

Foreword

The following report has an informal nature and it was not audited.

Despite being a small company, we care a lot about the environment and the collective well-being. From this idea, we decided to disclose what we have done in 2021.

This is just the start of our journey of showing what we do and we have always done for the community. Our goal is to constantly improve our performance.

Summary

- Message from the CEO
- Arte Viva: small company, big dreams
 - Mission
 - What we do
 - Awards
 - o Arte Viva in numbers
 - Stakeholders
 - o Products
 - o Environmentally friendly range

People

- Employees
- o Health, safety & security
- o Environmentally friendly products
- Community

• Environment

- o Our vision
- Supply chain
- o Energy use
 - Electricity
 - Gas
- Waste generation
- CO2 Company emissions
 - Scope 1
 - Scope 2
 - Scope 3
- Overall footprint

• Other Projects

- o HKU and Arte Viva collaboration
- Constant improvement & our next goals
- Appendix and sources

Message from the CEOs

This year, 2021, marked a slight improvement compared to 2020. It has been a nice year even though we could not travel to our customers as we were doing in pre-Covid times. Sadly, a lot of kindergartens closed, and this meant that our business slowed up a little. Nevertheless, things are starting to move, and children are back to classes! Moreover, our team is strong and unite as much as ever and we are constantly striving to "raise the bar" and providing high quality products and customer service.

At the same time, we could stop for a moment and focus on what Arte Viva can do for the environment and for our community. We have always acted in an environmentally conscious manner but this year we really managed to do something concrete in a couple of months. And as a conclusion of this boost of "green energy", Arte Viva is publishing this Sustainability Report to tell everybody what we are doing. I am personally very happy about this and all the actions taken this year!

As co-CEO and Product Manager I realized how important was the care for the environment thanks to the seminars and workshops I attended as member of <u>Women on Wings</u>, an organization that aims to help women in rural India to start their own businesses. This topic is becoming more and more important every day and business should do something, even if they are not forced by laws or helped by subsidies.

I believe that sustainability is important for Arte Viva because it is crucial to preserve a livable and nice planet for future generations. As a company that produces safety solutions for children, this belief is particularly strong, but I think every company should think in this way. There are no excuses for total inaction.

My advice for other companies that want to change for the better is to choose more sustainable packaging and reducing it when possible, look into the materials of products, to install solar panels but, more importantly, to create time to manage all of these activities. It is worth it!

Our projects for next year? Enlarging our range with eco-designed products, keep on looking for sustainable packaging, reducing our footprint, engaging in a project that combines art and sustainability.... To know more about our next goals look at page 38.

Let's create a safer and greener world for our children and all the people!

Sandra Lansbergen

Arte Viva: small company, big dreams.

Mission

"To create a safer world for our children by reducing the number of accidents in kindergartens and schools"

Safety
Children
Free play
Protection
Reducing accidents

What we do

Arte Viva produces niche safety solutions for children and kindergartens. We design our products with the highest standards in mind to ensure children to play in a harmless environment. We design, produce and sell our products B2B. Despite being a very small SME, we are known and we sell our products worldwide.



Awards

- o **FD Growth Gazelle Award (2015, 2016, 2017, 2018, 2019, 2020**): this award is given to Dutch SMEs that shown a growth of at least 20% in their revenue in the last three years. Arte Viva won this prize six times in a row!
- Gess Award (2018) Dubai: Arte Viva was selected as Early Year Resources / Equipment supplier of the year. GESS Awards are aimed to highlight and reward companies and other subjects that operates in the education industry. Winning this prize means to be an excellence in this field and this makes us really proud!
- OHMF Award (2015): the OHMF or "Orange Trade Mission Fund" (Oranje Handelsmissiefonds) is a fund initiated by important Dutch companies to help SMEs to become more internationalized. By winning this award Arte Viva had the possibility to go on a tailor-made mission in Chile to meet authorities and potential clients, in 2016.



Arte Viva in numbers



Stakeholders

A firm's operations influence many operators and each of them have different expectations and needs.

Stakeholder	Туре	Expectations and needs
Employees	Internal	Continuance of the firm's activitiesSafe working environment
Customers	External	 High-quality and durable products Non-damaged shipments Innovative and environmentally friendly products
Final users (children and fragile people)	External	 Safe, non-toxic and bite-free products Respect for the environment (future and global vision)
Surrounding community	External	 Turnover generated by the firm Intact environment (local and global vision)
Investors	External	Continuance of the firm's activitiesFinancial solidity of the firm
Government	External	 Legal and fiscal compliance of the firm Compliance with environmental laws

Products

We design products having safety and kids as our first priority. Then, the second one is of course the environment!

- 1. **Reducing accidents**: the functionality of the product is focused on reducing a real-world hazard for children. We detect a common danger, and we create the solution.
- 2. **Manufacturing**: we ensure that our products meet the highest safety standards, such as being durable, toxic-free, anti-bite and certified.
- 3. **Environment**: we are trying to reduce the impact of our products on the environment, in order to keep it safe. For this reason, we want them to be eco-designed from the very beginning. These are just some of the principles that we follow:
 - Durability
 - The right material for the right function
 - Closeness of the supply chain
 - Easy end-of-life disposal
 - Minimal packaging



Environmentally friendly range

Until now, Arte Viva integrated some environmental features to its products and is looking forward to become greener in the future.

Acoustic Cloud



Made of 60% recycled fibers.

Finger Alerts



Light and resistant.
Eco-designed to last (almost)
forever! Tested for 1 million
openings.

Childsafe Mirrors



100% recyclable acrylic.

Radiator Cover



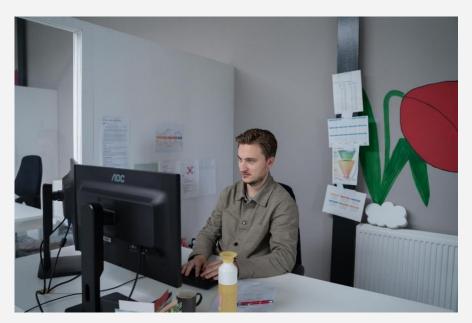
Ecodesigned, made of a natural material (wood), modular and easily reparable.



Employees

"Arte Viva is a dynamic workplace, where you have freedom and responsibility so you can learn a lot and develop yourself. As International Marketing & Sales Manager I had the possibility to travel to meet potential customers, especially in Spain. What makes me proud about my job is that we are actually creating safer kindergartens and schools. I really can see the effect at my kids' kindergarten!"

Tiemen Aperlooo



At the end of 2021, our team is composed in the following way:

	Female	Male
Full-time	2	2
Part-time or intern	3	2

If we only consider full-time workers (including the CEOs), the gender composition is exactly 50-50. If we consider also part-time and interns, the women prevail.

Our team is peculiar as there is not a strict hierarchy and thanks to our small size we can be really flexible.

Moreover, the team is multicultural and, in total, we can speak 6 languages!

Internships

We believe in the power of ideas and in young people potential. We offer numerous internship possibilities to high school students and to university students. They are encouraged to participate to every activity we do and, more importantly, to share their ideas freely!





Fragile people

Our team comprises also one person with a cognitive disability who is working in our warehouse. As he enjoys his job, we all enjoy his company and we learn a new perspective on this world, a true enrichment of our team. His passion are cargo ships and cans!

Health, Safety and Security

As a firm whose focus is safety, this aspect is embedded in every operation.







Office

Our office, located in Wijk bij Duurstede, is completely new and its whiteness is soothing. Rooflights on the ceiling allow natural light to flow in the workplace freely and abundantly even on cloudy days, so recurrent in the Netherlands. In this way, the eyesight of our employees is not stressed by artificial light.

Workstations are separated by barriers. Normally, this setting was ideal to boost focus on the job, but nowadays is an additional shield against Covid-19.

Warehouse

Arte Viva has two warehouses:

- 1) Wijk bij Duurstede: run internally by our team. In this warehouse we handle special items and orders that require particular packaging.
- 2) Hoofddorp: outsourced warehouse that hosts the majority of our selling volumes.

Our warehouses are compliant with all Dutch and European laws for safety.

Covid-19

These last two years marked a total and negative turning point for our entire society. The pandemic showed us how fragile humans are.

People died, people suffered, society stopped and businesses had to stop too.

In order to ensure minimal contact, Arte Viva opted for working from home for all the employees during the worst phases of the pandemic. In 2021, as the situation improved, Arte Viva started to work in the office again.

The value of face-to-face working is priceless for us. Of course, the safety of the staff was ensured and still is nowadays: the work stations are divided by panels, hand sanitizer is provided, distances are kept, constant ventilation is ensured. People having cold symptoms, even very light, are encouraged to stay at home.

Arte Viva introduced some products that could be help preventing the spread of the virus. The hand-free opener and the visible soap are items that were introduced in our range with the sole purpose of helping kindergartens and other realities to return to normality while preserving safety.

Finally, we engaged in the realization of a song "<u>Handwashing for the little ones</u>" to encourage children to wash their hands properly.

Arte Viva is looking forward to a bright and safe future!



Community

Arte Viva is involved in ensuring a constant dialogue with all the stakeholders. We care about our community!



Child Safety Ambassador

Rob Marcus, our CEO, is personally involved in promoting safety in kindergartens all over the world.

Volunteering

We are involved in three main projects:

- Disposal of time and expertise to Women on Wings: an organization that provides business consulting to social enterprises in India with the aim to create jobs for women in rural India.
- Collaboration with "Reinaerde" and "Dit is het" for supporting people living with disabilities.
- Volunteering in High Schools since 2015: CV evaluation and mock interviews with students to help them having a first approach to the work market.







Tournaments

Sport is a healthy activity that brings a lot of benefits, but one in particular: happiness. Starting from this idea, we love organizing sport activities for the community!

- Since 2008, we organize a yearly event for people with a mental handicap. The
 activities, supported by a brass band and a clown, include: sport activities, dancing,
 singing, eating together!
- Rob Marcus, who is involved with the local hockey society, organizes hockey tournaments for children. In 2021, more than 700 children participated!





Our vision

How can you claim to care about children if you do not care about the environment? Arte Viva strongly believes that sustainability is fundamental to ensure a future for todays and tomorrow's children.

In fact,

"Sustainability is meeting the needs of the present without compromising the ability of future generations to meet their own needs."



UN Brundtland Commission (1987)

For this reason, we felt the need to investigate our impact on the planet and to report the results in this document.

Our commitments

- i. Arte Viva is committed to have a positive impact on society, environment, and the local economy.
- ii. Choices must be made by considering all the impacts.
- iii. Ideas for improvement are always welcome.
- iv. CO₂ reduction is our aim, together with waste and packaging minimization.
- v. The conservation of the environment is essential for future generations.
- vi. We want to inspire our suppliers, customers, and our community to commit themselves too for the protection of the environment.

Supply chain

Arte Viva had always outsourced its production, in order to beneficiate from the know-how of specialized firms. We put ideas and design, we own moulds and manufacturers do the production.

We established a communication with our manufacturers in order to encourage them to improve their environmental impact that is related to our products. We are in the process of monitoring and reducing step by step the impact of the supply chain (production, packaging, transportation...).

We are proud to share that around 82% of our production, in terms of weight, is located in Europe, in the radius of maximum 1400 km (blue circle).

More outstandingly, up to 75% of our production is realized in the Netherlands, therefore in a 200 km radius from our headquarter and warehouse in Wijk bij Duurstede (pink circle).

If we look even more in detail, almost 72% of our production does an even shorter travel, in fact the distance between the production plants and one Arte Viva warehouse is just 91 km, and 173 km from the other. This closeness is essential in order to minimize the impact of transportation from factories to Arte Viva.



What we obtained

Thank to our internal analysis we found out that our Finger Alert manufacturer packed the items in boxes bigger than necessary and added cartons and foam to keep everything in place. This method was chosen to ensure minimal damages to the products but there was space for improvement, from an environmental point of view.

Through our dialogue with them, we agreed on using smaller cartons that bring the following savings:

- Less carton
- No more foam = no plastics!
- Less volume and weight = savings also during the transportation
- Tape made of recycled plastics

The data referred to these improvements will be available when this system will be implemented during production.

Moreover, we agreed to add the recycling symbol of PVC to the Finger Alerts. This choice was made to ensure that final consumers and recycling facilities know which kind of plastic they are dealing with and they can make the best choice.

Printed material

Arte Viva, as any other company does, uses some printed material: brochures and flyers (our product instructions).

We calculated that last year we bought 313 kg of these paper materials.

Starting from the end of 2021, we took the decision to switch from wood-free satin paper to

100% recycled paper. The savings in term of CO2 are incredible.



If we compare the CO₂ emissions of coated wood-free paper and the emissions from uncoated 100% recycled paper (average values) are -63%!

Water use is slightly higher, +33%, but more importantly, the kg of trees to cut for our paper products is zero.¹



Energy use

Electricity

In 2015, Arte Viva decided to install 11 solar panels on its roof. As they showed a high degree of effectiveness even in the cloudy Netherlands, 12 more panels were added in 2018.

As a result, nowadays Arte Viva's office is completely independent, and it produces more energy than its needs!

In page n.24 you can see the monthly electricity generation and consumption. In Winter months the electricity generation is not enough to cover the consumption, but the yearly balance is positive by 73 kWh.

Gas use

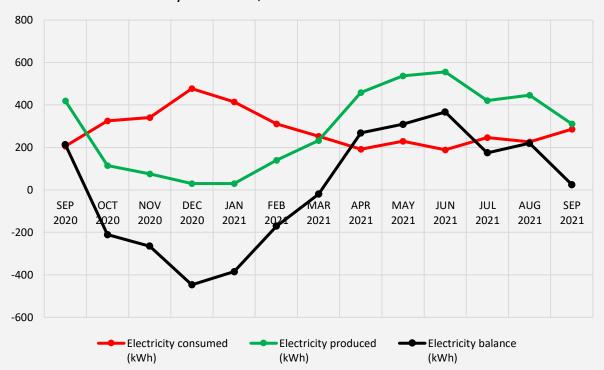
The office uses gas for the heating and for hot water. In warm months the consumption is negligible, while it tends to grow during winter months.

In order to reduce the usage of gas, Arte Viva insulated the hot water pipes, and the effects will be visible next year.

Period	Electricity consumed (kWh)	Electricity produced (kWh)	Electricity balance (kWh)
SEP 2020	206	419	213
OCT 2020	326	115	-211
NOV 2020	341	76	-265
DEC 2020	477	30	-447
JAN 2021	415	30	-385
FEB 2021	311	140	-171
MAR 2021	253	233	-20
APR 2021	191	459	268
MAY 2021	229	538	309
JUN 2021	189	556	367
JUL 2021	246	421	175
AUG 2021	226	446	220
SEP 2021	286	311	25

3696	3774	78

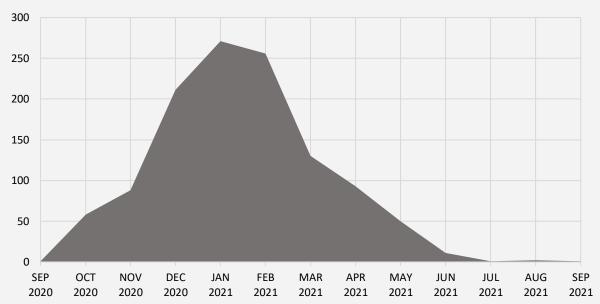
Electricity Consume, Generation and Balance trends



Year	Period	Gas consumption (m³)
2020	SEP 2020	1
2020	OCT 2020	58
2020	NOV 2020	88
2020	DEC 2020	211
2021	JAN 2021	271
2021	FEB 2021	256
2021	MAR 2021	130
2021	APR 2021	93
2021	MAY 2021	50
2021	JUN 2021	11
2021	JUL 2021	1
2021	AUG 2021	2
2021	SEP 2021	1

1173

Gas consumption (m³)



Our current plan for energy

- Keeping energy consumption checked regularly
- Experimenting if using the air conditioner for heating the office is more efficient than the heaters that works by gas. In fact, air conditioning uses electricity, which is 100% from renewable resources in our case, so it means 0 kg of CO₂ emitted!
- Switching light off whenever possible! It can seem simple but it is the most effective way to reduce the consume of energy. In summer, our office is naturally lighten up thanks to the skylights.



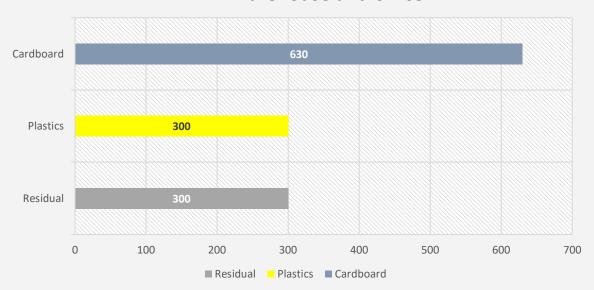
Waste generation

Arte Viva identified this waste generation flow:

9	Source	Waste flow	End of life
Manufacturers		Reused	Customers
packaging			Recycling plants/incinerators
		(Negligible quantity)	
Product supplier		Thrown away or	Pocycling plant
goods (scraps)	401/201	provided to art	Recycling plant
		university (HKU)	
New packaging material		Bought new and used	Customers
Office waste	6 6 6	Thrown away	Recycling plants/incinerators

In the following table is possible to see the quantity of waste we estimated to be generated in the Wijk bij Duurstede warehouse and office in one year time.

Estimated waste disposal (kg) - WDB warehouse and office



Moreover, we estimated that around 70-75% of packaging coming from our manufacturers is reused to pack orders for our customers. We believe that reusing packaging, which is in almost perfect conditions, is a very easy and effective thing that many companies can do to improve their impact!

Commuting and work travels

Commuting to the office

In the Netherlands, we are famous for bikes and cycling, and Arte Viva does not make an exception!

We estimated through a small survey that in the period Sep 2020 - Sep 202, 60% of the commute was made by bike. One of the cars of the team is completely electric and it is charged with the excess electricity generated by the solar panels.

We also provide bikes to our interns to allow them to reach our office in the most sustainable and fast way. Safety is ensured by the excellent cycling paths network available in town.



Commuting to AV Sep 2020 - Sep 2021

Person	% coming by bike	% time of year coming to work	Weighted average
CEO	85%	100%	85%
CEO	85%	100%	85%
Employee	60%	100%	60%
Employee	0%	100%	0%
Employee	100%	20%	20%
Intern	0%	9%	0%
Intern	0%	11%	0%
Intern	100%	17%	17%
			59.5%

As a company, almost 60% of commuting was made by bike (and in some cases also by public transportation). Interestingly, Arte Viva CEOs have been very active and set a good example by using the bike around 85% of times!

Work travels and fairs

Face-to-face business is one of the most effective methods to reach a selling/buying agreement but, by definition, it requires a travel from here to the place of negotiation. Covid-19 impacted this aspect in a very sharp way. The bright side is that it allowed us to avoid the emission of a lot of CO₂.

In the following bar chart is possible to see how much the business travels decreased after the beginning of the pandemic, in terms of km made. Light blue bars represent the period pre-Covid Jan 2019-Sep 2020, while the yellow ones correspond to the period Sep 2020-Sep 2021.



CO₂ Company emissions

The first step for improving the environmental impact is to have a number for quantifying it. We decided to use the CO_2 emissions as the most suitable index to understand our impact on the world. In fact, while the impacts of a firm can be many (land use, water toxicity potential, biodiversity loss potential etc.), the CO_2 emissions represent a good proxy for all these impacts and, in addition to that, CO_2 emissions are the most urgent matter for what concerns global warming, the most alarming danger for the next decades.

The CO_2 is emitted when combustion happens. Unfortunately, in this society everything we do, buy, sell, move implicates a combustion at some time, in order to have the energy to do, buy, sell, move goods and services.

Besides CO2, combustion generates other gases that have an impact on the greenhouse effect, like methane (CH_4) and nitrous oxide (N_2O).

For each of these gases, it is known their "Global Warming Potential", that allows to standardize their impact on a common unit of measure, the CO_2 equivalent emissions (CO_2e).

Following the GHG Protocol, the supplier of the world's most widely used greenhouse gas accounting standards, we divided our emissions in 3 categories called "scopes".

The scopes:

- Scope 1 Stationary Combustion, Mobile Combustion, and Fugitive Emissions from Air Conditioning
- Scope 2 Purchased Electricity and Purchased Heat/Steam
- Scope 3 Upstream Transportation and Distribution, Business Travel, Employee
 Commuting and all the supply chain indirect emissions

We could entirely calculate the Scope 1 and 2 emissions, which results will be showed in this document. Conversely, we could not calculate integrally the Scope 3 emissions, even though they probably represent our major source of CO₂ emissions, as it happens for most companies. This will be our next challenge! We will specify which impact we could measure, and which are missing.

Scope 1 emissions

As anticipated in p. 31 the first scope accounts for all the direct emissions made by a company. They include Stationary Combustion, Mobile Combustion, and Fugitive Emissions from Air Conditioning. Arte viva does not own any vehicle.

Arte Viva has only one source of direct emission: the gas combustion needed for heating up the office and the warehouse. The data is shown in p. 25.

The emissions relative to the use of gas are the following:

Gas consumption related emissions 01/09/20 - 31/08/21								
m ³	1,173							
mmBtu	43							
	CO ₂ Factor (kg CO ₂ per mmBtu)	CH ₄ Factor (g CH ₄ per mmBtu)	N ₂ O Factor (g N ₂ O per mmBtu)					
	53.06	1	0.1					
Arte Viva emissions	2276.788718	42.90970068	4.29097					
Conversion in kg	//	0.042909701	0.004291					
Conversion in kg CO ₂ e	//	1.072742517	1.278709					
	TOT Kg CO2e emitted	2279.14017						
Source: GHG Protocol tool parameters								

Scope 2 emissions

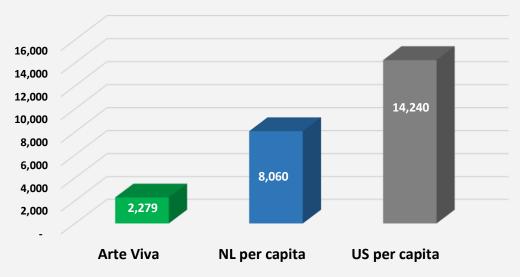
As earlier said, Arte Viva chose to install solar panels on its roof, that resulted in a save of energy and money. Nevertheless, in some periods of the year the energy generated by the panels is not enough for the needs of the office and the warehouse.

The good news is that Arte Viva electricity provider supplies electricity produced by 100% renewable resources!

For this reason, the Scope 2 emissions accounts for 0 kg of CO₂e!

In conclusion, Arte Viva emitted **directly (Scope 1 and 2)** less CO₂e than an average person in the Netherlands and the US, as shown in the following graph:

Comparison of yearly CO₂e emissions (kg)



Sources: Arte viva Sustainability report, Scope 1 and 2 emissions according to the GHG Protocol standards
Our World in data (link)
[NL and US data does not account for other greenhouse gases emissions, while Arte Viva does]

Nevertheless, as a lot of companies, we are aware that our major source of emissions comes from our supply chain, both upstream and downstream. Our next challenge is to identify and calculate those emissions. In fact, the only way to improve a business performance and to really help the environment is to *know* what it is harmful for it.

Scope 3 emissions

This category includes all the emissions that a company is responsible for, along all the supply chain, upstream and downstream. According to the GHG protocol these are the subcategories to consider:

- Purchased Goods and Services
- Capital Goods
- Fuel- and Energy-Related Activities Not Included in Scope 1 or Scope 2
- Upstream Transportation and Distribution
- Waste Generated in Operations
- Business Travel
- Employee Commuting
- Upstream Leased Assets
- Downstream Transportation and Distribution
- Processing of Sold Products
- Use of Sold Products
- End-of-Life Treatment of Sold Products
- Downstream Leased Assets
- Franchises
- Investments

Some of these subcategories do not apply to Arte Viva case, such as Franchises, Investments and Upstream Leased Assets. The other groups are not easy to calculate, as there is need to do a lot of calculations and assumptions.

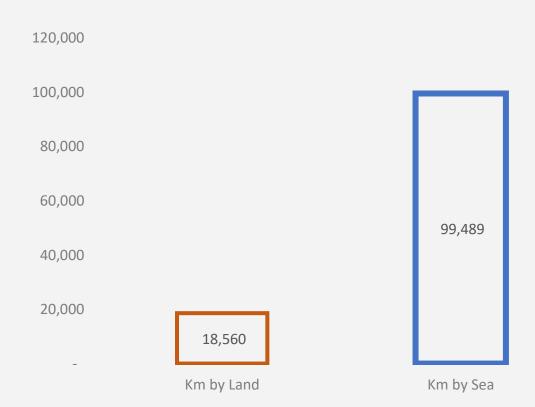
We could calculate some emissions and they will be shown in the next pages.

Upstream Transportation and Distribution

We could calculate the total distance made for transportation from manufacturers to our warehouse. Instead, it was not possible to calculate the transportation of raw materials to the manufacturers as it would need a very complicated dialogue with all manufacturers.

Moreover, the CO2 emissions were not calculated as the weight and volume of each shipment is not available. Therefore, in the following graph it is possible to see only the total km made by the goods, in the period September 2020 – September 2021, from the manufacturers to our warehouses.





Downstream distribution

For this report, we could find information about our land shipments but not for our sea shipments and airfreight.

Countries that received more AV products by land (in kg)



In total, our land exports traveled for 195.840 km approximately and emitted 10.232 kg of CO2e. This data is not 100% accurate as we used the capital cities as proxy destination for all shipments in a country. In any case, 195.840 km are almost equiv-

alent to 4.89 times the Equator.

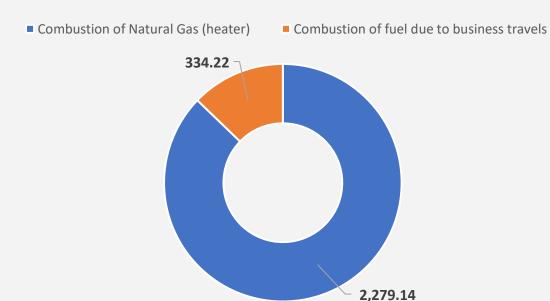


Business travels

As anticipated in p. 30 business travels are not as impacting as they could have been in a prepandemic period. Nevertheless, we calculated their impact by dividing travels in stages. The distances are calculated as the shortest way by Google Maps.

Year	Month	Start	End	Km	Miles	Mean used	Passengers	CO2 kg	CH4 kg	N2O kg
2020	SEP	Wijk bij Duurstede	Bamberg	588	365	Diesel car	2	100.85	0.00	0.00
2020	SEP	Bamberg	Frankfurt	213	132	Diesel car	2	36.53	0.00	0.00
2020	SEP	Frankfurt	Wijk bij Duurstede	393	244	Diesel car	2	67.41	0.00	0.00
2021	SEP	Wijk bij Duurstede	Amsterdam	75	47	Electric car	1	0.00	0.00	0.00
2021	SEP	Amsterdam	Dublin	755	469	Plane	1	63.78	0.00	0.00
2021	SEP	Dublin	Amsterdam	755	469	Plane	1	63.78	0.00	0.00
2021	SEP	Amsterdam	Wijk bij Duurstede	75	47	Electric car	1	0.00	0.00	0.00
							Total>	332.34	0.00	0.01
							In CO2e	332.34	0.02	1.86
										334.22

Emission comparison (in kg of CO2) Sep 2020 - Sep 2021





HKU and Arte Viva collaboration

By the end of 2021, Arte Viva warehouse had a significant quantity of material that normally is thrown away. There were flawed products, pieces of Finger Alerts wasted while creating the Finger Alert Extreme, foam, carton sheets... But this time, they did not end up in the trash. Instead, teaming up with the Utrecht University of the Arts (HKU), we found a better solution. These materials are scraps, yes, but looking at them with creativity they can become artworks!

Therefore, Arte Viva and HKU launched this project and students from the Education department that are interested are applying to participate. They will be provided with a budget to buy art supplies, and, at the end, their artworks will be displayed in Arte Viva office.



Constant improvement & our next goals

We believe that when you arrive at a finish line, it is the right moment to set a further one.

Our goals for 2022 are:

- Reducing our CO2 impact.
- Investigating which impacts we missed on this first analysis.
- Compensating our emissions.
- o Introducing the use of bioplastics or 100% recycled plastics for our packaging.
- Continuing the dialogue with all stakeholders.
- Pushing our producers to introduce bioplastics or recycled plastics in their products and their packaging.
- Switching to closer manufacturers if and whenever possible, such as from China to EU based companies.
- Team initiatives: vegan Tuesday for lunch at work.
- Donate sustainability books to kindergartens.
- Increasing the awareness on sustainability in kindergartens because children are our future!
- o Keep doing what we have always done for our community and for the environment.

Appendix and Resources

"The Greenhouse Gas Protocol - A Corporate Accounting and Reporting Standard", World Resources Institute (2004)

"The Greenhouse Gas Protocol - GHG Protocol Scope 2 Guidance", World Resources Institute

Footnotes

² Emission factors used for business travels CO2 calculations, from GHG Protocol tool.

	CO2 Factor (kg / unit)	CH4 Factor (g / unit)	N2O Factor (g / unit)	
Diesel car emissions per mile	0,27603	0,00001	0,00297	PER MILE
"Air Travel - Medium Haul (>= 300 miles, < 2300 miles) "	0,13600	0,00060	0,00430	PER MILE

¹ "Environmental impact estimates were calculated using the Environmental Paper Network Paper Calculator Version 4.0. For more information visit www.papercalculator.org".