Corporate Presentation
December 2013

Offsetters Climate Solutions Inc.
TSX-V: COO
Corporate History:

**Offsetters Climate Solutions Inc. (TSX-V: COO)** was formed through the consolidation of three complementary carbon management companies in December 2012:

- Established in 2005, **ERA Carbon Offsets Ltd.** - a leader in international forest carbon offset development and commercialization - a publicly listed company.

- Established in 2006, **Carbon Credit Corp.** - a leader in agricultural and forest carbon, as well as climate software and technology solutions. CCC merged with Offsetters in 2010.

- Established in 2007, **Offsetters Clean Technology** - a leader in technology offset development and commercialization, and sustainability consulting.
What We Do:

1. **ORIGINATION**
   - Carbon offset project origination, development and commercialization of offsets in compliance*, pre-compliance* and voluntary markets.
   - Currently a leading provider of voluntary offsets.

2. **ADVISORY SERVICES**
   - Advisory Services in Sustainability to medium and large cap corporations.
   - Offset sales generator and consulting revenue generator.

3. **SOFTWARE INNOVATION**
   - Software development and integration to support project origination and aggregation, corporate reporting and carbon management solutions.

*Compliance markets exist where legislation has been implemented requiring greenhouse gas (GHG) emitters to reduce their GHG output, which includes the use of offsets as a way to meet their obligations. Pre-Compliance markets exist where there is an expectation of legislation requiring GHG emitters to reduce emissions, allowing the use of offsets.
Business Model:

Revenue Generation Streams

1. Origination & Development of Carbon Offset Projects
   - Investing/Partnering/Consulting on projects that produce offsets fungible into voluntary and compliant carbon markets.

2. Sustainability Consulting, Carbon Consulting, Carbon Software
   - Providing professional services to corporations and institutions that address sustainability issues; providing specialized services and software solutions to carbon project proponents/participants.

3. Marketing and Commercialization of Offsets
   - Selling and brokering carbon offsets to buyers in both the compliant and voluntary markets.
Creating Offsets – The Process:

**ORIGINATION:**
Finding/Sourcing carbon projects, conduct due diligence, feasibility studies, etc.

**CONTRACTING:**
Final due diligence, negotiating contracts with project owner, set up finance, etc.

**DEVELOPMENT:**
Develop the project - create project design document, implementation, etc.

**VERIFICATION:**
Getting audited - 3rd party verification of project to confirm # of offsets.

**COMMERCIALIZATION:**
Serialization of offsets on a Registry, marketing and sales.
Company Highlights:

- Among the largest **fully integrated carbon management and offset development** teams in North America.
- Canada’s largest offset project developer with **over 6 million offsets developed and sold to date**.
- Recently sold interest in Mai Ndombe carbon project for $1.8M.
- Strategically positioned with **activity in every key established or emerging regulated North American carbon market**.
- **Solid revenue foundation** with contracted sales and clients through 2014.
- On target to hit projected **2013 revenues of CDN $7.01 million**, with **EBITDA of $686K**, and profitable.
Carbon Market Growth:

- **Regulated Markets** (Kyoto & other Compliant)
  - Global markets valued at **US$84 billion** in 2012, representing 10.7 billion tonnes of CO2e (Thomson Reuters/Point Carbon)
  - North American markets up 130% in 2012 to **USD $774M** (Thomson Reuters/Point Carbon)
  - Carbon price forecast **$8-$69/tonne** between 2013-2020 with regional North American cap-and-trade (Thomson Reuters/Point Carbon)
  - Offset demand in WCI expected to be worth between **$4B - $10B** (Thomson Reuters/Point Carbon)

- **Voluntary/Corporate Social Responsibility Markets** (CSR)
  - Global market grew from 12 Mt in 2004 to 101 Mt in 2012, representing **USD $523 million in value** (Ecosystem Marketplace)

- Total international carbon market to be between **$670 billion to 2.0 trillion** by 2020 (Point Carbon)
What Drives Carbon Markets:

1. **Existing Climate Policy & Legislation (Compliance):**
   - AB-32 in California, Quebec, Alberta, in North America, Australia, Korea, Kyoto Protocol (EU-ETS), New Zealand, China (various cities).
   - Legislated regions are growing year over year.

2. **Anticipated Regulations (Pre-Compliance):**
   - Canada (Oil & Gas sector), Saskatchewan, British Columbia, Ontario, Mexico, Brazil, Japan, Peru, Vietnam, Kazakhstan, Morocco.
   - Pre-compliance regions are growing year over year.

3. **Corporate Social Responsibility (Voluntary):**
   - Proactive reporting and action on sustainability obligations.
   - Voluntary Climate Disclosure Project (CDP) signatories and reporting growing year over year.

4. **Branding & Market Differentiation**
Future Growth – Compliance Mkts:

- **California and Quebec Emissions Trading Systems**
  - Estimated demand of over **200 million offsets** under AB-32 in California between 2013-2020, with offset prices projected to range from **$8-$69 per tonne**.

- **Alberta: Specified Gas Emitters Regulation (SGER)**
  - Potential demand for **15-30 million offsets** to 2020, carbon price expected to grow to **$25+ /tonne**.

- **Canada: Federal Oil and Gas Regulations**
  - National sectoral regulations which would create potential demand for millions of offsets.

- **British Columbia: Liquid Natural Gas?**
  - LNG regulation with possible policy in 2013, with 2018 rollout.
  - Potentially between **7-14 million tonnes** per year of offset obligations.
Market Achievements to Date:

- Developed the **largest forest carbon project in the world** (Mai Ndombe REDD+) generating 175 million tonnes over 30 years in the Democratic Republic of Congo.
- Developed the **largest forest carbon project in North America** (Great Bear Forest) within British Columbia Canada, generating 30Mt of offsets over 25 years.
- The largest and most diversified supplier of offsets into the BC and Alberta regulated markets.
- Developing substantial pipeline of projects for AB-32 in California.
- Long Term Sales agreement in place with Forest Carbon Group AG.
- Strategic Partner to the Canadian Olympic Committee for 2010, 2012, 2014 Olympic and Paralympic Games; made 2010 Games carbon neutral for the first time in history.
- Advisor of choice to some of the fastest growing and sustainable companies in North America.
- Leading software solutions provider for landbased projects.
Clients & Offset Users:
Growth Objectives - 12 months:

- **Expand AB-32 pipeline focused on forestry projects.**
  - Existing legislation, growing demand, pricing upside out to 2020.
  - Currently contracting and growing project pipeline.

- **Pending British Columbia legislation, expand BC project scope to meet needs of Liquid Natural Gas industry.**
  - Current portfolio perfectly suited for demand out of BC to help LNG meet future emissions targets.
  - Numerous projects in pipeline awaiting policy clarity.

- **Position for Canadian Federal Oil & Gas Emissions Regulations.**
  - Potential projects in pipeline awaiting policy clarity.

- **Expand Sales and Marketing effort across all platforms.**
  - Voluntary sales, Advisory Services, and Technology implementation across multiple jurisdictions.
Summary & Value Proposition:

- Strategically positioned company, proven leader in carbon markets with strong technical, sales and advisory teams.

- Legislation will drive markets and offset demand for years to come, as policy is implemented across multiple jurisdictions.

- North American offset market to be worth more than $10 billion out to 2020.

- Contracted sales agreements for over $8,000,000 through 2014.

- Potential portfolio value (with BC offset policy) of over CDN $60 million.

- Further opportunity for strategic corporate consolidation in relevant markets.
## COO Share Capital:

<table>
<thead>
<tr>
<th>Exchange listings</th>
<th>COO: TSX Venture 9EA: Frankfurt 9EA: Berlin</th>
</tr>
</thead>
<tbody>
<tr>
<td>Shares issued</td>
<td>30,841,552</td>
</tr>
<tr>
<td>Options outstanding</td>
<td>4,819,759</td>
</tr>
<tr>
<td>Warrants outstanding</td>
<td>5,488,000</td>
</tr>
<tr>
<td>Fully diluted</td>
<td>41,149,281</td>
</tr>
<tr>
<td>Share price (Oct 31, 2013)</td>
<td>$0.14</td>
</tr>
<tr>
<td>Market cap</td>
<td>$4,317,817</td>
</tr>
<tr>
<td>Current assets (cash, inventory, receivables)</td>
<td>$3,034,308 (June 30, 2013)</td>
</tr>
<tr>
<td>Insiders hold</td>
<td>63%</td>
</tr>
<tr>
<td>Control position (Forest Carbon Group AG)</td>
<td>29.9%</td>
</tr>
</tbody>
</table>
Stock Performance:

- IPO
- $5M Financing, US Legislation Expectation
- Market Crash
- US Leg Fail
- Offsetters Acquisition

May 31, 2013
© quotemedia.com
Management & Board:

Management Team

• **James Tansey PhD, Chief Executive Officer:**
  • James is President and CEO of ERA. He is also the founder of Offsetters. He is an associate professor at the University of British Columbia’s Sauder School of Business and is the Executive Director of ISIS, a Research Centre at the Sauder School of Business dedicated to social innovation and sustainability. He has taught in MBA, EMBA, Executive Education, MSc and Undergraduate programs in the UK and Canada. James received his PhD from the University of East Anglia in 1999 and has written extensively on industrial ecology and climate change.

• **Jeff Calvert, P.Eng, MBA, Chief Financial Officer:**
  • Jeff Calvert is the chief financial officer and the director of human resources. Jeff joined ERA from Borealis Carbon Offsets, where he was founder and managing director. He holds a degree in mechanical engineering from the University of Western Ontario and an MBA with specialization in management consulting from Royal Roads University in Victoria, BC. Jeff is a regular expert panellist in the forestry carbon space and a professional engineer licensed in Ontario.

• **Phil Cull, MSc, VP Sourcing:**
  • Phil oversees Offsetters project sourcing and origination business, drawing on his background and experience in finance, technology and social development. Prior to Offsetters, Phil worked with American Express Bank, HSBC, Societe Generale and Goldman Sachs in London. Phil earned a BSc in Geology from the University of Hertfordshire and an MSc in Climate Change and Risk Management from the University of Exeter.
Management & Board:

Management Team

• Joerg Germann P.Eng, Senior VP and CTO
  • Joerg is a German-trained physics engineer, with a Diplom-Ingenieur in Applied Physics from Munich University for Applied Sciences, and is a BC Registered Professional Engineer in Engineering Physics. He also has been since 2009 the Chairman of the CTO roundtable at British Columbia Technology and Industry Association (BCTIA). Joerg is responsible for our technology product roadmap and software solutions.

• Steven Baczko, VP Business Development
  • Steve currently serves as the VP of Business Development, where he manages project origination, commercial engagements and strategic partnerships for the AB32 market and emerging ecosystem markets. Prior to Offsetters, Steve was Head of New Markets and Senior Manager of Global Consulting services for EcoSecurities, one of the largest developers of emission reduction projects for the global carbon markets. Prior to EcoSecurities, Steve worked at the International Finance Corporation (IFC), the private investment division of the World Bank. Steve holds a BA from Georgetown University and lives in Portland, Oregon.

Board of Directors

• Robert Falls, PhD, RPBio: Chairman
• James Tansey PhD: President and CEO
• Jim Logan: CFO Ledcor
• Alexander Zang: Co-Founder, CEO Forest Carbon Group AG
• Georg Schattney: CFO and COO Forest Carbon Group AG
• John Poulter: CIO Portfolio Strategies Securities
• Graham Harris: Chairman - Redhill Resources
Forward looking statements:

This presentation may contain forward-looking statements relating to the Company’s operations or to its business environment. Such statements are based on the Company’s operations, estimates, forecasts, and projections, but are not guarantees of future performance and involve risks and uncertainties that are difficult to predict or control. A number of factors could cause actual outcomes and results to differ materially from those expressed. Although any such forward-looking statements are based upon what management believes to be reasonable assumptions, the Company cannot guarantee that actual results will be consistent with these forward-looking statements. In addition, the Company disclaims any intention or obligation to update or revise any forward-looking statements, for any reason. We also do not commit in any way to guarantee that we will continue reporting on items or issues that arise during our presentation or discussion.
Contact Us:

James Tansey
james@offsetters.com

David Rokoss
david.rokoss@offsetters.com

www.offsetters.com

Suite 1000
675 W Hastings Street
Vancouver, BC, Canada
V6B 1N2

Phone: (778) 945-0951