

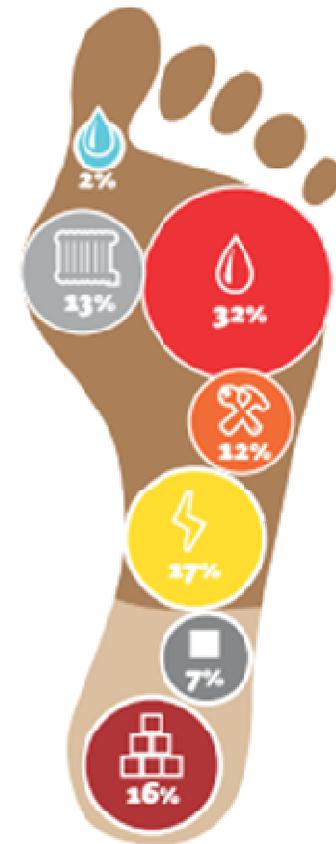
Carbon Footprint Calculations and Management

Our services:

- Carbon footprint calculation
- Carbon footprint reduction strategy
- Compensation planning
- Communication support

Your benefits:

- ✓ Identification of carbon reduction and cost saving opportunities
- ✓ Reliable data for communication
- ✓ Demonstration of environmental stewardship

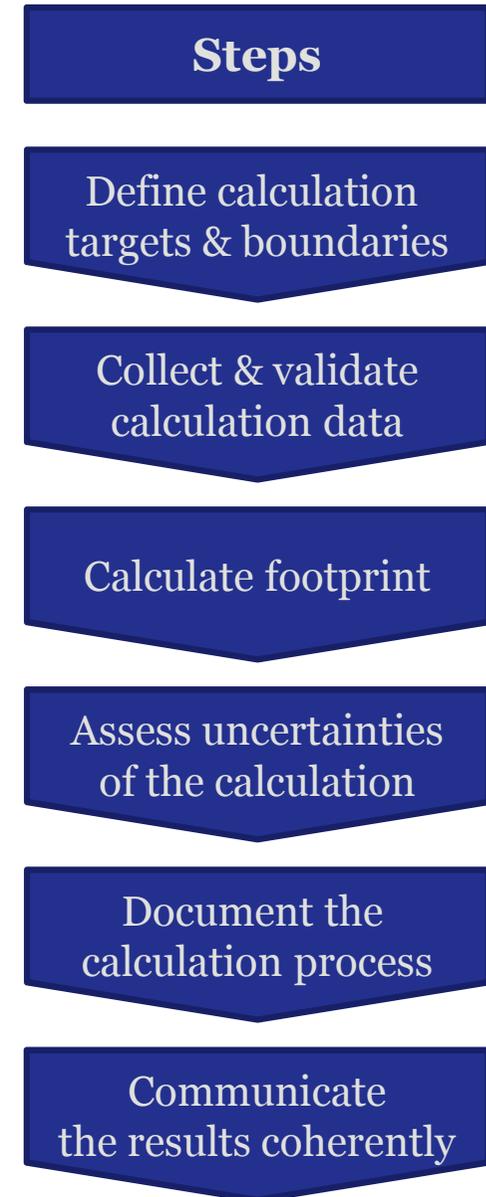


*Illustration Saara-Maria Kauppi
Gaia Consulting 2014*

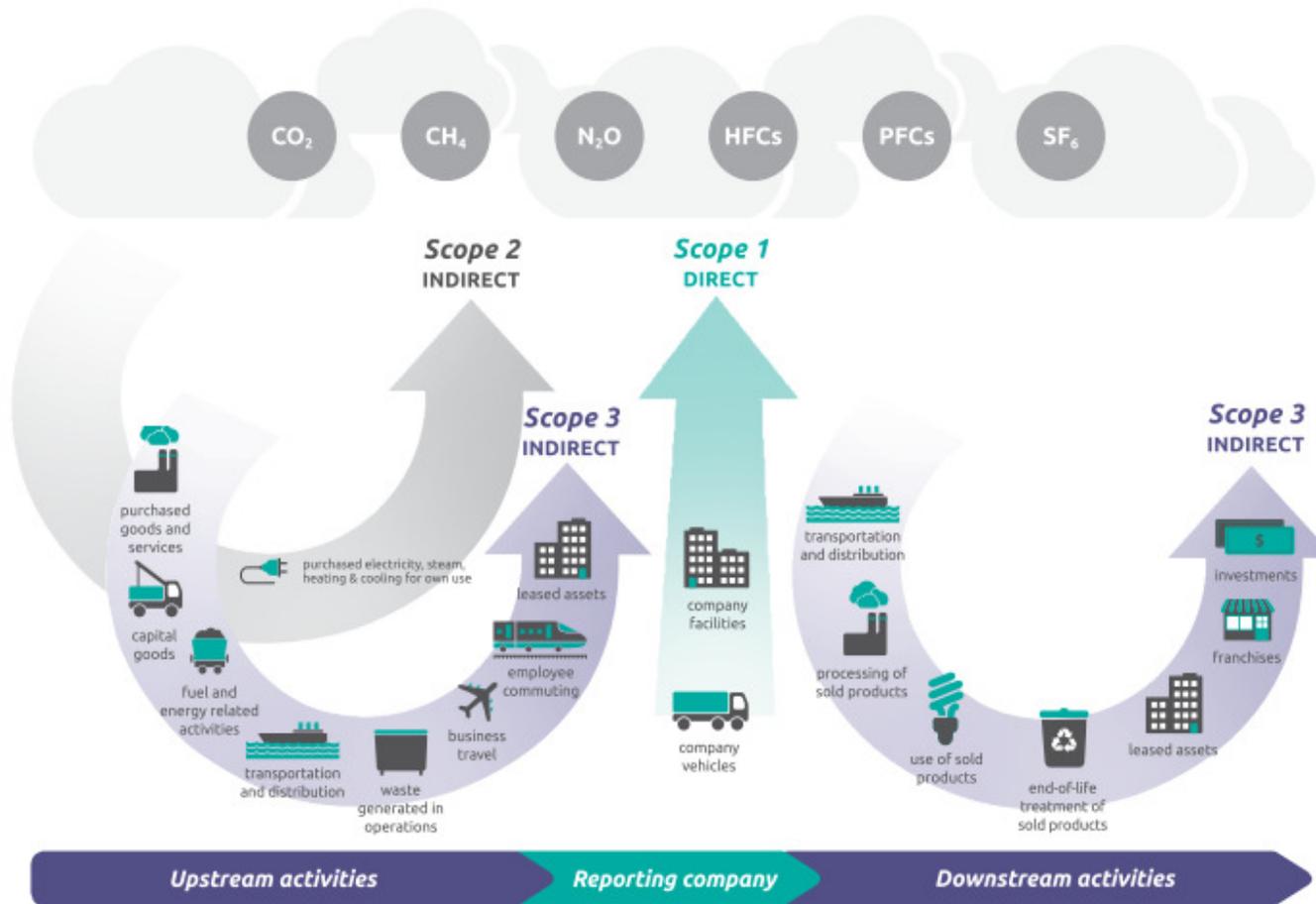
Carbon Footprint calculation

- Carbon footprint calculation of your organization, product, service or event helps you to identify and effectively manage your climate impact.
- The carbon footprint is assessed according to Greenhouse Gas Protocol or ISO 14067 standard, which describe the carbon footprint reliably.

We help you to identify the main sources of your climate impact and to develop efficient reduction strategies.



GHG Protocol Corporate Standard



The Greenhouse Gas (GHG) Protocol is commonly used and widely accepted calculation method for organizational GHG emissions.

It has been developed by World Resources Institute (WRI) and World Business Council on Sustainable Development (WBCSD)

Source: Greenhouse Gas Protocol (2011) Corporate Value Chain (Scope 3) Accounting and Reporting Standard

CO₂ calculation tool and roadmap to carbon neutrality (Confidential, 2016–2019)

Gaia supported its client in achieving their vision to become carbon neutral by 2016. The work included development of a carbon footprint calculation tool, carbon footprint calculation and identifying potential reduction measures. Based on the calculation results and evaluation of potential reduction measures, road map to carbon neutrality was drafted. The roadmap included CO₂ emission reduction targets, measures and responsibilities as well as suggestions for suitable carbon offsetting projects. Gaia is committed to support its client yearly during the carbon footprint calculation process until May 2019.



Corporate Responsibility Support under a Framework Contract (Kemira, 2011–)

- Gaia has helped the client to broaden their emissions reporting to cover indirect emissions according to the GHG Protocol Scope 2 and Scope 3 guidance.
- Since 2012, Gaia has been responsible for gathering environmental data from the company's operating sites from all over the world as well as consolidating the gathered data for annual reporting purposes. In addition Gaia has calculated selected sustainability reporting indicators according to GRI and CDP frameworks.
- Gaia has defined and calculated energy efficiency and carbon intensity indicators for Kemira's production processes, and benchmarked suitable water intensity tools.
- Gaia has also had another framework contract with Kemira for undertaking product carbon footprint calculations since 2011.

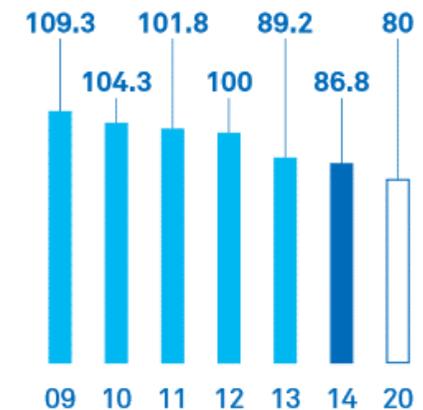
Climate change



Target:

Kemira Carbon Index \leq 80 by 2020

The Kemira Carbon Index covers CO₂ emissions of Scope 1 and Scope 2, excluding direct emissions from chemical processing, and is not dependent on production structure or volumes.



“Gaia has been our trusted, longstanding partner in developing our environmental performance reporting.”

Riikka Timonen, former Director of Corporate Responsibility, Kemira

Corporate Responsibility Support (DNA Oy, 2012–)



- Cooperation began with conducting assurance of DNA's energy use calculation methodology and CO₂-calculations in 2012. Since then, Gaia has worked with DNA every year on improving emissions reporting and in 2014 Scope 3 emissions were added to DNA's reporting.
- Gaia has supported DNA Oy in developing their corporate responsibility approach and a framework contract with DNA was agreed in 2015.
- Most recently, Gaia helped DNA to define sustainability targets. DNA had already identified the focus areas of the sustainability strategy and Gaia helped to concretize the targets to be set for each focus area. In addition, Gaia helped to identify the actions that would help achieve the set targets.
- Also in 2015, Gaia supported DNA to transition to the GRI G4 reporting framework. Gaia was responsible especially for calculating indicators related to energy and CO₂.
- Gaia has also supported DNA with projects related to climate change and risk analysis.