# WASA Brand Carbon Neutrality PAS 2060 Qualifying Explanatory Statement

Version of July 22nd, 2022

5th application period, 2021

This is PAS 2060 Qualifying Explanatory Statement to demonstrate that Wasa brand has achieved carbon neutrality and is committed to being carbon neutral in line with PAS2060:2014 reporting requirements.

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# 2 WASA BRAND

**Wasa** is a **Swedish crispbread brand** established in 1919. Wasa has two bakeries located in Filipstad (Sweden) and in Celle (Germany). From these two locations we bake crispbread and other products for many countries around the world.

In 1999 the Barilla G. e R. Fratelli Group acquired the brand.

Following commitment to improving the **environmental sustainability** of its products, Wasa started to **reduce GHG emissions** and **responsibly manage all processes**, **from field to shelf**.

Several initiatives have been implemented over the last years. Examples of concrete actions include the effort to use more train transport, the launch of several energy saving projects, as well as the purchase of energy from renewable sources, guaranteed by GO certificates and the use of Verified Emissions Reduction (VER) credits. Projects to reduce emissions from raw materials in the cultivation phase has started during 2020.

Wasa brand has committed to maintain the carbon neutrality from field to shelf till the end of 2023.

# 3 CARBON NEUTRALITY DECLARATION

"Carbon neutrality of **Wasa brand products** achieved by Barilla G. e R. Fratelli Società per Azioni in accordance with PAS 2060 at **1st January 2022** with commitment to maintain to 31st December 2023 for the period commencing at 1st January 2021 and ending at 31st December 2021, **DNV** Business Assurance Italy S.r.l. **certified**."

Date: July 22nd 2022

Signed: 

Luca F. Ruini
(HSE&E Vice President)

The **Qualifying Explanatory Statement** (QES) contains all the required information on the carbon neutrality of the given subject. All information provided within this report has been **reviewed** by a **third party** (**DNV**) and is believed to be correct. If provided with any information affecting the validity of the following statements, this document will be updated accordingly to reflect Wasa's current status towards carbon neutrality. This report is publicly available on a dedicated website:

https://www.wasa.com/global/sustainability/

This is the **fifth declaration** of achievement for **Wasa brand**.

Certification letter from **DNV Business Assurance Italy S.r.l.** can be found in Annex A.

# 4 LOGO

## 4.1 Wasa Brand Carbon Neutral Logo

The version of the Wasa Brand Carbon Neutrality logo depends on where it is adopted. All the versions used worldwide are reported in the table below.

| Carbon Neutral logo | Countries of adoption |
|---|---|
|  | Anglo Saxon countries:<br>Great Britain<br>USA, Canada, Australia |
|  | Nordics countries:<br>Sweden, Norway<br>Denmark, Finland |
|  | Central Europe:<br>Austria, Germany, Poland |
|  | All other countries |

The following sentence, translated in the local language, will be present in the back of pack when it is required by local legislation.

| |
|---|
| Wasa's business reduces its greenhouse gas emissions from field to the shelf and offsets to zero any remaining emissions by promoting renewable energy and rainforest preservation projects. Verified by independent auditor (DNV). Learn more at www.wasa.com/global/sustainability/ |

# 5 INTRODUCTION

This document forms the Qualifying Explanatory Statement (QES) to demonstrate that **Wasa brand** has achieved **carbon neutrality** from **farm to shelf** for all Wasa brand products, for the period starting 1st January 2021 and ending 31st December 2021, in accordance with PAS 2060:2014.

This has been achieved through:

- **Continuous $CO_2$ reduction** through action plans adopted along the supply chain: manufacturing plants (bakeries), raw material (rye), logistics;
- **Offsetting of the remaining carbon emissions** for the period commencing 1st January 2021 and ending 31st December 2021.

This report includes the information which substantiates the declaration of Wasa brand achievement on carbon neutrality for fifth application period (2021 year) and **commitment on carbon neutrality up to 2023 year** (7 years, from 2017 – the baseline year) in compliance with PAS 2060:2014 standard.

Wasa brand has also set up a **Carbon Management Plan** to **reduce the GHG emissions associated to the life cycle of Wasa brand products** in order to demonstrate commitment to being carbon neutral in accordance with PAS 2060:2014.

## 5.1 Scope

The **subject** for **carbon neutrality** is **Wasa brand products**.

The selected subject covers **all activities** done by **Wasa brand**, with property plants (bakeries), offices and warehouse, **from field to shelf.**

Table 5.1 shows the detailed information regarding the definition of the subject and the field of application.

Table 5.1 General information

| PAS 2060 Information Requirement | Information as it relates to WASA |
|---|---|
| Entity making PAS 2060 declaration | Wasa brand |
| 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) | Luca Ruini, Health Safety Environment and Energy Vice President of Barilla G.e.R. Fratelli società per Azioni |
| Subject of PAS 2060 declaration | Wasa brand product produced in 2021 (a complete list is available in Annex C) |
| Function of Subject | The function of Wasa brand is to provide its global consumers with Wasa brand products ready for consumption |
| Activities required for subject to fulfil its function | The activities required to produce Wasa brand product include:<br>• Raw material cultivation/production<br>• Packaging material production (primary, secondary and tertiary)<br>• Auxiliary material production<br>• Material transportation to factory<br>• Product manufacturing<br>• Waste management at factory<br>• Product distribution (up to shelf)<br>• Packaging end of life<br>The system boundary is reported in Figure 5-2 |
| Rationale for selection of the subject | The subject represents 100% of products sold by Wasa brand |
| Type of conformity assessment undertaken | I3P-3 Independent third-party certification - unified |
| Baseline date for PAS2060 programme | 1st January 2017 |
| Achievement Period | 1st January 2021 – 31st December 2021 |
| Commitment Period | 1st January 2022 – 31st December 2023 |

**All Wasa Brand products** are included.

The main business activity is the manufacturing of bakery product within Wasa brand, as reported in Annex C.

Wasa product are sold worldwide and **distribution to all country market** is considered in the **scope**. Table 5.2 shows the main market distribution for Wasa brand products; the full list is available in Annex .

Table 5.2 Wasa product distribution - main market area

| Distribution markets | Sold volume – % |
|---|---|
| Nordics Market | 47% |
| *Sweden Market* | *26%* |
| *Norway Market* | *15%* |
| *Denmark Market* | *5%* |
| *Finland Market* | *1%* |
| Germany Market | 20% |
| Netherlands Market | 9% |
| Italy Market | 5% |
| USA Market | 4% |
| France Market | 4% |
| Poland Market | 2% |
| Other countries | 9% |

## 5.2 PAS 2060 Carbon Neutrality

Wasa brand is following the timeline for Carbon Neutrality in accordance to Figure 5-1 – Carbon Neutrality declaration periods.

The first period represents the baseline period that corresponds to the whole 2017 year. During 2022 the subject has been defined and the 2021 Carbon Footprint has been quantified.

This QES will be updated accordingly to reflect any changes and actions that could affect the validity of the declaration of commitment.

Wasa brand is committed to achieving carbon neutrality for the global business for our application periods, as described in Figure 5-1:

- 1st application period (baseline): from 1st January 2017 to 31st December 2017,
- 2nd application period: from 1st January 2018 to 31st December 2018,
- 3rd application period: from 1st January 2019 to 31st December 2019,
- 4th application period: from 1st January 2020 to 31st December 2020,
- 5th application period: from 1st January 2021 to 31st December 2021,
- 6th application period: from 1st January 2022 to 31st December 2022,
- 7th application period: from 1st January 2023 to 31st December 2023.

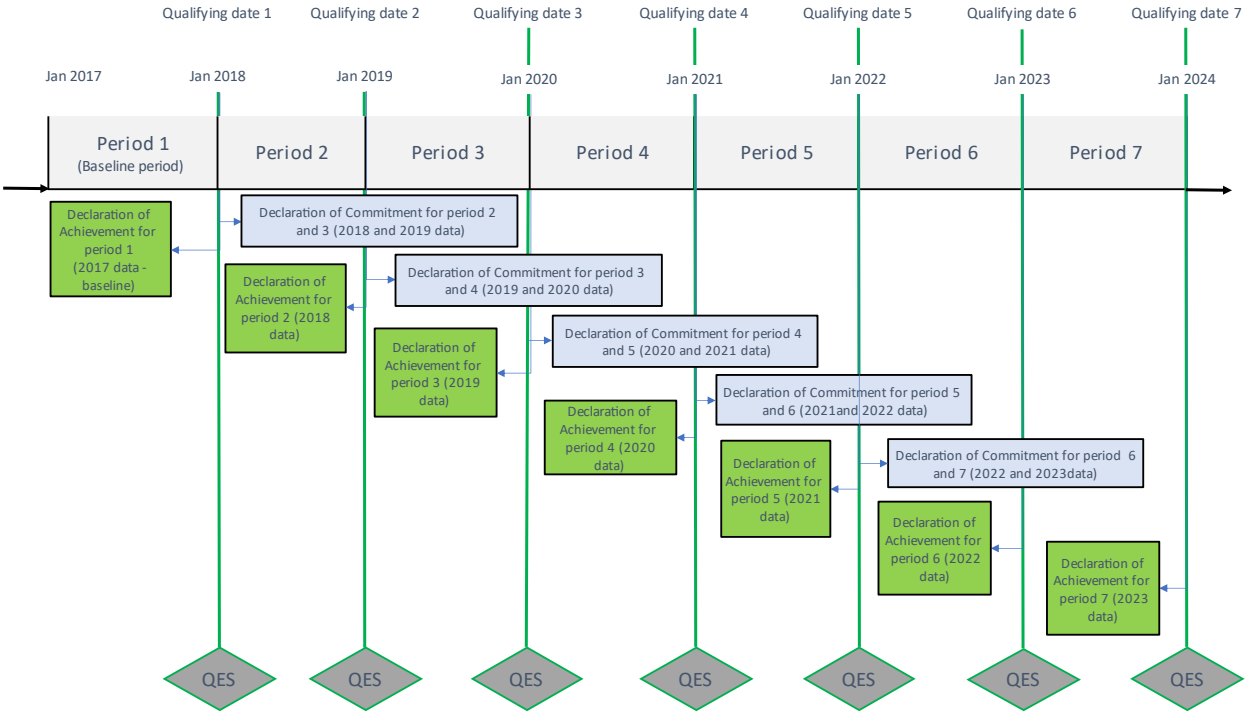


Figure 5-1 Carbon Neutrality declaration periods

Wasa brand decided to take into consideration GHG emissions reduction associated with the defined subject immediately prior to the baseline data (historical reductions).

## 5.3 Boundaries of the subject

The system boundary considered for the Carbon Footprint quantification of Wasa brand is described in Figure 5-2.

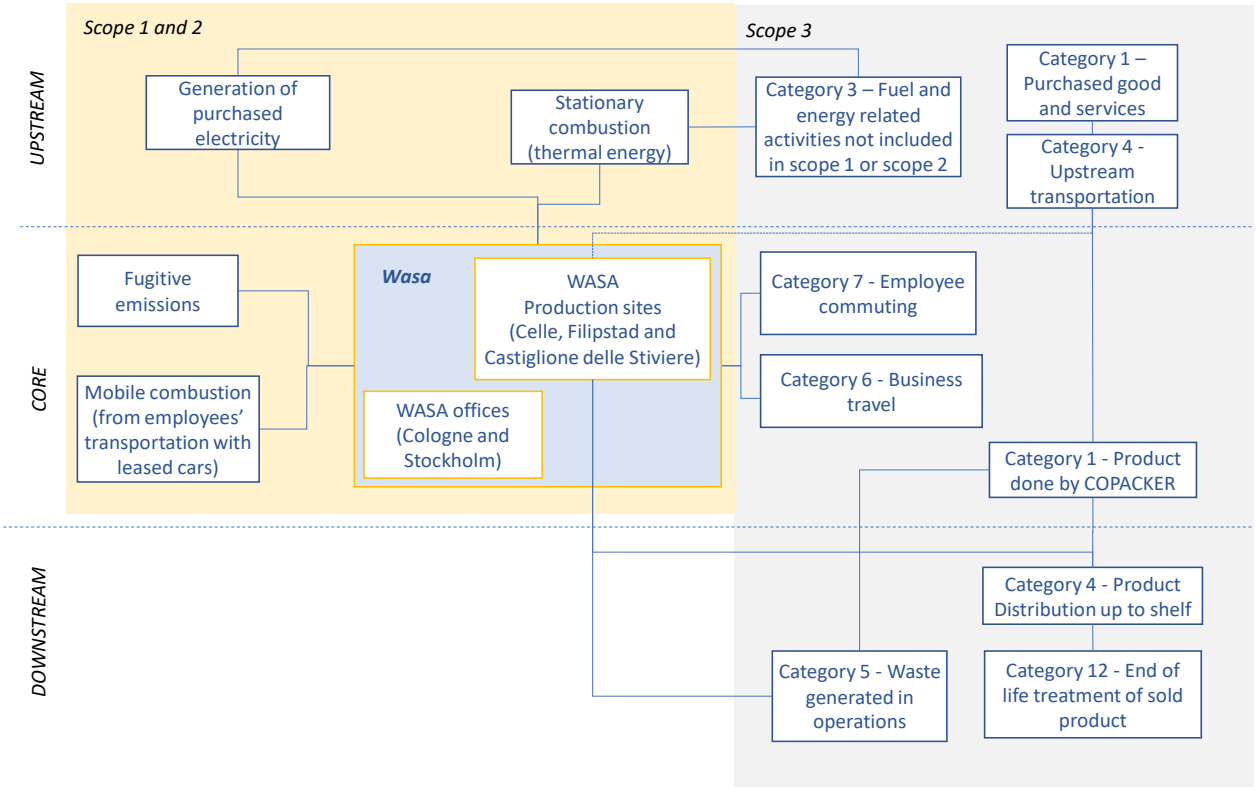


Figure 5-2 System Boundaries from field to shelf considered for Wasa brand Carbon Neutrality

# 6 QUANTIFICATION OF CARBON FOOTPRINT

## 6.1 Methodology

Total GHG emissions associated with Wasa brand products have been quantified according to GHG Protocol, Corporate Accounting and Reporting Standard, following the operational control approach. This methodology was chosen as it represents best practice in terms of organization carbon footprint inventory and PAS 2060 endorses it as being fully compliant with its requirements, when applied correctly.

**Seven types of greenhouse gases** (GHG) included in the **Kyoto Protocol** to the **United Nations Framework Convention on Climate Change** are required for reporting under the GHG Protocol Corporate Standard and were covered in the calculations:

- carbon dioxide ($CO_2$),
- methane ($CH_4$),
- nitrous oxide ($N_2O$),
- hydrofluorocarbons (HFCs),
- perfluorocarbons (PFCs),
- sulphur hexafluoride ($SF_6$)
- nitrogen trifluoride ($NF_3$).

The calculation method used for Wasa brand Carbon Footprint assessment is IPPC 2013 – GWP100a v. 1.03, available in Simapro software 8.5.2.0.

The total gross emissions are measured in **tonnes** (**metric tons**) of carbon dioxide equivalent (ton $CO_2$ equivalent), and they are in full compliance with the requirement of **PAS 2060:2014**.

The **inventory accounts for 100%** of **GHG emissions** of business activities and operations in which Wasa brand has **direct operational control** and the full authority to introduce and implement its operating policies, also considering the purchase of finished products manufactured by copackers.

All scope 1 and 2 greenhouse gas emissions relevant to the system boundary are included and quantified, as well as all relevant and available scope 3 greenhouse gas emissions, in accordance with the GHG Protocol, Corporate Accounting and Reporting Standard.

## 6.2 Emission results

The **total GHG emissions** related to scope 1, 2 and 3 refer to manufactured products during the year 2021 (5th application period) and represent a total of **107,590 tons of $CO_2$ equivalent**.

Table 6.1 – GHG emissions overall results (2021 year – rounded data)

| GHG Scope | GHG emissions [t $CO_2$ equivalent] | Scope contribution |
|---|---|---|
| Scope 1 | 6,183 | 5% |
| Scope 2 – market based | 670 | 1% |
| Scope 3 – market based | 100,737 | 94% |
| Total Carbon footprint for baseline period | **107,590** | **100%** |

GHG emissions (Table 6.1) show that the main contribution to the Carbon Footprint comes from scope 3, mainly from raw materials (mainly rye, soft wheat flour and vegetable oils), upstream and product distribution and packaging production, as shown in Table 6.2 (about than 70% of the total carbon footprint).

Table 6.2 – GHG scope 3 emissions, main contributions (2021 year – rounded data)

| Category | Main activity | Contribution on Wasa carbon Footprint - % |
|---|---|---|
| Purchased raw materials | Rye flour | 24% |
| | Soft wheat flour | 9% |
| | Vegetable oils | 3% |
| | Other raw materials | 18% |
| Product distribution | | 18% |
| Packaging material | | 10% |
| Raw and packaging material transport | | 3% |
| Other scope 3 activity | | 9% |

## 6.3 Data source

Primary and secondary data has been used for the Carbon Quantification process. Primary data is used where possible, only where primary data was not, secondary data was used to quantify emission.

1. **Primary Data** source relates to all input and output corresponding to steps under Wasa control were directly provided by Wasa brand or Barilla company. This includes production (material and energy inputs, waste outputs) distribution (volume and destination) as well as fuel consumption for employee's transportation with vehicles under control, distance covered by business travel and employees commuting.

2. **Emission Factors** were sourced from LCA recognised databases (Ecoinvent, Agri-footprint, GHG protocol, etc) and industry association (Plastics Europe, FEFCO, etc) publications.
3. **All other secondary information** were sourced either from national statistics (e.g. average waste management).

## 6.4 Assumptions and estimations

The most relevant assumptions made during the assessment are described below:

- Production managed by copackers - thermal energy consumption per unit of product is assumed to be the same of the highest energy consumption plant, while the energy emission factors are country specific for copacker location.
- Calculation of distribution distance - distribution is a significant contributor to the total Carbon Footprint; covered distances from third party contractors to shops are not available, for this reason average distances between distribution platform and shops were used.

## 6.5 Exclusions

Annex D outlines all the inclusions and exclusions for GHG emissions; to cover all exclusions within the system boundary an **overrate of 3%** has been added to Wasa total Carbon Footprint for compensation; in this way **Wasa Brand Carbon Neutrality covers 100% of the GHG emissions**.

## 6.6 Uncertainties

Generally, the use of secondary data throughout the assessment represents the major source of uncertainties on results. Actions taken to minimize these uncertainties are described below.

- Secondary emissions factors: uncertainty associated to the use of secondary emission factors because they represent averages, rather than specific emissions. However, their use was appropriate, and attention was paid to using the best available data sets, which come from main LCA databases (Ecoinvent, Agrifootprint, published Environmental product declaration within The International EPD® System).
- Secondary data used for copacker energy consumption: variation could have material impacts on the total footprint, but reasonable and conservative assumptions were taken. In particular considering a production process energy consumption per unit of product equal to Filipstad plant, which has the highest energy consumption per ton of product and correlated to each copacker production volume.

## 6.7 Comparison with baseline period results

The GHG emissions related to 1 ton of WASA products during the year 2021 (5$^{th}$ application period) compared to the baseline (year 2017) are higher for Scope 1 and lower 2, due to some change in production lines (emissions directly under the organization control) and higher for Scope 3, that includes factors not directly controlled by the organization. The increase in the Scope 3 emissions is due to a better data collection procedure and an update of some conversion factors, done following the DNV Auditor requests with the aim of continuously improve the precision and the quality of the data collection and calculation.

In order to allow a more realistic comparison between the Carbon Footprint results of the five periods, a further elaboration was conducted, and the baseline has been updated in compliance with the new data collection procedure Moreover, in 2021 emission data calculation primary data for rye cultivation has been used; it means that all previous year emissions has been recalculated with the same approach.

# 7 CARBON MANAGEMENT PLAN

The carbon reduction management plan considers a 7-year period (2017-2023) with the aim of keeping steady the emission intensity indicator along the period, this means that the emission intensity indicator must not increase.

The intensity indicator is annually monitored to check if the expected results are aligned to the real ones. In order to achieve the target a series of project will be implemented both inside and outside Wasa brand boundary.

Although Wasa brand began its **Carbon Management Programme for Carbon Neutrality** in **2018**, energy saving measures have been implementing since the early 2010 year for production plants (Filipstad and Celle), some of them, **started in 2016**, will be considered in the boundaries of this study.

The following paragraphs report the list of implemented (paragraph 7.2) and planned (paragraph 7.3) projects, carried out within Wasa Brand boundaries and related to production plant GHG emissions reduction (Celle and Filipstad plants).

## 7.1 Wasa brand best practice

Almost all Wasa production lines are electrically powered, and all the electricity purchased comes from hydropower (electricity source written declarations are available for both plants in Annex ).

Renewable electricity purchase entails a GHG emission reduction of about 17% over the total Wasa brand Carbon footprint, compared to grid electricity mix.

In addition, about 12% of the total intercompany transports (19% of distributed product volume) occur by train (from Sweden to Norway, from Sweden to The Netherlands and between Germany and Sweden). Thus, rail transport allows a GHG emissions reduction of about 1 % over the total Wasa brand Carbon footprint (about 6% with regards to product transportation emissions), compared to the use of road transport only.

## 7.2 Implemented reduction projects

### 7.2.1 Implemented projects considered before 2021

The following initiatives and projects have already been completed or implemented in previous years and they are related to energy savings at plant level (Table 7.1).

When a reduction project is implemented in the last month of a year, the saving is accounted for the next year.

Table 7.1 Project implemented during the period 2017-2020

| Project Name | Description | Year | Type of energy used | Plant | Emission reduction [kg of $CO_2$ eq] |
|---|---|---|---|---|---|
| Fluorescent lamps replacement with LED technology | Replacement of fluorescent lamps with LED in the warehouse. | 2016 | Electric energy | Celle | 1,472 |
| Heat recovery system | Increasing of the recovery system, using the heat of the compressors for local heating | 2016 | Electric energy | Filipstad | 8,955 |
| **Total reduction 2017** | | | | | **10,427** |
| Fluorescent lamps replacement with LED technology | Replacement of fluorescent lamps with LED in the magazine | 2017 | Electric energy | Celle | 46 |
| Fluorescent lamps replacement with LED technology | Replacement of fluorescent lamps with LED in the technical area | 2017 | Electric energy | Celle | 10 |
| Fluorescent lamps replacement with LED technology | Replacement of fluorescent lamps with LED in PL19 oven area | 2018 | Electric energy | Filipstad | 139 |
| **Total reduction 2018** | | | | | **195** |
| Fluorescent lamps replacement with LED technology | Replacement of fluorescent lamps with LED in the dough preparing and mixing area | 2019 | Electric energy | Celle | 257 |
| **Total reduction 2019** | | | | | **257** |
| Fluorescent lamps replacement with LED technology | Replacement of fluorescent lamps with LED in the fermentation area | Dec 2019 | Electric energy | Celle | 984 |
| Fluorescent lamps replacement with LED technology | Replacement of fluorescent lamps with LED in palletizing area | May 2020 | Electric energy | Filipstad | 272 |
| Comfort refrigeration unit | Replacement of refrigeration units | Dec 2019 | Electric energy | Filipstad | 423 |
| Filter upgrade | Replacement of filter the PL16 area | Dec 2019 | Electric energy | Filipstad | 2,938 |
| Vegetable oil in crispbread recipe | Replacement of rapeseed oil with sunflower oil | Sep 2020 | Raw material | Filipstad, Celle | 84,710 |
| Intermodal transport | Use of train transport for 28% of the product volume in the route Filipstad - Zeewolde | 2020 | Logistic | - | 23,517 |
| **Total reduction 2020** | | | | | **112,844** |

### 7.2.2 Implemented projects considered in 2021

Table 7.2 shows projects implemented in the end of 2020 and 2021, evaluated in 2021 Carbon Footprint assessment.

Table 7.2 Project implemented in the end of 2020 and 2021

| Project Name | Description | Year | Type of energy used | Plant | Emission reduction [kg CO2 eq] |
|---|---|---|---|---|---|
| **Fluorescent lamps replacement with LED technology** | Replacement of fluorescent lamps with LED in the plant | 2020 | Electric energy | Celle | 1,506 |
| | Replacement of fluorescent lamps with LED in the warehouse | 2021 | Electric energy | Celle | 1,158 |
| | Replacement of fluorescent lamps with LED in the extruter area | 2021 | Electric energy | Celle | 840 |
| **Fluorescent lamps replacement with LED technology** | Replacement of fluorescent lamps with LED in exterior environment | 2021 | Electric energy | Filipstad | 363 |
| **Intermodal transport** | Increase of train and intermodal transport for product distribution in Nordics countries | 2021 | Logistic | - | 205,331 |
| **Milk powder** | Replacement of milk powder with rye flour | 2021 | Raw Material | - | 1,194 |
| **Total reduction 2021** | | | | | **210,392** |

## 7.3 Planned reduction projects

Wasa is evaluating how to reduce the GHG emissions of the main contributors in its Scope 3 emissions, in particular Raw materials. Table 7.3 shows the estimated reduction for scope 3 for the commitment period (year 2022-2023).

Table 7.3 Planned scope 3 GHG emission reduction (year 2022-2023)

| Project Name | Description | Implementation Year | Scope 3 Category | Estimated Emission reduction [kg CO2 eq] | |
|---|---|---|---|---|---|
| | | | | 2022 | 2023 |
| **Intermodal transport** | Increase of train and intermodal transport for product distribution in Nordics countries | 2022 | Logistic | 580,789 | 102,135 |
| **Wasa Cultivation Concept** | Rye sustainability cultivation program | 2021 | Raw Material | - | 260.313 |

### 7.3.1 Raw material – Rye sustainability cultivation program

One of Barilla's most important initiatives is to promote more sustainable farming practices for all the Group's strategic supply chains, including cereals and therefore also rye.

The project is still in the so called “identification phase”, a decision step about the location for first experimental models of cultivation application and definition of the future actions.

To date, WASA has issued for the Swedish farmers the “Wasa concept for lower emissions”, that is a set of rules with a specific focus on reducing CO2 emission while cultivating rye.

The rules, applied starting from harvest 2019, involve today 120 hectares, corresponding to about 800 tons of the cultivated rye.

In 2021, field data regarding harvest 2021 were collected (from September 2020 to September 2021) to analyse and monitor the effect of the activities for lowering the greenhouse gas emissions and define future actions.

Since the project is in a starting phase, more data will be needed to build a rich database and to evaluate the impact of the rules on the GHG emissions.

The project is planned to grow over the years starting from 2021 around with 7% of our total rye volume. The expectation is to reduce emissions by 10-15 % per each kg of rye when implementing the activities.

Since the projects are still in the initial phase, no specific project sheets are available but more information are available at the following link: https://www.wasa.com/global/sustainability/our-co2-reduction-projects/

### 7.3.2 Raw material – WASA and Indigo partnership for a more sustainable agriculture

WASA brand is studying new ways to create a more sustainable food and agriculture system, especially for rye, that is its core ingredient which accounts for more than 25% of its total emissions.

To this end, in October 2020 Wasa announced a partnership to enlist German and Swedish farmers in a 3-year pilot aimed at increasing the adoption of regenerative farm practices, reducing carbon emissions during cultivation and sequestering carbon in the soil.

Wasa will cooperate with Indigo Agriculture, a company dedicated to harnessing nature to help farmers sustainably feed the planet, and Svensk Kolinlagring (Swedish Carbon Sequestration) a not-for-profit that supports Swedish farmers to take on-farm measures to increase soil organic carbon, with reimbursement from food companies.

As part of its ambition to support and incentivize farmers to sequester carbon dioxide from the atmosphere, the pilot will enable Indigo to test and tailor its Carbon program in Europe following its launch in the United States last year.

Indigo will work with 10 rye farmers in Wasa's supply chain in Germany while Svensk Kolinlagring will support the 2 rye farmers in Sweden.

Starting from 2021 and for 3 years the pilot farmers will apply techniques like plant cover crops, no-till farming, crop rotation, reduced fertilizer use, and free-grazing livestock to assist farmers in reducing CO2 emissions and sequester carbon back into the soil.

More info are available at the following link:
https://www.wasa.com/global/sustainability/regenerating-our-land/

# 8 CARBON OFFSET PROGRAM

## 8.1 Offset program for the fifth application period

Together with **EcoAct**, an internationally recognised consultancy in carbon neutral strategies, Wasa Brand has put in place an offsetting programme that complies with the most rigorous international standards, while also driving social and economic improvements. The neutrality is achieved by reducing and compensating Green House Gases (GHG) emissions through supporting the development of sustainable climate solutions in developing countries. Offsetting projects bring social, environmental and economic side-benefits, which contribute to United Nations Sustainable Development Goals (SDGs) and are labelled by **Verified Carbon Standard** (**VCS**)[1] and the **Climate community and Biodiversity Alliance** (CCBA)[2].

The **VCS Program** is the world's most widely used voluntary GHG program. A wider description of each project is reported in Annex .

**VCS** guarantee that the offset purchased represent **genuine**, **additional GHG emission reduction**: projects are assessed using a technically sound GHG emission reduction quantification methodology specific to that project type. The VCS label also guarantee that the project involved in delivering offsets meet the criteria of additionality, permanence, leakage and double counting. It also guarantees that the offsets were verified by an **independent third-party** and that the credits were only issued after the emission reduction has taken place.

**CCBA** developed the Climate, Community and Biodiversity Standards (CCB Standards) and have been managed by the VCS since November 2014. The CCB Standards evaluate land management projects from the early stages of development through implementation and foster the **integration of best-practice and multiple-benefit approaches into project design and implementation**.

The CCB Standards include projects that reduce greenhouse gas emissions from deforestation and forest degradation or projects that remove carbon dioxide by sequestering carbon or other land management.

Credits are retired by **December 2022.**

These **credits** are supported by publicly available project documentation on the **Market registry online** (**Markit**[3]). The registry system is the central storehouse of data on all registered projects, and tracks the generation, retirement, and cancellation of all credits. To register with the program, projects must show that they have met all standards and methodological requirements.

[1] https://verra.org/
[2] http://www.climate-standards.org/
[3] https://mer.markit.com/br-reg/public/index.jsp?s=ca

## 8.2 Offsetting projects

Offsetting project selected by Wasa brand are:

1. Peruvian **Madre de Dios REDD+ project**, labelled by **VCS** and the **CCBA**, as emblematic project
2. Indian **Solar project** –multisite- also labelled by **VCS**.

**Madre de Dios** project aims to **reduce deforestation in the Peruvian Amazon**, preserving 100,000 hectares by reducing pressure for new agricultural lands and guarantee the sustainable forestry management of timber concessions. Doing this, it protects the habitat of 65 endangered species and the livelihood of local indigenous communities such as the Yine, Huitoto, Mashco, Piro, Yora and Amahuaca tribes, who rely on the forest for their survival. The project develops and promotes sustainable agriculture, that respects the integrity of the forest and of its fauna and flora, resulting in 700,000 tons of $CO_2$ equivalent emission avoided per year.

Indian solar project (**Bendosol** and **Pawan India** project) is part of a bundled project which involves the **installation of solar panels in different Indian states** (Telangana, Uttarakhand, Karnataka, Andhra Pradesh, Madhya Pradesh, Rajasthan and Maharashtra) with a total installed capacity of 1,983 MW. The project will therefore displace an equivalent amount of which would have otherwise been generated by a fossil fuel dominant electricity grid, reducing the country's air pollution. The project helps to preserve natural resources and fights against climate change, creates employment opportunities for the local communities, during the construction and operation phases, development of infrastructures in the region, provides locals with clean energy and helps to reduce the demand supply gap in the states.

## 8.3 Amount of credits purchased

Credits have been ordered by Wasa brand for the period covering 1st January 2021 – 31st December 2021 to EcoAct. EcoAct has established a VERPA (Verified Emission Reduction Purchase Agreement) with the projects' developers, and will, by end 2022, transfer and retire the credits on behalf of Wasa Brand through its third-party audited internal registry.

The number of credits purchased is **110,818 tonnes of $CO_2$ equivalent**, it is composed by two contributions:

- **107,590 tonnes** of $CO_2$ equivalent, amount evaluated for the third application period
- **3,228 tonnes** of $CO_2$ equivalent, that represent the **overrate of 3%** of the whole baseline carbon footprint to cover all the exclusions (Annex D) and precludes underestimation.

Wasa Brand portfolio offsetting credits is so defined:

1. Peruvian **Madre de Dios REDD+ project** cover **18%** of the portfolio
2. Indian **Solar project** –multisite- cover remaining **82%** of the portfolio

We can say that **Wasa Brand Carbon Neutrality covers 100% of the GHG emissions.**

## 8.4 Offset program for the sixth application period

For the sixth application period, Wasa brand will notify EcoAct of the volume of carbon credits required once the emission calculations are completed for this period. The volumes of credits required by Wasa brand will be confirmed at early 3Q 2023 to EcoAct and retirements will be completed at the end of 3Q 2023 and before completion of the audit for this Application Period. The portfolio composition and share among projects will be similar to the third application period, as stated in the contract with EcoAct.

# 9 ANNEX A

## 9.1 DNV Carbon Neutral Assurance letter

DNV

# STATEMENT

Statement No.
10000408025-Assessment Services-DNV GL-ITA

First Carbon Neutral Achievement Date:
01 January 2018

Carbon Neutral Status Verified Period:
From 01 January 2017 to 31 December 2021

This certifies that the organization:

**Barilla G. e. R. Fratelli S.p.A**
Via Mantova, 166 - 43122 Parma – Italy

has issued on the 22 July 2022 the
Qualifying Explanatory Statement (QES) entitled:

**"WASA Brand Carbon Neutrality
PAS 2060 Qualifying
Explanatory Statement"**

claiming the fifth carbon neutral declaration of achievement for
**WASA brand products** ( here-after "the PAS 2060 subject") for the period commencing at 1st January 2021 and ending at 31st December 2021 and with the commitment to maintain the carbon neutral status of the PAS 2060 subject until, at least, the 31st December 2023.

DNV has verified, according to the International Standard ISO 14064-3:2006 "Specification with guidance for the validation and verification of greenhouse gas assertions":

- the methodology used by the organization to determine the carbon footprint of the PAS 2060 subject during the fourth carbon neutral period, as described in the internal document entitled "Wasa brand carbon neutrality: GHG determination and Carbon Footprint quantification -year 2021" ver.2 of the 22 July 2022.
- the GHG emission reduction plan, as described in the document entitled "WASA brand carbon neutrality: Carbon Management Plan- year 2022" ver.2 of the 22 July 2022 associated to the PAS 2060 subject.
- The offsetting of the residual GHG emissions – remaining after the GHG emission reduction plan- associated to the PAS2060 subject through Voluntary Emission Reductions (VERs) generated by the Verified Carbon Standard Project named "Madre de Dios Amazon REDD+" in the Peruvian Amazon and Certified Emission Reductions (CERs) from projects "15 MW Solar Photovoltaic Power Project at Gujarat (Pawan India)" and "Grid connected Solar PV Project by M.s D.J. Malpani in Rajasthan (Bendosol India )" registered in the EU ETS Registry

DNV states that that the above referred Qualifying Explanatory Statement complies with the requirements of the International Standard PAS 2060:2014 "Specification for the demonstration of carbon neutrality".

Place and date
**Vimercate (MB), 23 December 2022**

For the Certification Body
**DNV – Business Assurance**
**Via Energy Park, 14 – 20871 Vimercate - Italy**

**Roberto Davico**
Management Representative

Lack of fulfilment of conditions as set out in the Certification Agreement may render this Certificate invalid.

DNV Business Assurance Italia S.r.l. Via Energy Park, 14, 20871 Vimercate (MB), Italy. Tel: 039 68 99 905. www.dnv.it

# 10 ANNEX B

## 10.1 Qualifying explanatory statements (QES) checklist

Following table refers to QES checklists requested by PAS 2060:2014.

Table 10.1 Checklist for QES supporting declaration of commitment to carbon neutrality

| | Items | Status | Section in the QES |
|---|---|---|---|
| 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. | ✓ | Section **Errore. L 'origine riferimento non è stata trovata.** |
| 2 | Identify the entity responsible for making the declaration. | ✓ | Section **Errore. L 'origine riferimento non è stata trovata.** |
| 3 | Identify the subject of the declaration. | ✓ | Section **Errore. L 'origine riferimento non è stata trovata.** |
| 4 | Explain the rationale for the selection of the subject. (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)). | ✓ | Section **Errore. L 'origine riferimento non è stata trovata.** |
| 5 | Define the boundaries of the subject. | ✓ | Section 5.3 |
| 6 | Identify all characteristics (purposes, objectives or functionality) inherent to that subject. | ✓ | Section 4 |
| 7 | Identify and take into consideration all activities material to the fulfilment, achievement or delivery of the purposes, objectives or functionality of the subject. | ✓ | Section 4 |
| 8 | Select which of the 3 options within PAS 2060 you intend to follow. | ✓ | Section 5.2 |
| 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. | ✓ | Section 4 |
| 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. | ✓ | Section 6.1 |
| 11 | Provide justification for the selection of the methodology chosen. (The methodology employed shall minimize uncertainly and yield accurate, consistent and reproducible results. | ✓ | Section 6.1 |
| 12 | Confirm that the selected methodology was applied in accordance with its provisions and the principles set out in PAS 2060. | ✓ | Section 6.1 |
| 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. | ✓ | Section 6.1 |
| | a) All greenhouse gases shall be included and converted into tCO2e. | ✓ | Section 6.1 |
| | b) 100% Scope 1 (direct) emissions relevant to the subject shall be included when determining the carbon footprint. | ✓ | Section 6.1 |
| | c) 100% Scope 2 (indirect) emissions relevant to the subject shall be included when determining the carbon footprint | ✓ | Section 6.1 |
| | 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 | ✓ | Section 6.4 |
| | e) Scope 1, 2 or 3 emission sources estimated to be more that 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.) | ✓ | Section 6.4 and 6.5 |
| | f) The quantified carbon footprint shall cover at least 95% of the emissions from the subject. | ✓ | Section 6.5 |
| | g) Where a single source contributes more than 50% of the total emissions, the 95% threshold applies to the remaining sources of emissions. | NA | |
| | h) Any exclusion and the reason for that exclusion shall be documented. | ✓ | Annex |
| 14 | Where the subject is an organization/company or part thereof, ensure that: | ✓ | Section 6.1 |
| | 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 | ✓ | Section 6.1 |

| | Items | Status | Section in the QES |
|---|---|---|---|
| | and operated by the organization). *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.* | | |
| | b) Either the equity share or control approach has been used to define which GHG emissions are included. 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. | ✓ | Section 6.1 |
| 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. | NA | |
| 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). | NA | |
| 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. *(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.* | ✓ | Section 6 |
| 18 | Provide details of, and explanation for, the exclusion of any Scope 3 emissions. | ✓ | Annex |
| 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.) | ✓ | Section 6.4 |
| 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. *(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)).* | ✓ | Section 6.6 |
| 21 | Document Carbon Footprint management plan: | ✓ | Section 7 |
| | a) Make a statement of commitment to carbon neutrality for the defined subject. | ✓ | Section 7 |
| | b) Set timescales for achieving carbon neutrality for the defined subject. | ✓ | Section 7 |
| | c) 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. | ✓ | Section 7 |
| | 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. | ✓ | Section 7 |
| | 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. | ✓ | Section 8 |
| 22 | Implement a process for undertaking periodic assessments of performance against the Plan and for implementing corrective action to ensure targets are achieved. *The frequency of assessing performance against the Plan should be commensurate with the timescale for achieving carbon neutrality.* | ✓ | Section 7 |
| 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 objectives before the event takes place and include post event review to determine whether or not the expected minimisation in emissions has been achieved. | NA | |
| 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:<br>• the period from which these reductions are to be included;<br>• that the required data is available and that calculations have been undertaken using the same methodology throughout;<br>• 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. | NA | |
| 25 | Record the number of times that the declaration of commitment has been renewed without declaration of achievement. | ✓ | Section 3 |

| | Items | Status | Section in the QES |
|---|---|---|---|
| 26 | Specify the type of conformity assessment:<br>a) independent third-party certification;<br>b) other party validation;<br>c) self-validation. | ✓ | Section **Errore. L 'origine riferimento non è stata trovata.** |
| 27 | Include statements of validation where declarations of commitment to carbon neutrality are validated by a third-party certifier or second party organizations. | ✓ | Annex A |
| 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). | ✓ | Section 3 |
| 29 | Make QES publicly available and provide a reference to any freely accessible information upon which substantiation depends (e.g. via websites). | ✓ | Section 3 |
| 30 | Update the QES to reflect changes and actions that could affect the validity of the declaration of commitment to carbon neutrality. | ✓ | Section 3 |

## Table 10.2 Checklist for QES supporting declaration of achievement to carbon neutrality

| | Items | Status | Section in the QES |
|---|---|---|---|
| 1 | Define standard and methodology use to determine its GHG emissions reduction. | ✓ | Section 6.1 |
| 2 | Confirm that the methodology used was applied in accordance with its provisions and the principles set out in PAS 2060 were met. | ✓ | Section 6.1 |
| 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. *(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).* | ✓ | Section 6 |
| 4 | Describe the means by which reductions have been achieved and any applicable assumptions or justifications. | NA | |
| 5 | Ensure that there has been no change to the definition of the subject. (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 re-started on the basis of a newly defined subject.) | ✓ | Section **Errore. L 'origine riferimento non è stata trovata.** |
| 6 | Describe the actual reductions achieved in absolute and intensity terms and as a percentage of the original carbon footprint. (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)). | NA | |
| 7 | State the baseline/qualification date. | ✓ | Section 0 |
| 8 | Record the percentage economic growth rate for the given application period used as a threshold for recognising reductions in intensity terms. | NA | |
| 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. | NA | |
| 10 | Select and document the standard and methodology used to achieve carbon offset. | ✓ | Section 8 |
| 11 | Confirm that: | ✓ | Section 8 |
| | a) Offsets generated or allowance credits surrendered represent genuine, additional GHG emission reductions elsewhere. | ✓ | Section 8 |
| | 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). | ✓ | Section 8 |
| | c) Carbon offsets are verified by an independent third-party verifier. | ✓ | Section 8 |
| | d) Credits from Carbon offset projects are only issued after the emission reduction has taken place. | ✓ | Section 8 |
| | e) Credits from Carbon offset projects are retired within 12 months from the date of the declaration of achievement. | ✓ | Section 8 |
| | f) Provision for event related option of 36 months to be added here. | ✓ | Section 8 |

| | Items | Status | Section in the QES |
|---|---|---|---|
| | 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. | ✓ | Section 8 |
| | h) Credits from Carbon offset projects are stored and retired in an independent and credible registry. | ✓ | Section 8 |
| 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: | ✓ | Section 8 |
| | a) Which GHG emissions have been offset. | ✓ | Section 8 |
| | b) The actual amount of carbon offset. | ✓ | Section 8 |
| | c) The type of credits and projects involved. | ✓ | Section 8 |
| | d) The number and type of carbon credits used and the time period over which the credits have been generated. | ✓ | Section 8 |
| | 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. | ✓ | Section 8 |
| | 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 | ✓ | Section 8 |
| 13 | Specify the type of conformity assessment:<br>a) independent third-party certification;<br>b) other party validation;<br>c) self-validation. | ✓ | Section 3<br>Annex A |
| 14 | Include statements of validation where declarations of achievement of carbon neutrality are validated by a third-party certifier or second party organizations. | ✓ | Annex A |
| 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). | ✓ | Section 3 |
| 16 | Make QES publicly available and provide a reference to any freely accessible information upon which substantiation depends (e.g. via websites). | ✓ | Section 3 |

## Table 10.3 QES openness and clarity

| Entities should satisfy themselves that the QES | | |
|---|---|---|
| 1 | Does not suggest a reduction which does not exist, either directly or by implication. | ✓ |
| 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. | ✓ |
| 3 | Is not likely to be misinterpreted or be misleading as a result of the omission of relevant facts. | ✓ |
| 4 | Is readily available to any interested party. | ✓ |

# 11 ANNEX C

## 11.1 List of Wasa brand products contributing to Wasa Carbon Footprint quantification

The list of all Wasa brand products covered by the subject is below:

| Product description | Format - g | Product description | Format - g |
|---|---|---|---|
| MUESLI CRUNCH SENSATION | 220 | ROSEM & SALT THINS | 190 |
| MÜSLI GOURMET | 220 | ROSMARIN & HAVSSALT | 190 |
| SESAM CRUNCH SENSATION | 220 | TASTY SNACKS CRISPS ROSEMARY | 190 |
| SESAM GOURMET | 220 | DELICATE CRISP SESAME & SEA SALT | 190 |
| TASTY SNACKS CRACKERS PAPRIKA | 150 | SESAM & HAVSSALT | 190 |
| DIN STUND CHIA & HAVSSALT MINI | 270 | SESAME THINS | 190 |
| LEKKIE ZYTNIE (RYE) | 140 | TASTY SNACKS CRISPS SESAME | 190 |
| CRISP'N WHEAT | 110 | FLAX SEED | 215 |
| LEKKIE PSZENNE | 140 | WIELOZIARNISTE | 215 |
| FALU CHIA & HAVSSALT | 235 | FAPA MJÖLK | 460 |
| FALU RÅGRUT | 235-470 - 1020 | LICHTGEWICHT | 300 |
| IDEAL FLATBRØD | 300 | MILCH & JOGHURT 12X230G, CC | 17-230 |
| GLUTENFREE CLASSIC | 240 | MILK | 230 |
| GLUTENFRI NATURELL | 240 | MJÖLK | 230 |
| ORIGINAL GLUTEN FREE | 155 | DELIKATESS | 270-540 |
| GLUTENFREE SESAME&SEASALT | 240 | INTEGRALE | 270 |
| GLUTENFRI SESAM&HAVSSALT | 240 | LEGER | 270 |
| SESAME GLUTEN FREE | 175 | LIGHT RYE | 270 |
| DARK CHOCOLATE WHOLEGRAIN BISCUITS | 230 | ZYTNIE | 210 |
| CRUNCHY OAT FLAKES WHOLEGRAIN BISCUITS | 250 | DELIKATESS SESAM | 285 |
| CRANBERRIES & OAT FLAKES WHOLEGRAIN BISCUITS | 250 | WASA DUN ROGGE | 220 |
| CHOCOLATE CHIP WHOLEGRAIN BISCUITS | 270 | Z SEZAMEN | 220 |
| TASTY SNACKS CRACKERS OLIVE | 150 | 7 GRAIN | 140 |
| DELICATE CRACKERS SEA SALT | 180 | LEKKIE 7 ZIAREN | 140 |
| TASTY SNACKS CRACKERS SEA SALT | 180 | CRISP'N LIGHT 7 GRAINS | 560 |
| TASTY SNACKS CRACKERS TOMATO | 160 | SHIPPER WASA CNL 7GR 48ct USA | 140 |
| HAVRE | 280-300-560-600-1280 | FRUKOST FULLKORN | 320-490 |
| HAVREKNÄCKE 1/2-PALL (P) 108X560G, NC | 560 | FRUKOST | 240-480 - 1340 |
| VITALITE | 280 | POPPY SEEDS | 240 |
| KAVRINGER | 400 | GAMMELG. ORIGINAL S | 1650 |
| RUNDA CHILI & HAVSSALT | 220 | HUSMAN | 260-520 - 1100 |
| DIN GLÄDJE FÄNKÅL, ANIS & HAVSSALT | 285 | VOLKOREN | 260 |

| | | | |
|---|---|---|---|
| SANDWICH CHEESE | 31-93 | WHOLE GRAIN | 260 |
| SANDWICH CHEESE&FRENCH HERBS | 30-90 | JULKNÄCKE | 300 |
| SANDWICH MILD CHEESE | 30-90 | FIBER | 230 |
| SANDWICH CHEESE&CHIVES | 37-111 | FIBER BALANCE | 230 |
| SANDWICH CHEESE&PAPRIKA | 37 | FIBRE RYE | 230 |
| SANDWICH CHEESE TOMATO & BASIL | 40-90-120 | FIBRES | 230 |
| IDEAL GRILJERMEL | 400 | HAFER & SESAM | 230 |
| STRÖBRÖD | 400 | KÖSTLICH | 230 |
| SANDWICH PIZZA | 37 | VEZELRIJK | 300 |
| GOUDBRUIN | 245 | Z BLONNIKIEM | 230 |
| CEREAL BISCUITS | 250 | DELICATE TASTY ROUNDS FRENCH HERBS | 205 |
| DIN STUND CHIA & HAVSSALT | 260 | RUNDA FRENCH HERBS | 250 |
| DIN HARMONI VALLMOFRÖ & HAVSSALT | 260 | TASTY SNACKS ROUNDS FRENCH HERBS | 205 |
| RUGSPRØ ORIGINAL | 200 | DELICATE ROUNDS SESAME & SEA SAL | 235 |
| RUGSPRØ HAVRE | 180 | RUNDA SESAM & HAVSSALT | 290 |
| FULLKORN SKORPOR | 300 | TASTY SNACKS ROUNDS SESAM | 235 |
| SANDWICH SOURCREAM & ONION | 33-37-99 | MÅLTIDSKN. KRÖGARENS | 330 |
| ROGGEN TRADITIONELL | 235 | SURDEG GOURMET | 300 |
| SURDEG RÅG | 305 | MULTIGRAIN | 275 |
| ZUURDESEM ROGGE | 235 | SURDEG FLERKORN | 275-550 |
| FIT | 275 | ZUURDESEM MEERGRANEN | 210 |
| HEARTY RYE | 275 | BIO ROGGEN VOLLKORN | 180 |
| RUSTIEK | 215 | EKO KRISPIG RÅG | 180-1050 |
| RUSTIKAL | 275 | HAPPY PUMPKIN SEEDS & SEA SALT | 150 |
| SPORT | 275-550 - 1180 | AUTHENTIQUE | 275 |
| LEINSAMEN | 225 | ORIGINAL | 205-275 |
| SPORT+ | 225-450 | RÅGI ORIGINAL | 275-550 - 1150 |
| TASTY BITES FLAX SEEDS & SEA SALT | 50 | ROGGEN DUENN | 22-205-410 |
| TASTY BITES POPPY SEEDS, SOURDOUGH & SEA | 50 | SOURDOUGH RYE | 275 |
| TASTY BITES PUMPKIN SEEDS & SEA SALT | 50 | DELICATE ROUNDS CINNAMON | 330 |
| TASTY BITES TOMATO, OREGANO & SEA SALT | 50 | RUNDA KANEL | 330 |
| TUNN HAVRE | 265-1600 | RÅG & TRANBÄRSFRÖN | 245 |
| WASA100 | 245 | RÅG & SESAM | 245 |
| WASA100 FRÖN & HAVSSALT | 245 | SANDWICH BRUNOST | 30-36 |
| WASA100 MOHN & LEINSAMEN | 245 | SANDWICH HUMMUS | 32-96 |
| WASA100 THIN RYE POPPYSEED | 245 | SESAM | 23-200-250-400 |
| RÅG & CHIA | 245 | SURDEG GOURMET | 660 |
| DELICATE CRISP ROSEMARY & SEA SALT | 190 | ENJOY SWEET POTATO & KALE | 150 |

# 12 ANNEX D

## 12.1 Scope 1, 2 and 3 emissions inclusion and exclusion

Included and excluded emission sources related to the subject are presented below, together with explanation for exclusions.

| Scope | Emission source | Description | Inclusion or exclusion | Justification of Exclusion |
|---|---|---|---|---|
| 1.1 | Stationary combustion sources | Combustion of fuels in boilers and furnaces for the generation of heat and steam, used for production processes and heating of buildings | Included | - |
| 1.2 | Mobile combustion sources | Transportation of employees with cars under Wasa brand control. | Included | - |
| 1.3 | Process emissions | Emissions occurring during the production process | Excluded | Carbon dioxide produced and loosed during warm fermentation and ethanol combustion is lower than 1%. |
| 1.4 | Fugitive emissions | Refrigerant gases losses | Included | Fugitive emissions occurred at offices and warehouse have been considered negligible. |
| 2.1 | Electricity consumption | Generation of purchased electricity | Included | - |
| 2.2 | Heat, steam or cold consumption | Purchase of heat, steam or cold energy not produced at operation site | Excluded | Wasa brand does not purchase any heat, steam or cold energy. |
| 3.1 | Purchased goods and services | Extraction or production of raw materials for recipe, packaging materials, auxiliary materials and purchased final products from copackers purchased or acquired by the reporting company in the reporting year | Included | Emissions from discarded raw materials and packaging materials' production have been considered negligible. Packaging of purchased raw materials used at plant have been considered negligible. Auxiliary materials used at offices, warehouse and copackers' have been considered negligible. Copackers' emission not correlated to production (mobile combustion, fugitive emissions, auxiliary materials, waste production, employees commuting and business travel) have been considered negligible. |
| 3.2 | Capital goods | Extraction, production, and transportation of capital goods purchased or acquired by the reporting company in the reporting year | Excluded | The evaluation of the emissions arising from the purchase of capital goods during the reporting year is considered cost effective for the purpose of this exercise. |
| 3.3 | Fuel and energy related activities | Upstream emissions of purchased fuels and electricity, Transmission and distribution (T&D) losses | Included | - |

| Scope | Emission source | Description | Inclusion or exclusion | Justification of Exclusion |
|---|---|---|---|---|
| 3.4 | Upstream transportation and distribution | transportation of any material to operations and sold products distribution up to shelf, made by third party distribution services | Included | - |
| 3.5 | Waste generated in operations | Waste production and management | Included | Waste produced by offices and warehouse have been considered negligible. |
| 3.6 | Business travel | Transportation of employees for business-related activities during the reporting year | Included | - |
| 3.7 | Employees commuting | Transportation of employees between their homes and their worksites during the reporting year | Included | Emissions from warehouse employees commuting have been considered negligible. |
| 3.8 | Upstream leased assets | Operation of assets leased by the reporting company (lessee) in the reporting year | Excluded | Following the operational approach, these emissions are evaluated in scope 1 – mobile combustion. |
| 3.9 | Downstream transportation | Transportation and distribution of products sold by the reporting company in the reporting year between the reporting company's operations and the end consumer (if not paid for by the reporting company), including retail and storage (in vehicles and facilities not owned or controlled by the reporting company) | Excluded | Sold products distribution are considered as managed by Wasa brand (thought third party distribution service) and evaluated in category 4; consumer transportation is not considered because it is strictly related to consumer behaviour and out of Wasa brand control. |
| 3.10 | Processing of sold products | Processing of intermediate products sold in the reporting year by downstream companies | Excluded | The product is ready to eat, it does not need any additional process after its sale. |
| 3.11 | Use of sold products | End use of goods and services sold by the reporting company in the reporting year | Excluded | The product is ready to eat, it does not need any preparation. |
| 3.12 | End of life treatment pf sold products | Waste disposal and treatment of products sold by the reporting company (in the reporting year) at the end of their life | Included | - |
| 3.13 | Downstream leased assets | Operation of assets owned by the reporting company (lessor) and leased to other entities in the reporting year | Excluded | Wasa brand does not lease any assets. |
| 3.14 | Franchises | Operation of franchises in the reporting year | Excluded | Wasa brand does not franchise or outsource any assets |
| 3.15 | Investments | Operation of investments (including equity and debt investments and project finance) in the reporting year | Excluded | During 2021, Wasa brand did not invest in any non-profit driven projects, other than plant investment |

# 13 ANNEX E

## 13.1 Voluntary GHG program

In this annex, specific project sheet concerning the chosen offsetting projects are presented.

## 13.2 VCS[4]

**The VCS Program is the world's most widely used voluntary GHG program.** More than 1300 certified VCS projects have collectively reduced or removed more than 200 million tonnes of carbon and other GHG emissions from the atmosphere.

By using the carbon markets, entities can neutralize, or offset, their emissions by retiring carbon credits generated by projects that are reducing GHG emissions elsewhere. Of course, it is critical to ensure, or verify, that the emission reductions generated by these projects are actually occurring. This is the work of the VCS Program – to **ensure the credibility of emission reduction projects**.

Once projects have been certified against the VCS Program's rigorous set of rules and requirements, project developers can be issued tradable GHG credits that we call **Verified Carbon Units** (VCUs). Those VCUs can then be sold on the open market and retired by individuals and companies as a means to offset their own emissions. Over time, this flexibility channels financing to clean, innovative businesses and technologies.

Projects developed under the VCS Program must follow a **rigorous assessment process in order to be certified**. VCS projects cover a diverse range of sectors, including renewable energy (such as wind and hydroelectric projects), forestry (including the avoidance of deforestation), and others. Emission reductions certified by our program are eligible to be issued as VCUs, with one VCU representing one metric tonne of greenhouse gas emissions reduced or removed from the atmosphere.

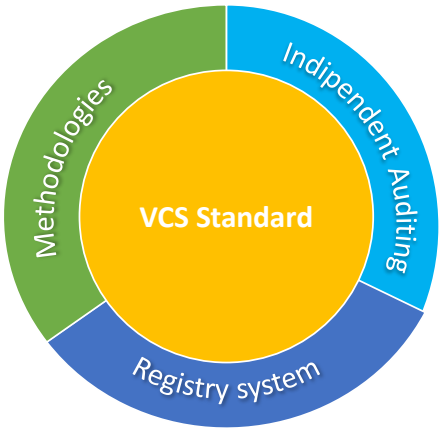


Figure 13-1 The 3 main guarantee of the VCS labelled projects

[4] Extract from https://verra.org/

All VCS projects are subject to desk and field **audits by both qualified independent third parties and Verra staff** to ensure that standards are met and methodologies are properly applied.

The **registry system** is the central storehouse of data on all registered projects, and **tracks the generation, retirement and cancellation of all VCUs**. To register with the program, projects must show that they have met all standards and methodological requirements.

While VCS projects typically include a discrete set of activities, governments are now establishing policies and programs to mitigate GHG emissions across entire national or subnational jurisdictions. In the forest sector, these programs (called REDD+ programs) can be accounted for and credited using the world's first jurisdictional-scale framework, the Verra Jurisdictional and Nested REDD+ (JNR) framework. JNR integrates government-led and project-level REDD+ activities and establishes a clear pathway for subnational- and project-level activities to be incorporated within broader REDD+ programs.

## 13.3 CCBA[5]

The **CCBA** is a unique partnership of leading international NGOs that was founded in 2003 with a mission to stimulate and promote land management activities that credibly mitigate global climate change, improve the well-being and reduce the poverty of local communities, and conserve biodiversity. The CCBA brings together diverse stakeholders through a transparent and inclusive participatory process to develop standards and tools that stimulate, identify and promote high quality multiple-benefit land management activities. CCBA initiatives include:

- **Climate, Community & Biodiversity (CCB) Standards**, for site-based projects, developed by the CCBA and managed by the Verified Carbon Standard (VCS) since November 2014
- **REDD+ Social and Environmental Standards (REDD+ SES)**, for government-led strategies and actions to reduce emissions from deforestation and degradation
- Sustainable Landscapes Rating Tool (under development)

The Climate, Community and Biodiversity Standards (CCB Standards) evaluate land management projects from the early stages of development through implementation. The CCB Standards were developed by the CCBA and have been managed by the VCS since November 2014. The CCB Standards foster the integration of best-practice and multiple-benefit approaches into project design and implementation.

[5] Extract from http://www.climate-standards.org/

The CCB Standards:

- Identify projects that simultaneously address climate change, support local communities and smallholders, and conserve biodiversity.
- Promote excellence and innovation in project design and implementation.
- Mitigate risk for investors and offset buyers and increase funding opportunities for project developers.

The CCB Standards identify land management projects that deliver **net positive benefits for climate change mitigation, for local communities and for biodiversity**. The CCB Standards can be applied to any land management project, including projects that reduce greenhouse gas emissions from deforestation and forest degradation or from avoided degradation of other ecosystems, and projects that remove carbon dioxide by sequestering carbon (e.g., reforestation, afforestation, revegetation, forest restoration, agroforestry and sustainable agriculture) or other land management, from design through implementation and monitoring.

# 14 ANNEX F

## 14.1 Electricity source written declaration

Celle plant

Filipstad plant

INTYG

HÄRMED INTYGAS ATT

Barilla Sverige AB

ORG.NR.5565184503

VIA JÄMTKRAFT AB KÖPER EL PRODUCERAD AV

100 % VATTENKRAFT

MOTSVARANDE HELA SITT BEHOV AV EL UNDER 2021

GILTIGHETSPERIOD

2021-01-01—2021-12-31

ÖSTERSUND

YLVA ANDERSSON

Tillförordnande VD, JÄMTKRAFT AB

Jämtkraft

# 15 ANNEX G

## 15.1 Wasa brand distribution market

| Market region | % ton | Market region | % ton |
|---|---|---|---|
| Sweden | 26% | Bosnia-Herz. | <1% |
| Germany | 20% | Singapore | <1% |
| Norway | 15% | Utd.Arab Emir. | <1% |
| Netherlands | 9% | Latvia | <1% |
| Denmark | 5% | Australia | <1% |
| Italy | 5% | Malaysia | <1% |
| USA | 4% | Panama | <1% |
| France | 4% | Portugal | <1% |
| Poland | 2% | Lebanon | <1% |
| Other markets | 1% | Kosovo | <1% |
| Spain | 1% | Dominican Rep. | <1% |
| Austria | 1% | Trinidad, Tobago | <1% |
| Switzerland | 1% | Uruguay | <1% |
| Finland | <1% | Mexico | <1% |
| Turkey | 1% | Albania | <1% |
| Greece | 1% | Guadeloupe | <1% |
| Canada | 1% | Armenia | <1% |
| Belgium | 1% | San Marino | <1% |
| Russian Fed. | <1% | Vietnam | <1% |
| Czech Republic | <1% | Lithuania | <1% |
| Romania | <1% | Japan | <1% |
| Iceland | <1% | Guatemala | <1% |
| Israel | <1% | Venezuela | <1% |
| Serbia | <1% | China | <1% |
| Luxembourg | <1% | Hong Kong | <1% |
| Hungary | <1% | India | <1% |
| Estonia | <1% | United Kingdom | <1% |
| Ukraine | <1% | French Polynes. | <1% |
| Philippines | <1% | Bermuda | <1% |
| Croatia | <1% | Slovenia | <1% |