



2024 Carbon Footprint Report and Climate Action Plan

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Company Overview

Founded in 2008, GreenStep is headquartered in Kelowna, British Columbia, with 24 employees located across Canada. Over the past 17 years, GreenStep's experienced and passionate team of changemakers has worked with thousands of businesses and organizations in pursuit of its mission. This work has spanned a range of sectors, including private, public and non-profit; in a variety of industries such as tourism, finance, retail, professional services, and manufacturing; and with organizations of all sizes, from owner-operated businesses to large publicly traded companies, utilities, and crown corporations.

GreenStep helps businesses and organizations measure, report on, and improve their sustainability performance and take climate action. We provide sustainability and decarbonization strategy development, greenhouse gas inventories and climate action plans, energy management studies, product lifecycle analysis, and a range of certification programs, software tools, and consulting services.

GreenStep began measuring its carbon footprint in 2008, began purchasing 100% low-impact renewable energy credits in 2009, and has been carbon neutral since 2011. In 2015, GreenStep also became a Certified B Corporation, and in 2022 GreenStep became an Affiliate Member of the United Nations World Tourism Organization. Since this time, the company has taken several steps towards reducing our carbon footprint. This document details our 2024 carbon footprint measurement and climate action plan.

Climate Commitments

GreenStep believes that business has a unique and tremendous potential to positively impact people, communities and the environment, and truly become a powerful force for good. By signing Canada's Net Zero Challenge and the Glasgow Declaration, GreenStep committed to reducing our Scope 1 and Scope 2 emissions by 100% by 2030 and to achieve net zero by reducing emissions by 90-95% across all Scopes by 2050.

The Climate Action Plan section of this report outlines our progress and actions aligned with the Glasgow Declaration, and its five pathways (Measure, Decarbonize, Regenerate, Collaborate and Finance). In future years, GreenStep will review and update the plan annually and include it as part of our corporate sustainability report starting in 2026.



Carbon Footprint Measurement Methodology

To calculate its carbon footprint, GreenStep has used the [GHG Protocol Corporate Accounting and Reporting Standard](#), an internationally recognized standard published by the World Resources Institute and the World Business Council on Sustainable Development.

Organizational and Operational Boundary

The operational control approach was used for this carbon footprint exercise and report, which is the approach most commonly used for small and medium-sized businesses.

The operational boundary for GreenStep is detailed below in Figure 1.

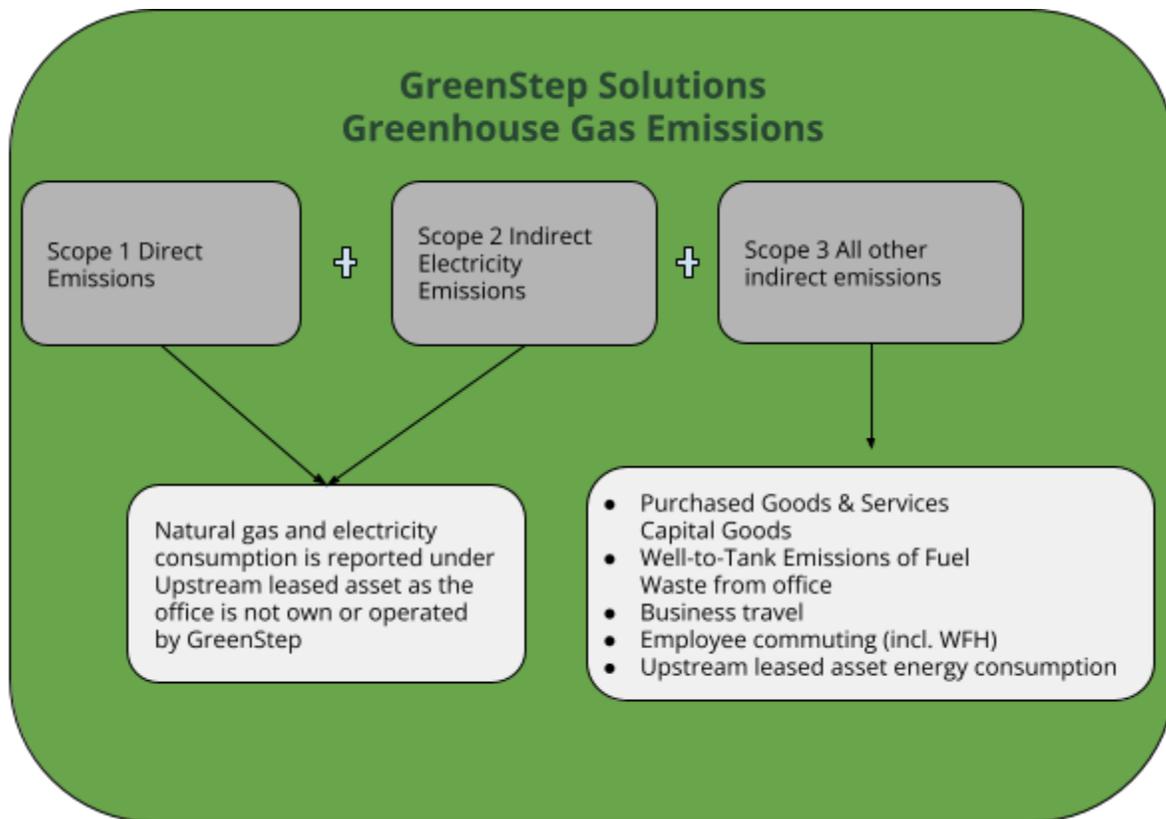


Figure 1: Operational Boundary



Methodological Improvement: Expansion of Scope 3.1 Boundaries

In line with the GHG Protocol Corporate Standard, GreenStep has undertaken a methodological refinement to improve the completeness and accuracy of its Scope 3, Category 1 (Purchased Goods and Services) inventory. Specifically, the boundaries of Scope 3.1 have been expanded to include expenses related to subcontracted services and software subscriptions. These categories were not comprehensively included in prior inventories but represent a material share of upstream purchased services and therefore a relevant source of emissions in GreenStep's value chain.

To ensure consistency and comparability across the time series, emissions for 2022 (the base year), 2023, and 2024 have been recalculated using the expanded Scope 3.1 boundary. This recalculation constitutes a material methodological improvement rather than a structural or reporting error. By applying the updated methodology consistently across all reported years, GreenStep provides a more accurate representation of its carbon footprint and avoids artificial year-over-year changes due to boundary shifts.

GreenStep's 2024 Carbon Footprint

Table 1 shows the breakdown of GreenStep's Scope 1, 2 and 3 emissions.

Table 1: GreenStep 2024 Carbon Footprint

Scope	tCO ₂ e	% of total
Scope 1	0.00	0%
Scope 2	0.00	0%
Scope 3	31.83	100%
TOTAL	31.83	100%

Year Over Year Comparison

While GreenStep has measured our carbon footprint since 2008, we selected 2022 as our base year, as this is the year for which the most comprehensive set of data for Scope 3 was available and collected, and therefore represents the most accurate baseline. A year-over-year comparison since 2022 is shown in Table 2 below. The base year (2022) has also been recalculated to take into account expenses related to services (subcontractors)



and software subscriptions. A year-over-year comparison since 2022 is shown in Table 2 below.

GreenStep's carbon footprint decreased by 57%, from 72.4 tCO₂e in 2022 to 31.8 tCO₂e in 2023. This was due to a significant reduction in capital purchases (in 2022, an electric vehicle was purchased). In addition, the methodology used for calculating USEEIO spend-based data changed, leading to a decrease in emission factors. This impacted Scope 3.1, 3.2, and 3.6 emissions.

Furthermore, the emission factors used for Scope 3.5 (waste in operations) were updated based on the latest data available from the US EPA database, resulting in a further decrease. Additional details for each scope are provided below.

Table 2: Year-over-year comparison

	2022 tCO ₂ e	2023 tCO ₂ e	2024 tCO ₂ e	% change over baseline
Scope 1	2.7	1.7	0.0	-100%
Scope 2	0.1	0.2	0.0	-100%
Scope 3.1: Purchased Goods and Services	8.9	20.3	4.1	-54%
Scope 3.2: Capital Goods	25.6	4.3	0.5	-98%
Scope 3.3: Fuel- and Energy-Related Activities Not Included in Scope 1 or Scope 2	1.1	1.1	0.2	-83%
Scope 3.5: Waste in operations	0.3	0.3	0.01	-97%
Scope 3.6: Business Travel	29.6	30.5	19.8	-33%
Scope 3.7: Employee Commuting	4.1	7.2	6.9	68%
Scope 3.8: Upstream leased asset	0	0	0.4	n/a
Total	72.4	65.7	31.8	-56%

Details by Scope

Scope 1 and 2

To achieve our commitment to eliminate our Scope 1 and 2 emissions by 2030, in 2023, GreenStep attempted to work with our landlord to purchase renewable natural gas. When this was unsuccessful, we chose to relocate our office to a shared workspace, effectively eliminating our Scope 1 and 2 emissions.



Since GreenStep does not own or control this space, electricity and natural consumption and related emissions fall outside of the company's reporting boundary for Scope 2 and into Scope 3. That said, the space we occupy is now also much smaller than in our previous leased space, leading to a net reduction in emissions.

Scope 3

Scope 3 emissions now form 100% of GreenStep's total carbon footprint, for a total of 31.8 tCO₂e in 2024. The emissions sources included in GreenStep's Scope 3 footprint are categorized in Table 3. The table also shows how each emission source ranks as a percentage of the total Scope 3 emissions.

Table 3. Scope 3 Emissions by Subcategory

Scope 3	tCO ₂ e	% of Scope 3	Ranking out of Scope 3
Scope 3.1: Purchased Goods and Services	4.11	12.90%	3
Scope 3.2: Capital Goods	0.51	1.59%	4
Scope 3.3: Fuel- and Energy-Related Activities Not Included in Scope 1 or Scope 2	0.19	0.59%	6
Scope 3.5: Waste in operations	0.01	0.03%	7
Scope 3.6: Business Travel	19.76	62.06%	1
Scope 3.7: Employee Commuting	6.88	21.60%	2
Scope 3.8: Upstream leased asset	0.39	1.23%	5
Total Scope 3	31.83	100%	

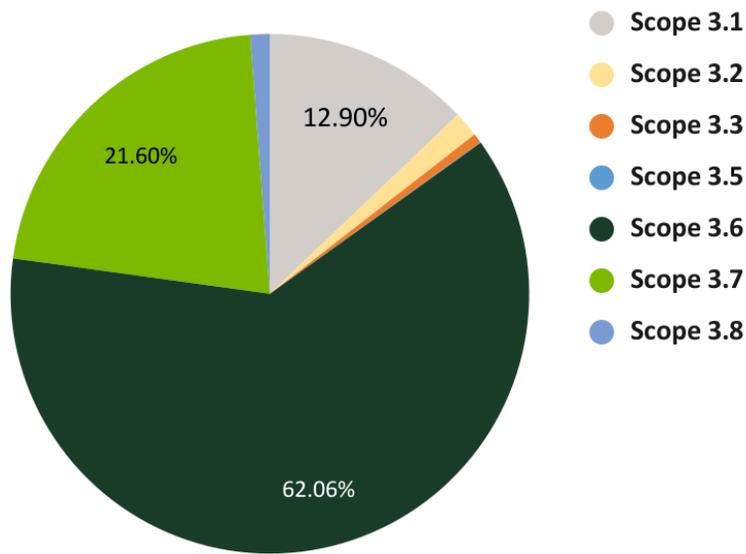


Figure 2. Scope 3 Emissions by Subcategory

Data sources include primary data from GreenStep’s accounting and purchasing records and secondary data collected through the course of research. Additional details on the methodology employed are discussed below.

Scope 3.1: Purchased Goods and Services

The spend-based method was used to estimate the emissions associated with purchased goods and services (source: Scope 3.1 GHG protocol¹). Emissions associated with Scope 3.1 were estimated at 4.11 tCO₂e.

Scope 3.2: Capital Goods

As with Scope 3.1, the spend-based method was used to estimate the emissions from capital goods, which were estimated at 0.51 t CO₂e.

Scope 3.3: Fuel and Energy-Related Activities Not Included in Scope 1 or Scope 2

Emissions from this category were calculated based on well-to-tank emission factors for natural gas, gasoline, and purchased electricity. In total, 0.19 tCO₂e resulted from GreenStep’s indirect upstream fuel and energy-related impacts.

¹ https://ghgprotocol.org/sites/default/files/standards_supporting/Chapter1.pdf



Scope 3.5: Waste in Operations

In previous years, GreenStep has conducted an annual waste and recycling audit to understand the waste generation, rates of recycling, and potential areas for improvement. Waste audits have included recyclable and compostable material, as well as landfill waste. GreenStep has historically diverted approximately 90% of waste generated through an extensive recycling program and composting of most organic waste onsite in a vermicomposter. With the move to shared workspace, GreenStep no longer controls the waste management practices; however, a comprehensive recycling program is in place. In addition, with a more remote workforce spread across Canada as well as a hybrid work environment, fewer team members work out of our shared workspace. Since a waste audit was not conducted for 2024, it was assumed that waste habits remained similar to those in 2022. Impacts associated with the remaining landfill waste and waste haulage were estimated at 0.01 tCO₂e for 2024.

Scope 3.6: Business Travel

Business travel accounts for the largest portion of GreenStep's Scope 3 emissions. Business travel included ground transportation, primarily via rental vehicles, travel in employee personal vehicles, ferries, and air. In 2024, business travel amounted to 19.76 tCO₂e. Among emission sources from business travel, air travel was the main source of emission (13.0 tCO₂e), followed by car and bus travel, with a share of 4.0 tCO₂e.

Scope 3.7. Employee Commuting

With a primarily remote workforce, most of GreenStep's employees work from home. Emissions from employee commuting include both emissions from employee commuting as well as work from home (WFH). In 2024, emissions resulting from employee commuting were estimated at 6.88 t CO₂e.

Scope 3.8. Upstream leased asset

GreenStep licenses desks and services at a shared office space. Consequently, emissions associated with energy consumption have been accounted for in Scope 3.1, purchased goods and services. In addition, we have included Scope 3.8 to account for the upstream emissions resulting from estimated

Since GreenStep does not pay utility bills directly and the building's utility data was not available, emissions were estimated using energy intensity values (GJ/m²/year) published by



Natural Resources Canada (NRCan). The calculations were based on the office's total area of 15.1 m² (162 ft²).

Using this methodology, natural gas consumption was estimated at 6.8 GJ per year. Similarly, electricity consumption was estimated based on NRCan intensity data and the office's square footage. For the 2024 reporting year, electricity consumption for the rented shared office space in Kelowna, BC was estimated at 2,169.2 kilowatt-hours (kWh).

Total emissions from natural gas and electricity consumption in the leased space were estimated at **0.39** tonnes of CO₂ equivalent (tCO₂e).

Exclusion of other Scope 3 Emissions

GreenStep has excluded several Scope 3 categories that are not applicable to its operations. Specifically, Categories 3.9 (Downstream Transportation and Distribution), 3.10 (Processing of Sold Products), 3.11 (Use of Sold Products), and 3.12 (End-of-Life Treatment of Sold Products) have been excluded, as these relate to organizations that manufacture or sell physical products. GreenStep provides consulting and sustainability services and does not produce or distribute goods. Furthermore, Category 3.13 (Downstream Leased Assets) and Category 3.14 (Franchises) are not relevant, as GreenStep does not lease downstream assets or operate any franchises. In addition, Category 3.4 (Upstream Transportation and Distribution) is not reported separately, as related shipping emissions are already captured within purchased goods and services (Categories 3.1 and 3.2).

Assurance & Climate Transition Budget

GreenStep became Climate Neutral Certified for 2022 (now known as the Change Climate Project). This certification reviewed and validated that our measurement, reduction activities, and carbon compensation met the required standards at the time.

In 2024, GreenStep shifted from relying solely on offsets toward direct emission reductions within our value chain, in alignment with the Change Climate Project's new Climate Transition Budget (CTB) framework, which requires certifying companies to allocate a minimum portion of their CTB toward value chain abatement (VCA). As a VCA action, we supported the use of Sustainable Aviation Fuel (SAF) credits to offset a portion of our business travel emissions using a book-and-claim model. This investment directly reduces Scope 3.6 emissions and helps advance aviation decarbonization.



Climate Action Plan

GreenStep’s Climate Action Plan outlines our progress and actions aligned with the Glasgow Declaration and its five pathways:

- Measure
- Decarbonise
- Regenerate
- Collaborate
- Finance

GreenStep will review and update the plan annually, and expand it to include our progress on other commitments including Canada’s Net Zero Challenge and the Science Based Targets initiative SME Pathway.

Measure

Action	Description	Timeline
Measure the overall greenhouse gas emissions of GreenStep	GreenStep has been measuring its carbon footprint since 2011, following the internationally recognized Greenhouse Gas Protocol. The carbon footprint assessment includes Scope 1, Scope 2, and Scope 3 emissions and provides a comprehensive understanding of the company's environmental impact.	Annual (Complete for 2024)
Publicly report the results of the greenhouse gas report	GreenStep will make the results, methodologies and findings of its carbon footprint accessible to the public to ensure transparency and accountability.	Complete
Measure client carbon footprints, education and encourage absolute reduction targets and	GreenStep produces a wide range of greenhouse gas inventory reports for their clients including corporate, product, and LCA. GreenStep educates clients about setting science-aligned absolute reduction targets, and publicly reporting results.	Recurring



publicly report results		
Track carbon emissions from business travel	GreenStep has calculated its emissions from business travel since 2011, primarily focusing on flights and business travel in personal vehicles. In 2024, GreenStep moved to an online travel booking platform, which will help us to more accurately and efficiently track emissions from air travel.	Annual (Complete for 2024)
Adopt and implement waste monitoring and reduction measures	Greenstep has moved to a primarily remote work environment with some permanent desks in a shared space where waste monitoring is not material.	Complete

Decarbonise

Action	Description	Timeline
Set science-based targets	GreenStep followed the SBTi SME route and has committed to reduce its absolute Scope 1 and 2 GHG emissions by 100% by 2030 from a 2022 base year (near-term reduction target) and to reduce its Scope 3 emissions by 90-95% by 2030.	Complete
Reduce energy consumption	GreenStep has transitioned into a remote work environment with a shared space and no longer has scope 1 and 2 energy related emissions.	Complete
	GreenStep secured a new shared work space.	Complete
EV Purchase	GreenStep has taken a significant step towards reducing carbon emissions from business travel by replacing its internal combustion engine vehicle with an electric vehicle.	Complete
Reduce emissions from	GreenStep has a sustainable travel policy, which will be continuously reviewed and implemented, to guide	Recurring



business travel	employees in making environmentally friendly choices.	
	GreenStep will continue to reduce emissions from business travel by promoting virtual conferences, prioritizing low-carbon travel options, booking direct flights and traveling in economy class.	Recurring

Regenerate

Action	Description	Timeline
Support the protection and restoration of the ecosystem	Since December 2023, GreenStep has provided donations to World Wildlife Canada to contribute to keeping forests intact and carbon in the ground, helping to prevent the acceleration of climate change by conserving high-carbon ecosystems such as Canada's boreal forest.	Annual
	Participating in the City of Kelowna's Adopt-a-Stream Program. Twice a year GreenStep employees spend an afternoon cleaning up litter and debris along our adopted section of Mill Creek. Organizing community-based cleanup initiatives to enhance the cleanliness and health of local neighbourhoods.	Recurring
Abate Business Travel Emissions	In 2024, GreenStep purchased 1 tonne of Sustainable Aviation Fuel (SAF) to help reduce emissions from business travel. This purchase supports the use of lower-carbon aviation fuel that reduces lifecycle greenhouse gas emissions compared to conventional jet fuel and contributes to the decarbonization of air travel.	Complete

Collaborate

Action	Description	Timeline
Provide tourism stakeholders with access to tools,	By working directly with tourism businesses and destinations and in partnership with several tourism industry associations, GreenStep continues to:	



resources and services required to upskill and address knowledge gaps	<ul style="list-style-type: none"> • Develop and deliver sustainability strategy and climate action training programs, equipping tourism businesses and destinations with the necessary knowledge and skills to help them address sustainability challenges and reduce their carbon footprint. • Support tourism businesses and destinations in setting sustainability goals, measuring their carbon footprint, and creating comprehensive climate action plans. • Develop and provide sustainability playbooks, comprehensive toolkits and resources, to assist tourism stakeholders in implementing sustainable practices and initiatives within their organizations. 	Recurring
	GreenStep supports businesses and destinations by offering a free Sustainability Score, and several other free resources, providing valuable insights on their sustainability performance based upon GreenStep's Global Sustainable Tourism Council GSTC-Recognized Sustainable Tourism criteria.	Recurring
Ensure policy alignment for climate, biodiversity, and pollution	GreenStep's founder and CEO, Angela Nagy, actively promotes and advocates for sustainability within our communities. She engages in various activities to drive policy alignment, including moderating, participating in, and speaking at tourism conferences and events to raise awareness about climate change, biodiversity, and emission reduction in the tourism industry.	Recurring
Integrate climate change into business strategies	GreenStep provides sustainability assessments, certifications and strategy development services to help tourism businesses and destinations to measure and improve their sustainability performance and management practices.	Recurring
Facilitate access to financing sources and investments	Under GreenStep's EcoFund program, GreenStep helps tourism businesses to develop a budget to invest in projects that result in significant and measurable reductions in energy, water, waste and carbon.	Recurring



Use video conferencing for meetings and conferences	GreenStep actively leverages video conferencing technologies in collaboration with clients and partners to facilitate training sessions, workshops, and meetings. This approach allows for efficient communication and significantly reduces the need for in-person meetings.	Recurring

Finance

Action	Description	Timeline
Adopt and implement sustainable and circular procurement for tourism goods and services	GreenStep actively promotes sustainable and circular procurement practices, such as prioritizing the purchasing of used goods and sustainable capital purchases.	Recurring
	GreenStep has a sustainable purchasing policy to ensure the sourcing of sustainable goods and services. The policy will continue to be reviewed and strengthened.	Recurring

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Further Information

Spend-Based Method: This method requires the amount spent on purchased goods or services, by product type (in units of CAD\$), and the cradle-to-gate emission factors per unit of economic value (i.e., kg CO₂e/CAD). The supply chain and margin emission factors for US commodities and industries were calculated from USEEIO models (source: US Environmentally-Extended Input-Output (USEEIO) Models, 2020²). The USEEIO models provide the emission factors per value of different product types (kg CO₂e/USD). The conversion factor of 1.36 USD/CAD was used to convert the USEEIO emission factors to kg CO₂e/CAD.

² <https://www.epa.gov/land-research/us-environmentally-extended-input-output-useeio-models>