

Verification of greenhouse gas assertions Hufvudstaden AB 2018

Used standard: SS-EN ISO 14064-3:2006

Reporting organization

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Introduction

2050 Consulting was commissioned by Hufvudstaden to provide independent third-party assurance over the content of their greenhouse gas (GHG) accounting and the energy consumption in facilities covering 1 January 2018 to 31 December 2018. Hufvudstaden needed an independent third-party assurance for their GRESB-reporting in 2019. The verification of Hufvudstaden's greenhouse gas assertions was performed according to the standard SS-EN ISO 14064-3:2006.

Hufvudstaden has been responsible for providing relevant climate-impact related data. 2050 Consulting has assessed GHG data, energy consumption data, GHG information and information systems control in order to validate the reliability and completeness of GHG information and assertion.

No significant changes in the organization's GHG inventory have been made since the last reporting period.

Verification scope

Hufvudstaden's climate impact occurs in the company's properties situated in Gothenburg and Stockholm, Sweden. The impact includes car travel, own purchased energy sources for properties, energy consumption for heating and cooling, electricity use and leakage from entropy pumps.

Criteria

GHG Protocol: Corporate standard and ISO 14064-3.
GRI Guidelines for GHG accounting and reporting.

Level of assurance

Reasonable assurance engagement.

Types of GHG

CO₂ and HFCs.

Time period

January 1, 2018 - December 31, 2018

Verification techniques

- Interviews with Hufvudstaden employees responsible for collecting and compiling the data.
- Control of samples of the vouchers of used data.
- Control of all sources of used emission factors.
- Control of the calculations, key ratios and baseline scenario.

Hufvudstaden's GHG disclosure 2018

The table below contains the following information:

- Year-over-year change in emissions (scope 1)
- Year-over-year change in emissions (scope 2)

Tons CO ₂ -eq		2018	2017	Change
Scope 1	Total	265,0	116,2	+128%
	Refrigerants	263,8	114,1	
	Cars	1,3	2,1	
Scope 2	Total	1 367,6	1 016,6	+34%
	Heating & Cooling	1 367,6	1 016,6	
	Electricity	0	0	
TOTAL	Total	1 632,6	1 132,8	+44%

Hufvudstaden has chosen to report normal year corrected heat consumption in the section Energy.

For the calculation of GHG's though the actual heat consumption has been used in accordance with ISO 14064-3.


The reason for the increase of emissions is basically two;

- Leakage of refrigerants vary from year to year and was low in 2017. 2016 the leakage was at the same level as 2018.
- The emissions from district heating has increased because of a long and cold winter which caused both a higher consumption of heat in Hufvudstaden's facilities and a higher share of fossil fuels in the production of district heating.

Conclusion statement

Hufvudstaden has accounted for their GHG emissions in accordance with GHG protocol: Corporate standard, ISO 14064-3 and GRI reporting guidelines. Hufvudstaden has a proper control over the company's energy use in its buildings and the leakage of refrigerants. All relevant aspects of Hufvudstaden's activities are accounted for. 2050 Consulting has verified the calculations, samples of vouchers for the data and origin of used emission factors. Based on the verification process, the GHG assertions is materially correct and is a fair representation of the GHG data and information. With a reasonable assurance, the presented figures give a correct estimate of Hufvudstaden's GHG emissions in scope 1 and 2 during 2018. The energy consumption data has been verified, both the actual consumption and normal year corrected heat consumption.

Stockholm, 14th of February 2019



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