Inter*VISTAS* Consulting Greenhouse Gas Report 2024

Revision 1

October 2026

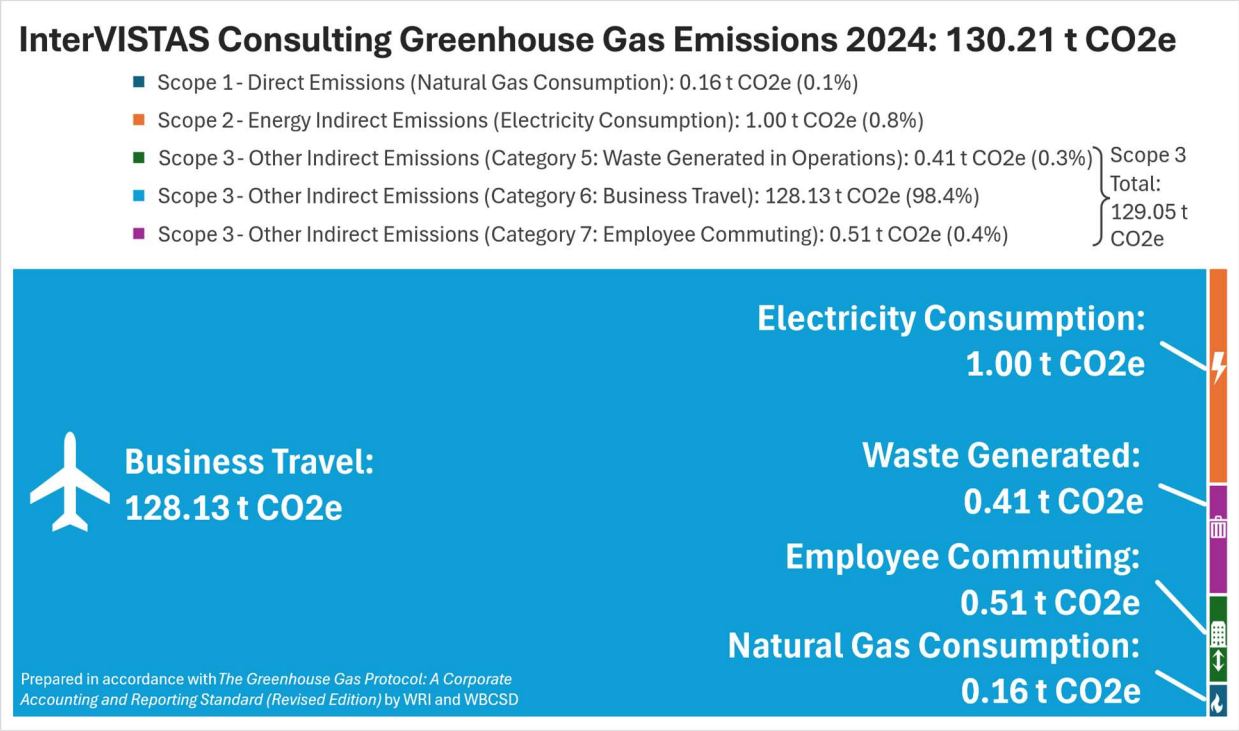
InterVISTAS

Executive Summary

The following greenhouse gas (GHG) report accounts for the carbon footprint of Inter*VISTAS* Consulting's corporate operations from January 1 to December 31, 2024. Inter*VISTAS* is a professional services firm that provides services to clients within the transportation and tourism industries with offices in Canada and the United States of America as well as staff located in additional countries. The report is prepared following *The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (Revised Edition)* published by the World Resources Institute and the World Business Council for Sustainable Development (GHG Protocol) and using the operational control approach in setting the organizational boundary.

The total GHG emissions for Inter*VISTAS* for 2024 was 130.21 metric tonnes (t) of carbon dioxide equivalent (CO_2e). Scope 1 direct emissions were 0.16 t CO_2e, Scope 2 energy indirect emissions were 1.00 t CO_2e, and Scope 3 other indirect emissions were 129.05 t CO_2e.

Figure E1: Greenhouse gas emissions by source, 2024



As a signatory to The Climate Pledge, Inter*VISTAS* is publishing this greenhouse gas report, reducing its carbon emissions where possible, and neutralizing any remaining emissions with additional, quantifiable, real, permanent, and socially-beneficial offsets. In November 2024, Inter*VISTAS* purchased 300 carbon credits from the Gold Standard Marketplace for projects funding clean cooking, solar power, water safety, and wind energy in Guatemala, Turkey, India, and Madagascar. As a result, Inter*VISTAS* had better than net zero emissions in 2024 with an overall net removal of global carbon of 169.79 t CO_2e.

InterVISTAS

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1 Introduction

This greenhouse gas (GHG) report has been conducted by Inter*VISTAS* Consulting (Inter*VISTAS*) for its international corporate operations. The report presents information collected from a detailed accounting of the Inter*VISTAS* corporate emissions for the year ended 2024. Inter*VISTAS* intends to publish annual greenhouse gas reports to track its performance and fulfill its Climate Pledge obligations.

Note: The original version of this report was developed and published in June 2025. This report is Revision 1 and was re-calculated in October 2026. The two differences in this revision are: 1) the inclusion of taxi and ride-sharing estimates that were originally excluded (see section 3.3.2); and 2) the use of the appropriate 2024 EPA GHG Emissions Factor Hub values (i.e., instead of the 2025 values that were incorrectly applied in the original version of the report).

2 Accounting and Reporting Procedures

The report follows the accounting and reporting guidelines of *The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard, Revised Edition* (The GHG Protocol) published by World Resources Institute and the World Business Council for Sustainable Development. A copy of these documents can be downloaded from the GHG Protocol website, www.ghgprotocol.org.

The GHG Protocol

The GHG Protocol is the international accounting tool most widely used and recognized by government and business leaders to understand, quantify and manage greenhouse gas emissions.

2.1 Organizational Boundaries

This defines the companies, business units and operations that constitute an organization for the purposes of the greenhouse gas report and the criteria for how the emissions will be reported. For the purposes of reporting this inventory, Inter*VISTAS* applies The GHG Protocol's organizational boundary based on the operational control approach. Inter*VISTAS* is a professional services firm that provides services to clients within the transportation and tourism industries with offices in Canada and the United States of America as well as staff located in additional countries. The operations of all staff operating from its offices in North America and remotely from their homes are considered within the organizational boundary.

2.2 Operational Boundaries

This identifies and categorizes emissions sources associated with an organization as defined in the organizational boundary. Inter*VISTAS*' inventory includes emissions categorized into the following "scopes" as defined by the GHG Protocol:

- Scope 1 (direct emissions from sources that are controlled by the Inter*VISTAS*)
  - Scope 1 emissions from natural gas heating from the portion of occupancy of office space used through its co-working tenancy agreements (i.e., number of Inter*VISTAS* staff / total co-working members at that location).
- Scope 2 (indirect emissions from Inter*VISTAS* use of purchased electricity)
  - Scope 2 emissions from the portion of electricity used at its Canadian and American co-working offices.
- Scope 3 (all other indirect emissions)
  - Scope 3 Category 5 emissions from the portion of waste generated in operations at its offices.
  - Scope 3 Category 6 emissions from business air travel for the professional services it provides to clients.
  - Scope 3 Category 7 emissions from employee commuting to/from its offices.

2.3 Inventory Exclusions

Emissions from several sources have been excluded from this inventory due to immateriality and/or impracticality of data collection and calculation. Some excluded emissions are as follows:

- Scope 1
    - Fugitive emissions from refrigerant leakage at co-working office spaces and home offices.
- Scope 1 and 2
    - Natural gas and purchased electricity emissions from home offices.
- Scope 3
    - Supplier emissions (e.g., couriers, etc.).
    - Paper usage (less than five 500-page reams were used across the organization).

3 Greenhouse Gas Emissions for 2024

For the calendar year 2024, Inter*VISTAS* Consulting's total greenhouse gas emissions were 130.21 metric tonnes (t) of carbon dioxide equivalent (CO_2e). Inter*VISTAS*' Canada operations accounted for 43.92 t CO_2e, USA operations represented 84.18 t CO_2e, and other countries were 2.11 t CO_2e.

Direct emissions from stationary and mobile combustion sources (Scope 1) contributed 0.16 metric tonnes; indirect emissions from consumption of purchased electricity (Scope 2) generated 1.00 metric tonnes; and other indirect emissions (Scope 3) accounted for 129.05 metric tonnes of carbon dioxide equivalent. Further details on each scope are provided in the subsequent sections.

Table 1: InterVISTAS Consulting greenhouse gas emissions, 2024

Scope and Category	Emissions Source	Activity	Emissions	Percent
Scope 1 - Direct Emissions	Natural Gas Consumption	864 kWh	0.16 t CO_2e	(0.1%)
Scope 2 - Energy Indirect Emissions	Electricity Consumption	12,768 kWh	1.00 t CO_2e	(0.8%)
Scope 3 - Other Indirect Emissions				
Category 5: Waste Generated in Operations	Mixed Solid Waste	568 kg	0.36 t CO_2e	(0.3%)
	Mixed Recyclables	519 kg	0.05 t CO_2e	(0.0%)
Category 6: Business Travel	Air Travel	746 flights	123.31 t CO_2e	(98.1%)
	Taxi and Ride-sharing	427 rides	4.82 t CO_2e	(3.7%)
Category 7: Employee Commuting	Employee Commuting	3,881 km	0.51 t CO_2e	(0.4%)
Scope 3 Subtotal			129.05 t CO_2e	(99.1%)
Total			**130.21 t CO_2e**	

Note: Figures may not add due to rounding.

3.1 Scope 1

In 2024, the direct emissions from stationary combustion at an Inter*VISTAS* office location (Scope 1) is 0.16 metric tonnes of CO_2e or 0.1% of total emissions.

> **Scope 1**
>
> Scope 1 emissions are direct emissions that represent sources that are owned or controlled by the reporting organization.

3.1.1 Natural Gas

Inter*VISTAS* is a tenant of a co-working office space, in which the facilities provider prepares customized energy and sustainability reports to its tenant members that request it. In the reports, the portion of Inter*VISTAS*' natural gas usage (along with other utilities and waste generation) is calculated by the number of Inter*VISTAS* staff divided by the total tenant members at that office location multiplied by their total usage for the building or office space.

Table 2: Emissions from natural gas consumption in buildings, 2024

Office Location	Natural Gas Consumption (kWh)	Emissions Factor (kg CO_2e/kWh)	Emissions Factor Source	Emissions (kg CO_2e)
Vancouver, BC	0	-		
Toronto, ON	864	0.1836	Climatiq (from US EPA)	158.63
San Mateo, CA	0	-		
Washington, DC	0	-		
Holly Springs, NC	0	-		
Total	**864**			**158.63**

Note: Figures may not add due to rounding.

3.2 Scope 2

The 2024 indirect emissions from consumption of purchased electricity (Scope 2) resulted in 1.00 metric tonnes of carbon dioxide equivalent or 0.8% of total.

> **Scope 2**
>
> Scope 2 emissions are indirect emissions from the generation of purchased electricity, steam, and heating/cooling.

3.2.1 Purchased Electricity Usage

The amount of electricity consumed at each office location was estimated based on the co-working office space provider apportioning methodology as described previously.

Table 3: Emissions from purchased electricity usage, 2024

Office Location	Electricity Usage (kWh)	Emissions Factor (kg CO_2e/kWh)	Emissions Factor Source	Emissions (kg CO_2e)
Vancouver, BC	8,663	0.0150	Canada's GHG Offset Credit System - Emission factors and reference values, Table 5.1 - BC	129.95
Toronto, ON	817	0.0300	Canada's GHG Offset Credit System - Emission factors and reference values, Table 5.1 - ON	24.51
San Mateo, CA	1,215	0.2265	US EPA GHG Emissions Factors Hub 2024, Table 6 – CAMX	275.15
Washington, DC	1,457	0.2994	US EPA GHG Emissions Factors Hub 2024, Table 6 – RFCE	436.26
Holly Springs, NC	486	0.2840	US EPA GHG Emissions Factors Hub 2024, Table 6 - SRVC	137.92
Total	**12,638**			**1,003.78**

Note: Figures may not add due to rounding.

3.3 Scope 3

The other indirect emissions (Scope 3) in 2024 accounted for 129.05 metric tonnes of carbon dioxide equivalent or 99.1% of total emissions. The following sections provide more detail.

> **Scope 3**
>
> Scope 3 emissions are the remaining indirect emissions that are classified into 15 categories. These emissions result from the activities of the reporting organization, but primarily occur from sources not owned or controlled by it, such as extraction and production of purchased materials, transportation of purchased fuels, and use of sold products and services.

3.3.1 Category 5: Waste Generated in Operations

Waste generated in operations across all offices from mixed solid waste and mixed recyclables resulted in 0.79 metric tonnes of carbon dioxide equivalent.

The type and amount of waste generated for each office location was provided by the co-working office space provider and estimated by using the apportioning methodology as previously noted. The United States Environmental Protection Agency (US EPA) emissions factors were used to estimate emissions from waste generation for both Canadian and American operations due to lack of guidance from Canadian government agencies. The assumptions that mixed solid waste went to the landfill and that mixed recyclables were recycled were used.

Table 4: Emissions from waste generated – mixed solid waste, 2024

Office Location	Mixed Solid Waste (kg)	Emissions Factor (kg CO_2e/kg)	Emissions Factor Source	Emissions (kg CO_2e)
Vancouver, BC	328	0.6393	US EPA GHG Emissions Factors Hub 2024, Table 9 - MSW	209.69
Toronto, ON	45	0.6393	US EPA GHG Emissions Factors Hub 2024, Table 9 - MSW	28.77
San Mateo, CA	75	0.6393	US EPA GHG Emissions Factors Hub 2024, Table 9 - MSW	47.95
Washington, DC	90	0.6393	US EPA GHG Emissions Factors Hub 2024, Table 9 - MSW	57.54
Holly Springs, NC	30	0.6393	US EPA GHG Emissions Factors Hub 2024, Table 9 - MSW	19.18
Total	**568**			**363.12**

Note: Figures may not add due to rounding.

Table 5: Emissions from waste generated – mixed recyclables, 2024

Office Location	Mixed Recyclables (kg)	Emissions Factor (kg CO_2e/kg)	Emissions Factor Source	Emissions (kg CO_2e)
Vancouver, BC	300	0.0992	US EPA GHG Emissions Factors Hub 2024, Table 9 - Mixed Recycle	29.76
Toronto, ON	41	0.0992	US EPA GHG Emissions Factors Hub 2024, Table 9 - Mixed Recycle	4.07
San Mateo, CA	69	0.0992	US EPA GHG Emissions Factors Hub 2024, Table 9 - Mixed Recycle	6.84
Washington, DC	82	0.0992	US EPA GHG Emissions Factors Hub 2024, Table 9 - Mixed Recycle	8.13
Holly Springs, NC	27	0.0992	US EPA GHG Emissions Factors Hub 2024, Table 9 - Mixed Recycle	2.71
Total	**519**			**51.52**

Note: Figures may not add due to rounding.

3.3.2 Category 6: Business Travel

As a professional services firm with clients located around the world, many employees of Inter*VISTAS* Consulting fly frequently for business purposes. It is the single largest source of source of emissions from the corporation and its operations, representing 98.1% of the total carbon footprint.

3.3.2.1 Air Travel

In 2024, employees flew a total of 746 flight segments, which generated 123.31 metric tonnes of carbon dioxide equivalent.

Inter*VISTAS* elected to use the International Civil Aviation Organization (ICAO) Carbon Emissions Calculator (ICEC) to estimate the emissions resulting from business air travel. It provides the most robust, industry-accepted estimate when compared to generic distance-based or spend-based emissions factor estimates. The ICEC methodology uses current industry data such as airline flight schedules, aircraft flown and configuration, fuel usage by aircraft, trip distances, passenger load factor, passenger to cargo factor, and cabin class data. More detailed ICEC model methodology can be found here: https://applications.icao.int/icec/Home/Methodology

Inter*VISTAS* tallied all flight segments flown by all staff by origin and destination city for business purposes. Each flight segment was inputted into the ICEC to estimate emissions.

Table 6: Emissions from business air travel, 2024

Operations	Flight Segments Flown	Emissions Factor Source	Emissions (kg CO_2e)
Canada	210	ICAO Carbon Emissions Calculator Methodology version 13.1	41,963
USA	527	ICAO Carbon Emissions Calculator Methodology version 13.1	79,237
Other	9	ICAO Carbon Emissions Calculator Methodology version 13.1	2,107
Total	**746**		**123,307**

Note: Figures may not add due to rounding.

3.3.2.2 Taxi and Ride-sharing

During business travel, the Inter*VISTAS* team use taxis and ride-sharing services (e.g., Uber, Lyft, etc.). In 2024, employees took an estimated 427 rides[1] resulting in a conservatively estimated 4.82 metric tonnes of carbon dioxide equivalent.

[1] 321 rides were taken from April 1, 2024 to December 31, 2024 with no data available for January 1, 2024 to March 31, 2024 in InterVISTAS' accounting system. 427 rides is the pro-rated estimate of rides (= 321 rides x [4 quarters per year/3 quarters]). The emissions calculated via spend amount were similarly pro-rated.

InterVISTAS uses the best practices approach of accounting for taxi and ride-sharing services through a spend-based emissions factor. Amount spent on rides were tallied and CO_2e emissions were estimated using an emissions factor for the country of travel. Note that this provides a conservative estimate (i.e., the actual emissions are likely to be lower) since the emissions factors applied assume that only gasoline internal combustion engine vehicles are used. In practice, taxis and ride-share vehicles are more often electric vehicles and would have less carbon emissions.

Table 7: Emissions from taxi and ride-sharing for business travel, 2025

Operations	Rides	Emissions Factor Source	Emissions (kg CO_2e)
Canada	181	For travel in Canada, 2024 B.C. Best Practices Methodology for Quantifying Greenhouse Gas Emissions Table 25: 0.0795 kgCO2e/CAD	1,097.96
USA	244	For travel in USA, US EPA (Supply Chain Greenhouse Gas Emission Factors v1.4 by NAICS-6): 0.493 kgCO2e/USD	3,179.48
Other	2		2.03
Total	**427**		**4,819.47**

Note: Figures may not add due to rounding.

3.3.3 Category 7: Employee Commuting

Employee commuting to an office location (i.e., excludes staff who work entirely from home and do not regularly commute into an office) totalled 3,881 kilometers and represented 0.50 metric tonnes of carbon dioxide equivalent in 2024.

A survey was conducted across all InterVISTAS staff and interns to gather information regarding employee commuting behaviour across spring/summer and fall/winter months. The survey collected the following relevant data to perform the detailed calculations to characterize employee commuting:

- Office location
- Distance from home to office
- For spring/summer and fall/winter:
    - Typical number of days per week in office
    - Percentage of commute by
        - Personal vehicle
        - Public transit
        - Cycling or other non-motorized transportation
        - Electric personal transport (e.g., e-bike, e-scooter, etc.)
    - If/when driving a personal vehicle, the vehicle type:
        - Gasoline

- Diesel
- Hybrid
- Electric Vehicle

While data was collected by office location, the results are aggregated by country of operations.

Table 8: Emissions employee commuting, 2024

Operations	Commute Mode	Commute Distance (km)	Emissions Factor (kg CO_2e/km)	Emissions Factor Source	Emissions (kg CO_2e)
Canada	Diesel Vehicle	180.28	0.176	2024 BC Gov't Best Practices Methodology for Quantifying GHG Emissions, Table 18	31.73
	Gasoline Vehicle	1,081.66	0.181	2024 BC Gov't Best Practices Methodology for Quantifying GHG Emissions, Table 18	195.78
	Hybrid Vehicle	90.14	0.111	2024 BC Gov't Best Practices Methodology for Quantifying GHG Emissions, Table 18	10.01
	Electric Vehicle	270.42	0.002	2024 BC Gov't Best Practices Methodology for Quantifying GHG Emissions, Table 18	0.54
	Public Transit	697.09	0.058	EPA GHG Emissions Factor Hub 2024, Table 10 - Transit Rail	40.50
	Cycle	16.80	0.000		0.00
	Subtotal	2,336.39			278.55
USA	Diesel Vehicle	0.00			0.00
	Gasoline Vehicle	1,103.67	0.191	EPA GHG Emissions Factor Hub 2024, Table 10 - Passenger Car	211.16
	Hybrid Vehicle	0.00			0.00
	Electric Vehicle	0.00			0.00
	Public Transit	279.37	0.058	EPA GHG Emissions Factor Hub 2024, Table 10 - Transit Rail	16.23
	Cycle	162.10	0.000		0.00
	Subtotal	1,545.14			227.39
Other	No commute	-			-
Total		**3,881.53**			**505.94**

Note: Figures may not add due to rounding.

4 Emissions Reduction and Net Zero

4.1 The Climate Pledge

Inter*VISTAS* is a signatory of The Climate Pledge. It is a commitment to reach net-zero carbon emissions by 2040. Signatories of The Climate Pledge agree to three areas of action:

1. Regular reporting - Measure and report greenhouse gas emissions on a regular basis.
2. Carbon elimination - Implement decarbonization strategies in line with the Paris Agreement through business change and innovations, including efficiency improvements, renewable energy, materials reductions, and other carbon emission elimination strategies.
3. Credible offsets - Neutralize any remaining emissions with additional, quantifiable, real, permanent, and socially beneficial offsets to achieve net-zero annual carbon emissions by 2040.

4.2 Emissions Reduction

Inter*VISTAS* Consulting has made considerable efforts in the past ten years to reduce its carbon footprint in the following areas:

- Air travel – While essential to the core operating function of the corporation for site visits, data collection, and service delivery; air travel has been minimized to only high priority trips. Video conferencing and online collaboration are encouraged as alternatives.
- Office space and location - Inter*VISTAS* has recently (2023) relocated its offices from traditional leased offices to co-working solutions. The new office spaces are significantly smaller (e.g., approximately 15% the size); are in newer modern buildings with high efficiency heating, cooling, ventilation, and lighting; and are much more conveniently located for public transit and cycling. These features will have significantly improved the Scope 1 and 2 emissions in addition to Scope 3 Category 6 Employee Commuting compared to 2019 and earlier (i.e., before the COVID19 pandemic).
- Paper usage – Inter*VISTAS* has reduced its paper usage considerably through efforts in several areas. For example: a) implementation of cloud computing solutions for data and document retention, b) providing electronic versions and/or online dashboards for client deliverables instead of paper copies, and c) conducting surveys online or using electronic tablets instead of paper forms. This has reduced Inter*VISTAS* paper usage from over 1,000 reams of office paper to less than one ream per year.

4.3 Offsets

Inter*VISTAS* purchased and retired 300 carbon credits from the Gold Standard Marketplace to neutralize the remaining emissions from its operations in November 2024. Because the Greenhouse Gas Inventory 2024 had not yet been completed, a sufficient amount of carbon

credits were purchased to more than adequately compensate Inter*VISTAS*' overall emissions (i.e., the air travel carbon emissions were estimated to be 122 metric tonnes from Q4 2023 through Q3 2024). After thorough consultations with staff, four impactful projects that span the globe were selected:

Gold Standard-certified Carbon Credits

The initiatives producing carbon credits must demonstrate the following attributes to ensure integrity of their climate impact:

Certified - Projects that are validated and certified to an internationally recognized standard.

Real - Emissions reductions are measurable and permanent.

Additional - Emission reductions would not have happened without the project activity.

Independently Verified - Project activities and impact data are verified by independent third party auditors.

Unique - Carbon credits are not counted or claimed by another party.

Traceable - All certified impacts are tracked transparently in a public registry.

Table 8: Carbon credits purchased to offset emissions, 2024

GHG Project	Description	Amount Offset (t CO_2e)
Guatemala Improved Cookstoves	The initiative provides efficient cookstoves to local communities that not only reduce carbon emissions but also improve health outcomes by minimizing indoor air pollution.	60
Akbuk Wind Farm Project, Turkey	The Akbuk Wind Farm project harnesses the power of wind to generate clean energy, significantly reducing reliance on fossil fuels and contributing to Turkey's renewable energy goals.	75
27 MWP Solar PV Project by MH Technique Solaire India	This solar project in India aims to expand the country's solar capacity. The solar photovoltaic technology will help to provide sustainable energy solutions and reduce greenhouse gas emissions.	75
Water is Life, Madagascar	This initiative focuses on providing clean drinking water to communities, which not only saves lives but also reduces the need for wood and charcoal used in traditional water purification methods.	90
Total		**300**

Altogether, Inter*VISTAS* had better than net zero emissions in 2024 with an overall net removal of carbon of 169.79 t CO2e.