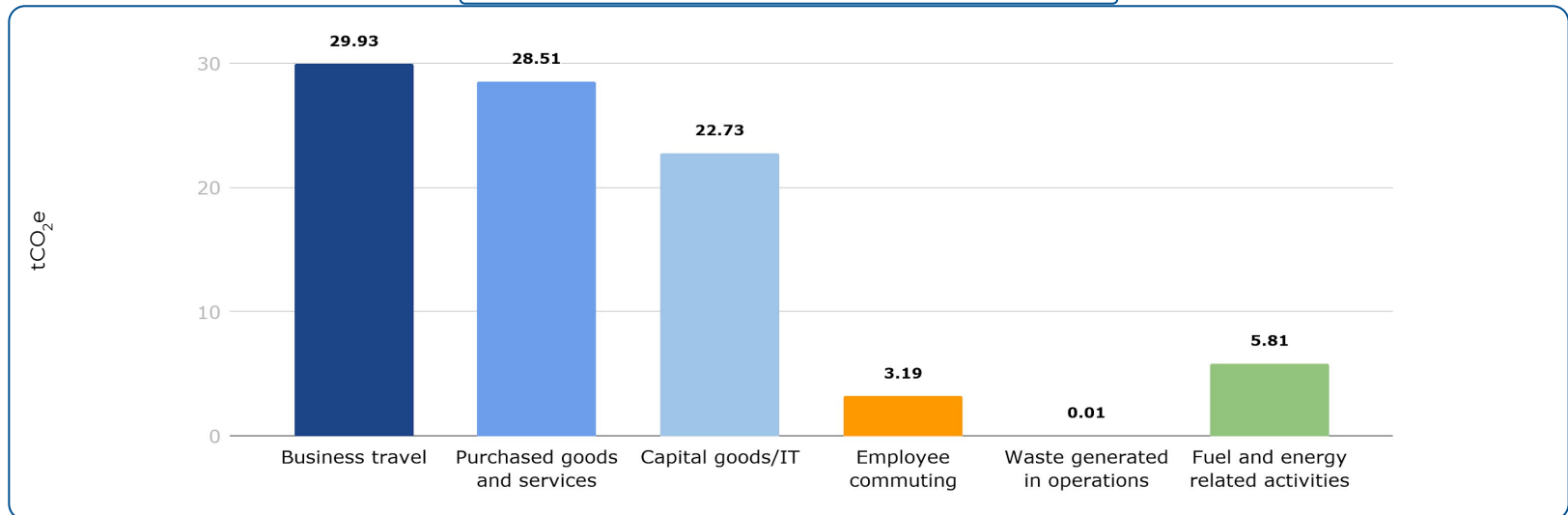
21%

Capital goods/ IT

6%

WTT and T&D

Scope 3 emissions

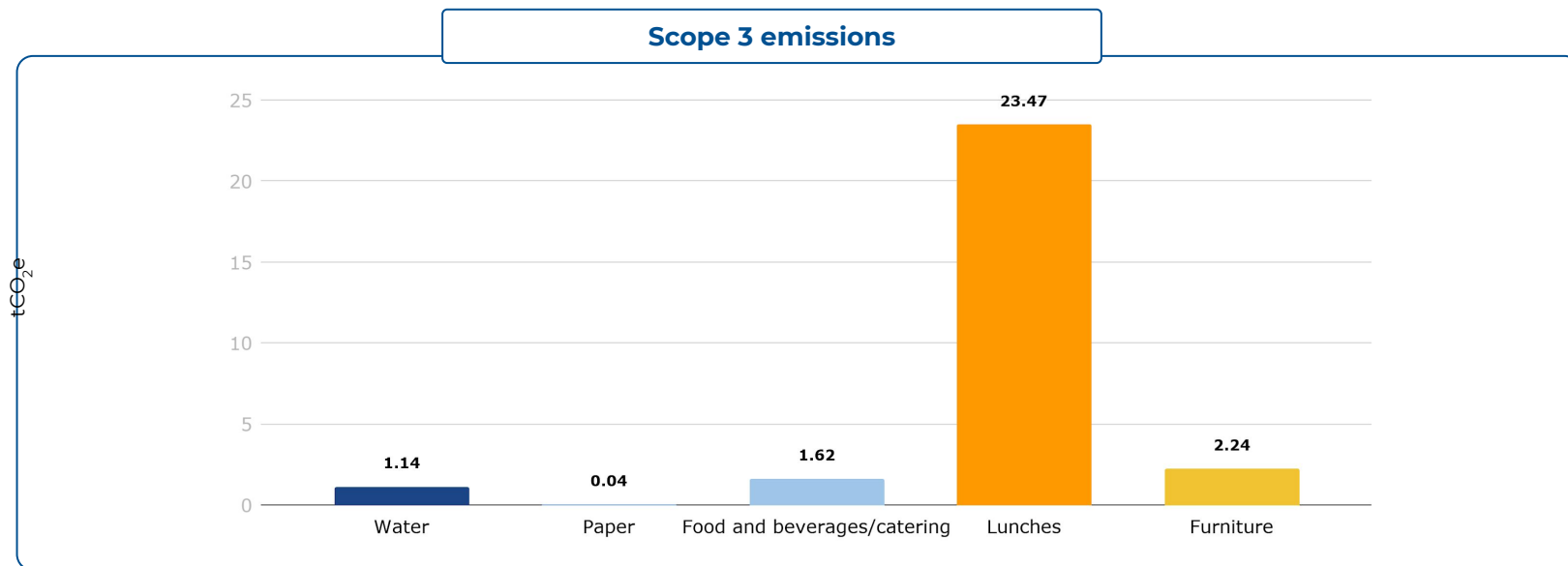
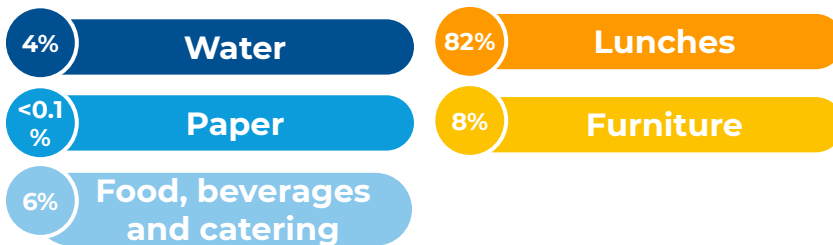


Elée's footprint

Scope 3 emissions from purchased goods and services

28.5

tCO₂e in 2019



Confidential. Do not distribute.

Elée's footprint

Scope 3 emissions from business travel

29.9

tCO₂e in 2019

83%

Air travel

141 318 pkm travelled - 24.8 tCO₂e

11%

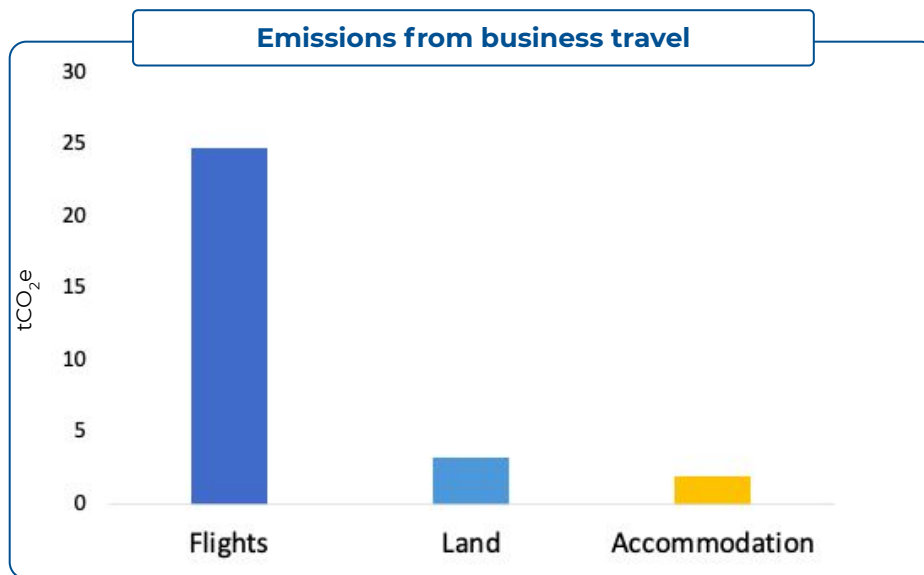
Land travel

62 655 pkm travelled - 3.2 tCO₂e

7%

Accommodation

140 guest nights - 2.0 tCO₂e

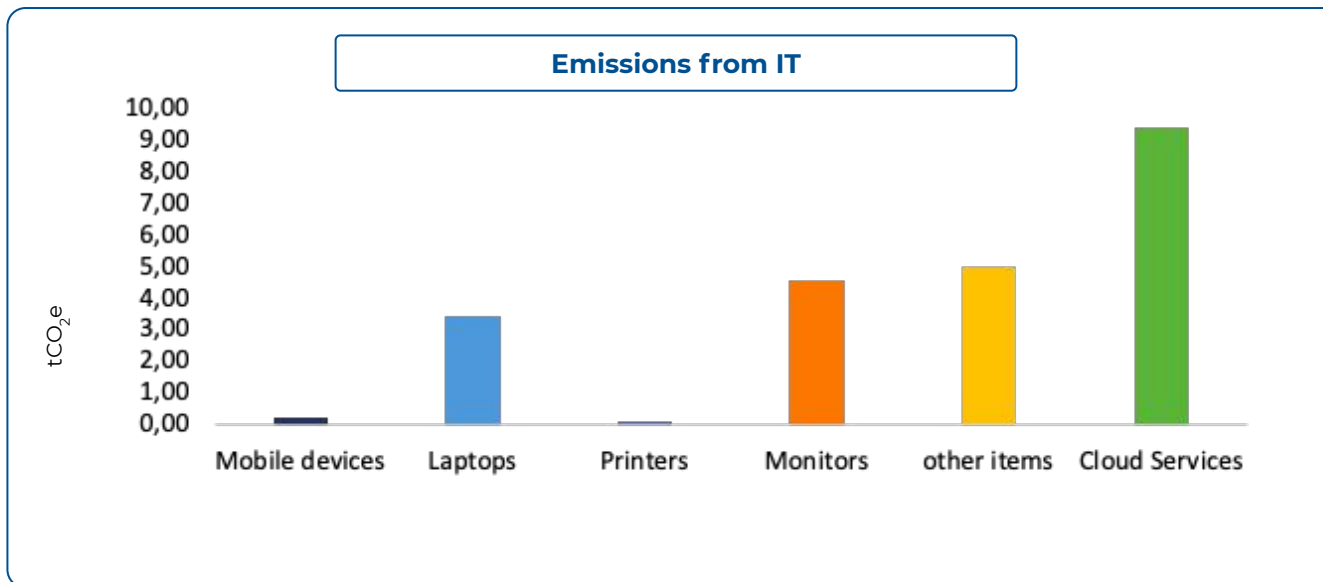
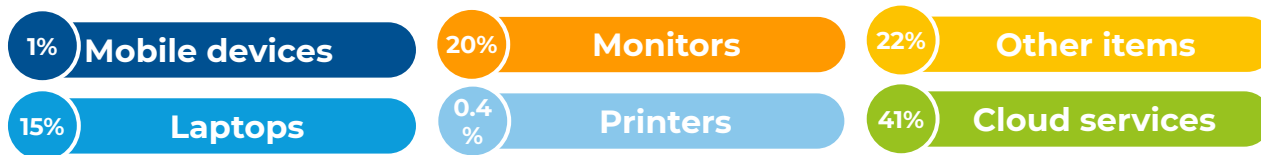


Elée's footprint

Scope 3 emissions from IT

22.7

tCO₂e in 2019



*Other items include headphones, USBs, servers, projectors and computer mice.

III. Recommendations & Next Steps



Pictured: South Pole's Aura Solar Energy project is one of the largest solar arrays in Latin America and is driving Mexico's clean energy revolution



Building on The Baseline

Next steps and initial recommendations

- 1 Improve the data collection:**
 - Collect actual electricity consumption (instead of estimations).
 - Include refrigerants in the inventory.
 - Collect commuter travel from all employees, this could be done through a survey
- 2 Reduce emissions:**
 - Change to renewable electricity , if not possible invest in RECs
 - Choose train over flights where possible
- 3 Set a company-wide emissions reduction goal with incremental targets:**
 - Goal should steer towards net zero by 2030 (aligned with [UN/SBT 1.5°C trajectory](#)).
 - Set annual emissions (intensity) reduction targets.
 - Design targets to complement broader sustainability strategy and efforts.
- 4 Align emissions data with energy efficiency measures:**
 - As feasible, implement energy efficiency measures to reduce the footprint.

Certifying your efforts

Climate Neutral and Renewable Electricity labels

South Pole offers **Climate Neutrality and Renewable Electricity Labels¹** to certify the emission reduction efforts of companies, products and events.

South Pole's Labels



1. To obtain labels, underlying greenhouse gas (GHG) accounting must follow international standards (ex. GHG Protocol or ISO 14064-1).

South Pole's climate labels are closely aligned with international standards such as PAS 2060 – the leading international standard for demonstrating carbon neutrality developed by the British Standards Institution (BSI).



Climate Neutrality

“Living in a way that produces no net greenhouse gas (GHG) emissions. This should be achieved by reducing your own GHG emissions as much as possible, and using carbon offsets to neutralize the remaining emissions.”

*United Nations
Environment Programme
(UNEP)*

Appendix Slide

Pictured: South Pole's Kariba Project protects a strategic area of northern Zimbabwe's threatened forests.



Annex I

Emission factors

Scope	Source	Reference
Scope 1	Mobile combustion	
	Stationary combustion	
Scope 2	Electricity	AIB 2018; IEA 2019
	Heating	EU energy statistics 2019
	Cooling	
Scope 3	Business travel	BEIS 2019
	Purchased goods	BEIS 2019; South Pole
	IT	BEIS 2019; South Pole
	Waste	BEIS 2019
	Commuting	BEIS 2019
	WTT and T&D	AIB 2018; IEA 2019

** WTT and T&D emissions are upstreams indirect emissions from “well-to-tank” and emissions from transmission and distribution of scope 1 and 2 energy consumption.*

Annex II

IT emissions methodology

The emission factors used are given in tonnes of CO₂e/year in use where the emissions are divided equally between the years the product is in use. Key data for calculations are retrieved from the manufacturer of the product.

IT device	Lifetime
Laptops	4 years
Monitors and computer screens	5-6 years
Mobile phones	3 years
Projectors	4 years
Printers	5 years
Servers	4 years
Headphones	2 years
