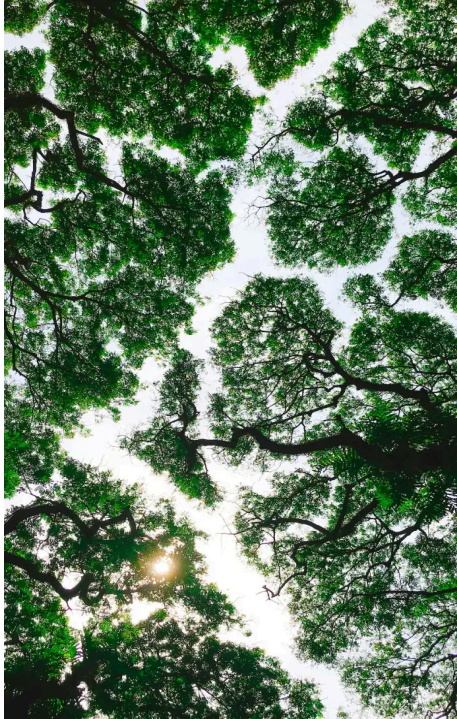


2022 Corporate Carbon Footprint

The Positive Project Sàrl

July 2023

ABOUT ADASTRA



AdAstra Sustainability is a Swiss start-up co-founded by Xavier Bengoa, Jürgen Reinhard and Simon Gmünder in 2022. We are experts in quantitative sustainability and life cycle assessment. Our team has 50 years of joint experience in the fields of environmental impact modeling, consultancy, knowledge management, land use change impact assessment and data-science.

As a purpose-driven sustainability firm, AdAstra supports companies and stakeholders of all sizes in achieving the United Nations Sustainable Development Goals for Climate Action (SDGs) with the strongest scientific integrity. We funnel our knowledge and passion into meaningful action for society to flourish with planetary boundaries and personal fulfillment of our team and partners.

Visit our website: adastra.eco

EXECUTIVE REPORT

Methodology

The Positive Project (TPP) is a Swiss consulting firm founded in 2017, offering financial, accounting and sustainability services. As a certified B Corporation since 13 May 2020, it is a purpose-driven company committed to continuous improvement towards exemplarity with regards to its sustainable business practices. After conducting a first corporate carbon footprint in 2021 for its 2020 operations, TPP commissioned AdAstra to update its analysis in order to represent its 2022 operations.

In 2022, TPP has grown to 6 part-time employees, with a total 2 FTEs on average through the year, while generating an annual revenue of CHF 296'146. TPP operates in Suisse Romande, without a physical office, with its consultants working either remotely or directly at the client's premises. Grown out of deep sustainability values, TPP has organically implemented a series of practices to limit its environmental impact, such as commuting almost exclusively using active mobility or public transports.

This corporate carbon footprint is based on the Groonehouse Gas Protocol Corporate and Value Chain Standards published by the World Resources Institute and the World Business Council for Sustainable Development (WRI/WBCSD 2007, 2011, 2013) and is inspired by the International Organization for Standardization's 14040 Standard for Life Cycle Assessment Principles and Framework (ISO 2006).

The specific goals of this study are as follows:

1. Produce TPP's corporate carbon footprint for 2020 as reference year, including "Scope 1," "Scope 2," and "Scope 3" sources (WRI/WBCSD 2007, 2011), with a focus on efficiently understanding the key areas of impact.
2. Work with TPP's team to understand and answer key questions relating to the environmental sustainability performance of its operations and supply chain.

This Executive Report is intended to provide results in a clear and useful manner to support communication of environmental performance to internal and external audiences such as partners, suppliers, customers, and the public.

In this study, the following activities are considered in each scope:

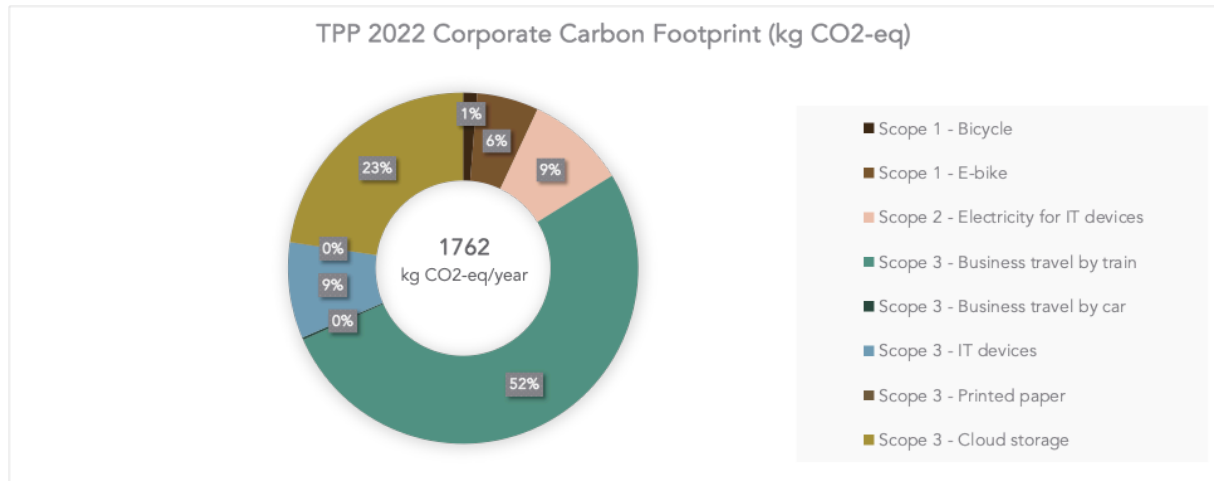
- Scope 1: owned vehicles energy use (bicycles and e-bikes);
- Scope 2: electricity use for IT devices (at home);
- Scope 3: business travels (by car and train), purchased goods (IT devices, printed paper), data storage (cloud storage of data and back-ups).

Data were collected from TPP and linked to generic greenhouse gas (GHG) emission factors from the ecoinvent database, version 3.7 (Weidema et al. 2013), using the IPCC 2013 climate change factors with global warming potential (GWP) of 100 years (IPCC 2013).

Results

As shown in the figure below, Scope 3 emissions dominate TPP's corporate footprint, contributing 84% of greenhouse gas emissions. Scopes 1 emissions account for 7% and scope 2 emissions for 9% of total greenhouse gas emissions.

Scope 3 emissions are driven by Business travels, with travels by train accounting for 52% of the total GHG footprint. Cloud storage is also an important source of GHG emissions with 23% of the total.



TPP's total GHG footprint in 2022 amounts to 1762 kg CO₂-eq, or 860 kg CO₂-eq per FTE, or 5.95 g CO₂-eq per Swiss franc (CHF) of revenue. This is half the the reported emissions for 2020 on a per FTE basis, and a 9% reduction on a revenue basis.

Indicator	2020	2022	Delta
Employees (full-time equivalents)	0.9	2.0	+120%
Revenues (CHF)	232'500	296'146	+27%
GHG emissions (kg CO ₂ -eq per year)	1528	1792	+17%
GHG emissions (kg CO ₂ -eq per FTE per year)	1683	860	-50%
GHG emissions (kg CO ₂ -eq per CHF per year)	6.57	5.95	-9%

References

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WRI/WBCSD (2007). A Corporate Accounting and Reporting Standard - revised.

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WRI/WBCSD (2013). Required Greenhouse Gases in Inventories – Accounting and Reporting

Weidema B.P., Bauer C., Hischier R., Mutel C., Nemecek T., Reinhard J., Vadenbo C.O., & Wernet G. 2013. Overview and methodology. Data quality guideline for the ecoinvent database version 3. Ecoinvent Report 1(v3). The ecoinvent Centre. St. Gallen, Switzerland