



Greenhouse gas (GHG) accounting report

VistaJet

01/01/2020–31/12/2020

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Acronyms and abbreviations

AC	air conditioning
AR4	IPCCC Fourth Assessment Report
BEIS	United Kingdom's Department for Business, Energy and Industrial Strategy
CEDA	Comprehensive Environmental Data Archive
CO ₂	carbon dioxide
CO ₂ e	carbon dioxide equivalent
EF	Emission factor
eGRID	Emissions and Generation Resource Integrated Database
GHG	greenhouse gas
GJ	gigajoule
GRI	Global Reporting Initiative
GWP	Global Warming Potential
IEA	International Energy Agency
IPCC	Intergovernmental Panel on Climate Change
kg	kilogram
km	kilometre

KPI	Key Performance Indicator
m	metre
MWh	megawatt hour
pkm	passenger-kilometre
t	tonne
UK	United Kingdom
US	United States
WFH	work-from-home

Executive summary

This report presents the greenhouse gas (GHG) emissions footprint for VistaJet’s operations in 2020. The accounting followed an operational control approach and considered emissions from Scopes 1 and 2, and material categories from Scope 3. The offices considered in the accounting are located in Malta, London, New York, Dubai, Hong Kong, Florida and Farnborough.

A summary of key performance indicators (KPIs) is presented in Table 1.

Table 1: Summary of KPIs

Number of employees	502	tCO₂e/employee	584
Premises area	8 offices of 6,634 m ² in total	tCO₂e/m²	44

(Source: South Pole, 2021)

The total GHG emissions of VistaJet’s operations for the calendar year 2020 were 292,927 tonnes (t) of carbon dioxide equivalent (CO₂e). Table 2 provides an overview of the 2020 GHG emissions by scope.

Table 2: GHG emissions by emission source

Scope	Emissions (tCO ₂ e)	Percentage (%) of total
Scope 1: direct GHG emissions	210,157	71.7
Scope 2: indirect GHG emissions from purchased electricity, heating and cooling	287	0.1
Scope 3: other indirect GHG emissions	82,483	28.2
Total GHG emissions	292,927	100.0

(Source: South Pole, 2021)

The distribution of the 2020 GHG emissions by category is presented in Figure 1 below. The largest emission sources in 2020 were mobile combustion, followed by fuel- and energy-related activities, corresponding to 71.7% and 14.9% of total emissions, respectively.

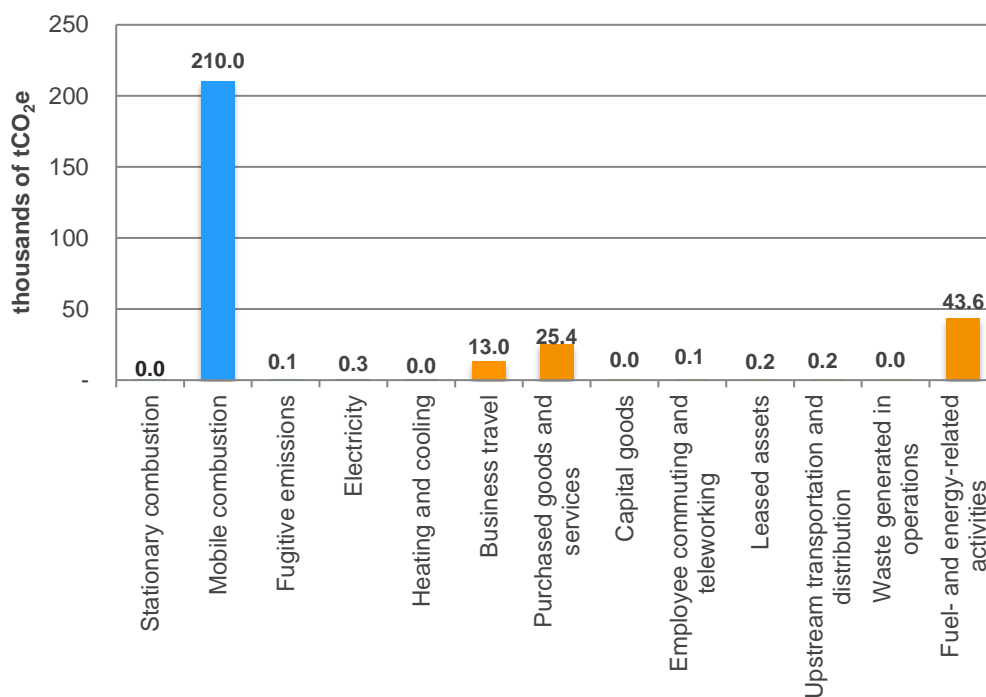


Figure 1: GHG emissions in 2020 by category

(Source: South Pole, 2021)

Figure 2 shows a summary of the total emissions by Scope. Scope 1 has the highest contribution to GHG emissions, accounting for 71.7% of the total footprint.

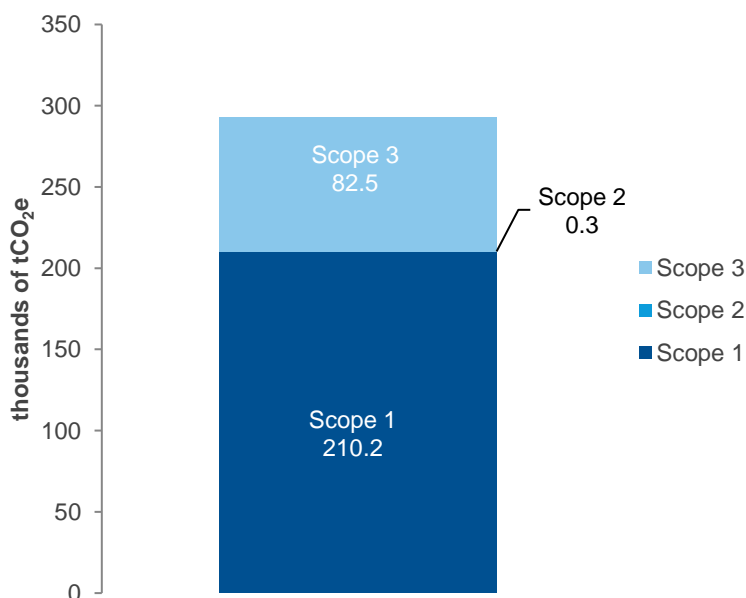


Figure 2: GHG emissions in 2020 by scope

(Source: South Pole, 2021)

1 Introduction

VistaJet is a global business aviation company founded in 2004. This report provides a summary of the GHG emissions from VistaJet’s corporate operations from 1 January to 31 December 2020. The company information and the reporting period are presented in Table 3.

Table 3: Company information

Company information	
Website	www.vistajet.com
Business area	Private aviation company
Reporting period	1 January to 31 December 2020

(Source: South Pole, 2021)

1.1 Methodology

The GHG accounting and reporting procedure is based on the ‘The Greenhouse Gas Protocol: GHG Protocol: A Corporate Accounting and Reporting Standard – Revised Edition’ (GHG Protocol) and the complementary ‘Corporate Value Chain (Scope 3) Accounting and Reporting Standard’ – the most widely used international accounting tools for government and business leaders to understand, quantify, and manage GHG emissions. The standards were developed in a partnership between the World Resources Institute and the World Business Council for Sustainable Development.

The accounting was based on the principles of the ‘GHG Protocol’:

- **Relevance:** an appropriate inventory boundary that reflects the GHG emissions of the company and serves the decision-making needs of users;
- **Completeness:** accounting includes all emission sources within the chosen inventory boundary. Any specific exclusion is disclosed and specified;
- **Consistency:** meaningful comparison of information over time and transparently documented changes to the data;
- **Transparency:** data inventory sufficiency and clarity, where relevant issues are addressed in a coherent manner; and
- **Accuracy:** minimised uncertainty and avoided systematic over- or under-quantification of GHG emissions.

1.2 System boundaries

1.2.1 Organisational boundaries

System boundaries were defined by the control approach, i.e. covering all entities over which VistaJet has operational control. With this approach, the company is taking ownership of 100% of emissions from facilities and offices over which the company has operational control and/or the authority to implement operational policies. The 2020 accounting included offices in Malta, London, New York, Hong Kong, Dubai, Florida and Farnborough. There was a total of eight offices, two of which were located in Malta.

Table 4 below shows the countries and offices that were included in the present GHG inventory.

Table 4: Offices included in the 2020 GHG accounting

Country	Location	Area (m ²)	Headcount
Malta	Malta	1,326	275
Malta	Malta (145)	110	9
United Kingdom (UK)	London	975	130
UK	Farnborough	130	6
United States (US)	New York	1,115	26
US	Florida	2,323	19
Hong Kong	Hong Kong	443	25
United Arab Emirates	Dubai	212	12
Total		6,634	502

(Source: South Pole, 2021)

1.2.2 Operational boundaries

Under the 'GHG Protocol', emissions are divided into direct and indirect emissions. Direct emissions are those originating from sources owned or controlled by the reporting entity. Indirect emissions are generated as a consequence of the reporting entity's activities, but occur at sources owned or controlled by another entity.

The direct and indirect emissions are divided into three scopes as found below.

Scope 1

Scope 1 includes all carbon emissions that can be directly managed by the organisation (direct GHG emissions). This includes the emissions from the combustion of fossil fuels in mobile and stationary sources (e.g. owned or controlled boilers, power generators and vehicles) and carbon emissions generated by chemical and physical processes as well as fugitive emissions from the use of cooling and air conditioning (AC) equipment. Table 5 below gives an overview of the emission sources considered in Scope 1, based on the information provided by VistaJet.

Table 5: Overview of Scope 1 emission sources for 2020

Category	Emission sources	Boundary
Stationary combustion	Generation of electricity and heat	Included
Mobile combustion	Company-owned or leased vehicles	Included
Physical or chemical processing	Manufacture or processing of chemicals and materials	Not applicable
Fugitive emissions	Emissions from the use of cooling systems and AC equipment, leakage from CO ₂ tanks or methane tubes	Included

Scope 2

Scope 2 includes indirect GHG emissions from the generation of purchased electricity, steam, heat or cooling purchased by the organisation from external energy providers. Table 6 below gives an overview of the emission sources considered in Scope 2.

Table 6: Overview of Scope 2 emission sources for 2020

Category	Emission sources	Boundary
Electricity	Purchased electricity	Included
Steam	Purchased steam	N/A
District heating	Purchased district heating	Included
District cooling	Purchased district cooling	Included

Scope 3

Scope 3 includes other indirect emissions which arise along the value chain as a consequence of the reporting company's activities. These emission sources occur in another entity's operations. Examples of emission sources from Scope 3 include the extraction and production of purchased materials and services, vehicles not owned or controlled by the reporting entity, and outsourced activities and waste disposal.

According to the 'GHG Protocol', companies shall separately account for and report on emissions from Scope 1 and 2. Scope 3 is an optional reporting category, but its reporting is often required for Climate Neutrality Labels.

Table 7 below gives an overview of the emission sources considered in Scope 3.

Table 7: Overview of Scope 3 emission sources for 2020

Category	Emission sources	Boundary
Purchased goods and services	Purchased goods (raw materials) and services	Included (e.g. water supply, paper, marketing material and consumables, aircraft maintenance)
Capital goods	Production of capital goods (e.g. machinery, IT equipment)	Included (e.g. IT equipment)
Fuel- and energy-related activities	Upstream life cycle emissions from fuel and electricity generation, incl. transmission and distribution losses	Included
Upstream transportation and distribution	Transportation and distribution of goods and services to the company	Included (air and land)
Waste generated in operations	Waste management of operational waste (landfill, recycling, etc.)	Included
Business travel	Travel and accommodation of employees/contractors	Included
Employee commuting and teleworking	Employee travel between home and work as well as employee's energy consumption during home office	Included
Upstream leased assets	Operation of assets leased by the organisation (lessee) in the reporting year and not included in Scope 1 or 2	Included
Downstream transportation and distribution	Transportation and distribution of products sold by the organisation	Not material. Not included
Processing of sold products	Processing of intermediate products sold by the organisation	Not material. Not included
Use of sold products	Use of sold goods that require energy to operate	Not material. Not included
End-of-life treatment of sold products	Waste disposal and treatment of sold products	Not material. Not included
Downstream leased assets	Operation of assets owned by the company (lessor) and leased to other entities, not included in Scope 1 or 2	Not material. Not included
Franchises	Operation of franchises not included in Scope 1 or 2	Not material. Not included
Investments	Operation of investments not included in Scope 1 or 2	Not material. Not included

1.3 Data inventory and assumptions

Overall, the data inventory, emission factors, and assumptions are based on the 'GHG Protocol'. The choice of assumptions and emission factors followed a conservative approach. Unless

otherwise specified, all emission values in this report are given in metric tonnes of carbon dioxide equivalent (tCO₂e).

Where activity data of the inventory was lacking, extrapolations and estimations were made. The complete overview of activity data, extrapolations, and estimations is summarised in Annex II.

1.4 Global Warming Potential

Global Warming Potential (GWP) is a measure of the climate impact of a GHG compared to carbon dioxide over a time horizon. GHG emissions have different GWP values depending on their efficiency to absorb longwave radiation and the atmospheric lifetime of the gas. The GWP values used in GHG accounting include the six GHGs covered by the United Nations Framework Convention on Climate Change and Kyoto Protocol and combinations of these, as presented in Table 8. These are the GWPs used by the United Kingdom's Department for Business, Energy and Industrial Strategy (BEIS) and are based on the 'Intergovernmental Panel on Climate Change (IPCC) Fourth Assessment Report (AR4)'. Although the 'AR5' is more recent, it has not been accepted internationally by all stakeholders.

Table 8: Applied GWPs

GHG	GWP (100 years)
Carbon dioxide	1
Methane	25
Nitrous oxide	298
Hydrofluorocarbons	<u>See IPCC AR4 – Table 2.14</u>
Perfluorocarbons	<u>See IPCC AR4 – Table 2.14</u>
Sulphur hexafluoride	22,800

(Source: IPCC AR4, 2007)

2 Results

The results of the 2020 GHG emissions accounting are presented as follows:

- 1) key information according to the Global Reporting Initiative (GRI) in Table 9;
- 2) results of emissions at the corporate level in Table 10;
- 3) summary of the emissions per office in Section 2.2; and
- 4) summary of VistaJet's emissions over time in Section 2.3.

Total emissions in this report refers to the emissions sources covered, as described in Section 1.2. Please note that due to rounding of numbers, the figures may not add up exactly to the total provided. Also note that the following figures and tables consider the market-based numbers in Scope 2 when calculating emission totals. The market-based numbers consider renewable energy purchase instruments and contracts such as renewable energy certificates, renewable power contracts, and green tariffs. On the contrary, location-based numbers only consider average regional production emission factors when calculating emissions.

2.1 Corporate-level results

The total emissions in 2020 for VistaJet are 292,927 tCO₂e. The key figures according to the GRI can be seen in Table 9.

Table 9: Key figures according to the GRI

GRI G4	GRI Standards	Topic	Quantity	Unit
G4-EN3	302-1	Direct energy consumption by primary source	3,050,870	GJ
		Aviation fuel	3,050,426	GJ
		Diesel	21	GJ
		Natural gas	423	GJ
G4-EN3	302-1	Indirect energy consumption by primary source	2,797	GJ
		Renewable electricity	526	GJ
		Grid electricity	2,271	GJ
		District cooling	110	GJ
G4-EN15	305-1	Direct GHG emissions (Scope 1)	210,157	tCO ₂ e
G4-EN16	305-2	Energy indirect GHG emissions (Scope 2)	287	tCO ₂ e
G4-EN17	305-3	Other indirect GHG emissions (Scope 3)	82,483	tCO ₂ e
G4-EN18	305-4	GHG emission per employee	584	tCO ₂ e per employee

(Source: South Pole, 2021)

Table 10: GHG emissions by scope and activity for 2020

Activity	Emissions (tCO ₂ e)	Percentage of total (%)
Scope 1: direct GHG emissions	210,157	71.7%
Stationary combustion	26	<0.1%
Mobile combustion	209,989	71.7%

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Activity	Emissions (tCO ₂ e)	Percentage of total (%)
Refrigerants	142	<0.1%
Scope 2: indirect GHG emissions from purchased electricity, heating and cooling	287	0.1%
Electricity	271	0.1%
Heating and cooling	16	<0.1%
Scope 3: other indirect GHG emissions	82,483	28.2%
Purchased goods and services	25,367	8.7%
Capital goods	37	<0.1%
Fuel- and energy-related activities	43,550	14.9%
Upstream transportation and distribution	231	0.1%
Waste generated in operations	8	<0.1%
Business travel	12,988	4.4%
Employee commuting and teleworking	127	<0.1%
Upstream leased assets	175	0.1%
Total GHG emissions	292,927	100%

(Source: South Pole, 2021)

Figure 3 shows a breakdown of emissions by category. Mobile combustion and fuel- and energy-related activities represent the most important categories with 71.7% and 14.9%, respectively. The previously mentioned emission categories cover 86.6% of the total emissions. Other relevant categories include purchased goods and services (8.7%) and business travel (4.4%).

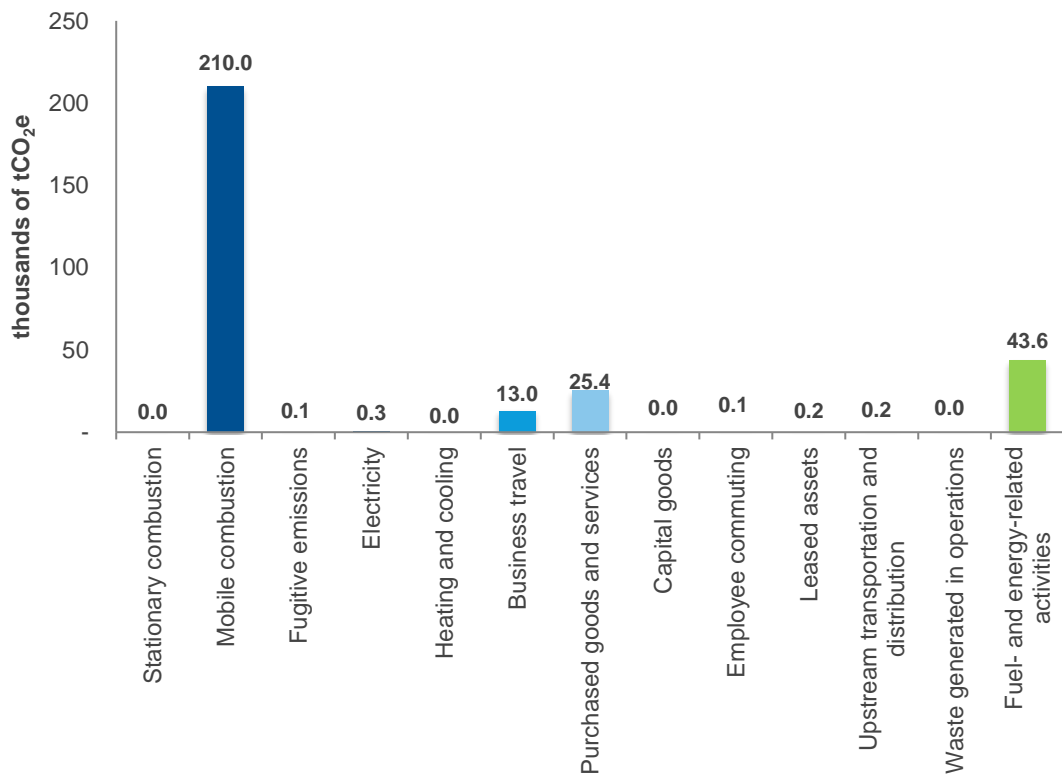


Figure 3: GHG emissions by category for 2020

(Source: South Pole, 2021)

Figure 4 below shows the contribution of each fuel used in VistaJet’s operations to the energy matrix and its GHG emissions. The main emission source of VistaJet in 2020 is the consumption of aviation fuel (66,005 t), which is reported at a corporate level.

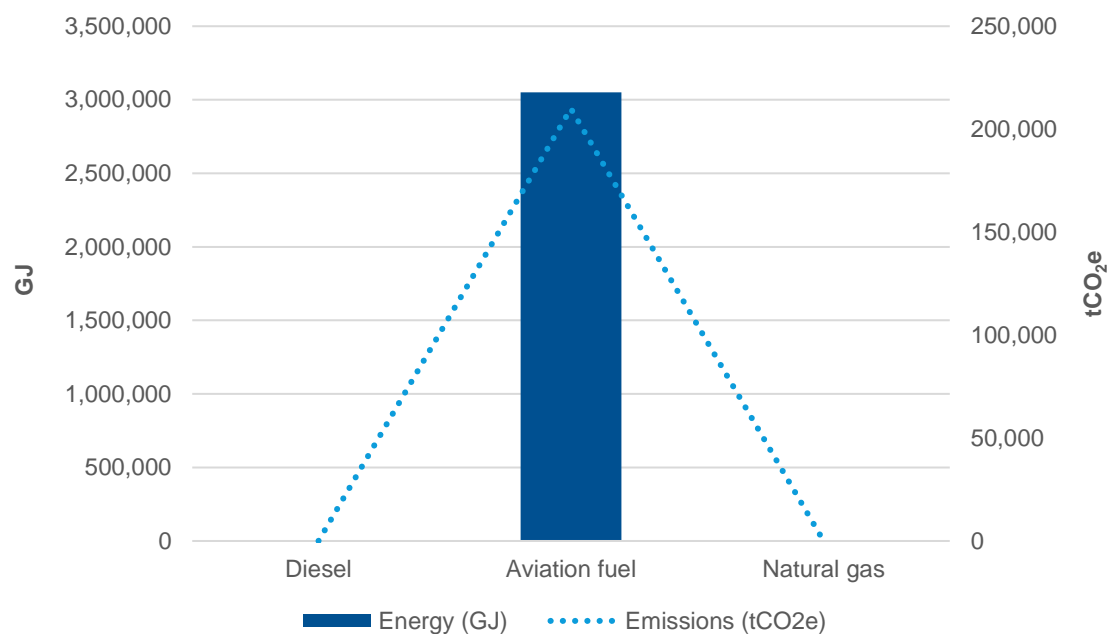


Figure 4: GHG emissions vs. fuel consumption in tCO₂e

(Source: South Pole, 2021)

2.2 Office-level results

Table 11 below shows a breakdown of emissions by office, which excludes emissions of aviation fuel, jet maintenance, business travel, leased assets, upstream transportation and global marketing purchases, which are reported at a corporate level.

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Table 11: GHG emissions by office in tCO₂e (excl. aviation fuel, jet maintenance, business travel, leased assets, freight, and global marketing)

Activity	Dubai	Farnborough	Florida	Hong Kong	London	Malta	Malta145	New York	Total
Scope 1: direct GHG emissions	5	3	50	9	21	28	4	48	168
Stationary combustion	-	-	-	-	-	-	2	24	26
Mobile combustion	-	-	-	-	-	-	-	-	-
Refrigerant	5	3	50	9	21	28	2	24	142
Scope 2: indirect GHG emissions from purchased electricity, heating, and cooling	0	0	159	35	0	92	-	0	287
Electricity	0	0	159	19	0	92	-	0	271
Heating and cooling	-	-	-	16	-	-	-	-	16
Scope 3: other indirect GHG emissions	4	3	50	23	83	141	3	31	339
Purchased goods and services	0	1	1	4	56	17	1	8	87
Capital goods	1	1	3	4	7	18	1	1	35
Fuel- and energy-related activities	0	0	34	8	2	32	0	4	81
Waste generated in operations	0	0	3	0	0	0	0	5	8
Employee commuting	3	1	9	8	19	73	2	13	0
Total GHG emissions	9	5	260	68	104	262	7	78	793
Total emissions per employee	1	1	14	3	1	1	1	3	

Figure 5 shows a summary of the emissions by office. Malta is the biggest contributor at this level, accounting for 33.0% of the total emissions (793 tCO₂e).

Electricity consumption is the main emission source at an office level. In 2020, the New York, London, Dubai and Farnborough offices' consumption of electricity came from renewable sources. The offices in Hong Kong and Florida sourced electricity from sources that utilised both grid and renewable sources. The only office that consumed electricity from grid is the Malta office.

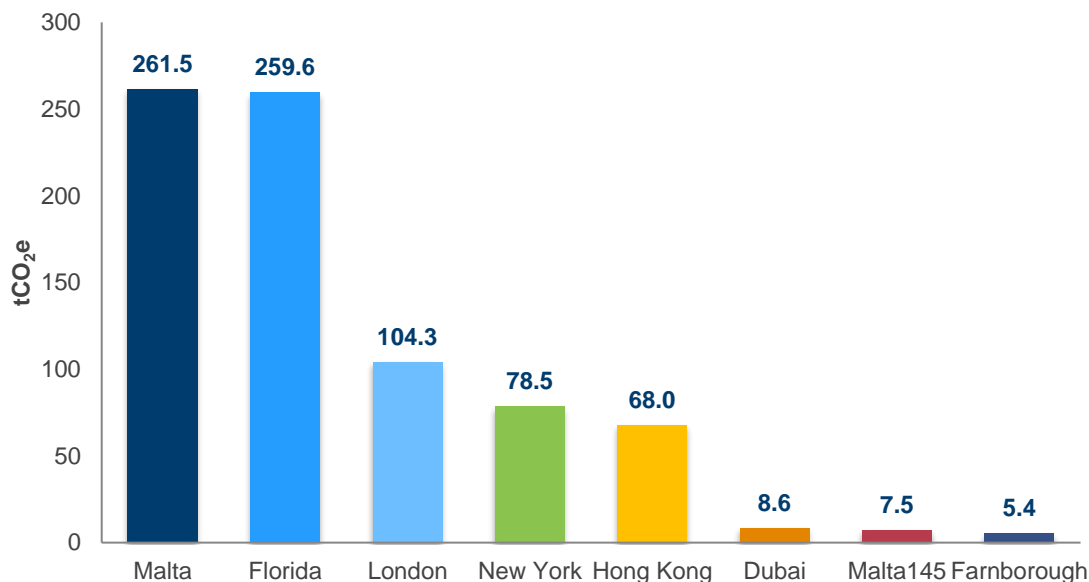


Figure 5: GHG emissions by office in 2020

(Source: South Pole, 2021)

2.3 GHG emissions over time

Figure 6 shows GHG emissions from 2019 to 2020 by scope. Overall emissions were reduced by 18.9% compared to 2019. A detailed comparison of GHG emissions by source over time is shown in Figure 7 and Figure 8. Please note that the reduction in total emissions between 2019 and 2020 is not a representative trend, considering the restrictions and regulations that were put in place during the COVID-19 period in the reporting year 2020. The decrease in Scope 1 emissions can mainly be attributed to the reduced amount of aviation fuel consumed in 2020. The decrease in Scope 2 emissions compared to 2019 was mainly due to a reduction in the consumption of electricity, as more offices got their electricity from renewable sources. The decrease in Scope 3 was triggered by most of the categories, including less activity on business travel, capital goods, waste generated, and freight. However, some of the categories, namely purchased goods and services and employee commuting, experienced an increase in activities, resulting in higher emissions in 2020 compared to 2019.

There were several new emissions sources across Scope 1, 2 and 3 in 2020. Under Scope 1, the Malta145 office recorded the use of diesel fuel for company-owned vehicles. Also, the electricity consumption of the London and Malta offices for this year took into account the amount of electricity consumed by their data centres, which was not already included in their electricity bills. The most significant addition to emission sources could be seen in Scope 3, with emissions from IT services and teleworking included in the accounting.

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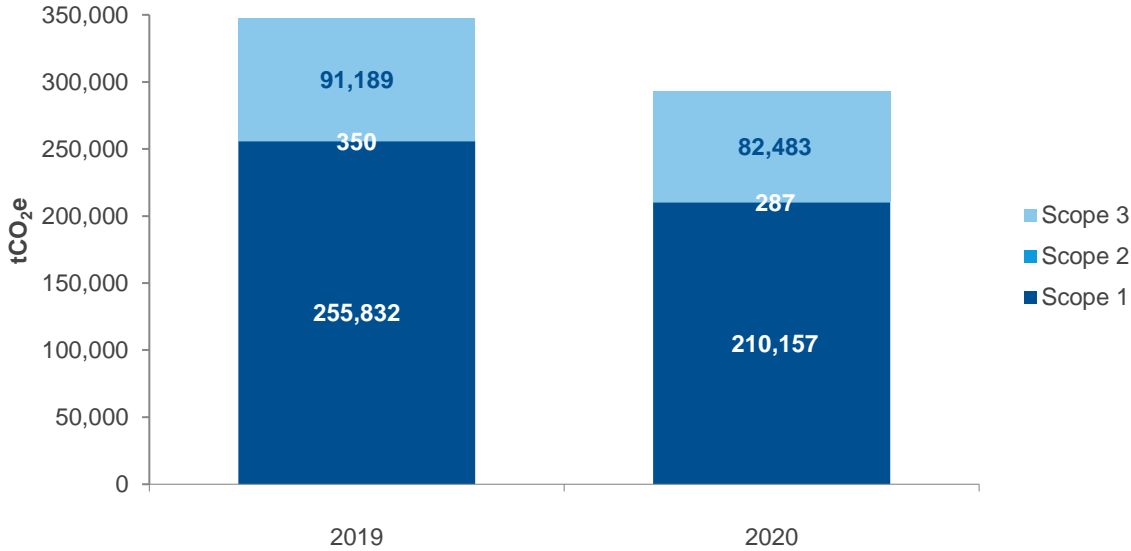


Figure 6: GHG emissions by scope from 2019 to 2020

(Source: South Pole, 2021)

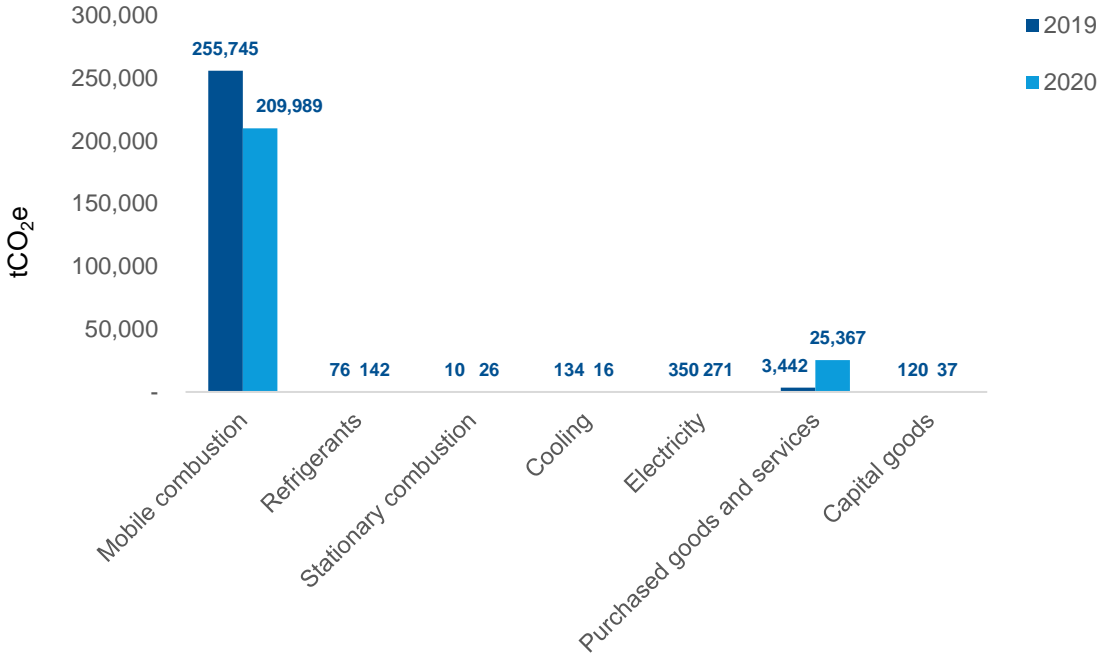


Figure 7: GHG emissions by emission source from 2019 to 2020

(Source: South Pole, 2021)

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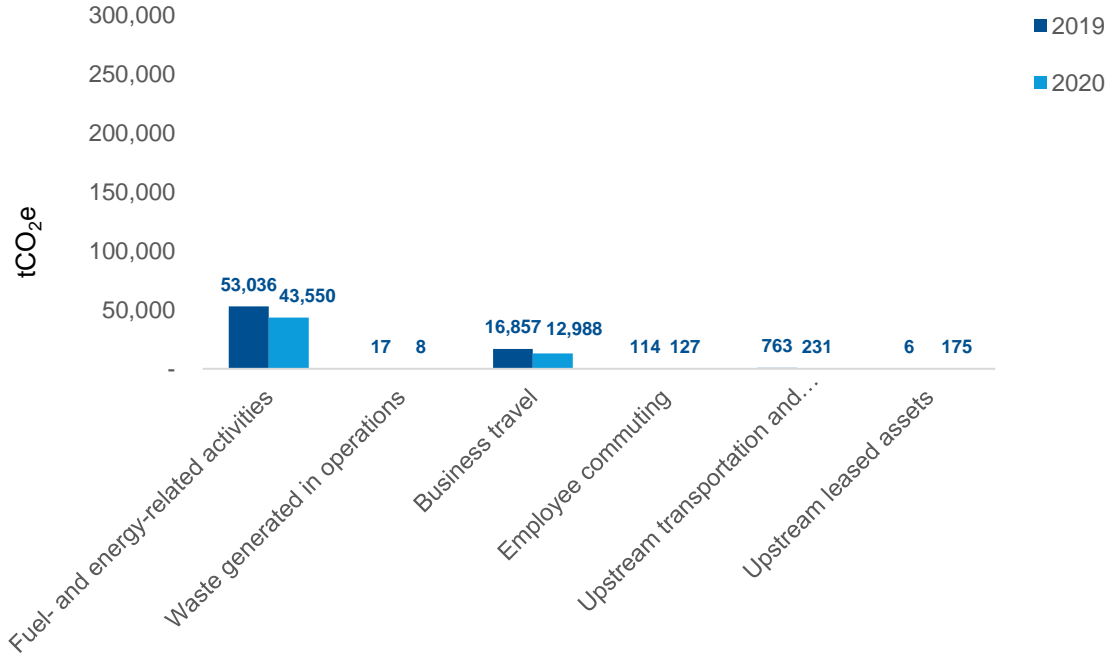


Figure 8: GHG emissions by emission source from 2019 to 2020 (continued)

(Source: South Pole, 2021)

3 Conclusions and recommendations

3.1 Conclusions

The 2020 GHG footprint was estimated in accordance with the 'GHG Protocol'. Where activity data for the inventory was lacking, extrapolations and estimations were made, and the choice of assumptions and emission factors followed a conservative approach. It is best practice to improve the quality of the accounting from each reporting period to the next.

The main emission category is mobile combustion, due to the amount of aviation fuel used in the operations of the fleet. The second most relevant emission category is fuel- and energy-related activities, which is a result of the use of fuels and electricity consumption. The category of fuel- and energy-related activities is directly correlated with the category of mobile combustion. This means that if a reduction in aviation fuel use is achieved or a switch to a fuel with a lower carbon intensity is achieved, the reduced emissions in mobile combustion will be directly reflected in the fuel- and energy-related activities category.

In Scope 3, the main emission categories are purchased goods and services and business travel. Purchased goods and services is particularly high due to the emissions resulting from the maintenance of the aircraft. Regarding the maintenance data, significant improvements can be made in the data collection and accuracy of the emission estimations.

Due to the COVID-19 restrictions and regulations in 2020, some of VistaJet's business operations were impacted, resulting in a decrease in business activities. This might have contributed to the overall decrease in emissions, especially from the amount of aviation fuel consumed and business travel. The positive trend in emission reduction between 2019 and 2020 should not be seen as representative of the other reporting years.

3.2 Recommendations

For the 2021 GHG accounting estimation, VistaJet should evaluate whether the following points are relevant for its sustainability strategy. Its implementation could make the data assessment process more efficient and would improve the accuracy of GHG accounting of the company's operations.

Scope 1 and 2 accounting improvements

Better data for the energy consumption for cooling purposes would enable more accurate calculations of Scope 2 emissions. Therefore, attaining energy consumption data for cooling of offices such as the Hong Kong office is important to ensure accuracy.

Primary activity data on fugitive emissions, such as accounting for refrigerant leakage of AC systems, would improve the accuracy of Scope 1 emissions. Only the London office reported refrigerant usage in 2019 and none did in 2020. Due to the magnitude of their GWP, it is necessary to keep a good global registry of the refrigerants purchased and consumed by the company's facilities.

For aviation fuel, VistaJet provided a table that included the emission factors (EFs) used for the Carbon Offsetting and Reduction Scheme for International Aviation (CORSIA) and Emissions Trading Scheme (ETS) verification. However, South Pole realised that the EF provided by VistaJet GHG audit did not include emissions from methane and nitrous oxide emissions or Scope 3 emissions. The BEIS EF used in the final accounting also includes these emissions.

Scope 3 accounting improvements

Purchased goods and services and business travel are the most relevant Scope 3 categories and should therefore be prioritised for the data collection in the next reporting period.

Aircraft maintenance makes up the vast majority of the purchased goods and services category. South Pole had to rely on cost-based emission factors from the Comprehensive Environmental Data Archive (CEDA) for the different categories of items VistaJet provided. Ideally, primary data on the materials of the parts should be collected to improve the accuracy of the GHG footprint. Using weights is generally much more accurate, as the emission factors based on costs include more assumptions.

The data for business travel could also be improved by providing consistent data for the entire reporting period. There was a discrepancy between two files that reported the total number of flights taken in economy class in 2020. VistaJet has also included the total emissions of flights in 2020. However, the emissions were reported in tonnes of carbon dioxide instead of tonnes of carbon dioxide equivalent. In accordance with the 'GHG Protocol', South Pole calculated the emissions from flights in tonnes of carbon dioxide equivalent. For accommodation, providing more details on the hotel star-rating would also add more values to the calculation than applying the rating of the hotels booked most often.

Annex I

Emission factors

Table 12: Emission factors

Activity	Emission factor reference ¹
Stationary combustion, mobile combustion, and fuel-related activities	BEIS, 2020
Electricity and electricity-related activities	International Energy Agency (IEA), 2020; Emissions and Generation Resource Integrated Database (eGRID), 2019
Refrigerants	BEIS, 2020
Cooling	Ecoheatcool and Euroheat & Power, 2006
Business travel	BEIS, 2020
Business accommodation	Cornell Hotel Sustainability Benchmarking, 2019
Commuter travel	BEIS, 2020
Teleworking	BEIS, 2020; IEA, 2020; eGRID, 2019; Association of Issuing Bodies, 2018
Global marketing and consumables	CEDA, 2019
Meal, food and drink products	Barilla Center for Food & Nutrition, 2016; Berners-Lee et al., 2012; South Pole Food Database, 2019
Maintenance labour and materials	CEDA, 2019
Other purchased goods and services	CEDA, 2019
IT equipment	Apple, 2012, 2013, 2016; Dell, 2010, 2011, 2013, 2014, 2016, 2017; LCA, 2017; IBM, 2016
IT services	South Pole Cloud Services Database, 2020; CEDA, 2019
Waste	BEIS, 2020; CEDA, 2019
Leased assets	CEDA, 2019

¹ South Pole derives its emission factors from reliable and credible sources. South Pole is not responsible for inaccuracies in emission factors provided by third parties.

Annex II

Data assumptions and extrapolations

Cooling

The cooling consumption for Hong Kong office was extrapolated based on the London office's consumption in 2019, since the cooling consumption for the other offices were already included in their electricity bills and no other office reported cooling consumption in 2020. The extrapolation was based on the electricity consumption per office's square metre.

Refrigerants

VistaJet provided the actual refrigerant refill amount for the London office in 2019. As no data was provided this year, the amount of refrigerant refill for the London office was assumed to be the same in 2020. Refills in New York, Malta, Hong Kong, Dubai, Florida and Farnborough offices were extrapolated based on the refill amount in London and each office's floor area.

Water

VistaJet provided the actual water consumption amount for the London, Dubai, and Malta 145 offices. Water consumption volume in the rest of the offices were extrapolated based on the consumption in Dubai and London and each office's floor area.

Business travel – air

VistaJet provided two lists of flights taken by VistaJet staff in 2020. The first list had no record of class, and the second list recorded all flights taken in economy class. Since there was a discrepancy between the two lists, the ratio of flights taken in economy class to those in business class was assumed based on the number of flights in the second list. The emission factors applied to these flights were derived as weighted average based on the ratio.

Business travel – ground

VistaJet provided actual expense records for almost all its ground business travel in 2020. The modes of transportation provided were categorised further to ensure more specific calculations. For example, public transport was assumed to be metro or subway and hotel ground transportation was assumed to be taxi or Uber.

Business travel – meals

The number of business travel meals was based on the number of hotel accommodation nights and the assumption of three meals per day.

Business travel – accommodations

VistaJet provided a list of countries that VistaJet staff travelled to for business purposes in 2020. The number of nights spent in hotels in those countries was also provided. Based on the information provided by VistaJet, the rating of the hotels was assumed to be 5-star. Where the country of stay was missing, the global average emission factor was applied.

Other purchased goods and service

Consumable items classified as 'Other' (18,512 EUR) relates to VistaJet's spending on office supplies (excluding paper), plastic products and general merchandise and retail goods.

Waste

All offices reported waste generated in operations in either volume or weight. The conversion from volume to weight was based on the volume-to-weight conversion factor provided by the US Environmental Protection Agency 2016. The conversion factor was 138 pounds per cubic yard of waste. Where the type of waste treatment was not provided, the waste disposal method was extracted from World Bank country-specific waste database.

Annex III

Breakdown of emissions by scope and category

Table 13: Breakdown of VistaJet's GHG emissions by scope and category in 2020

Activity	Consumption	Unit	Emissions (tCO ₂ e)	Percentage of total (%)	
Scope 1: direct energy use per primary source			210,157	71.7%	
Stationary combustion			26	<0.1%	
Diesel	1	m ³	2	<0.1%	
Natural gas	117	MWh	24	<0.1%	
Mobile combustion			209,989	71.7%	
Aviation fuel	66,005	t	209,989	71.7%	
Refrigerant leakage			142	<0.1%	
R410A	68	kg	142	<0.1%	
Scope 2: indirect GHG emissions from purchased electricity, heating and cooling			287	0.1%	
Electricity		777	MWh	271	0.1%
Renewable	102	MWh	-	<0.1%	
Grid	620	MWh	267	0.1%	
Data centre	55	MWh	4	<0.1%	
Heating and cooling		31	MWh	16	<0.1%
District cooling	31	MWh	16	<0.1%	
Scope 3: other indirect GHG emissions			82,483	28.2%	
Purchased goods and services			25,367	8.7%	
Water	4,015	m ³	4	<0.1%	
Supply and treatment	4,015	m ³	4	<0.1%	
Paper			1	<0.1%	
Recycled	0	t	0	<0.1%	
Unspecified	0	t	0	<0.1%	
Unspecified	851	USD	0	<0.1%	
Other consumables		337,753	USD	82	<0.1%
Furniture	43,237	USD	16	<0.1%	
Catering services	2,698	USD	1	<0.1%	
Food and drink products	14,365	USD	13	<0.1%	

Greenhouse gas (GHG) accounting report

Activity	Consumption	Unit	Emissions (tCO _{2e})	Percentage of total (%)
Cleaning supplies	3,864	USD	1	<0.1%
Tools and machinery	251,545	USD	43	<0.1%
Services	3,531	USD	1	<0.1%
Other	18,513	USD	8	<0.1%
Global marketing and consumables on board of aircrafts	5,251,181	USD	2,136	0.7%
Consumables on board	3,127,595	USD	1,435	0.5%
Crew uniform	2,123,587	USD	701	0.2%
Aircraft maintenance	79,416,130	USD	23,144	7.9%
Labour	20,781,607	USD	3,999	1.4%
Material	58,634,523	USD	19,145	6.5%
Capital goods			37	<0.1%
IT equipment	609	units	35	<0.1%
Laptop	520	units	30	<0.1%
Desktop computer	50	units	3	<0.1%
Monitor or computer screen	39	units	2	<0.1%
Software and cloud services			1	<0.1%
Microsoft Office 365	1,846	users	0	<0.1%
Adobe	228	USD	0	<0.1%
AWS - NatGateway	930	USD	0	<0.1%
AWS - Linux/UNIX	3	MWh	1	<0.1%
Fuel- and energy-related activities			43,550	14.9%
Well-to-tank and transmission and distribution		MWh	43,550	14.9%
Diesel	1	m ³	0	<0.1%
Natural gas	117	MWh	3	<0.1%
Aviation fuel	66,005	t	43,469	14.8%
Electricity Renewable	102	MWh	2	<0.1%
Electricity Grid	620	MWh	70	<0.1%
Data centre	55	MWh	2	<0.1%

Greenhouse gas (GHG) accounting report

Activity	Consumption	Unit	Emissions (tCO ₂ e)	Percentage of total (%)
Cooling services	31	MWh	3	<0.1%
Upstream transportation and distribution			231	0.1%
Shipments	233,400	tkm	231	0.1%
Waste generated in operations			8	<0.1%
All type of waste	32	t	3	<0.1%
NY waste	4,212	USD	5	<0.1%
Business travel			12,988	4.4%
Flights	45,026,329	pkm	8,095	2.8%
<463 km	938,546	pkm	254	0.1%
463-3,700 km	17,198,972	pkm	3,003	1.0%
>3,700 km	26,888,811	pkm	4,837	1.7%
Car rental	223,089	pkm	49	<0.1%
Limo	17,134	pkm	4	<0.1%
Metro/subway	168,747	pkm	6	<0.1%
Staff car	9,162	pkm	2	<0.1%
Taxi/Uber	316,621	pkm	57	<0.1%
Accommodation	71,116	No. of guest nights	4,332	1.5%
Meals	213,348	No. of meals	442	0.2%
Employee commuting and teleworking			127	<0.1%
All modes of transportation	649,550	pkm	65	<0.1%
Teleworking	67,301	WFH days	62	<0.1%
Upstream leased assets			175	0.1%
Malta145 office	3,443	EUR	5	<0.1%
Apartments	127,812	USD	170	0.1%
Total GHG emissions			292,927	100.0%

(Source: South Pole, 2021)

