



Clausen Miller LLP

Green House Gas Inventory

Revision 0002

Period Start 01/01/22
Period End 31/12/22

Issued July 23

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1. Non-Technical Summary

Name of the Entity making the declaration	Clausen Miller LLP
Subject of the Declaration	Clausen Miller LLP global operations, Scope 1, Scope 2, Selected Scope 3 emissions. Operational control.
Function of Subject	Clausen Miller provides liability defence, policy coverage advice and subrogation of complex, high value claims across multiple industries including construction, engineering, energy, finance and manufacturing. Cases handled frequently involve litigation or arbitration in overseas jurisdictions.
Rationale for Selection of Subject	Subject selected based on the requirements under WRI Green House Gas Protocol Corporate Reporting and Accounting Standard to include all Scope 1 and 2 emissions and additional ambition to include Scope 3 emissions over which the company has the potential to influence, and measurement is feasible.
Process	Clausen Miller has retained Blue Marble to compile and develop the GHG Inventory and corresponding GHG Report. The inventory has been compiled taking into account the requirements of ISO 14064-1 and the Green House Gas Protocol Corporate Reporting and Accounting Standard. Emissions factors utilised within the report have been supplied by the UK Government Department for Environment, Food and Rural Affairs unless otherwise specified.
Total Emissions	<p>Blue Marble has determined that Clausen Miller has directly or indirectly emitted the following GHGs:</p> <ul style="list-style-type: none"> • Total Scope 1 emissions were calculated to be 0tCO₂e • Scope 2 emissions were 0 tCO₂e. • Scope 3 Emissions were 1.3 tCO₂e. The majority of Scope 3 emissions were from working from home <p>Total included emissions for the subject were 1.3 tonnes.</p>
Offsetting Program	<p>Title: Pacajai REDD+</p> <p>Location: Brazil</p> <p>Standard: VCS</p> <p>Volume: 2 Tonnes</p> <p>https://registry.verra.org/app/projectDetail/VCS/981</p>
Reporting period start	January 1st 2022
Reporting period end	December 31st 2022
Declaration of Achievement of Carbon Neutrality as Certified by Blue Marble	Carbon Neutrality of global operations was achieved by Clausen Miller in accordance with Blue Marble Standards at June 2023 for the period commencing 1st January 2022 to 31st December 2022, Certified by Blue Marble
Individual responsible for the evaluation and provision of data necessary for the declaration of Carbon Neutrality	John Startin

2. Quality Control

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4. Glossary & Abbreviations

4.1. Glossary

Term	Explanation	Source
Anthropogenic Biogenic Green House Gas Emission	GHG Emission from biogenic material as a result of human activities e.g. burning wood, biodiesel, or fugitive emissions from anaerobic digestion facilities.	ISO 14064-1
Base Year	Specific historical period identified for the purpose of comparing GHG emissions, GHG removals or other GHG related information over time.	ISO 14064-1
Biogenic Carbon	Carbon derived from materials of biological origin, excluding material embedded in geological formations and material transformed to fossilized material.	ISO 14064-1
Biogenic Carbon Dioxide (CO ₂)	CO ₂ derived from oxidation of biogenic carbon.	ISO 14064-1
Carbon footprint	The absolute sum of all emissions and removals of greenhouse gases caused directly and indirectly by a subject either over a defined period or in relation to a specified unit of product or instance of service and calculated in accordance with a recognized methodology.	BSI PAS 2060
Carbon Neutral	The condition in which during a specified period there has been no net increase in the global emission of greenhouse gases to the atmosphere as a result of the greenhouse gas emissions associated with the subject during the same period.	BSI PAS 2060
Global Warming Potential (GWP)	<p>The Global Warming Potential is defined "as the time-integrated radiative forcing due to a pulse emission of a given component, relative to a pulse emission of an equal mass of CO₂".</p> <p>These values are reported as a unit of CO₂ equivalent (CO₂e), which compensates for the greater impact of some non CO₂ GHGs.</p> <p>The GWP values used in this report are from IPCC Assessment Report 5, 2007.</p>	IPPC, 2013
Greenhouse Gas Inventory	A list of GHG Sources, GHG Sinks, and their quantified GHG emissions and GHG removals.	ISO 14064-1
Greenhouse Gas Report	A standalone document intended to communicate an organization's or GHG Project's GHG related information to its intended users.	ISO 14064-1
Green House Gas Projects	Activities or activity that alter the conditions of the GHG baseline and which cause GHG emission reductions or GHG removal enhancements.	ISO 14064-1
Intended Users	Individual or organization identified by those reporting GHG related information as being the persons who rely on that information to make decisions.	ISO 14064-1
Non-Anthropogenic Biogenic GHG Emission	GHG emission from biogenic material caused by natural disasters (e.g. wildfire or insect infestation), or natural evolution (e.g. growth and decomposition).	ISO 14064-1

4.2. Abbreviations

AC	Air Conditioning
BA	Biogenic Anthropogenic
BEIS	UK Government Department for Business Energy & Industrial Strategy
CO ₂	Carbon Dioxide
CO _{2e}	Carbon Dioxide Equivalent
Defra	UK Government Department for Environment, Food and Rural Affairs.
EU	European Union
EV	Electric Vehicle
GHG	Greenhouse Gas
HGV	Heavy Goods Vehicle
IPCC	Intergovernmental Panel on Climate Change
ISO	International Standards Organisation
km	Kilometres
kWh	Kilowatt Hours
NB	Non-Biogenic
NBA	Non-Biogenic Anthropogenic
PR	Public Relations
tCO _{2e}	Tonnes of Carbon Dioxide Equivalent

5. Introduction




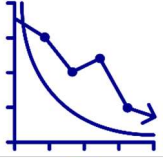


5.1. Climate Change Action

Over the past two decades the effects of climate change have accelerated. Considerable evidence exists that climate change has been exacerbated by human activity. Changes in our post-industrial lifestyles have altered the chemical composition of the atmosphere, generating a build-up of greenhouse gases – primarily carbon dioxide, methane, and nitrous oxide levels – raising the average global temperature.

Climate change is a global threat which will impact the lives of everyone on the planet. Hence, it is vital that all individuals, businesses, organisations, and governments work towards the common goal of reducing greenhouse gas emissions.

Carbon management within organisations brings with it challenges but also opportunities as customers, employees, investors, and regulators increasingly look towards the triple bottom line of environmental, social as well as financial governance in their decision making.

5.2. The Journey

	<p>Aim – Secure resources and management approval for the concept of carbon management and achieving Carbon Neutrality.</p>
	<p>Measure – Quantify emissions for a historical 12 month period using approved methods such as the GHG Protocol.</p>
	<p>Reduce – Using information from the GHG Inventory and advice from Blue Marble identify high impact opportunities for GHG Emissions Reduction.</p>
	<p>Remove – Offset GHG emissions for the reporting period using appropriate offset schemes to achieve Carbon Neutrality. Blue Marble focus on schemes which actively remove carbon dioxide from the atmosphere.</p>
	<p>Certification – Become Carbon Neutral Company.</p>
	<p>Communicate – Broadcast your targets, objectives and achievements in the area of GHG Management. Be part of the Carbon Neutral certified company directory to establish links with like-minded enterprises.</p>

6. Organisation Information

Description of the reporting organisation	Clausen Miller provides liability defence, policy coverage advice and subrogation of complex, high value claims across multiple industries including construction, engineering, energy, finance and manufacturing. Cases handled frequently involve litigation or arbitration in overseas jurisdictions.
Mergers or acquisitions during the reporting period	There have been no mergers or acquisitions within the reporting period.
Reporting period start	January 1st 2022
Reporting period end	December 31st 2022

7. Establishing Organisational Boundaries

7.1. Background

Organisational boundaries are used to determine how GHGs are accounted for. Organisations can choose between three different boundary conceptions - Equity Share or Control Approaches. Control Approaches are then divided into Operational or Financial.

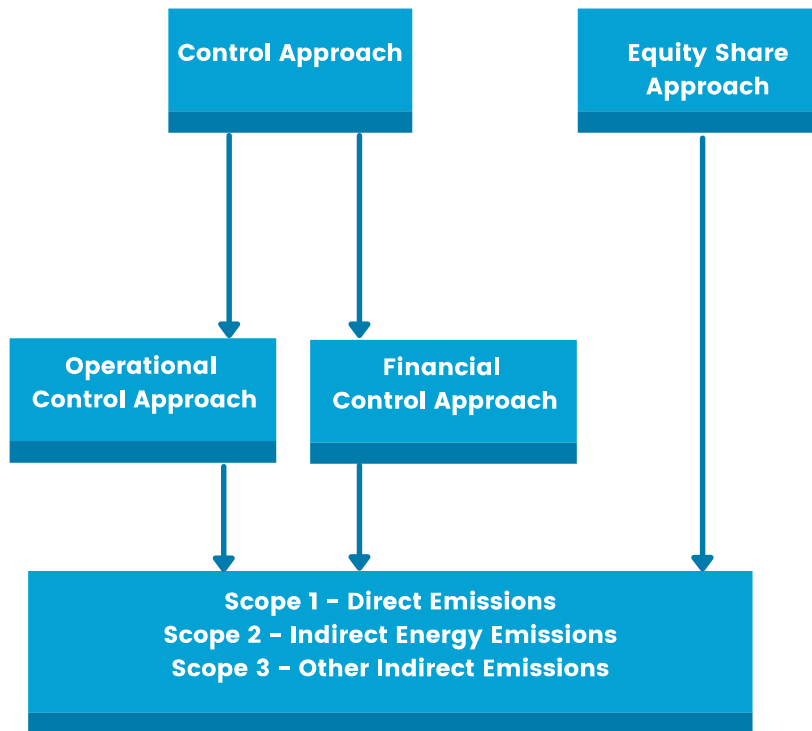


Figure 2. Graphic representation of the available organisational boundaries

7.2. Selected Organisational Boundary Methodology

<p>Selected Organisational Boundary</p>	<p>Following discussions with Clausen Miller the Operational Control approach has been selected as being the most appropriate for the organisational boundaries</p> <p>There are no legal or contractual obligations to perform an alternative consolidation approach.</p>
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8. Establishing Reporting (Operational) Boundaries

8.1. Background

Having established the organizational boundaries in terms of the operations that Clausen Miller owns or controls the reporting boundaries were established.

This involved identifying emissions associated with the entity’s operations and categorizing by Scope. The screening process involved selection of relevant emissions to be included within the inventory.

Scopes 1 and 2 are specifically defined to ensure that two or more companies will not account for emissions in the same scope. The relationship between all 3 scopes is shown below.

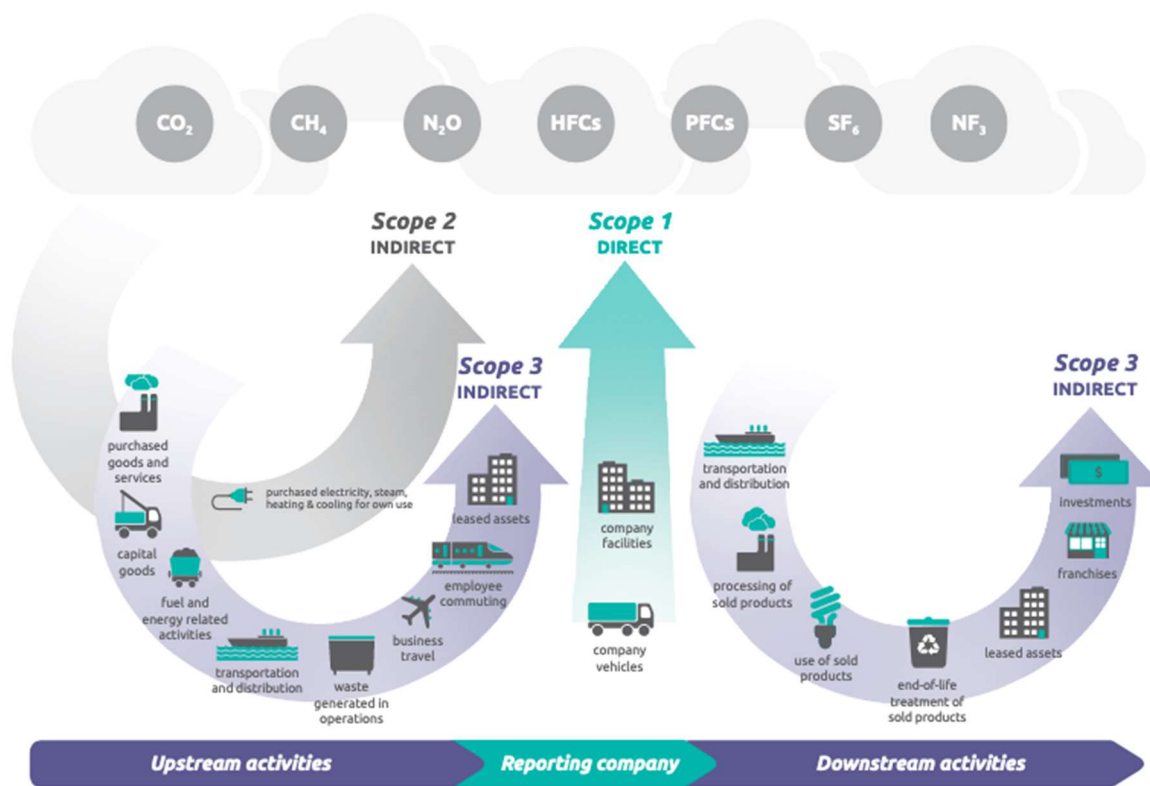


Figure 3: Green House Gas Protocol Scoping Diagram, (GHG Protocol 2013)

8.2. Scope 1 – Direct Emissions Description

Direct emissions and removals are those generated by organisational operations. They are normally owned or controlled by the organisation. Some examples include fuel consumption in heating / cooling, transportation, self-electricity production, process emissions from manufacture, and fugitive emissions.

Direct GHG emissions and removals are quantified separately for CO₂, CH₄, N₂O, NF₃, SF₆, and other appropriate groups where they have been identified. They are presented as an equivalent figure for CO₂ based on the Global Warming Potential values provided by IPPC in the 5th Annual Report (AR5, 2014) – this is represented as CO₂e

Biogenic emissions are those caused by combustion of biomass. They are recorded and reported separately.

8.3. Scope 2 – Indirect Energy Emissions Description

These are emissions generated through the provision of energy by a third party. This could be in the form of compressed air, heating, steam, or electrical energy.

8.4. Scope 3 – Other Indirect Emissions Description

Scope 3 emissions are, according to the Green House Gas Protocol Corporate Standard, optional for inclusion within a GHG Inventory. It does however provide an opportunity for an entity to be innovative in GHG management. They can elect to focus on accounting for and reporting those activities which are relevant to their business goals, which they are able to effectively influence and for which they have reliable information.

ISO 14064-1 and the Green House Gas Corporate Standard both suggest the following criteria be used when making decisions in regard to indirect emissions

- Magnitude – The indirect emissions or removals that are assumed to be substantial
- Level of Influence – The extent to which the organisation has the ability to monitor and reduce emissions and removals
- Risk or Opportunity – The indirect emissions that contribute to an organisation’s exposure to risk e.g. financial, regulatory, supply chain, reputational risks, or alternatively its opportunity for business such as new markets, new business models, or increased client base
- Sector Specific Guidance – GHG emissions deemed as significant by the business sector as provided for by sector specific guidance
- Outsourcing – Activities which were previously performed in house, or activities which are performed by a third party which are generally undertaken in house by other reporting companies within the market sector
- Employee Engagement – How important are particular Scope 3 emissions to the engagement of the company workforce
- Data Availability – There is a recognition that within the value chain both up and downstream data accuracy is likely to be reduced and estimated emissions are acceptable as long as there is transparency in the approach

8.5. Screening to Establish Reporting Boundaries

Using the standards explained above, and based on information supplied from the organisation, Blue Marble performs a screening process to establish the boundaries of the report.

Screening takes account of the categories within the Green House Gas Protocol Scoping Diagram in Figure 3, and aims to select from the overall list the main activities

Based on conversations with the client about their operations, as well as using the criteria presented in

Section 8.4 on Scope 3 emissions, activities are classified and the results presented within the following categories:

- Scope 1
- Scope 2
- Scope 3
- Outside of Scopes – This is where the GHG Protocol captures anthropogenic biogenic emissions.
- Outside of the Reporting Boundary – not considered further within this report. This is either because they were not found to occur, or are excluded using the rationale described in Section 8.4

8.6. Activities of the Entity

Scope 1	Included
Scope 2	Included
Scope 3	
1 - Purchased Goods and Services	No significant goods or serviced identified
2 - Capital goods	No significant capital good purchases have been identified and this activity has been scoped out
3 - Fuel and Energy Related Activities	Energy related activities for Scope 1, 2, & 3 are included. Well to tank (WTT) is separated for fuel used in Scope 1. WTT, transmission and distribution, and the (WTT) for the fuel used in transmission and distribution are all considered and included within the figure for the relevant Scope 3 activity
4 - Upstream Transportation, distribution & storage	Included - none identified
5 - Waste Generated in Operations	Included - none identified
6 - Business Travel	Included - flights, train, underground, taxis, hotels & grey fleet
7 - Employee Commuting & Home Working	Home working included, Commuting - included, none identified
8 - Leased Assets	None identified
9 - Transportation and Distribution of sold Products paid for by purchaser	Transportation paid for by purchaser did not occur.
10 - Processing of Sold Products	No sold products requiring processing
11 - Use of Sold Products	Sold products are not responsible for emissions
12 - End of Life Treatment of Sold Products	Waste treatment beyond the control of the subject organisation
13 - Leased Assets	No leased assets identified
14 - Franchises	Company does not operate a franchise model
15 - Investments	No investments into 3 rd parties as part of business activities have been identified

9. Calculations

9.1. Selection of Quantification Approach

Having identified the sources, the next step is to select the calculation approach. Direct measurement of GHG emissions by monitoring concentration and flow rate is not common. On occasion they may be calculated based on a mass balance or stoichiometric basis specific to a facility or process. The most common approach however is through the application of documented emission factors. These factors are calculated ratios relating GHG emissions to a proxy measure of activity at an emissions source.

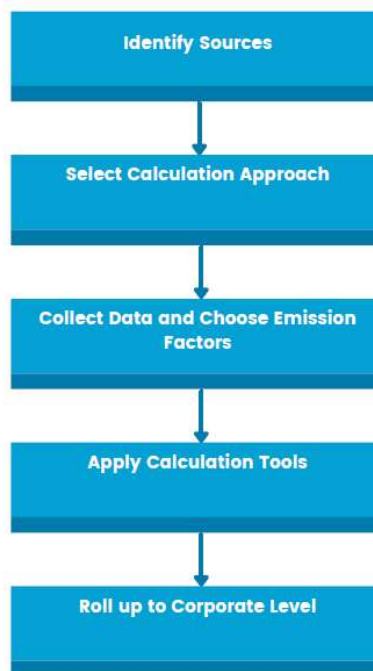


Figure 4: Quantification Approach Diagram

9.2. Activity Data Collection and Emission Factors

Calculation methods use activity data and emission factors to estimate GHG emissions. Activity data is a measure of the processes that result in GHG emissions e.g. miles travelled, litres of fuel used, or kWh of electricity consumed. Emission factors reflect the average GHG intensity per unit of activity data for a given source.

The GHG emissions data within this report are derived from a combination of client activity information and computation by Blue Marble. Clausen Miller GHG Inventory has been calculated using the 2021 conversion factors developed by the UK Department for Environment, Food and Rural Affairs (Defra) and the Department for Business, Energy & Industrial Strategy (BEIS).

Blue Marble has selected this as the preferred method of calculation as a government recognised approach which uses data realistically available from the client.

9.3. Global Warming Potentials

There are many GHGs, and some are considerably more potent in their action than CO₂. The major ones are specified in the GHG protocol, and include CO₂, Methane, N₂O, as well as several other groups of chemicals covered by the Kyoto Agreement.

As an example of this effect; over a period of 100 years, 1kg of Sulphur Hexafluoride has the same effect as 23,900kg of CO₂.

Global Warming Potentials (GWPs) are included within the Blue Marble calculations to normalise data to the approved units of mass of CO₂ equivalent (CO₂e) over 100 years. These emissions are based on the GWP values provided in the IPCC 5th Annual Report (AR5 2014)

In the most recent data which are shown in Figure 6, it can be seen that methane has an anticipated GHG effect 28 times that of CO₂.

Chemical Common Name	Chemical Formula	GWP for a 100 Year Time Horizon (AR5)
Carbon Dioxide	CO ₂	1
Methane	CH ₄	28
Nitrous Oxide	N ₂ O	265

Figure 5: Global Warming Potential Examples (AR5 2014)

10. Emissions Calculation for Clausen Miller

10.1. Deriving Relevant Activity Data

In order to calculate the CO₂e footprint values, it is necessary to have a measure of activity which can be combined with the relevant emissions factor.

In some cases, information is available from entities in a format which can be used directly, in others pre-processing or combination with secondary data is required to develop a measure of activity data. This section explains any preprocessing, secondary data, or assumptions made to develop that activity data.

All data is then consolidated and presented in Section 10.2.

10.1.1. Office Energy

CIBSE Guide F - Energy Efficiency in Building provides energy usage on a m² of treated area and was used for 2018 base year and 2021 GHG inventories to generate office emissions. However, for this year no office was rented and only working from home occurred. Therefore office emissions are zero.

10.1.2. Working from Home

For 2022 emissions factors, DEFRA released home working estimations so there are used in preference to the previously used Blue Marble Methodology 1 Working from Home emissions factors.

The total number of hours worked were 2400, which divided by an 8 hour day is 300 days working from home.

10.1.3. Waste

In 2018 any waste was dealt with by the building management company. The estimated waste paper generation in 2018 was 0.5 tonnes. Paper usage in 2021 was reduced to the point of being considered negligible and this continued in 2022.

10.1.4. Business Travel - Train & Car

A total of 1496 miles were covered within business travel for the year. The breakdown was 10% by car and 90% by train.

The total is therefore 1346 miles by average car, and 240km by train.

10.1.5. Commuting

Commuting was included in 2018, but due to office changes, there was no commuting in 2021 or 2022.

10.2. Complete Activity Data

Activity	Units	Value
Serviced office area electricity	N/A	0
Serviced office area fossil fuels	N/A	0
Working from Home	Days	300
Commuting - Train	N/A	0
Commuting - Car	N/A	0
Business Travel - Train	Passenger.Km	240
Business Travel - Grey fleet - Average Car Unknown Fuel	Miles	1346
Waste - Paper	N/A	0

The table above contains the activities which were occurring during the base year so a direct comparison can be made.

11. Results

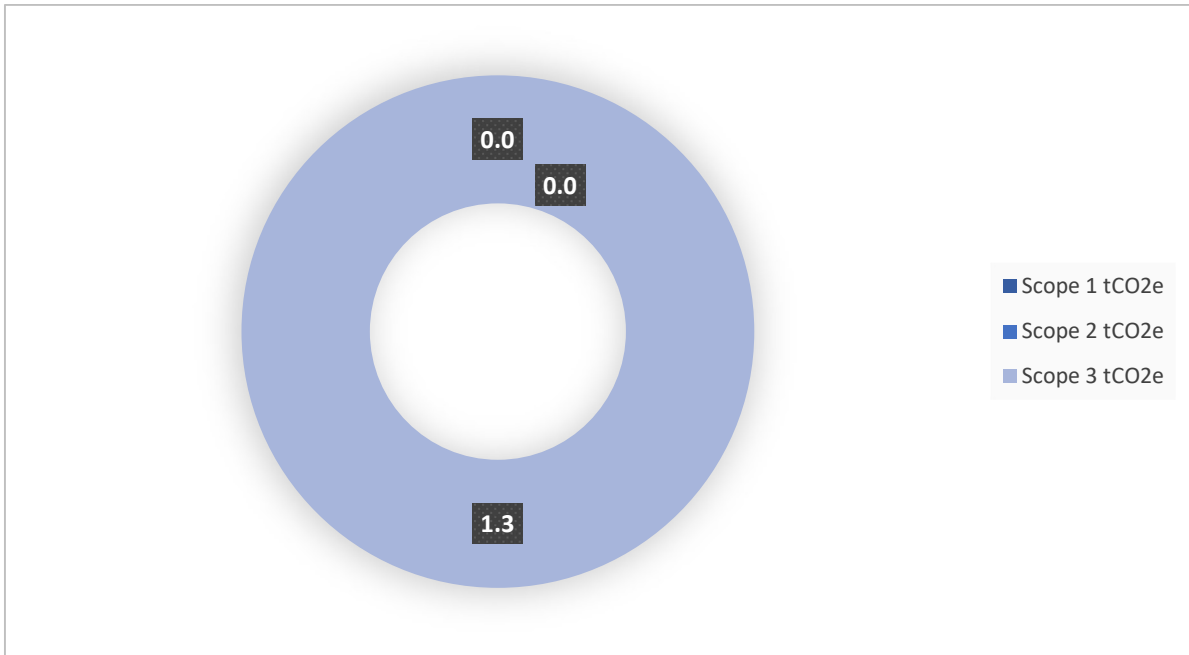
11.1. Summary of Results in Green House Gas Protocol Format

Activity	Scope 1				Scope 2				Scope 3	Outside of Scopes
	kg CO ₂ e	kg CO ₂	kg CH ₄	kg N ₂ O	kg CO ₂ e	kg CO ₂	kg CH ₄	kg N ₂ O	kg CO ₂ e	kg CO ₂ e
On-Site Activities										
On Site Gaseous Fuels	0	0	0	0					0.0	
Off site fuels										
Company Controlled Cars Mileage	0	0	0	0	0	0	0	0	0.0	0
Supplied Energy										
Provided Electrical, Heat or Steam Energy					0	0	0	0	0.0	
Public Transport									10.7	
Business Travel										
Personal Car Mileage									467.3	0
Homeworking & Commuting										
Employee / Contractor Working from Home									817.8	
TOTAL GHG EMISSIONS kg CO₂e	0	0	0	0	0	0	0	0	1295.8	0
TOTAL GHG EMISSIONS tonnes CO₂e	0.0	0.00	0.00	0.00	0.0	0.00	0.00	0.00	1.3	0.00
TOTAL tCO₂e	1.30									

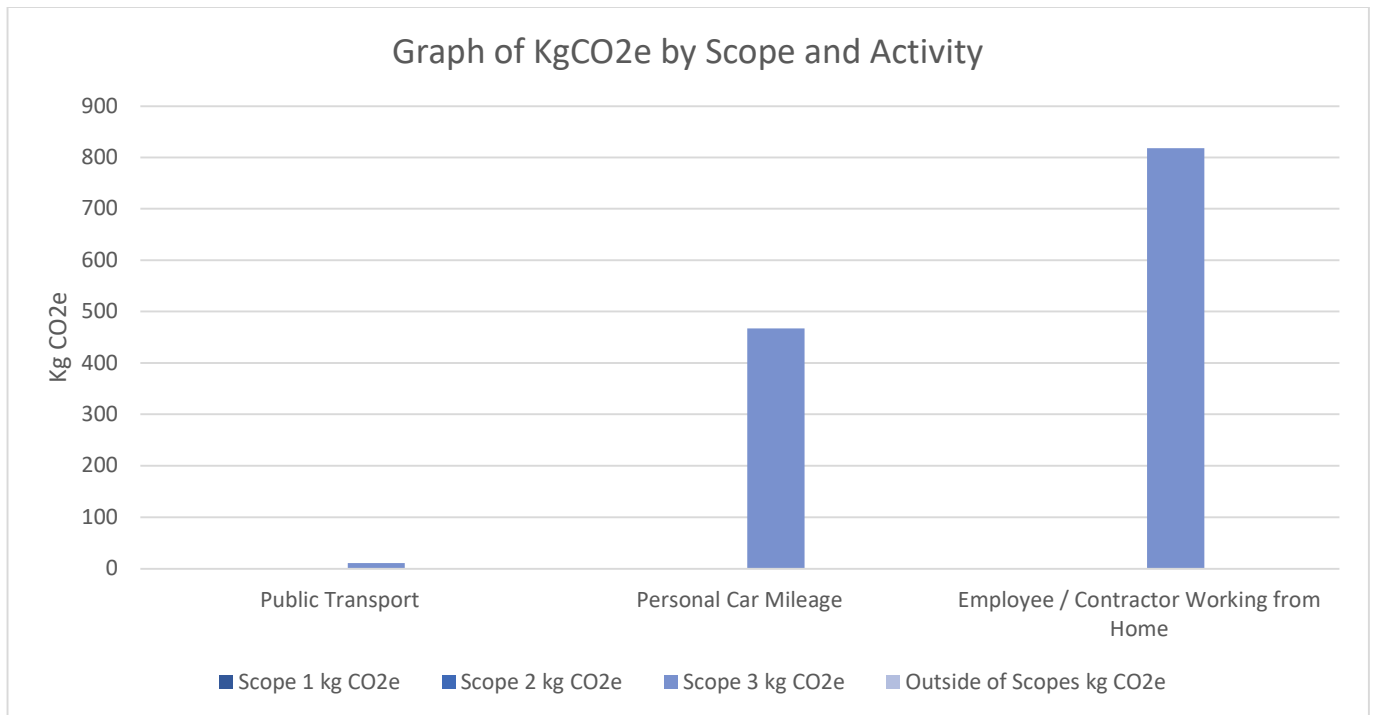
11.2. Carbon Footprint by Activity

Activity	Scope 1 (kgCO ₂ e)	Scope 2 (kgCO ₂ e)	Scope 3 (kgCO ₂ e)
Working from Home			818
Business Travel - Train			10.66
Business Travel - Grey fleet - Average Car Unknown Fuel			467.33

11.3. Carbon Footprint by Scope



11.4. Carbon Footprint by Scope and Activity



12. Base Year & Intensity Metrics

12.1. Base Year Background

Entities may elect to track emissions over time in response to a variety of business goals including public reporting, establishing GHG targets, managing risks and opportunities. This is done using a base year which is a specific historical period identified for the purpose of comparing GHG emissions, GHG removals, or other GHG related information over time.

Where possible, the base year should remain constant however it may need to be occasionally revisited to ensure transparency over time while allowing for “significant changes” such as structural alterations within a business to be accounted for. Structural alterations include acquisitions, divestments, and mergers.

A commonly used significance threshold is a 5% change in total Scope 1 and Scope 2 emissions due to relevant “significant changes”.

12.2. Intensity Metrics Background

The base year comparative values provided in this report reflect the GHG footprint for the organisation and how it compares to that point in time.

Although the base year can be revisited according to the criteria presented above, this does not account for factors such as organic business development, an increase in production, or in the number of staff. It is therefore helpful to consider how the GHG footprint has altered in relation to an appropriate metric. These are known as intensity metrics and are a good indicator of performance on a per unit basis.

Examples of intensity metrics include CO₂e per unit produced, per £ earned, or per employee.

The GHG Protocol allows for intensity metrics to be included in the report in addition to the total GHG values but not instead of them. The rationale is that organizations should strive to decouple their GHG emissions from their productivity as part of their carbon management strategy. Simply put, the aim is for production, employees and revenue to increase whilst GHG emissions decrease overall.

12.3. Base Year Comparison Results

	Total (tCO ₂ e)	Scope 1 (tCO ₂ e)	Scope 2 (tCO ₂ e)	Scope 3 (tCO ₂ e)
Base Year GHG Footprint 2018 (tCO ₂ e)	7.0	0	2.94	4.066
2021	4.2	0	0.66	3.5
Current Year GHG Footprint (tCO ₂ e)	1.30	0.0	0.0	1.3
Percentage reduction from base year	81.0%	100%	100%	68%

In the base year, the emissions associated with business travel were not available. This year they have been captured and added to the schedule for measurement.

12.4. Intensity Metrics Results

	Total	Scope 1	Scope 2	Scope 3
Base Year - tCO ₂ e / Employee	2.33	0	0.98	1.35
2021 - tCO ₂ e / Employee	2.1	0	0.33	1.75
Current Year - tCO ₂ e / Employee	0.648	0	0	0.648

13. Carbon Management Projects

13.1. Purpose

Some of the key benefits to Carbon Neutrality are related to the financial savings and business risk reduction conferred by a reduced reliance on fossil fuels. Entirely managing an organization's footprint through offsetting programs negates these benefits and is not consistent with Carbon Neutrality standards. Therefore, it is important that businesses strive to implement practical solutions. Clausen Miller is committed to identifying and implementing carbon saving projects.

Clausen Miller recognises that successful attainment of its carbon reduction targets is contingent upon the following key elements being in place:

- An organisational framework within the entity that is sufficiently robust to support the financing, delivery and monitoring of carbon reduction projects.
- Clearly identified responsibility and accountability for delivery of carbon reduction projects.
- Identification of a realistic suite of carbon reduction projects across a range of areas relevant to the carbon footprint; this list should be regularly reviewed and flexible to adapt to emerging needs and opportunities for funding.
- A data collection and collation system that is integrated sufficiently to inform an annual progress update on the Carbon Footprint.

13.2. Existing Projects & Planned projects

- Carbon Neutral Organisation for 2021
- Increased use of digital meetings to reduce business travel
- Implementation of a virtual office to reduce commuting
- Transfer completed to cloud systems rather than individual server
- Termination of lease for physical offices resulting in complete removal of emissions associated with duplication of available working space.

14. Carbon Neutrality

14.1. Introduction

The technical definition of Carbon Neutral is defined in British Standard Institution PAS 2060:2014 Specification for the Demonstration of Carbon Neutrality. It is “the condition in which during a specified period there has been no net increase in the global emission of greenhouse gases to the atmosphere as a result of the greenhouse gas emissions associated with the subject during the same period”.

This definition is specific to discussion and achievement of Carbon Neutrality by an entity rather than as a generic reference to a balance of emissions within nature, as it introduces the concept of a “subject”. The subject is in effect the boundary and should be established as part of a Carbon Neutral claim. This is shown in Section 13.3.

14.2. Scope Boundaries

Within claims for Carbon Neutrality under PAS 2060 and Blue Marble Certification, Scope 1 and 2 Emissions are required to be included, Scope 3 by contrast is encouraged. It is not a requirement of Carbon Neutrality specifications that a company offset its Scope 3 emissions.

This is because a company has limited control over many of those Scope 3 Value chain emissions, but also the costs associated with offsetting in many cases would be disproportionate and potentially unaffordable. It is therefore preferable that an entity utilise investment into its own Scope 1 and 2 carbon reduction programs rather than purchase offsets.

Despite the above, some basic Scope 3 emissions are reasonably controllable by an organisation, and data as to the activity is accurate. It is therefore considered by Blue Marble as good practice to offset these emissions where they occurred.

- Waste Generated in Operations
- Transmission and distribution losses
- Business Travel
- Employee teleworking / remote working

Clausen Miller has gone beyond the Scope 3 emissions listed above (where they occur) and has included additional activities:

- Fuel and Energy Related Activities (well to tank for Scope 1 & 3 activities, non-controlled energy provision)

14.3. Carbon Neutral Subject

The subject of the Carbon Neutrality as defined in PAS 2060, in regard to Clausen Miller are shown below. These include all Scope 1 and 2 emissions and Selected Scope 3.

The Scope 3 Category numbers are aligned with the GHG Protocol (Figure 3).

Scoping Category		Assessment Emissions		Kg (CO ₂ e)	
Scope 1		Company Controlled Vehicles, Fuel used		0	
Scope 2		Location based Emissions from purchased energy - electricity		0	
	1	Purchased goods and services	1a	N/A	
	3	Fuel and Energy related Activities	3a	Upstream emissions of purchased electricity and fuels	0*
			3b	Transmission and distribution losses	
	4	Upstream Transport and Distribution	4a	Outbound courier deliveries of packages	0
			4b	Third party transportation and storage of inbound production related goods & outbound transport of sold goods	
	5	Waste Generated in Operations	5b	Other waste	0
	6	Business Travel	6a	All transportation by air, public transport, taxi or grey fleet	478
			6b	Accommodation and hotels	0
	7	Employee Commuting and Homeworking	7a	Employee transport between home and worksite	0
			7b	Employee homeworking	818

* WTT included for scope 3 activities within the relevant scope 3 Activity

14.4. Offsetting Strategy

The total offsets required to achieve Carbon Neutrality for the identified subject are as follows:

- Scope 1: 0 tonnes CO₂e
- Scope 2: 0 tonnes CO₂e
- Scope 3: 1.30 tonnes CO₂e
- Total: 1.30 tonnes CO₂e
- Total offset: 2 Tonnes

Title: Pacajai REDD+

Location: Brazil

Standard: VCS

Volume: 2 Tonnes

<https://registry.verra.org/app/projectDetail/VCS/981>

15. Marketing

15.1. Marketing Suggestions

Consider communicating your actions and achievements both within your organisation, to help develop your culture, and externally to further improve your brand image.

- Use the Blue Marble Certification Logo to show the Carbon status of your organisation.
- Present the history of your sustainability journey and why it is important to your organisation
- Explain where you plan to go in the future – provide targets and measures you are going to implement
- Always be accurate and transparent about what your organisation has achieved. Blue Marble will support you on your messaging if you are in any doubt as to the applicability of a claim.
- Use the Blue Marble branding, certificates, images of any offset projects you are supporting and graphs of your carbon performance to help communicate your point in a clear and enticing manner.
- Visit the Blue Marble Marketplace and Directory to find opportunities for your company, or to utilise the products and services of other Carbon Neutral Companies. In this way, value chain emissions are driven down.

16. References

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