



Åre Water AB

PAS 2060 Qualifying Explanatory Statement

ÅRE
WATER

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functional.

BASELINE YEAR 2018

In collaboration with

TRICORONA
CLIMATE PARTNER

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Summary

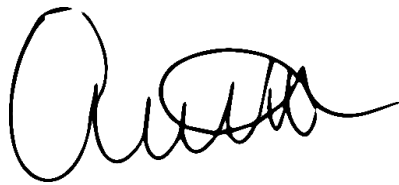
Åre Water AB, established in 2011, is a producer of high-quality bottled natural mineral water based in Åre, Sweden. In 2020, Åre Water AB achieved carbon neutrality for its entire operations with the baseline year 2018. The commitment to maintain carbon neutrality as mentioned extends to at least 2023. This report, known as the Qualifying Explanatory Statement, contains all the relevant documentation to support Åre Water AB's claim of achieved carbon neutrality.

Declaration of carbon neutrality

"Carbon neutrality of total operations achieved by Åre Water AB in accordance with PAS 2060 at 2020-03-18 for the period commencing 2018-01-01, Tricorona Climate Partner AB declared."

Date: 2020-03-18

Signed:

A handwritten signature in black ink, appearing to read 'Anette Friman', with a large initial 'A' and a stylized, cursive script.

Anette Friman
CEO, Åre Water

Background and aim of the statement

During 2019 and in collaboration with Tricorona Climate Partner (Tricorona), Åre Water AB has quantified the carbon footprint of its operations, including their products, from a life cycle perspective. The aim of this statement is to provide documentation of compliance with the requirements of carbon neutrality as expressed in PAS 2060:2014 *Specification for the demonstration of carbon neutrality*. This report constitutes the qualifying explanatory statement which aims to substantiate that Åre Water AB has achieved its first cycle of carbon neutrality as defined in PAS 2060:2014, for its operations and products for the period 1 January 2018 – 31 December 2018, as well as a commitment to maintain the status of carbon neutrality for coming cycles, until at least 2023. Calculations have been undertaken by Tricorona Climate Partner AB and are based on activity data provided by Greger Thörn and Anette Friman on the part of Åre Water AB.

The quantification of the carbon footprint includes the life cycle emissions for Åre Water AB's three different products from raw material acquisition until the product leaves the retailer's shelf, as well as emissions not directly related to the manufacturing of the product. The applied method is the GHG Protocol Corporate Standard including supplements.

Table 1 – Summary of the qualifying explanatory statement

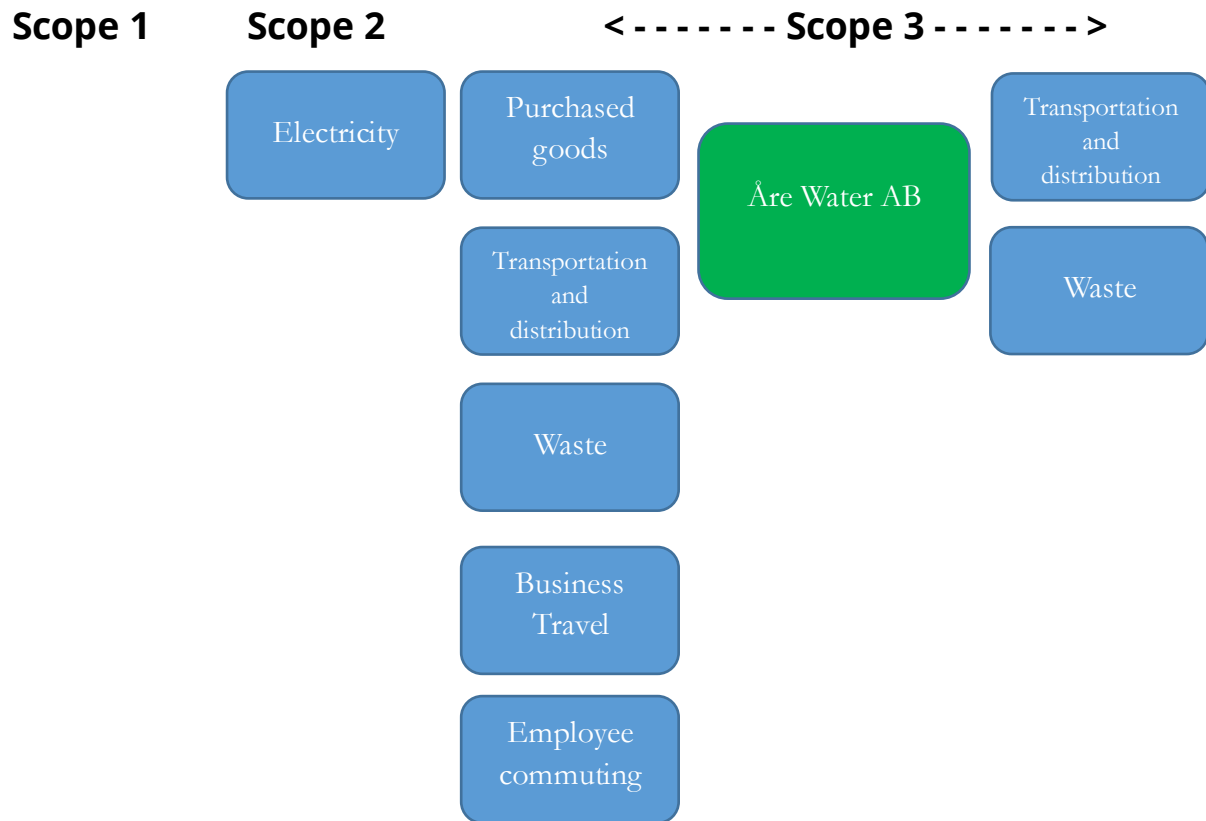
PAS 2060 Information Requirement	Information as it relates to Åre Water AB
Entity making PAS 2060 declaration	Åre Water AB.
Subject of PAS 2060 declaration	Total operations during 2018, including products.
Function of subject	The function of Åre Water AB is to produce high quality natural mineral water and distribute it to customers.
Activities required for the subject to fulfil its function	The activities required for Åre Water AB to fulfil its function include the following.

	<ul style="list-style-type: none"> • Acquisition and transportation of raw material • Transformation into and transportation of inputs • Manufacturing and packaging of product • Management of waste from production • Distribution • Downstream storage
Rationale for the selection of subject	The subject of carbon neutrality is all Åre Water AB's activities and thus reflects 100% of the carbon footprint. This is the most comprehensive scope possible.
Type of conformity assessment undertaken	Other Party Validation.
Baseline date for PAS 2060 program	1 January 2018.
Achievement period	1 January 2018 – 31 December 2018.
Commitment period	Until 2023.

Scope

The subject for carbon neutrality is Åre Water AB's operations including all products. The products are mineral water bottled in three varieties of bottles: 500 ml PET bottle, 350 ml glass bottle and 750 ml glass bottle. Åre Water AB's products are mainly marketed in Sweden, but also exported to Europe and Asia. The climate impact of the products has been calculated from a life cycle perspective, from the acquisition of raw materials until they leave the retailer shelf. In addition, the climate impact of activities not directly related to the products have been quantified and included in this study.

Figure 1 – Overview of applied system boundaries for Åre Water AB's carbon neutrality



PAS 2060 Carbon neutrality

The baseline period of the statement corresponds to the full year of 2018. Åre Water AB has achieved carbon neutrality for the baseline year by offsetting the total carbon footprint. In order to maintain the status of carbon neutrality, a plan for reducing the carbon footprint has been established as a part of this statement. Should any changes occur that affect the validity of the statement, the QES shall be updated accordingly.

Quantified carbon footprint

The total carbon footprint of Åre Water AB's 2018 operations amounts to 158 tonnes CO₂e

Table 2 – Total carbon footprint divided by scope

GHG-scope	Carbon footprint (t CO ₂ e)	Share thereof
Scope 1	0	0,0%
Scope 2	2	1,3%
Scope 3	156	98,7%
Total	158	100%

As can be observed in table 2, the main part of Åre Water AB's emissions are found in Scope 3 and is caused by the acquisition of raw materials, mainly glass and plastic, as well as upstream and downstream transportation and distribution. Emissions from scope 2 amount to around 1,3% of total emissions.

Table 3 – Total carbon footprint divided by processes

Process	Contribution to total emissions (%)
Acquisition of raw materials	59
Upstream logistics	9
Core process	0,5
Waste from core process	0,0
Downstream logistics	23
End of life	0,0
Non product related emissions	9
Total	100

Methodology

The method for quantification of the carbon footprint is based on the below listed documents.

- PAS 2060:2014
- GHG protocol Corporate Standard
- GHG Protocol Scope 2 Guidance
- GHG Protocol Corporate Value Chain (scope 3)

The GHG protocol has been selected because it is one of the most recognized and frequently applied standards to quantify climate impact of corporations and as such is explicitly endorsed by PAS 2060. The carbon footprint of the selected subject is calculated based on an operational control approach. Emissions from electricity have been calculated using the market-based approach.

The following greenhouse gases have been included in the calculations.

- Carbon dioxide (CO₂)
- Methane (CH₄)
- Nitric Oxide (N₂O)
- Hydrofluorocarbons (HFCs)
- Perfluorocarbons (PFCs)
- Sulfur hexafluoride (SH₆)

Each gas's corresponding global warming potential is obtained from the IPCC Assessment report 5 (2014). Total emissions are measured in CO₂ equivalents (CO₂e). All emissions in scope 1 and 2 relevant to the applied system boundaries are included and have been quantified, as well as all relevant and feasibly quantifiable emissions in scope 3.

Scope 1 emissions

There are no scope 1 emissions

Scope 2 emissions

Scope 2 emissions are constituted of electricity used in the core process.

Scope 3 emissions

The following categories of scope 3 emissions are relevant and have been quantified

- Category 1 – Purchased goods and services
- Category 3 – Fuel and other energy-related activities
- Category 4 – Upstream transportation and distribution
- Category 5 – Waste generated in operations
- Category 6 – Business travel
- Category 7 – Employee commuting
- Category 9 – Downstream transportation and distribution

Data and data sources

In the quantification of Åre Water AB's carbon footprint, both primary and secondary sources of data have been used. Secondary data based on averages or estimates has only been used in cases where primary data was unavailable or could not reasonably be obtained. All activity data has been reported by Åre Water AB, except for information about the origins of Åre Water AB's purchased electricity, which was obtained from Jämtkraft and complementary data about transportation of bottled carbon dioxide, which was obtained from the supplier.

Primary data covers all activity data within the control of the entity including weights of purchased goods and distances of upstream and downstream logistics, business travel and electricity consumption in the core processes.

Secondary data includes types of vehicles for logistics and routes where distances were not provided.

Emission factors that have been used to quantify the carbon footprint of Åre Water AB's operations are sourced from well-established databases and sources such as EcolInvent, DEFRA, Network for Transport Measures and the Swedish Transport Administration.

Assumptions

The assumptions with the biggest potential impact on the quantified carbon footprint are stated below.

- Product emissions have been allocated to each type of product, meaning size and type of bottle
- Transportation and distribution: where data on types of vehicles and fuels used for transportation has not been available, assumptions have been made.
- Downstream cooling of product: Information regarding how the product is stored before consumption was unavailable. An assumption has therefore been made that the products are stored for an average of 48 hours in a beverage refrigerator of model TEFCOLD FSC1380-I which uses average electricity from the Nordic power grid.
- Data on material consumption of the office was not available. Instead a per person default value has been used.

Exclusion of emission sources

Table 4 specifies considered sources of emissions that are considered insignificant. The assessment of insignificance is made based on the hypothetical emission factor per specified unit, that each activity would require to attain materiality. That any component would have an actual unit to emissions-ratio of more than 1:30 has been deemed unlikely and thus all components with a ratio above this level have been excluded because of insignificance.

Table 4 – Test for exclusion of activities

Activity/Component	Phase	Total Amount	Unit	EF/unit to attain materiality
Flavoring	Production	22,5	kg	70
Ink	Production	9,6	kg	164
Detergent	Production	50	kg	31
Make up	Production	3,2	liter	491

See annex A for a full list of what emission sources have been included and excluded.

Uncertainty

The use of average emission factors implies uncertainty because actual emissions can differ from averages. Apart from emission factors, there is inherent uncertainty in secondary data and assumptions which have been made in the absence of specific information. Finally, a small number of activity data are based on estimates made by the person responsible for data collection at Åre Water AB, as no recorded data was available. Such estimates are likely to differ from real values. In order to cope with uncertainties, necessary estimates have been made with the aim of not underestimating the real carbon footprint. Moreover a 5% overcompensation of the carbon footprint will be made to mitigate the risk of underestimations due to uncertainty.

Carbon footprint management plan

Table 5 specifies the activities Åre Water AB plan to undertake in order to reduce their carbon footprint during the coming cycles of carbon neutrality. As of the publication of the QES for the baseline period, the impact of the suggested measures has not yet been established. As Åre Water AB further explores the viability of reduction measures the expected emission reductions will become clear. Against this background the carbon footprint management plan will be updated at least once before the next cycle of carbon neutrality begins.

Table 5 – Carbon footprint management plan

Reduction measure	Description	Implementation period	Expected reduction (CO ₂ e)	Expected reduction (%)
Increase recycled materials	Strive to increase the share of recycled material in packaging of the products.	2020-2023	To be quantified	-
Increase fossil free transports	By means of the existing alternatives, move towards less fossil-intensive transportation services.	2020-2023	To be quantified	-
Decrease material use	Reduce the amount of display material used in the marketing of the products	2020-2023	To be quantified	-
Decrease business travel	Decrease business travel within the company	2020	To be quantified	-
Total	-	-	TBC	TBC

Carbon offsetting plan

For the first year of carbon neutrality cycle, Åre Water AB will offset the total carbon footprint of the selected subject. Because there are uncertainties related to secondary data and emission factors, an additional five percent of the total carbon footprint will be offset. The total volume that will be offset is thus 166 tonnes CO₂e.

Åre Water AB has chosen to realize carbon offsetting through the project Tropical Mix.

Tropical Mix is a Gold Standard certified land use forestry project situated in Panama. The climate impact is generated by planting trees. The carbon credits will be cancelled in the Union registry. When this is done, Åre Water AB will be provided with a certificate of offsetting. The cancellation of the credit will also be publicly documented on Tricorona's website: <https://www.tricorona.se/makuleringsintyg/>

Table 6 – Overview of carbon offsetting

Total CO ₂ e	158* tonnes
Total CO ₂ e + 5 %	166* tonnes

* rounded up to whole tonnes

Annex A - Exclusion of emission sources

Scope 3 category	Scope 3 category emission source	Included/excluded	Justification
1	Purchased goods and services	Included (four products excluded)	See table 4
2	Capital goods	Excluded	Not relevant
3	Fuel and other energy-related activities	Included	
4	Upstream transportation and distribution	Included	
5	Waste generated in operations	Included	
6	Business travel	Included	
7	Employee commuting	Included	
8	Upstream leased assets	Excluded	Not relevant
9	Downstream transportation and distribution	Included	
10	Processing of sold products	Excluded	Not relevant

11	Use of sold products	Excluded	Not relevant
12	End of life treatment of sold products	Excluded	Not relevant
13	Downstream leased assets	Excluded	Not relevant
14	Franchises	Excluded	Not relevant
15	Investments	Excluded	Not relevant

Annex B

Carbon Neutral Assurance Letter

Statement No.:
CN-OPV 20-001

Initial Issuance Date:
2020.03.15

This letter of assurance affirms that:

The Qualifying Explanatory Statement entitled:

Åre Water PAS 2060 Qualifying explanatory statement

Issued by the Organization

Åre Water AB

ULLÅN 228
837 52 Åre

aimed to demonstrate carbon neutrality as defined in PAS 2060:2014 *Specification for the demonstration of carbon neutrality*, has been verified in accordance with the requirements specified for other party validation in the aforementioned standard in and in ISO 14064-3 2019: *Specification with guidance for the verification and validation of greenhouse gas statements* and based on the process and procedures conducted there is no evidence that the GHG statement

- Has not been prepared in accordance with related International Standards on GHG quantification, monitoring and reporting or to relevant national standards and practices.
- Is not materially correct and is not a fair representation of GHG data and information.

Place and date:

Stockholm, 2020.03.15

For Tricorona Climate Partner



Christian Patay
CEO



Annex C – PAS 2060 Check list

Checklist for QES supporting declaration of commitment to carbon neutrality	
1) Identify the individual responsible for the evaluation and provision of data necessary for the substantiation of the declaration including that of preparing, substantiating, communicating and maintaining the declaration.	☒
2) Identify the entity responsible for making the declaration.	☒
3) Identify the subject of the declaration.	☒
4) Explain the rationale for the selection of the subject. <i>(The selection of the subject should ideally be based on a broader understanding of the entire carbon footprint of the entity so that the carbon footprint of the selected subject can be seen in context; entities need to be able to demonstrate that they are not intentionally excluding their most significant GHG emissions (or alternatively can explain why they have done so)).</i>	☒
5) Define the boundaries of the subject.	☒
6) Identify all characteristics (purposes, objectives or functionality) inherent to that subject.	☒
7) Identify and take into consideration all activities material to the fulfilment, achievement or delivery of the purposes, objectives or functionality of the subject.	☒
8) Select which of the 3 options within PAS 2060 you intend to follow.	☒
9) Identify the date by which the entity plans to achieve the status of "carbon neutrality" of the subject and specify the period for which the entity intends to maintain that status.	☒
10) Select an appropriate standard and methodology for defining the subject, the GHG emissions associated with that subject and the calculation of the carbon footprint for the defined subject.	☒
11) Provide justification for the selection of the methodology chosen. <i>(The methodology employed shall minimize uncertainty and yield accurate, consistent and reproducible results.</i>	☒
12) Confirm that the selected methodology was applied in accordance with its provisions and the principles set out in PAS 2060.	☒
13) Describe the actual types of GHG emissions, classification of emissions (Scope 1, 2 or 3) and size of carbon footprint of the subject exclusive of any purchases of carbon offsets.	☒
<i>a) All greenhouse gases shall be included and converted into tCO_{2e}.</i>	☒

b) 100% Scope 1 (direct) emissions relevant to the subject shall be included when determining the carbon footprint.	<input checked="" type="checkbox"/>
c) 100% Scope 2 (indirect) emissions relevant to the subject shall be included when determining the carbon footprint.	<input checked="" type="checkbox"/>
d) Where estimates of GHG emissions are used in the quantification of the subject carbon footprint (particularly when associated with scope 3 emissions) these shall be determined in a manner that precludes underestimation.	<input checked="" type="checkbox"/>
e) Scope 1, 2 or 3 emission source estimated to be more than 1% of the total carbon footprint shall be taken into consideration unless evidence can be provided to demonstrate that such quantification would not be technically feasible or cost effective. (Emission sources estimated to constitute less than 1% may be excluded on that basis alone.)	<input checked="" type="checkbox"/>
f) The quantified carbon footprint shall cover at least 95% of the emissions from the subject.	<input checked="" type="checkbox"/>
g) Where a single source contributes more than 50% of the total emissions, the 95% threshold applies to the remaining sources of emissions.	<input checked="" type="checkbox"/>
h) Any exclusion and the reason for that exclusion shall be documented.	<input checked="" type="checkbox"/>
14) Where the subject is an organization/company or part thereof, ensure that:	
a) Boundaries are a true and fair representation of the organization's GHG emissions (i.e. shall include all GHG emissions relating to core operations including subsidiaries owned and operated by the organization). <i>It will be important to ensure claims are credible – so if an entity chooses a very narrow subject and excludes its carbon intensive activities or if it outsources its carbon intensive activities, then this needs to be documented.</i>	<input checked="" type="checkbox"/>
b) Either the equity share or control approach has been used to define which GHG emissions are included. <i>Under the equity share approach, the entity accounts for GHG emissions from the subject according to its share of equity in the subject. Under the control approach, the entity shall account for 100% of the GHG emissions over which it has financial and/or operational control.</i>	<input checked="" type="checkbox"/>
15) Identify if the subject is part of an organization or a specific site or location and treat as a discrete operation with its own purpose, objectives and functionality.	<input checked="" type="checkbox"/>
16) Where the subject is a product or service, include all Scope 3 emissions (as the lifecycle of the product/service needs to be taken into consideration).	<input checked="" type="checkbox"/>

<p>17) Describe the actual methods used to quantify GHG emissions (e.g. use of primary or secondary data), the measurement unit(s) applied, the period of application and the size of the resulting carbon footprint. <i>(The carbon footprint shall be based as far as possible on primary activity data.) Where quantification is based on calculations (e.g. GHG activity data multiplied by greenhouse gas emission factors or the use of mass balance/lifecycle models) then GHG emissions shall be calculated using emission factors from national (Government) publications. Where such factors are not available, international or industry guidelines shall be used. In all cases the sources of such data shall be identified.</i></p>	<input checked="" type="checkbox"/>
<p>18) Provide details of, and explanation for, the exclusion of any Scope 3 emissions.</p>	<input checked="" type="checkbox"/>
<p>19) Document all assumptions and calculations made in quantifying GHG emissions and in the selection or development of greenhouse gas emission factors. (Emission factors used shall be appropriate to the activity concerned and current at the time of quantification.)</p>	<input checked="" type="checkbox"/>
<p>20) Document your assessments of uncertainty and variability associated with defining boundaries and quantifying GHG emissions including the positive tolerances adopted in association with emission estimates. <i>(The statement could take the form of a qualitative description regarding the uncertainty of the results, or a quantitative assessment of uncertainty if available (e.g. carbon footprint based on 95% of likely greenhouse gas emissions; primary sources are subject to variation over time; footprint is best estimate based on reasonable costs of evaluation)).</i></p>	<input checked="" type="checkbox"/>
<p>21) Document carbon footprint management plan:</p>	
<p>a) Make a statement of commitment to carbon neutrality for the defined subject.</p>	<input checked="" type="checkbox"/>
<p>b) Set timescales for achieving carbon neutrality for the defined subject.</p>	
<p>b) Specify targets for GHG reduction for the defined subject appropriate to the timescale for achieving carbon neutrality including the baseline date, the first qualification date and the first application period.</p>	<input type="checkbox"/>
<p>d) Document the planned means of achieving and maintaining GHG emissions reductions including assumptions made and any justification of the techniques and measures to be employed to reduce GHG emissions.</p>	<input checked="" type="checkbox"/>
<p>e) Specify the offset strategy including an estimate of the quantity of GHG emissions to be offset, the nature of the offsets and the likely number and type of credits.</p>	<input checked="" type="checkbox"/>
<p>22) Implement a process for undertaking periodic assessments of performance against the Plan and for implementing corrective action to ensure targets are achieved. <i>The frequency of assessing performance against the Plan should be commensurate with the timescale for achieving carbon neutrality.</i></p>	<input checked="" type="checkbox"/>
<p>23) Where the subject is a non-recurring event such as weddings or concert, identify ways of reducing GHG emissions to the maximum extent commensurate with enabling the event to meet its intended</p>	N/A

objectives before the event takes place and include post event review to determine whether or not the expected minimisation in emissions has been achieved.	
<p>24) For any reductions in the GHG emissions from the defined subject delivered in the period immediately prior to the baseline date and not otherwise taken into account in any GHG emissions quantification (historic reductions), confirm:</p> <ul style="list-style-type: none"> • the period from which these reductions are to be included; • that the required data is available and that calculations have been undertaken using the same methodology throughout; • that assessment of historic reduction has been made in accordance with this PAS, reporting the quantity of historic reductions claimed in parallel with the report of total reduction. 	N/A
25) Record the number of times that the declaration of commitment has been renewed without declaration of achievement.	<input checked="" type="checkbox"/>
<p>26) Specify the type of conformity assessment:</p> <p>a) independent third party certification;</p> <p>b) other party validation;</p> <p>c) self-validation.</p>	<input checked="" type="checkbox"/>
27) Include statements of validation where declarations of commitment to carbon neutrality are validated by a third party certifier or second party organization	<input checked="" type="checkbox"/>
28) Date the QES and have it signed by the senior representative of the entity concerned (e.g. CEO of a corporation; Divisional Director, where the subject is a division of a larger entity; the Chairman of a town council or the head of the household for a family group).	<input checked="" type="checkbox"/>
29) Make QES publicly available and provide a reference to any freely accessible information upon which substantiation depends (e.g. via websites).	<input checked="" type="checkbox"/>
30) Update the QES to reflect changes and actions that could affect the validity of the declaration of commitment to carbon neutrality.	<input type="checkbox"/>

Checklist for QES supporting declaration of achievement of carbon neutrality	
1) Define standard and methodology use to determine its GHG emissions reduction.	<input checked="" type="checkbox"/>
2) Confirm that the methodology used was applied in accordance with its provisions and the principles set out in PAS 2060 were met.	<input checked="" type="checkbox"/>
3) Provide justification for the selection of the methodologies chosen to quantify reductions in the carbon footprint, including all assumptions and calculations made and any assessments of uncertainty. <i>(The methodology employed to quantify reductions shall be the same as that used to quantify the original carbon footprint. Should an alternative methodology be available that would reduce uncertainty and yield more accurate, consistent and reproducible results, then this may be used provided the original carbon footprint is re-quantified to the same methodology, for comparison purposes. Recalculated carbon footprints shall use the most recently available emission factors, ensuring that for purposes of comparison with the original calculation, any change in the factors used is taken into account).</i>	N/A
4) Describe the means by which reductions have been achieved and any applicable assumptions or justifications.	N/A
5) Ensure that there has been no change to the definition of the subject. <i>(The entity shall ensure that the definition of the subject remains unchanged through each and every stage of the methodology. In the event that material change to the subject occurs, the sequence shall be</i>	N/A
<i>re-started on the basis of a newly defined subject.)</i>	N/A
6) Describe the actual reductions achieved in absolute and intensity terms and as a percentage of the original carbon footprint. <i>(Quantified GHG emissions reductions shall be expressed in absolute terms and shall relate to the application period selected and/or shall be expressed in emission intensity terms (e.g. per specified unit of product or instance of service)).</i>	N/A
7) State the baseline/qualification date.	<input checked="" type="checkbox"/>
8) Record the percentage economic growth rate for the given application period used as a threshold for recognising reductions in intensity terms.	N/A
9) Provide an explanation for circumstances where a GHG reduction in intensity terms is accompanied by an increase in absolute terms for the determined subject.	N/A
10) Select and document the standard and methodology used to achieve carbon offset.	<input checked="" type="checkbox"/>
11) Confirm that:	
a) Offsets generated or allowance credits surrendered represent genuine, additional GHG	<input checked="" type="checkbox"/>
emission reductions elsewhere.	<input type="checkbox"/>

b) Projects involved in delivering offsets meet the criteria of additionality, permanence, leakage and double counting. (See the WRI Greenhouse Gas Protocol for definitions of additionality, permanence, leakage and double counting).	<input checked="" type="checkbox"/>
c) Carbon offsets are verified by an independent third party verifier.	<input checked="" type="checkbox"/>
d) Credits from Carbon offset projects are only issued after the emission reduction has taken place.	<input checked="" type="checkbox"/>
e) Credits from Carbon offset projects are retired within 12 months from the date of the declaration of achievement.	<input checked="" type="checkbox"/>
f) Provision for event related option of 36 months to be added here.	N/A
g) Credits from Carbon offset projects are supported by publically available project documentation on a registry which shall provide information about the offset project, quantification methodology and validation and verification procedures.	<input checked="" type="checkbox"/>
h) Credits from Carbon offset projects are stored and retired in an independent and credible registry.	<input checked="" type="checkbox"/>
12) Document the quantity of GHG emissions credits and the type and nature of credits actually purchased including the number and type of credits used and the time period over which credits were generated including:	<input checked="" type="checkbox"/>
a) Which GHG emissions have been offset. b) The actual amount of carbon offset.	<input checked="" type="checkbox"/>
c) The type of credits and projects involved.	<input checked="" type="checkbox"/>
d) The number and type of carbon credits used and the time period over which the credits have been generated.	<input checked="" type="checkbox"/>
e) For events, a rationale to support any retirement of credits in excess of 12 months including details of any legacy emission savings, taken into account.	N/A
f) Information regarding the retirement/cancellation of carbon credits to prevent their use by others including a link to the registry or equivalent publicly available record, where the credit has been retired.	<input checked="" type="checkbox"/>
13) Specify the type of conformity assessment:	<input checked="" type="checkbox"/>
a) independent third party certification; b) other party validation;	
c) self-validation.	<input type="checkbox"/>
14) Include statements of validation where declarations of achievement of carbon neutrality are validated by a third party certifier or second party organizations.	<input checked="" type="checkbox"/>
15) Date the QES and have it signed by the senior representative of the entity concerned (e.g. CEO of a corporation; Divisional Director, where the subject is a division of a larger entity; the Chairman of a town council or the head of the household for a family group).	<input checked="" type="checkbox"/>

16) Make QES publicly available and provide a reference to any freely accessible information upon which substantiation depends (e.g. via websites).	<input checked="" type="checkbox"/>
QES openness and clarity- Entities should satisfy themselves that:	
1) Does not suggest a reduction which does not exist, either directly or by implication.	<input checked="" type="checkbox"/>
2) Is not presented in a manner which implies that the declaration is endorsed or certified by an independent third party organization when it is not.	<input checked="" type="checkbox"/>
3) Is not likely to be misinterpreted or be misleading as a result of the omission of relevant facts.	<input checked="" type="checkbox"/>
4) Is readily available to any interested party.	<input checked="" type="checkbox"/>