



OFFSETTERS 2008 GHG REPORT



Offsetters 2008 GHG Report

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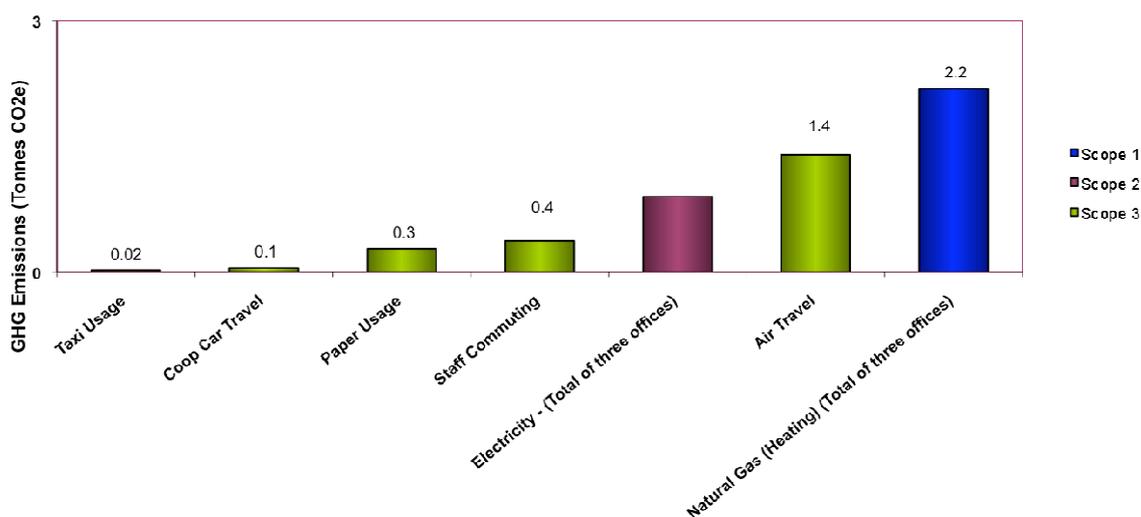
1.0 Executive Summary

This Greenhouse Gas Report has been conducted by Offsetters Clean Technology. The report presents information collected from a detailed accounting of Offsetters' organizational emissions for fiscal year 2008 (January 1, 2008 to December 31, 2008), and is the first year a greenhouse gas report has been prepared for the organization. The report follows the accounting and reporting guidelines of *The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard, Revised Edition* published by World Resources Institute and the World Business Council for Sustainable Development. This Protocol is the international accounting tool most widely used by government and business leaders to understand, quantify and manage greenhouse gas emissions. A copy of these documents can be downloaded from the GHG Protocol website, www.ghgprotocol.org.

Offsetters is a single entity with no parent organization or subsidiaries. In fiscal year 2008, Offsetters' consolidated greenhouse gas emissions were 5.2 metric tonnes of carbon dioxide equivalent (tCO₂e). During that period, the company grew from 1 to 8 employees, and moved offices twice. This report has taken these facts into account.

On a consolidated basis, direct emissions from stationary and mobile combustion sources (Scope 1) contributed 2.2 metric tonnes; indirect emissions from consumption of purchased electricity (Scope 2) generated 0.9 metric tonnes; and other indirect emissions (Scope 3) accounted for 2.1 metric tonnes of carbon dioxide equivalent. A detailed breakdown of greenhouse gas emissions by source is shown in Figure 1.

Figure 1: Consolidated greenhouse gas emissions by source, fiscal year 2008



Colleen Hamilton, Manager of Operations of Offsetters, has volunteered to act as the internal GHG champion. Ms. Hamilton will see to it that the GHG inventory process and system developed is implemented and maintained on an ongoing basis. The Offsetters GHG Inventory Quality Management System (QMS) will ensure that inventory methods are the best possible, data is of the highest quality, and that the process and system developed by the company are fully implemented.

This report is available online on Offsetters' website, www.offsetters.ca. For more information about Offsetters' greenhouse gas reduction commitment, contact Colleen Hamilton, (604) 688-6791 or colleen@offsetters.ca.

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2.0 Introduction

This Greenhouse Gas Report has been conducted by Offsetters Clean Technology (herein referred to as Offsetters). The report presents information collected from a detailed accounting of Offsetters' organizational emissions in fiscal year 2008 (January 1, 2008 to December 31, 2008), and is the first year a greenhouse gas report has been prepared by the organization. Offsetters intends to publish quarterly and annual greenhouse gas reports in order to track its performance.

This report is organized as follows:

- Section 3 describes the accounting and reporting procedures used;
- Section 4 presents the greenhouse gas emission inventory for fiscal year 2008;
- Section 5 summarizes greenhouse gas management actions for reducing emissions;
- Section 6 outlines targets for future emissions reductions; and
- Section 7 discusses carbon credit purchases for fiscal year 2008.

3.0 Accounting and Reporting Procedures

The report follows the accounting and reporting guidelines of *The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard, Revised Edition* published by World Resources Institute and the World Business Council for Sustainable Development. A copy of these documents can be downloaded from the GHG Protocol website, www.ghgprotocol.org.

3.1. Organizational and Operational Boundaries

Organizational boundary: This defines the companies, business units and operations that constitute an organization for the purposes of the greenhouse gas report and the criteria for how the emissions will be reported. For the purposes of reporting this inventory, Offsetters applies the GHG Protocol's organizational boundary based on the operational control approach. Using this method all operations where Offsetters maintains operational control are included. Offsetters is a single entity with no parent organization or subsidiaries.

Operational boundary: This identifies and categorizes emissions sources associated with an organization as defined in the organizational boundary. Offsetters' inventory includes emissions categorized into the following "scopes" as defined by the GHG Protocol:

- **Scope 1** (direct emissions from sources that are controlled by Offsetters)

Offsetters has Scope 1 emissions from the use of natural gas in the office space that Offsetters rents. During 2008 as the company grew, Offsetters rented space in three buildings. Scope 1 emissions includes the emissions from each office space per year, adjusted for the amount of time that Offsetters occupied the space.

- **Scope 2** (indirect emissions from Offsetters' use of purchased electricity)

Offsetters has Scope 2 emissions from the use of electricity in the office space that Offsetters rents. During 2008, Offsetters rented space in three buildings. Scope 2 emissions includes the emissions from each office space per year, adjusted for the amount of time that Offsetters occupied the space.

- **Scope 3** (all other indirect emissions)

Offsetters has Scope 3 emissions from the following sources:

1. Staff business travel by air;
2. Staff business travel by taxi;
3. Staff business travel by Cooperative Carshare;
4. Employees commuting to and from work; and
5. Paper usage (printing and professional print jobs).

3.2. Inventory Exclusions

Of the emissions applicable to the business of Offsetters, the following emissions sources are not currently included in the inventory:

- **Couriers** – In 2008, Offsetters only used bike couriers, therefore they have not included any emissions from couriering goods.

3.3. Base year

A base year is a reference year against which emissions performance can be measured over time. Following the guiding principles of the GHG Protocol, Offsetters has selected fiscal 2008 as its base year due to the availability of accurate and complete data for that year. Since 2008 was not representative of an average year (due to staff and location changes), Offsetters may take an average of several years as their base year, once such data becomes available.

3.4. Emissions adjustments

As Offsetters' knowledge and experience with inventory calculation grows, it may develop improved methodologies and tools. When this happens, previous years' reported emissions would be adjusted according to the new methodology. Adjustments will also be made when new emission factors are published that more closely reflect actual emissions than those available at the time of the original calculations. These adjustments allow the emissions accounting to be as accurate and consistent from year to year as possible. However, in the case where adjustments are relatively insignificant or do not reflect a change in calculation methodology, recalculations will not be performed for previous years' emissions.

3.5. Inventory quality

To ensure inventory quality, an Offsetters employee that is external to the Inventory Quality Team has reviewed all calculation spreadsheets for accuracy. Offsetters may choose to subject this inventory to verification (audit) by a qualified third party.

4.0 Fiscal year 2008

In fiscal year 2008, Offsetters' greenhouse gas emissions were 5.2 metric tonnes of carbon dioxide equivalent (CO₂e). Consolidated direct emission from stationary and mobile combustion sources (Scope 1) contributed 2.2 metric tonnes; indirect emissions from consumption of purchased electricity (Scope 2) generated .9 metric tonnes; and other indirect emissions (Scope 3) accounted for 2.1 metric tonnes of carbon dioxide equivalent. Further details on each scope are provided in the subsequent sections.

Table 1: Greenhouse gas emissions, fiscal year 2008

		Emissions (tonnes CO₂e)
Scope 1 (Direct)	Stationary	2.2
	Mobile	0.0
	<i>Sub-total Scope 1</i>	2.2
Scope 2 (Indirect - Consumption of Purchased Electricity)	<i>Sub-total Scope 2</i>	0.9
Scope 3 (Other Indirect emissions)	Business Air Travel	2.0
	Less offsets purchased at time of ticket purchase	(0.6)
	Taxi usage	0.02
	Cooperative Car usage	0.05
	Employee Commuting	0.38
	Paper Usage	0.28
	<i>Sub-total Scope 3</i>	2.1
TOTAL		5.2

Note: Figures may not add due to rounding.

4.1. Scope One

During the fiscal year of 2008, Offsetters moved offices twice. The following calculations were based on the square footage of the three offices (100, 600 and 700 square feet respectively) and on the percentage of the year spent at each building (24.4%, 25.3% and 50.3%). In fiscal year 2008, direct emissions from natural gas used to heat Offsetters' offices (Scope 1) generated 2.2 metric tonnes of carbon dioxide equivalent. Due to the availability of data, an

average emissions factor per square foot for Canadian office buildings was used to calculate Offsetters' scope 1 emissions.

Table 2: Emissions from natural gas consumption, fiscal year 2008

	Square feet	Square metres	Emissions Intensity (GJ/m2)*	Emissions Factor (kg CO2e/GJ)	Emission per year	Emissions (adjusted by percentage of year spent in each office)
Office at Intervistas Consulting	100	9.29	1.61	56.15	0.4	0.1
Office at Export Centre	600	55.74	1.61	56.15	2.5	0.6
Office at 1110 Hamilton Street	700	65.03	1.61	56.15	2.9	1.5
TOTAL						2.2

*Emissions Factor Source: It was not possible to obtain actual building natural gas usage from landlords. Accordingly, Offsetters utilized the energy intensity calculations provided by Natural Resources Canada "Commercial and Institutional Consumption of Energy Survey, Summary Report, June 2007". *Offsetters estimates that one-half of a buildings energy intensity in Vancouver is made up of natural gas heating, the other is electricity.*

Note: Figures may not add due to rounding.

4.2. Scope Two

During the fiscal year of 2008, Offsetters moved offices twice. The following calculations were based on the square footage of the three offices (100, 600 and 700 square feet respectively) and on the percentage of the year spent at each building (24.4%, 25.3% and 50.3%). In fiscal year 2008, indirect emissions from consumption of purchased electricity at Offsetters' offices (Scope 2) generated 0.9 metric tonnes of carbon dioxide equivalent. Due to the lack of available data, an average emissions factor per square foot for Canadian office buildings was used to calculate Offsetters' scope 2 emissions.

Table 3: Emissions from electricity consumption, fiscal year 2008

	Emissions Source	Square metres	Energy Intensity (GJ/m²)	Emissions Factor (kg CO₂e/kWh)	Emission per year	Emissions (adjusted by percentage of year spent in each office)
Office at Intervistas Consulting	Electricity	9.29	1.61	0.084	0.2	.05
Office at Export Centre	Electricity	55.74	1.61	0.084	1.0	0.3
Office at 1110 Hamilton Street	Electricity	65.03	1.61	0.084	1.2	0.6
TOTAL						0.9

*Emissions Factor Source: : It was not possible to obtain actual electricity usage from landlords. Accordingly, Offsetters utilized the energy intensity calculations provided by Natural Resources Canada "Commercial and Institutional Consumption of Energy Survey, Summary Report, June 2007". *Offsetters estimates that one-half of a buildings energy intensity in Vancouver is made up of natural gas heating, the other is electricity. The BC Hydro Emissions factor of 0.084 kg/kWh British Columbia, National Energy Board (2005 data) as referenced by Dowlatabadi et al Paper "Ground Source Heat Pumps in Canada: Economics and GHG Reductions Potential" Page 10, Table 4, Published May 2008.*

Note: Figures may not add due to rounding.

4.3. Scope Three

In fiscal year 2008, on a consolidated basis, other indirect emissions (Scope 3) accounted for a total of 2.1 metric tonnes of carbon dioxide equivalent. More detail is provided in the following sections.

4.3.1 Air Travel

Offsetters' employees fly infrequently for business purposes. In fiscal year 2008, employees and consultants flew a total of four times, which generated two metric tonnes of carbon dioxide. However, three of these flights were offset at the time of purchase.

Table 4: Emissions from air travel, fiscal year 2008

	Emissions Source	Activity Data (km)	Emission Factor (kg CO2/km)	Emissions (tonnes CO2)
Offsetters	Airplane Fuel	Cities flown to and from	0.22 Short Haul & 0.20 Long Haul	2.0
	Minus offsets purchased at time of ticket purchase			(0.6)
TOTAL				1.4

Emissions factor source: www.offsetters.ca online flight calculator and report "Calculating the Environmental Impact of Aviation Emissions" Dr. Jardine, Environmental Change Institute, Oxford University June 2005

4.3.5 Employee Commuting

Based on a survey of Offsetters' eight employees, commuting accounted for 0.38 metric tonnes of carbon dioxide equivalent in fiscal year 2008. Seven surveys were completed and extrapolated, representing a sample of 88% of employees at the end of fiscal 2008. Two employees who worked for Offsetters during the year are no longer with the company. Their commuting habits were estimated by other staff members and their emissions have been accounted for in these calculations.

Offsetters grew from a staff of one to eight people during fiscal year 2008. These relative times of employment have been taken into account when calculating employee commuting emissions. Table 5 outlines the results of the survey.

Table 5: Emissions from employee commuting, fiscal year 2008

	Emissions Source	Activity Data (km)	%	Emission Factor (gCO2e/km)	Emissions (metric tonnes CO2e)
All Staff	Drive (small car)	253	2.9	222.5*	0.06
	Drive (large car)	965	11.0	274.6*	0.26
	Transit	3,638	41.8	2.4**	0.01
	Car Pool	0	0	111.2***	0.0
	Walk/Bike/Telecommute	3,852	44.2	0	0.0
TOTAL		8,708	100		0.38

Emissions factor sources: *CO2 from the GHG Protocol Mobile Guide, CH4 and N2O from Climate Registry General Reporting Protocol page 95 table 13.4 2005 year. <http://www.theclimateregistry.org/downloads/GRP.pdf>

Poudenx, Pascal and Walter Merida, 2008. "Energy Demand and greenhouse gas emissions from urban passenger transportation versus availability of renewable energy: The example of the Canadian Lower Fraser Valley." *Energy*, 32(1), 1-9. The GHG Protocol Mobile Guide V1.3 (03/21/05). *Car pool figure is single automobile divided by 2 passengers.

Note: Figures may not add due to rounding.

4.3.6 Paper Usage

Paper usage represents paper used for Offsetters' office printing and professional print jobs (brochures and business cards). Offsetters used 25 reams of paper for printing and the equivalent of 43 reams for professional print jobs. In fiscal year 2008, paper usage accounted for 0.28 tonnes of CO₂e.

Table 6: Emissions from paper usage, fiscal year 2008

Emissions Source	Activity Data (# of reams)	Emission Factor (lb CO₂e per ream)	Emissions (metric tonnes CO₂e)
Photocopier & printer paper	25	8.955	0.10
Professional print jobs	43 (equivalent)	8.955	0.18
TOTAL			0.28

Emissions factor source: Environmental Defence Paper Task Force Website www.papercalculator.org.

5.0 Management Actions to Reduce Emissions

Offsetters is implementing a four-part GHG management action plan, including: 1) a GHG Inventory Quality Management System, 2) an internal reductions plan, 3) target setting and 4) investment in GHG offsets for 2008.

5.1. GHG Inventory Quality Management System

Colleen Hamilton, Manager of Operations of Offsetters, has volunteered to act as the internal GHG champion. Ms. Hamilton will see to it that the GHG inventory process and system developed by Offsetters is implemented and maintained on an ongoing basis. The Offsetters GHG Inventory Quality Management System (QMS) will ensure that inventory methods are the best possible, data is of the highest quality, and that the process and system developed by the company are fully implemented.

Through this inventory process Offsetters has:

- Established an Inventory Quality Team made up of Colleen Hamilton, Paul Stewart, Jana Morton and Donovan Woollard
- Developed a Quality Management Plan including steps to be taken in collecting the data, in-putting it into a tracking spreadsheet, and reporting the results quarterly and annually.

As recommended by the GHG Protocol, in future fiscal years the Inventory Quality Team will ensure that Offsetters:

- Performs generic quality checks to ensure that the tracking system continues to remain accurate, and that data is being archived for future verification;
- Reviews final inventory estimates and reports – as a normal part of monthly, quarterly or annual management decision making, management should review and support the greenhouse gas inventory estimates and reports;
- Performs source-specific quality checks from time to time to ensure the continued quality of the data;
- Institutionalizes formal feedback loops so that errors, operational changes or inconsistencies are reflected in the ongoing inventory tracking system; and
- Documents activities in its Annual Report and archives all data.

5.2. GHG Reductions Plan

During the inventory process, the team reviewed the environmental policies of Offsetters and recommended a range of greenhouse gas reduction strategies and other environmental policies. These recommendations are provided in the tables below.

Table 7: Strategies to reduce heating, ventilation and air conditioning utility consumption

	Existing Condition 2008	Recommendations for 2009
Leased Office Space	<ul style="list-style-type: none"> ▪ The office space contains a programmable thermostat located in Jana Morton's office ▪ The space contains no air conditioning. It becomes quite warm in the sun due to natural light. Windows are opened to cool the space. ▪ Bathroom window is often left open during the winter. 	<p>Policy:</p> <ul style="list-style-type: none"> ▪ Initiate policy that Jana Morton is the only employee authorized to change the thermostat and ensure it is programmed to turn down temperatures at appropriate times. ▪ Jana Morton will learn to operate the thermostat by May 8, 2009. ▪ Bathroom window must not be left open in the winter. <p>Action:</p> <ul style="list-style-type: none"> ▪ Purchase blinds to keep the sun out and avoid the use of electric fans.

Table 8: Strategies to reduce electricity consumption (non-HVAC)

	Existing Condition 2008	Recommendations for 2009
Lighting	<ul style="list-style-type: none"> ▪ Office space is very well lit by natural light. ▪ Lights are turned off at night via a master switch next to the exit. ▪ Bathroom lights are linked to master switch and cannot be turned off during the day 	<p>Policy:</p> <ul style="list-style-type: none"> ▪ Implement a "last-person-out" policy to ensure all lights are turned off at night. <p>Action:</p> <ul style="list-style-type: none"> ▪ Only turn on lights when natural light is insufficient (on grey days). ▪ Turn off all lights that are not in use. ▪ Replace any incandescent bulbs with compact fluorescents. ▪ Decouple master switch from bathrooms by May 31, 2009
Computers	<ul style="list-style-type: none"> ▪ Most staff work on laptops which they take home at night. ▪ Remaining computers automatically shut down at night. ▪ Some employees have computers set to power down if not in use for specific periods of time. 	<p>Policy:</p> <ul style="list-style-type: none"> ▪ All future computer and printing equipment purchases to be Energy Star rated. ▪ All computers must be set to sleep after 30 minutes of inactivity. The Manager of Operations is responsible for ensuring new employees are set

	<ul style="list-style-type: none"> ▪ Printer automatically sleeps at night. 	<p>up.</p> <ul style="list-style-type: none"> ▪ All computers must be turned off at night. <p>Action:</p> <ul style="list-style-type: none"> ▪ Change power settings on all computers to power down if not used within a certain amount of time. ▪ Insert instructions in 'new employee kit' for setting these power saving setting on their computers.
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Table 9: Miscellaneous strategies

	Existing Condition 2008	Recommendations for 2009
Business ground travel	<ul style="list-style-type: none"> ▪ Bus tickets are provided for travelling to meetings . ▪ Several staff members bike to meetings. ▪ Employees are encouraged to use the 'Cooperative Auto Network' cars for travelling to meetings that are not easily accessible by bus (and therefore avoid having to commute with their personal vehicles). ▪ Occasional taxi usage for travelling to/from meetings (using Black Top and Checker Cabs, as 80% of their fleet is hybrid). 	<p>Action:</p> <ul style="list-style-type: none"> ▪ Consider purchasing a 'flex-bike' for employees to use for work-related travel. ▪ Avoid taxi usage whenever possible.
Staff Commuting	<ul style="list-style-type: none"> ▪ The office is easily accessible by public transit. ▪ Safe, indoor bike storage is provided. ▪ The office has a shower for bike commuters to use. ▪ Currently, 11% of employees drive to work, 22% take public transit, 0.3% car pool, and 63% either walk, bike or work from home. ▪ Offsetters has offset the vehicle mileage of the one employee who drives for 2008. ▪ There is no company incentive for carpooling or taking public transit. 	<p>Policy:</p> <ul style="list-style-type: none"> ▪ When an employee is hired, meet with them to determine their proposed method of transportation, possible alternatives, and actions that Offsetters can make to make biking or transit more accessible to them. <p>Action:</p> <ul style="list-style-type: none"> ▪ Permit employees to work from home, where possible. ▪ Promote transit use and bike-to-work week, and include contests and prizes.
Air Travel	<ul style="list-style-type: none"> ▪ Air travel is limited. 	<p>Action:</p> <ul style="list-style-type: none"> ▪ Promote video conferencing and collaboration software tools to save on non-critical travel.

	Existing Condition 2008	Recommendations for 2009
Office Paper Usage	<ul style="list-style-type: none"> ▪ Staff computers are set to default to double sided and black and white printing. ▪ Single sided printed jobs are printed on scrap paper (tray 2). ▪ All paper is 100% recycled, included professional print jobs. ▪ Invoices are sent and received via email to avoid paper usage. 	<p>Policy:</p> <ul style="list-style-type: none"> ▪ All computers default to print double sided. ▪ All computers default to black and white. <p>Action:</p> <ul style="list-style-type: none"> ▪ Encourage staff to only print when necessary and avoid printing in colour. ▪ Encourage printing two sheets per page if possible (totally 4 pages per sheet if done double sided). ▪ Reduce the amount of printed promotional materials used.
Garbage and recycling	<ul style="list-style-type: none"> ▪ Offsetters is a member of the Recycling Alternative, and recycles paper, plastic, metal and glass. ▪ A compost bin in the kitchen reduces the amount of garbage sent to landfills. ▪ Offsetters has a 'shame jar' to which employees who bring in disposable food containers (including coffee cups) must contribute money. 	<p>Policy:</p> <ul style="list-style-type: none"> ▪ Any employee who brings in a disposable food or beverage container must contribute \$2 to the 'Shame Jar' (proceeds of which will be used for coffee beans or beer). Fee will adjust with inflation. <p>Action:</p> <ul style="list-style-type: none"> ▪ Continue to encourage recycling and composting.

6.0 Greenhouse Gas Target Setting

After reviewing the GHG footprint for its fiscal year 2008, Offsetters initiated new greenhouse gas targets as follows:

1) **Absolute Emissions**

TARGET: The BC Provincial Government has set a target of 33% reductions of GHG emissions across the BC economy by 2020.

In 2008, Offsetters' total emissions were 5.2 tonnes of carbon dioxide equivalent (based on the GHG Protocol guidelines). To meet the BC Government reduction target, Offsetters would need to reduce its emissions to 3.432 tonnes by 2020. To stay on track to meet this target, Offsetters should aim to reduce its total emissions by approximately 3% per year. This equates to 5.044 tonnes in 2009, 4.888 tonnes in 2010 and 4.732 tonnes in 2011. Targets will be measured and re-evaluated annually. Where internal reduction strategies are insufficient to lower the total emissions, such as during periods of high business growth, high quality, verified offsets may be purchased to meet targets.

2) **Intensity Metric:**

GHG Emissions / Employee

In fiscal 2008, Offsetters' total emissions were 5.2 tonnes of carbon dioxide equivalent. In 2008, the emissions per employee were 0.65 tonnes, however, since the company grew from one to eight employees during this time, this data is not representative of an average employee's actual emissions over an entire year. Offsetters will refine this statistic in 2009 and strive to make annual emissions reductions based on a per-employee metric.

7.0 Purchases of Carbon Credits

For fiscal year 2008, Offsetters purchased \$12 (0.6 tonnes) of carbon offsets at the time of purchasing flights, as well as purchasing \$104 or 5.2 tonnes of local, high quality, verified carbon credits to offset the remainder of their emissions.

Offsetters invests funds into renewable energy and energy efficiency projects that reduce greenhouse gas emissions and would not take place without its involvement. For more information about Offsetters carbon offset projects visit www.offsetters.ca.

Appendix 1: Greenhouse Gas Emissions by Scope

Figure 2: Scope 1 greenhouse gas emissions

Offsetters 2008 Scope 1 Emissions: 2.2 Tonnes CO2e

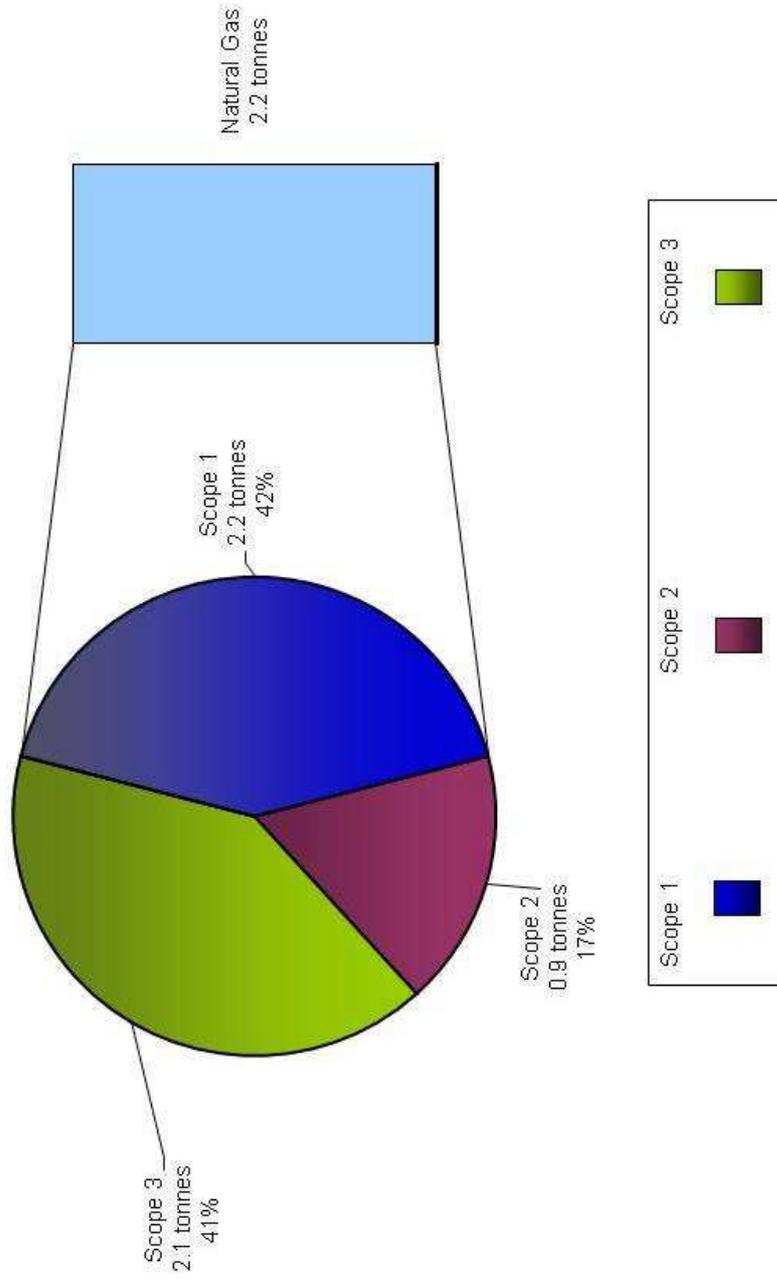


Figure 3: Scope 2 greenhouse gas emissions

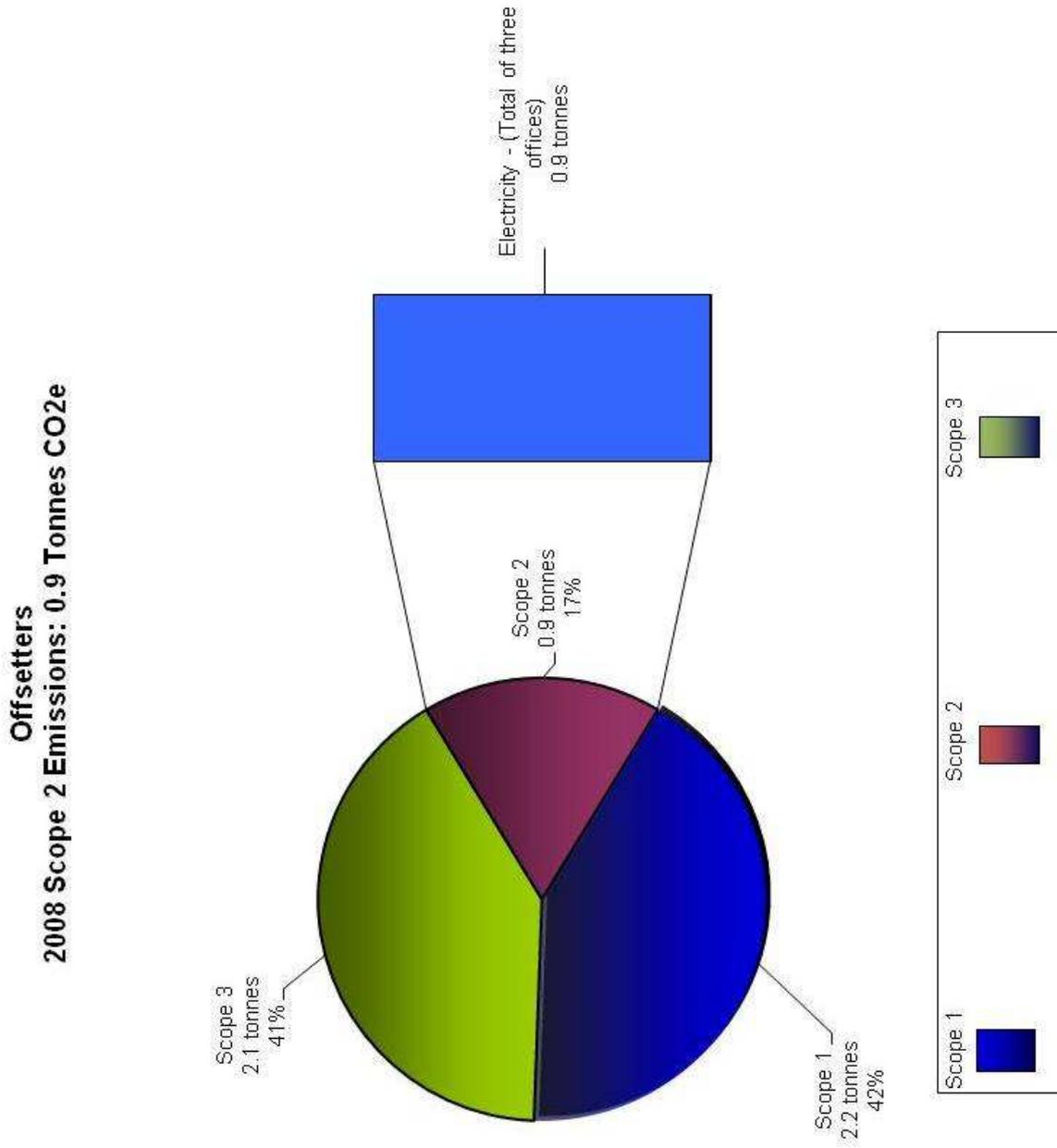
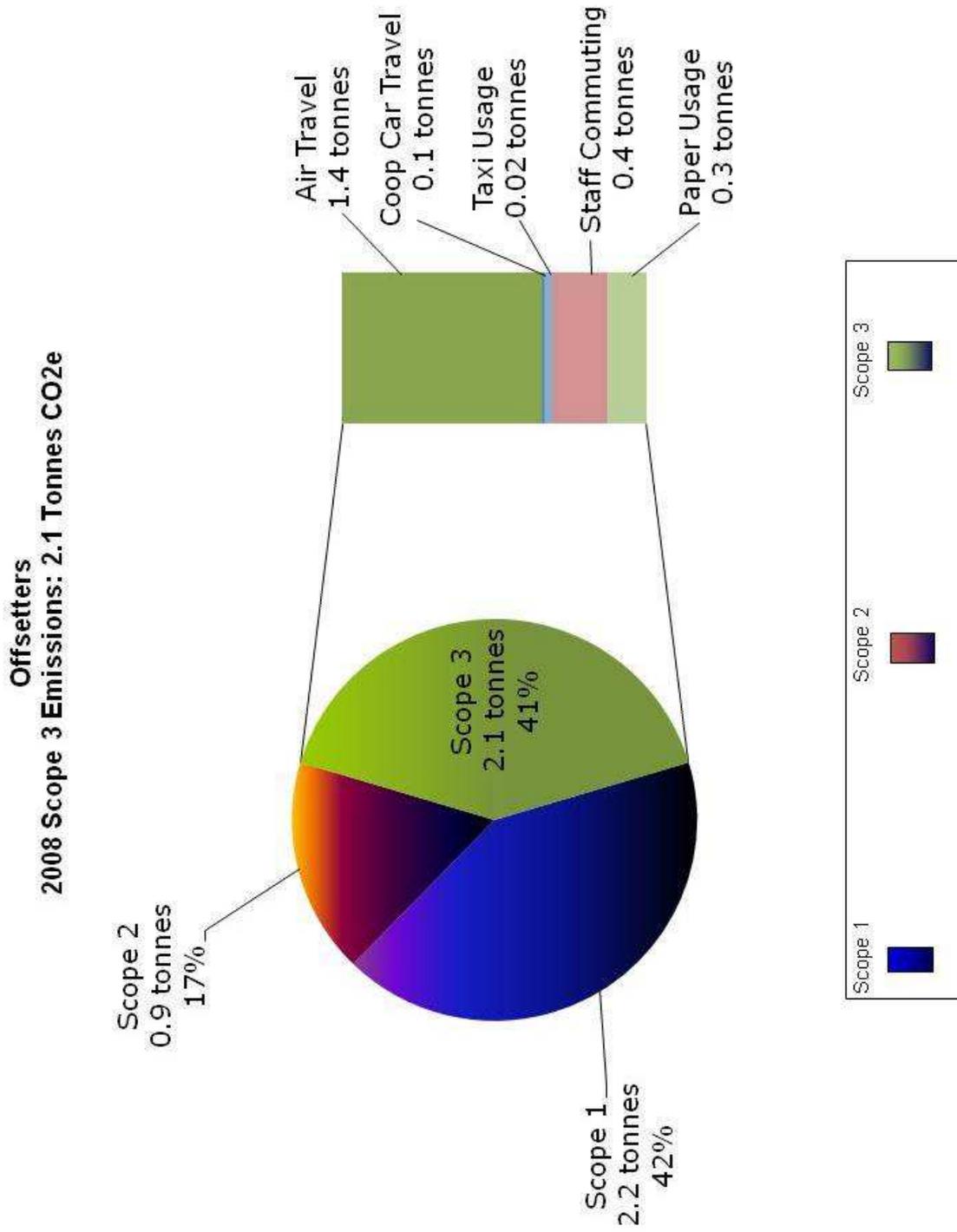


Figure 4: Scope 3 greenhouse gas emissions





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