One Carbon World
Carbon Footprint Verification

Presented to:

International Biathlon Union (IBU)

Events

2021 - 2022

June 2023

One Carbon World

International Biathlon Union Events 2021 - 2022 - Carbon Footprint Verification June 2023

Disclaimer:
All reasonable measures have been taken to ensure the accuracy of this report and any errors in data used for footprint calculations and verification are the responsibility of the grant recipient named in this report.

Third Parties:
Any disclosure of this report to a third party is subject to this disclaimer. The report was prepared by One Carbon World Ltd for use by the grant recipient named within the report. This report does not in any way constitute advice to any third party who is able to access it by any means and excludes, fully lawfully permitted, all liability whatsoever for any loss arising from reliance on the content of this report.

Contents

Page

Introduction

One Carbon World (OCW) is a recognized resource partner in the Climate Neutral Now initiative launched by UN Climate Change in 2015. The UN-OCW certification seal was created with a three-fold purpose: *i*) to help organisations around the globe demonstrate their commitment in implementing concrete actions to address their climate-change contribution (i.e. carbon footprint), *ii*) to incentivize organisations to make their own internal business operation carbon neutral implementing both conventional and innovative conservation measures, and *iii*) to accelerate the transition to a climate-neutral society by compensating the GHG emissions which cannot be currently avoided by certified emissions reductions (carbon credits).

As a global resource partner of the United Nations Climate Neutral Now initiative, OCW is committed to emission reduction strategies and forestry projects that meet the highest standards, reduce carbon emissions and contribute to sustainable development. Our goal is to help over 25,000 organisations to achieve carbon neutrality over the next 4 years. This will equate to a 5% increase in the number of carbon credits retired worldwide.

The third-party verification process of OCW embraces the highest international standards of quality assurance and quality control procedures in the industry. These in particular are based on national and international voluntary measuring and reporting schemes such as GHG Protocol Corporate Standard, ISO 14064-3[(1)], ISO 14064-1[(2)] and 14040[(3)] and PAS 2050[(4)]. Where organisations seek validation and verification of their domestic GHG reduction projects, OCW chooses to refer to the GHG Protocol Corporate Standard BS ISO 14064– Part 3.

Global Climate Action

United Nations Climate Change

IBU 2022 Carbon Footprint Verification

Objectives and Benefits

International Biathlon Union (IBU) collate information about each of their events in a consistent format and populate this into an ESG reporting software – Position Green. As such due to the limited information visible, this verification document only seeks to provide a summary review of the core inputs and outputs of the IBU Events in 2021 - 2022. Please note that Position Green do align with several globally recognised reporting protocols and as such it is assumed to be robust and appropriate for use, these will be discussed further within this report.

The objectives of the OCW verification are:

- To provide assurance to IBU, that, based on the information provided, the GHG assertion is reliable and of sufficient quality for external voluntary carbon reporting purposes;
- To assist IBU internal purposes – e.g., for CSR reporting and other disclosures, or annual reports and tracking towards internal carbon footprint targets.

The benefits for IBU of verifying its carbon footprint through OCW are:

- **Carbon neutrality** – provides IBU with an internationally recognized carbon footprint standard, allowing IBU to focus on the most efficient and cost-effective climate mitigation programs and carbon offset credits required;
- **Consolidate corporate green credentials** - provides transparency to IBU giving confidence to stakeholders that its business emissions are reviewed and offset through OCW.
- **Perception management** - demonstrates that the climate performance of IBU is reliable and robust enough to withstand media scrutiny, and the climate-change mitigation commitment of IBU is also reinforced through reality based actions leading to more sustainable business activities;
- **Compliance** - demonstrates to external stakeholders that the environmental performance of IBU is transparent, accurate, and consistent over time for internal management reporting;

Workflow

Verification is an objective assessment of the accuracy and completeness of reported GHG information and the conformity of this information to pre-established GHG accounting and reporting principles.

The GHG emissions verified by OCW corresponded to IBU for their 2021 - 2022 events. During the desktop review of the information, the OCW verification team also engaged by email with the team at IBU. This engagement aimed to confirm the activities, concepts and approaches relevant to the GHG calculation.

In tandem, the OCW verification team undertook a qualitative and quantitative evaluation of the data inputs, reporting software applied and results. Using professional judgment determined whether any qualitative discrepancies could affect the overall GHG assessment, where it was considered practical to do so.

The resulting carbon footprint covers the events across the following categories:

- IBU World Cup & WCH (9 events)
- IBU Cup, EOCH (7 events)
- IBU Junior Cup, YJWCH (3 events)

Several files were shared and reviewed as follows for each of the events:

- Plaras_Uebersicht_Season_2022: this pdf. document provided high level data such as spectators, staff and competitors to each event.
- Excel ‘IBU_CF_Tool’: these Excel documents provided all detailed data used in the emissions calculations e.g., fuel use and number of hotel stays.
- Pdf. and Excel ‘Events - GHG Emissions’: this document provided a summary of the emissions results for events only.
- Pdf. and Excel ‘Summary_season 21_22_IBU’: this document provided a summary of the emissions results for the IBU organisation and all events.

Results

This report covers all data included in the pdf and Excel file 'Summary_season 21_22_IBU'.

The OCW verification process included the following sources of GHG emissions:

Scope 1 (643.25 tCO_{2e}): Direct emissions from boilers, furnaces, vehicles, chemical production in owned or controlled process equipment at each event:

IBU World Cup & WCH - 525.264 tCO_2e

IBU Cup, EOCH - 86.827 tCO_2e

IBU Junior Cup, YJWCH - 31.155 tCO_2e

Scope 2 (725.00 tCO_{2e} - LB): Indirect emissions consumption of purchased electricity, heat, steam and cooling at each event:

IBU World Cup & WCH - 359.583 tCO_2e

IBU Cup, EOCH - 309.858 tCO_2e

IBU Junior Cup, YJWCH - 55.562 tCO_2e

Scope 3 (11,393.75 tCO_{2e}): Other indirect upstream and downstream emissions in the company's supply chain from production and transportation of the goods and services purchased to the end-user's use at each event:

IBU World Cup & WCH - 9,384.127 tCO_2e

IBU Cup, EOCH - 1,371.513 tCO_2e

IBU Junior Cup, YJWCH - 638.112 tCO_2e

Total Emissions Scope 1 - 3 (Location Based) 2022: 12,762.002 tonnes CO_2e

Observations, Uncertainties and Recommendations

IBU collate information about each of their events in a consistent format and populate this into an ESG reporting software – Position Green, the software references that it aligns with the following ESG reporting frameworks:

- GRI
- EU Taxonomy
- SFDR
- UN SDGs
- CSRD/ESRS
- TCFD
- CDP
- UN Global Compact
- UN PRI
- GHG Protocol
- Nasdaq ESG Portal
- ISO 14001 & 26000

The above provides assurance that the calculations and methodology contained within the software are sound and appropriate for use and that the applied emissions factors are also aligned with such reporting frameworks and protocols, however these were not reviewed due to them being contained within the software itself.

Scope 3 Emissions Methodology:

It is acknowledged that due to data availability, assumptions required, sampling methodologies and varying data that is not under the IBU direct control, it may be difficult to determine if values reported for Scope 3 sources are materially accurate. Therefore, for those emissions sources, IBU should be able to satisfy that:

- The data available is as accurate as reasonably possible;
- Assumptions made in calculating emissions are suitably documented.

The Excel documents for each event were reviewed (IBU_CF_Tool) and the inputs were appropriate and followed a consistent format. Several assumptions were made as detailed in each of the Excel sheets tab – ‘DATA’ and results for each event were output in the tab – ‘RESULTS’. However, please note that the results in these Excel sheets do not correlate exactly with the results detailed on p.6, due to IBU transitioning to Position Green for all reporting moving forward.

Additional Opportunities and Recommendations

While not required for reporting purposes, it is recommended that Well-to-Tank (WTT) conversion factors are used to account for the upstream Scope 3 emissions associated with the extraction, refining and transportation of raw fuels prior to their final use (e.g., combustion in vehicles and for electricity generation). It is also advised that IBU account for the transmission and distribution (T&D) losses of the electricity they purchase, which occur between the power stations and their sites. This could not be confirmed as these elements may already be included in the emissions factors applied by the Position Green software.

It is advisable to report market based Scope 2 emissions, in addition to location based emissions in line with the GHG Protocol. This will provide a more complete assessment of the IBU GHG impacts, risks and opportunities associated with the procurement of electricity.

IBU should confirm that any reporting software used ensures the source and year of emissions factors applied are updated periodically to ensure their appropriateness for use.

The IBU carbon footprint is robust in terms of methodologies and data applied. To build on this further, IBU could discuss with other core suppliers if carbon footprint data specific to their service delivery/products is available. This could be expanded on through collaboration with transportation providers.

Carbon Reduction Opportunities

Transport to and from Events

It is understood that travel is essential for the successful running of events, however a travel hierarchy could be implemented that applies the following principles:

- Is the travel necessary - can the meeting be undertaken virtually (zero emissions)?
- If the travel is necessary - can 'active travel' be used (zero or very low emissions)?
- If the travel is necessary and not local - can public transport be used (low emissions)?
- If the above are not practical consider pool cars/hire cars, making sure they are low emission and hire cars used for +100-mile trips only (prioritise low emission vehicles).
- If the above are not practical, grey fleet expenses policies could reward use of low emission vehicles where relevant (encourage low emission vehicles).
- Only use air travel where this is necessary (high emissions).

Purchasing of Goods and Services for Events

Procurement of products used in the events is an important support mechanism in delivering the IBU decarbonisation objectives. This can be achieved through further engagement with key stakeholders as early as possible to identify the outcome required and determining, in conjunction with the market, the best way of delivering this. This may involve challenging the norm and capturing and embracing innovative solutions. Agreed sustainability objectives and requirements can then be embedded through the procurement processes (specification, tender, evaluation criteria & contract management).

If IBU have an extensive supply chain supporting their events, a prioritisation exercise could highlight service providers which represent the highest balance of, empirically assessed, categories according to spend or carbon impact as relevant to IBU. The outcome of this exercise can then ensure effort is focused where needed and prioritises market engagement requirements as well as who internally needs to be engaged and aware of key issues. This then helps the prioritisation of expenditure on sustainability resource, which in turn informs the focus on priority suppliers and categories and internal stakeholders. The most important stage within the procurement process is always to undertake a review of the need for procurement in the first instance and to question if alternative procurement routes should be considered.

Verification Assurance

As outlined within the GHG Protocol, companies wishing to report their emissions shall ensure that GHG accounting is based on the principle of Relevance, Completeness, Consistency, Transparency and Accuracy.

It is One Carbon World view that the information included in 'Summary_season 21_22' is a fair representation of the GHG emissions concurring with the activity information collated by IBU for their 2021-22 events. This is based on the understanding the ESG reporting software in use – Position Green, aligns with reporting protocols such as GHG Protocol.

Therefore, the carbon neutrality commitments of IBU as well as initiatives taken to reduce their carbon footprint are relevant and effective and demonstrate leadership and continual improvement towards more sustainable business operations that help mitigate climate change.

References

1 ISO 14064-Part 3: Specification with guidance for the verification and validation of greenhouse gas statements.

2 ISO 14064-Part 1: Specification with guidance at the organisation level for quantification and reporting of greenhouse gas emissions and removals

3 ISO 14040 – Environmental management. Life cycle assessment. Principles and framework

4 PAS 2050 – Specification for the assessment of the life cycle greenhouse gas emissions of goods and services.

5 GHG Protocol. https://ghgprotocol.org/