WASA Brand Carbon Neutrality PAS 2060 Qualifying Explanatory Statement

Version of June 28th, 2021

4th application period, 2020

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.

1 CONTENTS

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, such as the ESP (Energy Saving Project), 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 2022.

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 2021** with commitment to maintain to 31st December 2022 for the period commencing at 1st January 2020 and ending at 31st December 2020, **DNV** Business Assurance Italy S.r.l. **certified**."

Date: 28th June 2021

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 **fourth 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: Great Britain USA, Canada, Australia
	Nordics countries: Sweden, Norway Denmark, Finland
	Central Europe: 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 https://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 2020 and ending 31st December 2020, 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 2020 and ending 31st December 2020.

This report includes the information which substantiates the declaration of Wasa brand achievement on carbon neutrality for fourth application period (2020 year) and **commitment on carbon neutrality up to 2022** (5 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 2020 (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: • Raw material cultivation/production • Packaging material production (primary, secondary and tertiary) • Auxiliary material production • Material transportation to factory • Product manufacturing • Waste management at factory • Product distribution (up to shelf) • Packaging end of life 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 2020 – 31st December 2020
Commitment Period	1st January 2021 – 31st December 2022

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 H.

Table 5.2 Wasa product distribution - main market area

Distribution markets	Sold volume – %
Nordics Market	48%
Sweden Market	*27%*
Norway Market	*15%*
Denmark Market	*5%*
Finland Market	*1%*
Germany Market	22%
Netherlands Market	8%
USA Market	4%
France Market	4%
Italy Market	4%
Poland Market	2%
Other countries	8%

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 2021 the subject has been defined and the 2020 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.

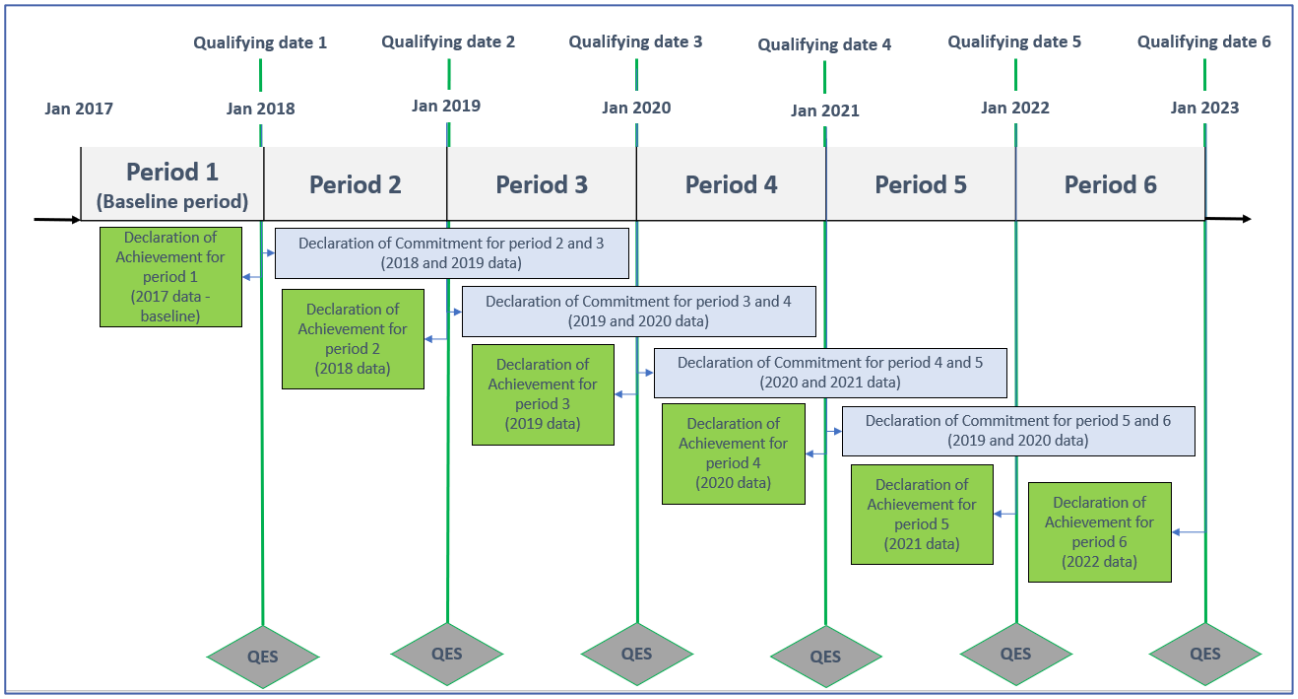

Figure 5-1 Carbon Neutrality declaration periods

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.

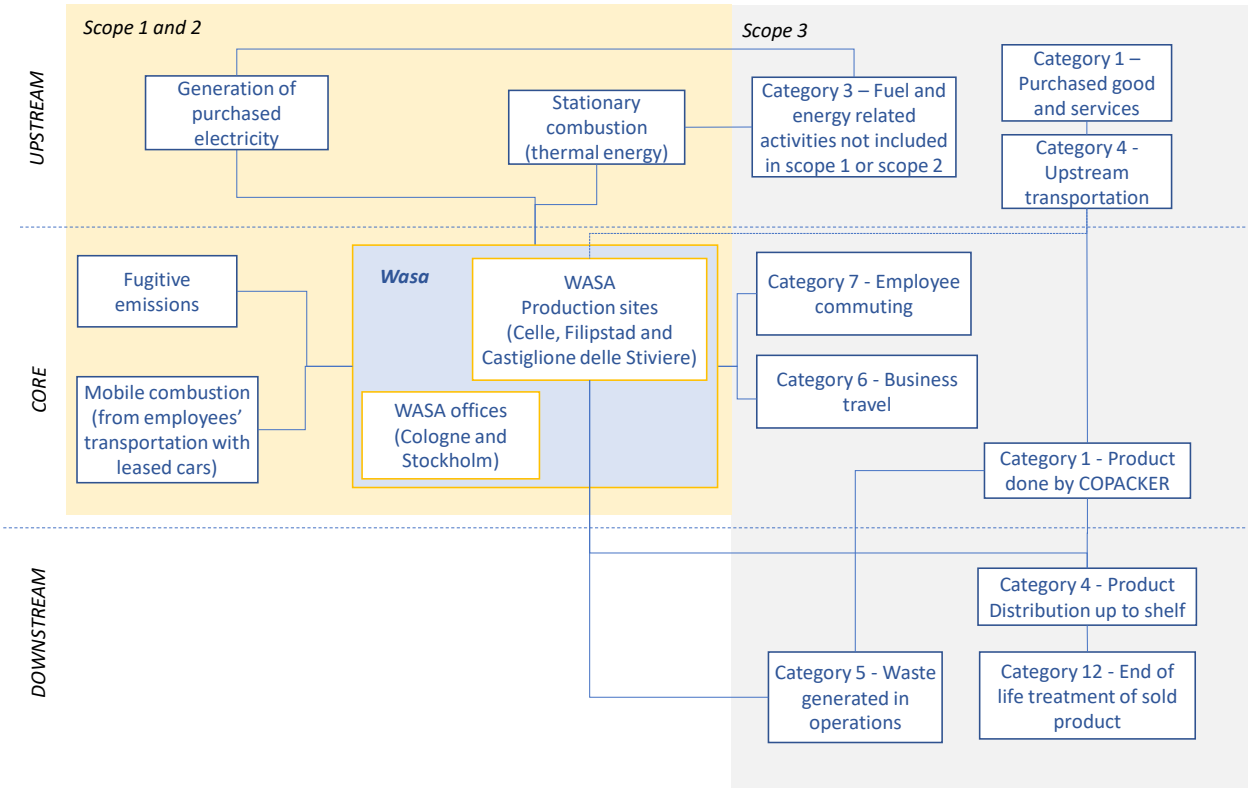

Figure 5-2 System Boundaries from field to shelf considered for Wasa brand Carbon Neutrality

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, considering also 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 2020 (4th application period) and represent a total of **107,408 tons of CO_2 equivalent**.

Table 6.1 – GHG emissions overall results (2020 year – rounded data)

GHG Scope	GHG emissions [t CO_2 equivalent]	Scope contribution
Scope 1	5,023	5%
Scope 2 – market based	982	1%
Scope 3 – market based	101,403	94%
Total Carbon footprint for the application period	**107,408**	**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 (2020 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** was 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.

Result of the uncertainty calculation are reported in Annex F.

6.7 Comparison with baseline period results

The GHG emissions related to 1 ton of WASA products during the year 2020 (4th application period) compared to the baseline (year 2017) are lower for Scope 1 and 2 (emissions directly under the organization control) but 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 four periods, a further elaboration was conducted: 2020 GHG emissions has been re-calculated keeping unchanged the system boundaries and the data collection used in the baseline. The result of this elaboration indicates that the 2020 emissions versus 2017, 2018 and 2019 remains substantially unchanged.

In order to recalculate the Scope 3, the elaborations focused on the following aspects:

- Raw materials: Raw materials are the main contributors to the Scope 3 in terms of emissions. The main impact is due to the cereal cultivation (for WASA products, this is represented by the rye cultivation) and is mainly related to the yield annually obtained. Since the yield is a very variable factor, the impact related to the agricultural products is also very variable. Yearly, the GHG emission factors related to the raw materials can be updated in order follow the specific Product Category Rules. To compare the 2020 raw materials impact with the baseline, the 2017 emission factors have been used.
- Distribution: Transportation is the second main contributor in terms of emissions to the Scope 3 and one of the most difficult factors to be modelized. Logistic of the shipped products is, in fact, very complex and hard to trace. The company's effort is to annually improve the accuracy of the calculation, modifying and integrating the routes and transport hypotheses. To compare the 2020 distribution impact with the baseline, the 2017 routes and hypotheses have been used.
- Packaging materials: Packaging is a key element whose primary purpose is to protect and preserve the product properly, especially some elements of the tertiary packaging, that are

essential for the distribution and often are reused several times before being disposed of. In order to try to reach a greater accuracy, in 2020, some of this packaging elements, considered out of the scope of this study in the baseline period, has been taken into consideration. To compare the 2020 packaging impact with the baseline, the same 2017 packaging elements have been included.

7 CARBON MANAGEMENT PLAN

The carbon reduction management plan considers a 6-year period (2017-2022) 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 G).

Renewable electricity purchase entails a GHG emission reduction of about 18% 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 2020

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 2017-2019

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**

7.2.2 Implemented projects considered in 2020

Table 7.2 shows projects implemented in the end of 2019 and 2020, evaluated in 2020 Carbon Footprint assessment.

Table 7.2 Project implemented in the end of 2019 and 2020

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 fermentation area	Dec 2019	Electric energy	Celle	984
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
Fluorescent lamps replacement with LED technology	Replacement of fluorescent lamps with LED in palletizing area	May 2020	Electric energy	Filipstad	272
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**

7.3 Planned reduction projects

Table 7.3 shows the estimated reduction for scope 1 and 2 for the whole commitment period (year 2021-2022).

Table 7.3 Planned scope 1 and 2 GHG emission reduction (year 2021-2022)

Project Name	Description	Implementation 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	2021	Electric energy	Celle	1,586
	Replacement of fluorescent lamps with LED in the warehouse	2022	Electric energy	Celle	1,158
	Replacement of fluorescent lamps with LED in the extruter area	2022	Electric energy	Celle	840
Fluorescent lamps replacement with LED technology	Replacement of fluorescent lamps with LED in exterior environment	2021	Electric energy	Filipstad	393

Wasa is also evaluating how to reduce the GHG emissions of the main contributors in its Scope 3 emissions, in particular Raw materials. Table 7.4 shows the estimated reduction for scope 3 for the commitment period (year 2021-2022).

Table 7.4 Planned scope 3 GHG emission reduction (year 2021-2022)

Project Name	Description	Implementation Year	Scope 3 Category	Estimated Emission reduction [kg CO2 eq]	
				2021	2022
Wasa Cultivation Concept	Rye sustainability cultivation program	2019	Raw Material	71,000	tbd
Fat change	Substitution of rapeseed oil with sunflower oil, in wheat-based recipes	2020	Raw Material	257,000	-
Milk powder	Replacement of milk powder with rye flour	2021	Raw Material	1,784,543	-

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 CO_2 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 2020, field data regarding harvest 2020 were collected (from September 2019 to September 2020) 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/

7.3.3 Raw material – milk powder consumption

During 2021 some raw materials (Premix and milk powder) will be substituted by rye flour-based materials. The substitution in recipes is equal volume.

Due to the lower impact of rye flour, this new formula will allow about 93% reduction on GHG emissions related to those raw materials (about 1,785 t CO_2 eq,).

8 CARBON OFFSET PROGRAM

8.1 Offset program for the third 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 for **Madre de Dios project** are retired the **17th November 2021** while credits for **Indian Solar project** are retired the **20th December 2021.**

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

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

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.

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 an 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** project) aims to provide local renewable solar energy in India, involving the installation of photovoltaic panels in different Indian states. The total installed capacity of the project is 165 MW, therefore displacing an equivalent amount of electricity which would have otherwise been generated by fossil fuels dominant electricity grid. This decrease of GHG emissions results in a reduction of the country's pollution; indeed, the Bendosol project helps to preserve natural resources and fights against climate change, with an emission reduction of 292,998 tons of CO_2 equivalent over ten year.

8.3 Amount of credits purchased

Credits have been ordered by Wasa brand for the period covering 1st January 2020 – 31st December 2020 to EcoAct. EcoAct has established a VERPA (Verified Emission Reduction Purchase Agreement) with the projects' developers, and will, by end 2021, transfer and retire the credits on behalf of Wasa Brand through its third-party audited internal registry.

The amount of credits purchased is **110,630 tonnes of CO_2 equivalent**, it is composed by two contribution:

- **107,408 tonnes** of CO_2 equivalent, amount evaluated for the third application period
- **3,222 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 fifth application period

For the fifth 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 2022 to EcoAct and retirements will be completed at the end of 3Q 2022 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.	First Carbon Neutral Achievement Date:	Statement Validity Date:
10000408025-Assessment Services-DNV GL-ITA	01 January 2018	31 December 2022

This certifies that the organization:

Barilla G. e. R. Fratelli S.p.A.
Via Mantova, 166 - 43122 Parma (PR) - Italy

has issued on the 28 June 2021 the
Qualifying Explanatory Statement (QES) entitled:

"WASA Brand Carbon Neutrality PAS 2060 Qualifying Explanatory Statement"

claiming the fourth carbon neutral declaration of achievement for **WASA brand products** (hereafter "the PAS 2060 subject") for the period commencing at 1st January 2020 and ending at 31st December 2020 and with the commitment to maintain the carbon neutral status of the PAS 2060 subject until, at least, the 31st December 2022.

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 2020" ver.2 of the 28 June 2021.
- the GHG emission reduction plan, as described in the document entitled "WASA brand carbon neutrality: Carbon Management Plan- year 2021" ver.2 of the 28 June 2021 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 the VCS project "Bundled solar power by Vector Green Energy Private Limited" in India.

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), 27 December 2021

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

Zeno Beltrami
Management Representative

Lack of fulfilment of conditions as set out in the Certification Agreement may render this Certificate invalid.
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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: • 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.	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: a) independent third-party certification; b) other party validation; 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: a) independent third-party certification; b) other party validation; c) self-validation.	✓	Section 3 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
SPELT & CHIA 10X230G, INT	230
QUINOA & TEFF 10X245G, INT	245
CRISP'N WHEAT 10x110G	110
LEKKIE PSZENNE 10X140G, PL	140
WHOLESOME WHEAT CNL WASA 140G X 10 USA	140
MICROC LEICHTE SCHEIBE WEIZEN 10X110G, C	110
SHIPPER WASA CNL 7GR 48ct USA	140
MULTI PK CASE WASA CRISP'N LIGHT 4PK USA	560
7 GRAIN CNL WASA 140G X 10 USA	140
LEKKIE 7 ZIAREN 10X140G, PL	140
LEKKIE ZYTNIE (RYE) 10X140G, PL	140
CRISP'N LIGHT RYE 10X110G, INT	110
PORTPACK. KNUSPERL. RG. FS 10GX90	10
MICROC LEICHTE SCHEIBE RO MIGROS 10X110G	110
SANDWICH BRUNOST 24X36G, NC	36
BRUNGRÄDDAT 10X740G, NC	740
MIXED 1/4-CHEP SANDW. 3-P 80 PACKS, DE	111
1/3 SANDWICH MIX 600 PACKS, NO	37
SANDWICH 1/2-P (P) 1440ST, SE	40
MIXED 1/4-CHEP SANDW. 3-P 160 PACKS, DE	111
SANDWICH 1/2-P (P) 1440ST, SE	40
SANDWICH CHEESE&CHIVES 24X37G, INT	37
SANDWICH CHEESE&CHIVES 8X111G, INT	111
SANDWICH MILD CHEESE 24X30G, INT	30
SANDWICH MILD CHEESE 8X90G, INT	90
DELICATE THIN CRACKERS OLIVE 5X150G, DE	150
DELICATE THIN CRACKERS SEA SALT 5X180G,	180
DELICATE THIN CRACKERS OLIVE 12X150G, AT	150
DELICATE THIN CRACKERS SEA SALT 12X180G,	180
DELICATE CRACKERS SEA SALT 5X180G, NL	180
DELICATE CRACKERS TOMATO 12X160G, AT	160
DELICATE CRACKERS TOMATO 5X160G, DE	160
DELICATE CR. TOMATO 5X160 NL	160
FLAX SEED WASA 215G X 12 USA	215
WIELOZIARNISTE 12X215G, PL	215

Product Description	Format - g
DELIKATESS LINFRÖ 24x285g, NC	285
FIBRE 12X230G,INT	230
FIBER BALANCE 12X230G, NC	230
FIT & VITAL BALLASTSTOFFE 12X230G, DE	230
Z BLONNIKIEM 12X230G, PL	230
FIBRES 12X230G, FR	230
VEZELRIJK 12X300G, NL	300
VEZELRIJK 6X300G, NL	300
KÖSTLICH 12X230G	230
FIBRE RYE 230G X 12, CAN	230
DELICATE CRISP ROSEMARY 10X190G INT	190
ROSEM & SALT THINS WASA 190G X 10 USA	190
SHIPPER WASA SM-RM THINS 48su USA	190
DELICATE CRISP SESAME 10X190G	190
SESAME THINS WASA 190G X 10 USA	190
MULTI PK CASE WASA THINS SM+RM 4PK USA	760
IDEAL FLATBRØD 16X300G, NO	300
SANDWICH CHEESE&FRENCH HERBS 24X30G, INT	30
SANDWICH CHEESE&FRENCH HERBS 8X90G, INT	90
WASA SANDWICH CHEESE&FR HERBS 30GX24 IT	30
FRUKOST 12X240G, DK	240
FRUKOST 12X625G, NC	625
FRUKOST 12X480G, NC	480
FRUKOST 24X240G,NC	240
FRUKOST 1/2-P (P) 120X480G, SE	480
FRUKOST S 3X1340G, NC	1340
WASA ROBUUST TARWE 12X245G, NL	245
FRUKOST FULLKORN 12X490G, NC	490
FRUKOST FULLKORN 12X320G, NC	320
GAMMELG. ORIGINAL S 2X1650G, SKA	1650
GLUTEN-/LACTOSEFREE 10X275G	275
GLUTENFREE CLASSIC 10X240G, CC	240
GLUTENFREE SESAME&SEASALT 10X240G, CC	240
GLUTENFRI NATURELL 10X240G, NC	240
GLUTENFRI SESAM&HAVSSALT 10X240G, NC	240

Product Description	Format - g
ORIGINAL GLUTEN FREE WASA 155G X 10 USA	155
SESAME GLUTEN FREE WASA 175G X 10 USA	175
SHIPPER WASA GF ORG-SEAS 48CT USA	155
GOUDBRUIN 12X245G, WC	245
VOLKOREN 6X260G, NL	260
GOUDBRUIN 6X245G, NL	245
SESAM 6X250G, NL	250
CEREAL BISCUITS 250GRX18 WASA	250
HAVREKNÄCKE S 3X1280G, NC	1280
HAVRE 24X300G, NO	300
HAVRE 12X600G, NO	600
HAVRE 1/2-PALL (T) 108X600G, NO	600
WASA HAVER 12X220G, NL	220
HAVRE 1/2-P (P) 108X600G, NO	600
HAVREKNÄCKE 12X560G, NC	560
HAVREKNÄCKE 24X280G, NC	280
HAVREKNÄCKE 1/2-PALL (P) 108X560G, NC	560
VITALITE 12X280G, INT	280
COOP RÅGKNÄCKEBRÖD 12X520G, NC	520
WHOLE GRAIN WASA 260G X 12 USA	260
HUSMAN S 3X1100G, NC	1100
MIX-TRAY VOLLKORN/RUSTIKAL 12X260/275G,	260
1/2-CHEP DISPLAY SPECIALTIES 360 PACK, D	260
SHIPPER WASA FS-WG 48ct USA	260
SHIPPER WASA FS-MG-LR-WG 48su USA	215
1/4-CHEP DISPLAY SPECIALTIES 120PACK, DE	260
VOLLKORN 12X260G, CH	260
VOLKOREN 12X260G, NL	260
SHIPPER WASA 100LR-WG 48SU USA	260
SHIPPER WASA 100TR-MG-LR-WG 48SU USA	215
HUSMAN 1/2-P (P) 108X520G, NO	520
MULTI PK CASE WASA SOUR+WG 4PK USA	1070
HUSMAN 24X260G, NC	260
VOLLKORN 12X260G	260
HUSMAN 12X520G, NC	520
HUSMAN 1/2-P (T) 108X520G, NC	520
HUSMAN 1/2-P (P) 108X520G, SE	520
JULKNÄCKE 24X300G, NC	300
JULKNÄCKE 1/2-P (P) 216X300G, SE	300
KAVRINGER 12X400G, NO	400
MÅLTIDSKN. KRÖGARENS 10X330, NC	330
WASA DUN ROGGE 12X220G, NL	220
DELIKATESS SESAM 12X285G, NC	285

Product Description	Format - g
Z SEZAMEN 12X220G, PL	220
DELIKATESS SESAM 24X285G, NC	285
SURDEG FLERKORN 12X275G, NC	275
SURDEG FLERKORN 12X550G, NC	550
ZUURDESEM MEERGRANEN 12X210, NL	210
MULTIGRAIN WASA 275G X 8 USA	275
MULTIGRAIN WASA 275G X 12 USA	275
MULTIGRAIN 275G X 12, CAN	275
MEHRKORN 12X275G	275
DELIKATESS 12X270G, INT	270
INTEGRALE 12X270G, WC	270
DELIKATESS 12X540G, NC	540
DELIKATESS 12X270G, NC	270
MIX-TRAY ROGGEN D./MJÖLK 12X205/230G	230
SHIPPER WASA MG-LR 48ct USA	270
LEGER 12X270G, FR	270
LICHTGEWICHT 12X300G, NL	300
LICHTGEWICHT 6X300G, NL	300
MJOELK 12X230G, CH	230
DELIKATESS 12X270G, AAA	270
MJÖLK PP 120X17G	17
ZYTNIE 12X210G, PL	210
LIGHT RYE 270G X 12, CAN	270
LIGHT RYE WASA 270G X 12 USA	270
FAPA MJÖLK 12X460G, CC	460
MJÖLK 12X230G, CC	230
DELIKATESS 24X270G, NC	270
NORMALGRÄDDAT 10X740G, NC	740
IDEAL GRILJERMEL 12X400G	400
STRÖBRÖD EXPO (P) 384X400G, SE	400
STRÖBRÖD 12X400G	400
SANDWICH CHEESE&PAPRIKA 24X37G, INT	37
HAPPY PUMPKIN SEEDS & SEA SALT 10X150G I	150
ENJOY SWEET POTATO & KALE 10X150G INT	150
DIN STUND CHIA & HAVSSALT 12X260G, NC	260
GEMENSKAP AMARANT & HAVSSALT 10X680G, NC	680
DIN STUND 1/2-P (P) 144x260G, NC	260
DIN HARMONI VALLMOFRÖ & HAVSSALT 12X260G	260
DIN GLÄDJE FÄNKÅL, ANIS & HAVSSALT 12X28	285
ORIGINAL 12X275G, INT	275
ROGGEN DUENN 12X205G	205
RÅGI S 3X1150G, NC	1150
RÅGI 12X275G, NC	275

Product Description	Format - g
MIX-TRAY ROGGEN D./SESAM 12X205/200G	205
ROGGEN DUNN PP 80X22G, DE	22
1/2-CHEP PALETTE KLASSISCH 384 PACK, DE	205
1/4-CHEP FAPA MJOELK/RO-DUE/SESAM 144X46	410
1/4-CHEP DISPLAY CLASSIC 168PACK, DE	205
AUTHENTIQUE 12X275G, FR	275
ORIGINAL 12X275G, AAA	275
ROGGEN DUNN PP 24X22G, FR	22
ORIGINAL 12X205G, CH	205
SOURDOUGH RYE 275G X 12, CAN	275
MINIMUM KNAECKEBROD 12X380G, DK	380
RÅGI 1/2-PALL (P) 108X550G, NC	550
ROGGEN DUENN FAPA 12X410G, CC	410
RÅGI 12X550G, NC	550
SOURDOUGH RYE WASA 275G X 12 USA	275
FALU RÅG-RUT S 3X1020 NC	1020
FALU RÅG-RUT 24X235G, SE	235
FALU RÅG-RUT 1/2-P (P) 108X470G,SE	470
FALU RÅG-RUT 12X470G,SE	470
FALU RÅG-RUT GROV 24X235G, NC	235
FAVORICE ORIGINAL ECOL. 12X100G, INT	100
RUNDA KARDEMUMMA 12X255G, NC	255
RUNDA KARDEMUMMA 1/2-P (P) 240X255G, NC	255
RUNDA CHILI & HAVSSALT 12x220G, NC	220
RUNDA FRENCH HERBS 12X250G, NC	250
DELICATE TASTY ROUNDS FRENCH HERBS 8x250	250
RUNDA FRENCH HERBS 250GX12 STICKER ITA	250
DELICATE TASTY ROUNDS FRENCH HERBS 8X205	205
DELICATE TASTY ROUNDS FRENCH HERBS 8X205	205
RUNDA KANEL 1/2-P (P) 192X330G, SE	330
RUNDA KANEL 12X330G, SKA	330
RUNDA SESAM & HAVSSALT 12X290, NC	290
DELICATE TASTY ROUNDS SESAM 8X290G, DE	290
RUNDA SESAM & HAVSSALT 1/2-P (P) 192X290	290
DELICATE TASTY ROUNDS SESAM 8X235G, CC	235
DELICATE TASTY ROUNDS SESAM 8X235G, AAA	235
RUNDA SESAM 12X290G, EUR	290
SANDWICH CHEESE 24X30G, INT	30
SANDWICH CHEESE 24X31G, INT	31
SANDWICH CHEESE 8X93G, INT	93
SANDWICH HUMMUS 24X32G, INT	32
SANDWICH HUMMUS 8X96G, INT	96
SANDWICH SOURCREAM & ONION 24X33G, INT	33

Product Description	Format - g
SANDWICH SOURCREAM & ONION 8X99G, INT	99
SANDWICH YOGHURT 24X33G, INT	33
81014200 SESAM PP 120x13G	13
SESAM PP FS 27GX60	27
FAPA SESAM 12X400G, DE	400
SESAM 12X250G, NL	250
SESAM 12X200 G. AAA	200
SESAM PP FS 24X27G, FR	27
SESAM 12X200G, DE/AT	200
SESAME WASA 200G X 12 USA	200
SESAM 200G X 12, CAN	200
SESAM 12X200 G. INT	200
SESAM 12X200G, CH	200
FULLKORN SKORPOR U/SUKKER 10X300G	300
FIT&VITAL PROTEINE 12X225G, CC	225
1/3 SPORT+ 210x225G, NO	225
SPORT+ 12X225G, NC	225
SPORT+ 12X450G, NC	450
SPORT 12X275G, INT	275
SPORT S 3X1180G, NC	1180
RUSTIEK 12X215G, NL	215
FIT 12X275G, ITA	275
RUSTIKAL 12X275G	275
SPORT 24X275G, NC	275
HEARTY RYE WASA 275G X 12 USA	275
HEARTY RYE 275G X 12, CAN	275
SPORT 12X550G, NC	550
SPORT 1/2-PALL (T) 108X550G, NC	550
SPORT 1/2-PALL (P) 108X550G, SE	550
SPORT 6X550G, NC	550
SURDEG GOURMET 14X660G, NC	660
SURDEG GOURMET 14X300G, NC	300
SURDEG GOURMET 14X300G STICK ITA	300
SURDEG RÅG 12X305G, NC	305
ROGGEN TRADITIONELL 12X235G, DE	235
ZUURDESEM ROGGE 12X235G, NL	235
RUISRASKI 12X305G, FI	305
SURDEG RÅG 12X305G, ITA	305
CRISP&CEREALS, ALM&CRANB. 24X35G, INT	35
CRISP&CEREALS, HAZ&CHOCO. 24X35G, INT	35
CRISP&CEREALS, ALM&PUMPKIN. 24X35G, INT	35
SANDWICH CHEESE TOMATO&BASIL 24X40G, INT	40
SANDWICH CHEESE TOMATO&BASIL 8X120G, INT	120

Product Description	Format - g
SANDW. MIX DISPLAY 288X30/37/40G, SE	40
SANDW. MIX DISPLAY 288X30/32/37/40G, SE	40
WASA SANDWICH CHEESETOMATBASIL 40GX24 IT	40
MINERAL PLUS 12X200G, NC	200
WASA100 FRÖN & HAVSSALT 12X245G,NC	245
WASA100 MOHN & LEINSAMEN 12X245G, CC	245
WASA100 12X245G, WC	245
WASA100 FRÖN & HAVSSALT S 3X1350G, NC	1350
WASA100 THIN RYE POPPYSEED 245G X12 USA	245
WASA100 FRÖN & HAVSSALT 1/2-PALL (P) 294	245
1/3 WASA 100 210X245G, NO	245
1/4-CHEP DISPLAY WASA100 60 PACK, DE	245
RUGSPRØ HAVRE 18X180G, NO	180
65631 CRISP18X200G	200
1/3 RUGSPRØ 315X200G, NO	200
RUGSPRØ 18X200, NO	200
MÜSLI GOURMET 10X220G, DE	220
SESAM GOURMET 10X220G, DE	220

Product Description	Format - g
MÜSLI GOURMET 10X220G, NC	220
SESAM GOURMET 10X220G, NC	220
SESAM CRUNCH SENSATION 10X220G, NL	220
MUESLI CRUNCH SENSATION 10X220G, NL	220
1/4-CHEP SESAM/MÜSLI GOURMET 100PACK, DE	220
WASA MÜSLI GOURMET 10X220	220
WASA SESAM GOURMET 10X220	220
EKO KRISPIG RÅG 12X180G, NC	180
EKO KRISPIG RÅG 3X1050G, NC	1050
BIO ROGGEN VOLLKORN 12X180G, CC	180
EKO SPRÖD VETE 12X210G, NC	210
WASA BIO SPA LABEL 12X180G	180
TK Wasa	270

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	-
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	-
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	-
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	-
3.6	Business travel	Transportation of employees for business-related activities during the reporting year	Included	-

Scope	Emission source	Description	Inclusion or exclusion	Justification of Exclusion
3.7	Employees commuting	Transportation of employees between their homes and their worksites during the reporting year	Included	-
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 2019, Wasa brand did not invest in any non-profit driven projects, other than plant investment

13 ANNEX E

13.1Voluntary 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.

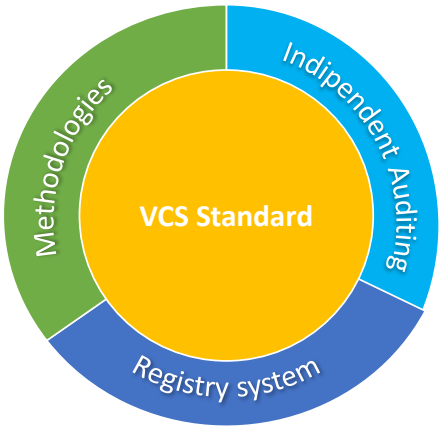


Figure 13-1 The 3 main guarantee of the VCS labelled projects

[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.

The CCB Standards:

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

- 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 Uncertainty calculation

Uncertainties around the quantification of the carbon footprint have been assessed throughout the assessment following the guidelines released by ISO and available in the "GHG Protocol's Measurement and Estimation Uncertainty of GHG Emissions tool" (supporting worksheet file "Uncertainty_Calculation_Tool")[6]; since the uncertainties are not known for all the parameters (activity data and emission factors), a pedigree matrix approach is used.

It considers a 95% confidence interval, also considering the percentage contribution of each activity to the total emission. Results are showed in Table 14.1.

The main contributor to squared geometric standard deviation is the basic uncertainty, related to the process type considered. This is due to the main contributor to the Wasa brand GHG emissions: raw material (mainly from agricultural process) and transportation services, having the higher basic uncertainty factor.

Table 14.1 – Total GHG emissions and 95% confidence intervals

Geometric Standard Deviation	
(lnGSD)2	0.0181
GSD	1.1438
GSD2	1.3084

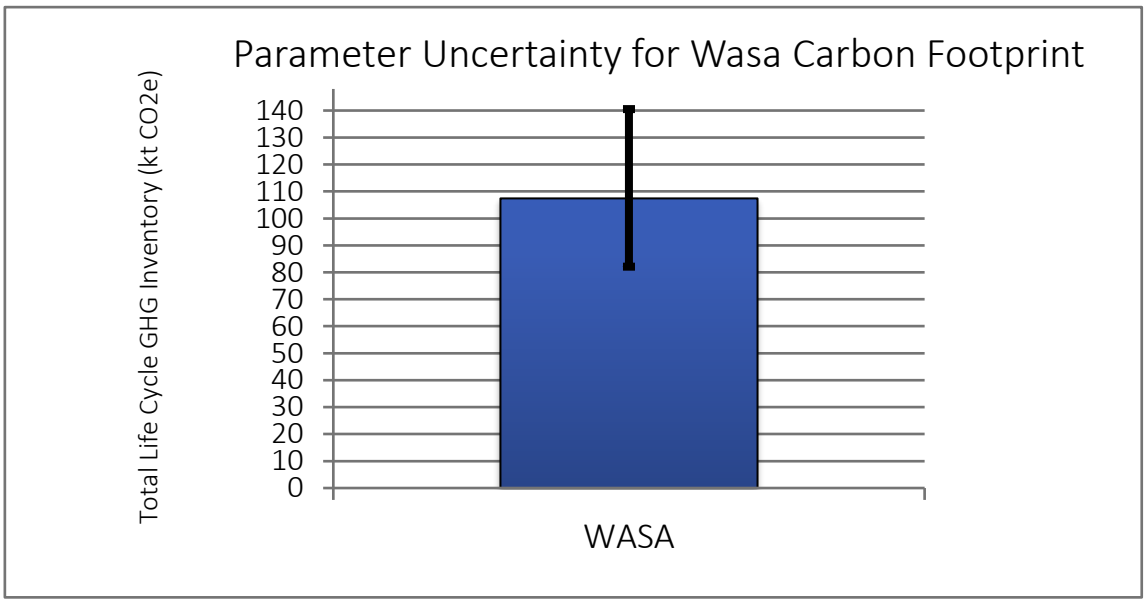


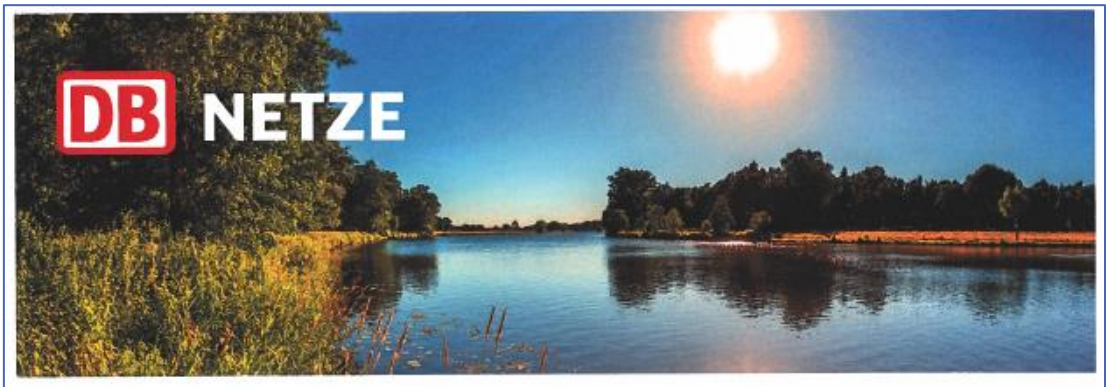
Figure 14.1 Uncertainty value for WASA 2020 Carbon Footprint

[6] https://ghgprotocol.org/calculation-tools

15 ANNEX G

15.1 Electricity source written declaration

Celle plant



Zertifikat über Grünstrombeschaffung für 2020

Zertifikatsnummer: DBE 20 21 370

Hiermit wird bestätigt, dass das Unternehmen

Barilla
The Italian Food Company. Since 1877.

Barilla Deutschland GmbH
Wasastraße 10
29229 Celle

die von der DB Energie GmbH im Jahr 2020 gelieferte Strommenge zu **100% aus erneuerbaren Energien** und damit aus vollständig CO_2-neutraler Erzeugung bezieht.

Das Grünstromprodukt **„Option Grün 100"** von der DB Energie GmbH ist die umweltfreundliche Alternative für Unternehmen, die sich für eine nachhaltige Unternehmenspolitik einsetzen und gleichzeitig Verantwortung für den Klimaschutz übernehmen wollen.
Der Strom für **„Option Grün 100"** wird in umweltschonenden Wasserkraftwerken klimaneutral produziert und in das europäische Verbundnetz eingespeist.
Die Herkunftsnachweise für den Strom sind im Herkunftsnachweisregister des Umweltbundeamtes registriert.

Barilla Deutschland GmbH setzt damit ein deutliches Zeichen für einen nachhaltigen, bewussten und ressourcenschonenden Umgang mit der Umwelt.

Frankfurt am Main, den 18. Februar 2021

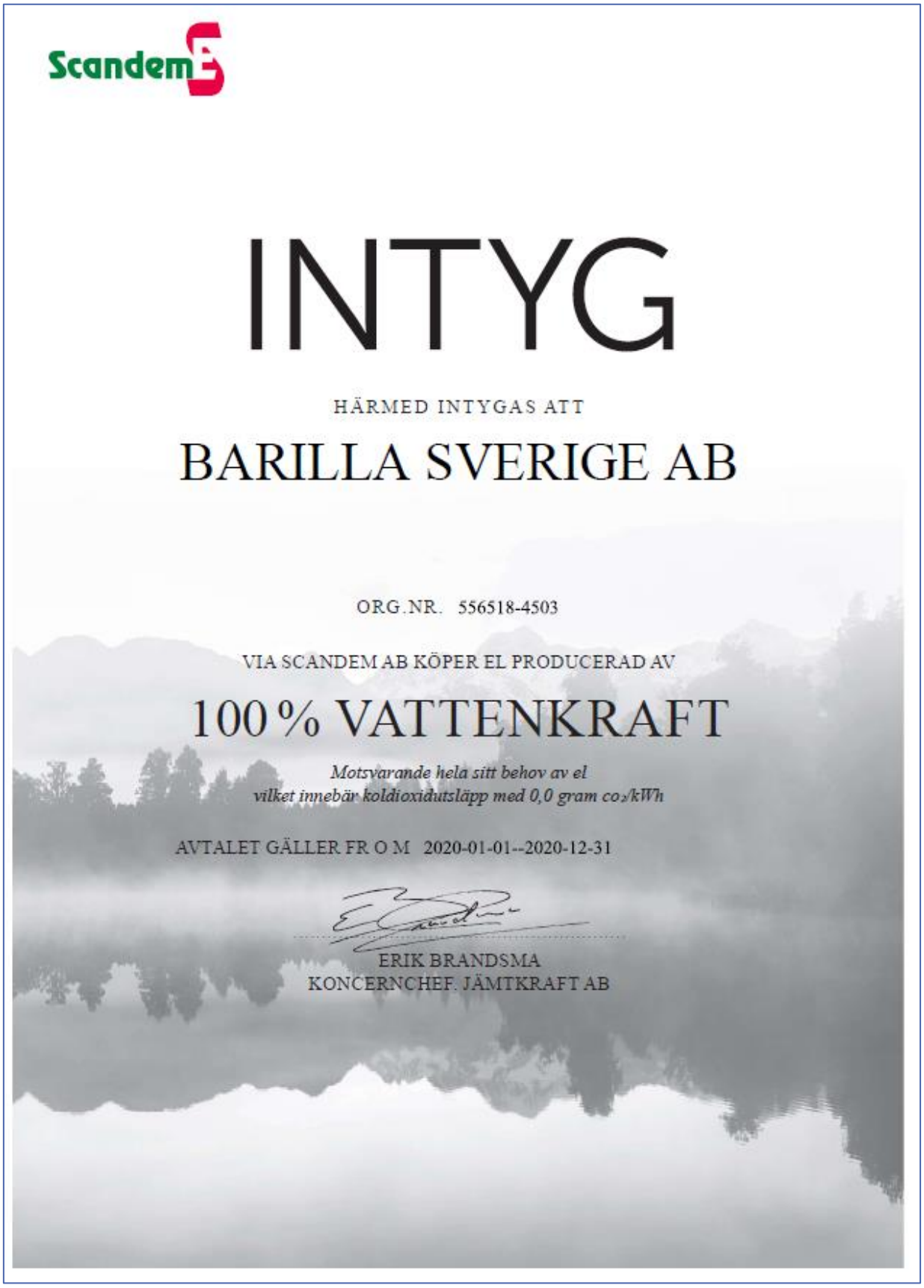
Andreas Borst
Leiter Key Account Management
Vertrieb stationäre Energien und Dienstleistungen

Justin Kapapa
Key Account Manager
Vertrieb stationäre Energien und Dienstleistungen

DB Energie – bringt voran.

DB Energie GmbH · Pfarrer-Perabo-Platz 2 – 60326 Frankfurt am Main

Filipstad plant



Scandem

INTYG

HÄRMED INTYGAS ATT

BARILLA SVERIGE AB

ORG.NR. 556518-4503

VIA SCANDEM AB KÖPER EL PRODUCERAD AV

100 % VATTENKRAFT

Motsvarande hela sitt behov av el
vilket innebär koldioxidutsläpp med 0,0 gram co_2/kWh

AVTALET GÄLLER FR O M 2020-01-01--2020-12-31

ERIK BRANDSMA
KONCERNCHEF. JÄMTKRAFT AB

16 ANNEX H

16.1 Wasa brand distribution market

Market region	% ton	Market region	% ton
Sweden	27%	Bosnia-Herz.	<1%
Germany	22%	Singapore	<1%
Norway	15%	Japan	<1%
Netherlands	8%	Cyprus	<1%
Denmark	5%	Philippines	<1%
USA	4%	China	<1%
France	4%	Malaysia	<1%
Italy	4%	Lebanon	<1%
Poland	2%	Lithuania	<1%
Austria	2%	Jordan	<1%
Spain	1%	Portugal	<1%
Finland	1%	Trinidad, Tobago	<1%
Belgium	1%	Kosovo	<1%
Switzerland	1%	Latvia	<1%
Turkey	1%	Guadeloupe	<1%
Other Market	1%	Uruguay	<1%
Canada	1%	Dominican Rep.	<1%
Greece	<1%	Armenia	<1%
Russian Fed.	<1%	India	<1%
Czech Republic	<1%	Guatemala	<1%
Romania	<1%	San Marino	<1%
Hungary	<1%	Vietnam	<1%
Luxembourg	<1%	Hong Kong	<1%
Slovenia	<1%	Albania	<1%
Iceland	<1%	Malta	<1%
Serbia	<1%	United Kingdom	<1%
Israel	<1%	Brazil	<1%
Estonia	<1%	Venezuela	<1%
Croatia	<1%	French Polynes.	<1%
Ukraine	<1%	Bermuda	<1%
Utd.Arab Emir.	<1%	Morocco	<1%
Australia	<1%	Riunione	<1%