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CORNERSTONE
ARCHITECTURE

2013 Greenhouse Gas Inventory Report

zerofootprint™

Cornerstone Architecture

2013 Greenhouse Gas Inventory

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1.0 INTRODUCTION

→ Cornerstone Architecture Inc. ("Cornerstone") has engaged Zerofootprint Software Inc. ("Zerofootprint") to calculate the greenhouse gas (GHG) emissions for its business operations for the 2013 calendar year. Cornerstone, established in 1991, has expertise in a variety of institutional, educational, administrative, and assembly projects with sustainable design as a core focus of the business. Zerofootprint conducted Cornerstone's 2007 (base year), 2008, 2009, 2011, and 2012 GHG inventories in the past. Choosing to continue tracking GHG emissions illustrates Cornerstone's commitment to responsible environmental management. Based in London, Ontario, Cornerstone operates with 18 employees and occupies 3,187 square feet of office space in 2013.

Zerofootprint has determined the GHG emissions associated with Cornerstone's electricity consumption, employee ground travel, paper usage, waste, shipping, food, and accommodation. This was done through data collection, calculation, and analysis. This report describes the methodology and results of the 2013 GHG inventory.

2.0 METHODOLOGY

→ This greenhouse gas inventory was undertaken in accordance with the World Resources Institute (WRI) and World Business Council for Sustainable Development (WBCSD)'s "*Greenhouse Gas Protocol – A corporate accounting and reporting standard (revised edition)*." Launched a decade ago, the Greenhouse Gas Protocol provides organizations with the tools needed to assess organizational and operational boundaries, measure their carbon footprints, and report the results. It is recognized internationally as the preeminent methodology for quantifying and reporting corporate GHG emissions and forms the basis of national and international voluntary reporting frameworks.

2.1 BOUNDARIES

One of the first steps in establishing a GHG inventory is determining the boundaries upon which the inventory will be built. The scope of a corporate inventory is defined by both organizational and operational boundaries.

ORGANIZATIONAL BOUNDARIES

Under the GHG Protocol, organizations can use either the Equity Share or Control approach. The equity share approach uses an organization's share of equity, or the financial ownership percentage, to account for its share of GHG emissions.

Similarly, the control approach accounts for the GHG emissions for all operations that the organization has control over (financial or operational).

An operational control approach has been taken to collect and report Cornerstone's 2013 GHG emissions.

OPERATIONAL BOUNDARIES

The GHG Protocol defines the operational boundary as the scope of direct and indirect emissions, broken down as Scope 1, 2 or 3. Scope 1 emissions are direct emissions that occur from sources owned or controlled by the organization. Scope 2 emissions are indirect emissions attributed to purchased electricity. Scope 3 emissions are optional and include all other indirect emissions. The following activities (sources) and scopes have been included in Cornerstone's 2013 inventory:

Scope 1 – Natural gas consumption for heating is the most common Scope 1 emissions for offices in Canada. However, electricity is used to run a heat pump system at Cornerstone and hence, it is captured as part of Scope 2 emissions. Cornerstone's company car is included as part of Scope 1 emissions.

Scope 2 – Electricity consumption. Electricity consumption is considered as Scope 2 emissions, which occur off-premise and not directly at Cornerstone.

Scope 3 – Employee ground travel, paper usage, waste, shipping, food, and accommodation. These are all Scope 3 indirect emissions included in the inventory over which Cornerstone has operational control.

2.2 DATA COLLECTION & CALCULATIONS

Cornerstone provided data for the following activity types for 2013: electricity consumption, renewable energy purchases, employee ground travel, paper usage, waste generation, shipping, food consumption, and accommodation. In order to accurately and comprehensively calculate an organization's carbon footprint, Zerofootprint considered all significant and measurable elements that produce GHG emissions. Table 1 outlines the information provided for each activity type.

All greenhouse gas emissions were calculated using GHG emission factors sourced from government and international agencies including Environment Canada, the United States Environmental Protection Agency, and the

Greenhouse Gas Protocol, among others. Where emission factors differed, the local emission factor or calculation methodology took precedence. Emission factors are specific to each activity type and convert activity data into a quantity of greenhouse gas emissions.

Table 1: Data provided by Cornerstone

Activity/Emission Source	Scope	Information provided for 2013
Electricity	2	Total consumption in kWh
Purchase of green electricity from Bullfrog power	NA	Total amount purchased in kWh
Ground travel	1 + 3	Total distance driven and car type by employee
Paper usage	3	Paper type, number of sheets used and % recycled content
Waste disposal	3	Total volume of each type of material
Shipping	3	Shipping method, weight transported and total distance traveled
Food consumption	3	Number and type of meals
Accommodation	3	Number of nights and city of accommodation service

3.0 RESULTS → Zerofootprint assessed the emissions resulting from Cornerstone's business operations for 2013. Greenhouse gas emissions are expressed in tonnes of carbon dioxide equivalents (CO₂e).

Table 2 provides emission results grouped by scope. Scope 3 (indirect) emissions represent the largest source of emissions at approximately 66.3%. Emissions normalized by area and by employee are also shown in Table 2.

Figures 1 and 2 summarize Cornerstone's 2013 GHG emissions for each activity type expressed in tonnes of CO₂e and by percentages, respectively. The largest contribution to total emissions came from ground travel at 5.72 tonnes of CO₂ in 2013, or 43.5% of total emissions. The second largest was the contribution from electricity, at 4.29 tonnes of CO₂e or 32.6% of total emissions. The remaining factors are waste, paper, food, accommodation, and shipping at 11.9%, 6.0%, 2.7%, 3.2% and 0.2%, respectively.

Table 2: 2013 Emissions summary by scope

Scope	Tonnes CO ₂ e	% of total emissions	Tonnes CO ₂ e /m ²	Tonnes CO ₂ e / employee
Scope 1	0.15	1.2%	0.001	0.008
Scope 2	4.29	32.6%	0.014	0.238
Scope 3	8.72	66.3%	0.029	0.484
Total	13.15	100%	0.044	0.731

Figure 1: 2013 Emissions by activity type

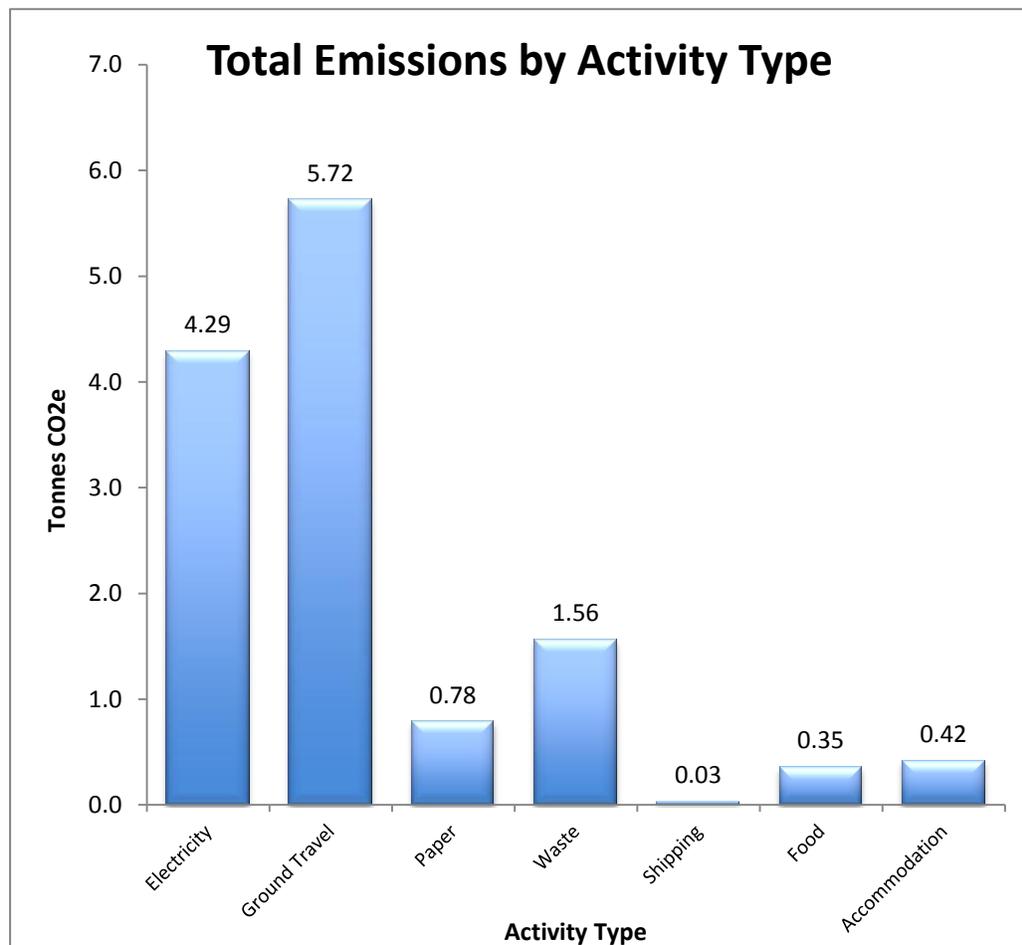
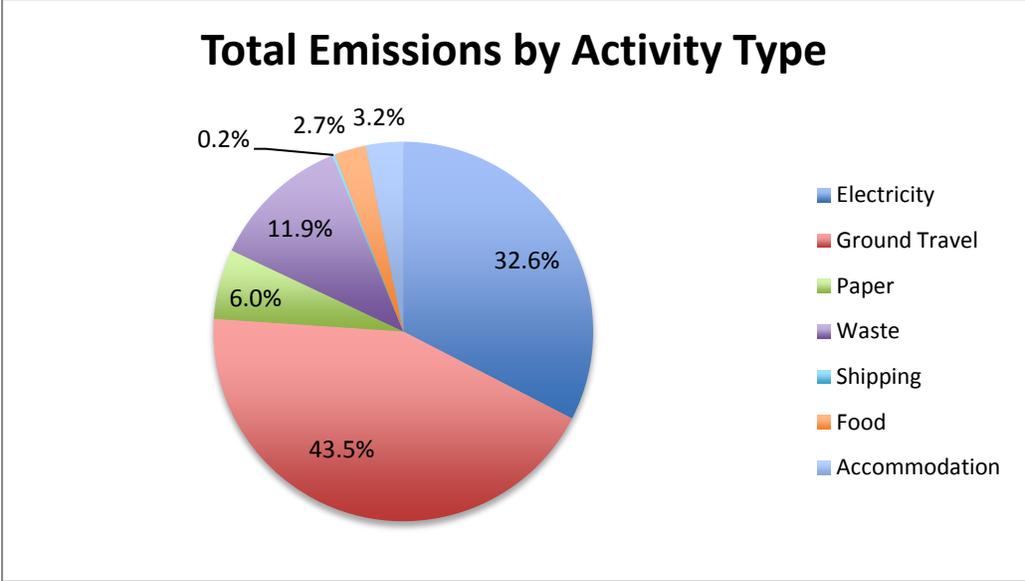


Figure 2: 2013 Percentage of total emissions by activity type



The following tables provide a more detailed breakdown of emissions for each activity type. (Please note: numbers in tables are rounded and may not sum to exactly 100 percent.)

3.1 DETAILED EMISSIONS BREAKDOWN

ELECTRICITY

Cornerstone continues to purchase EcoLogo-certified green electricity from Bullfrog Power. In 2013, Cornerstone purchased green electricity totaling 37,680 kWh to offset 84.4% of their emissions from their electricity use. Table 3 displays the carbon emissions avoided as a result. Emissions from electricity consumed and green electricity purchased were both calculated using the average Ontario grid electricity emission factor from the *National Inventory Report: Greenhouse Gas Sources and Sinks 1990-2012*.

Table 3: 2013 Summary of emissions from electricity consumption and offsets from purchased green electricity

Electricity	kWh / year	Tonnes CO2e / year
Electricity consumed	44,647	Emissions = 4.29
Purchased green electricity from Bullfrog Power	37,680	Emissions offset = 3.62
Remaining amount		0.67

GROUND TRAVEL

Table 4 provides a breakdown of emissions from employee travel for 2013. Emission factors for vehicle types, expressed in tonnes of carbon per distance traveled, were found in the GHG Protocol under gasoline passenger car and hybrid car. To increase calculation accuracy, Zerofootprint recommends collecting data on direct fuel consumption.

Table 4: 2013 Summary of emissions from employee business travel

Employee	Primary vehicle	Total distance traveled (km/year)	Tonnes CO2e/year
Ryan	Medium car 10.2L/100km	1,220	0.26
Jason McIntyre	Medium car 10.2L/100km	2,376	0.51
Mallory	Medium car 10.2L/100km	1,260	0.27
Brad	Medium car 10.2L/100km	4,754	1.02
Jamie	Medium car 10.2L/100km	1,274	0.27
Jason MacDonald	Medium car 10.2L/100km	349	0.07
Melanie	Medium car 10.2L/100km	5,766	1.24
Neda	Medium car 10.2L/100km	1,614	0.35
Dan	Medium car 10.2L/100km	1,172	0.25
Richard	Hybrid car 4.2L/100km	8,000	1.32
Company Car	Medium car 10.2L/100km	705	0.15
Total		28,490	5.72

PAPER USAGE

Using lifecycle analysis research from the United States Environmental Defense Fund, emissions from paper usage were calculated based on paper type, number of sheets, and basis weights. The majority of Cornerstone's paper is uncoated freesheet copy paper, as summarized in Table 5.

Table 5: 2013 Summary of emissions from paper usage

Paper Type	Total # of sheets/year	Tonnes CO2e/year
Uncoated freesheet - Copy paper 8.5" by 11"	65,000	0.53
Uncoated freesheet - Premium copy paper 8.5" by 11"	1,500	0.01
Uncoated freesheet - Multipurpose coloured paper 8.5" by 11"	5,000	0.04
Uncoated freesheet - Copy paper 11" by 17"	12,500	0.20
Total	84,000	0.78

WASTE

Greenhouse gas emissions from waste were calculated using the United States Environmental Protection Agency's report "Solid Waste Management and Greenhouse Gases: A Life-Cycle Assessment of Emissions and Sinks, 2006". The weight of each material disposed was provided by Cornerstone and used in the calculations. Table 6 provides a summary of waste-related emission results.

Table 6: 2013 Summary of emissions from waste

Material	Total weight disposed to landfill (m ³ /year)	Total weight disposed to landfill (Tonnes CO2e/year)	Total weight recycled (m ³ /year)	Total weight recycled (Tonnes CO2e/year)
Paper	0.64	0.126	0.98	0.043
Food Scraps	0.75	1.014	0.02	-0.002
Plastics	0.19	0.009	0.25	0.001
Metals (Steels or Aluminum Cans)	0.16	0.057	0.05	0.004
Rubber, Leather, Textiles	0.15	0.007	0.05	0.001

Glass	0.09	0.036	0.11	0.090
Wood	0.06	0.003	0.05	0.002
Other	0.11	0.133	0.13	0.037
Total	2.15	1.386	1.64	0.175

SHIPPING

Emissions from shipping by road freight were calculated using emission factors from the Greenhouse Gas Protocol. Cornerstone provided the product weights and distances traveled for all shipments made in 2013. Table 7 summarizes the shipping-related GHG emissions.

Table 7: 2013 Summary of emissions from shipping

Shipping mode	Total weight (kg / year)	Total distance traveled (km / year)	Tonnes CO ₂ e / year
Road freight	150.14	1128.40	0.03
Total			0.03

FOOD

Cornerstone provided information on the number and type of company-catered meals in order to calculate emissions associated with food consumption in 2013. Table 8 summarizes this information. Emissions from food were calculated using assumed meal sizes and aggregated data on the average national diet according to the United Nations Food and Agriculture Organization Statistical database (FAOSTAT).

Table 8: 2013 Summary of emissions from food

Type of meal	Total # of meals/year	Tonnes CO ₂ e/year
Breakfast - regular	127	0.19
Lunch - red meat	70	0.15
Lunch - vegetarian	6	0.01
Total		0.35

ACCOMMODATION

Cornerstone provided accommodation information this year by providing the number of nights their staff stayed in a hotel. Cornerstone also provided the city of the hotel service. The emissions from accommodation were calculated according to Natural Resources Canada.

Table 9: 2013 Summary of emissions from accommodation

Number of Nights	City of Accommodation	Tonnes CO ₂ e/year
Jason – 3 nights	Toronto	0.096
Ryan – 3 nights	Toronto	0.096
Dan – 7 nights	Burlington	0.225
	Total	0.417

3.2 EMISSIONS COMPARISONS

In order to monitor progress and assess Cornerstone's performance, emissions have been tracked over time. Zerofootprint conducted Cornerstone's greenhouse gas emissions inventories for 2007 (baseline), 2008, 2009, 2011, and 2012. Figure 3 displays these results by activity types for 2007, 2008, 2009, 2011, 2012, and 2013. The floor area of office space remained constant at 3,187 square feet while the number of employees ranged from 12 and 18 over the reporting years. The activity types included in the inventories remained the same, with the exception of shipping, which was not included in the 2007 report and this is the first year Cornerstone is reporting accommodation.

Comparing results from 2007 to 2008, Cornerstone significantly reduced its total emissions from 19.23 to 16.56 tonnes of CO₂e, a total of 2.67 tonnes, or nearly 14%. The largest absolute reduction was in electricity consumption, at 3.29 tonnes of CO₂e per year. The largest percentage reduction was in waste, with a 42% reduction from 2007 to 2008. Ground travel was the only activity in which emissions increased (by 1.79 tonnes of CO₂e or 41%). In order to make a more accurate comparison, emissions from shipping were omitted. With this omission, a reduction amount of 2.70 tonnes of CO₂e was observed from 2007 to 2008.

From 2008 to 2009, Cornerstone's total greenhouse gas emissions continued to decrease. Emissions changed from 16.56 to 15.61 tonnes of CO₂e, a total of 0.95 tonnes, or nearly 6%. The largest emissions reduction and percentage reduction was in paper usage at 1.05 tonnes of CO₂e or 42%. Ground travel

was the only activity in which emissions increased (by 0.83 tonnes of CO₂e or 14%).

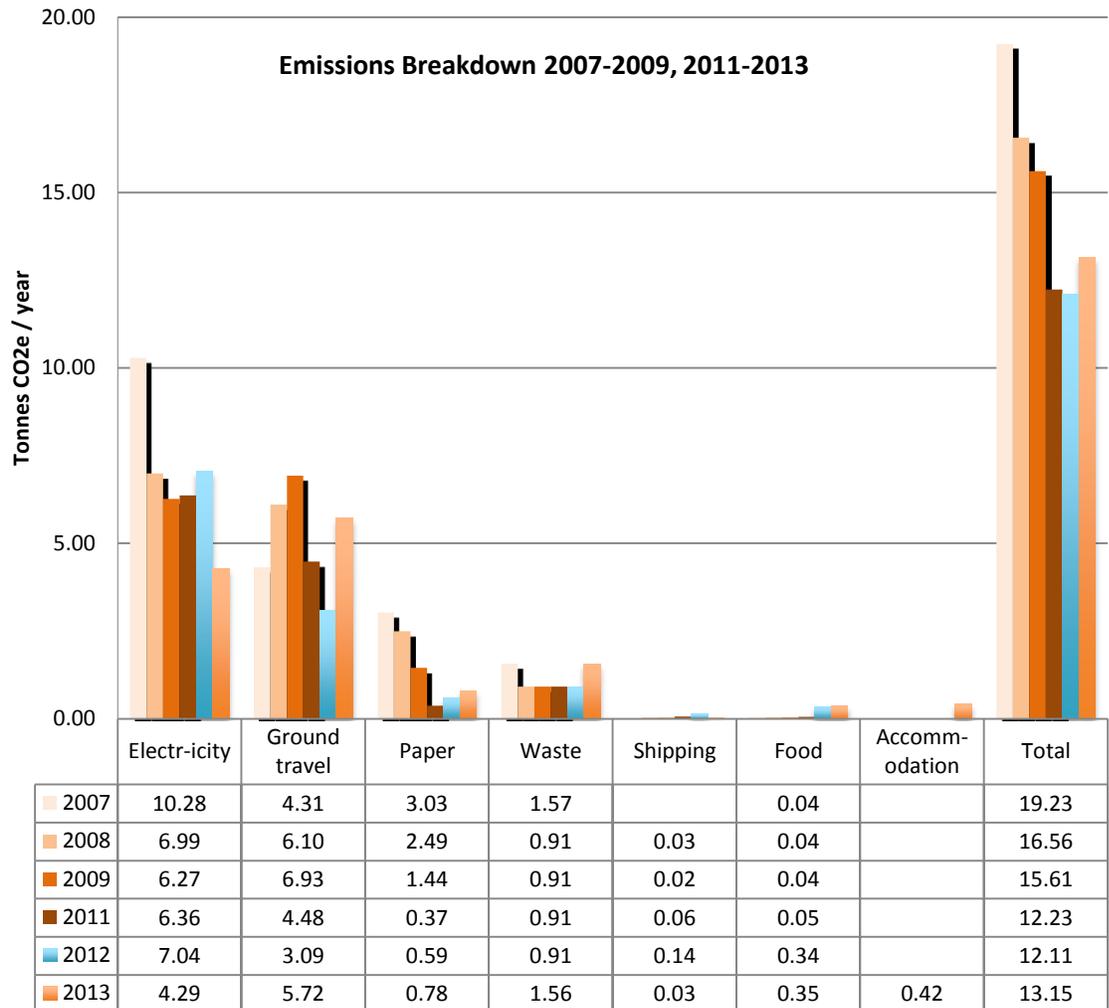
From 2009 to 2011, the total emissions continued to decrease from 15.61 to 12.23 tonnes of CO₂e, 3.38 or approximately 21.6%. While ground travel and paper decreased by 35.4% and 74.3%, respectively, there was an increase in electricity by 1.4%, in food by 20% and in shipping by 66.6%. The emissions from waste continued to remain constant at 0.91 tonnes CO₂e since 2008.

In 2012, Cornerstone's greenhouse gas emissions were calculated to be 12.11 tonnes CO₂e, which was only a 1% overall decrease compared to 2011. These results indicate that Cornerstone's carbon footprint have reached a plateau. However, when compared to the results in 2007 there was a more significant change in emissions by a decrease of 37%. From 2011 to 2012, there was only a decrease in ground travel by 31%. Electricity, paper, shipping and food were found to have increased in emissions by 9.7%, 37%, 57% and 85%, respectively. Cornerstone determined that their waste control did not change since 2011 and therefore remained at 0.91 tonnes CO₂e.

Finally in 2013, Cornerstone's overall greenhouse gas emissions were 13.15 tonnes CO₂e, which have increased by 8.6% or 1.04 tonnes CO₂e compared to 2012. Despite the overall increase in overall emissions from 2012 to 2013, Cornerstone have improved emissions in electricity consumption and shipping usage, which were found to have decreased by 39.1% and 77.7%, respectively. Ground travel emissions increased by 85.1%, which is a sharp increase from 2012 levels. It is important to note that more employees have reported mileage information to Zerofootprint this year compared to previous years. In the past, the company car was not reported in the GHG inventories. In 2012, five Cornerstone employees reported ground travel, while ten employees reported mileage data in 2013, in addition to one company vehicle. Waste emissions have increased by 71.5%, which is also a sharp increase compared to previous years. From 2008 to 2012, waste generation remained constant. However in 2013, Cornerstone provided more accurate waste data by measuring the size of their trash bins and recycling bins, which provided Zerofootprint with new data to calculate emissions. Cornerstone served more meals with meat in 2012, causing the emissions from food to increase by 4.3%. Since this is the first year Cornerstone is reporting accommodation usage, there is no comparison to make.

The total amount of emissions over the years shows a decreasing trend, with the exception of 2013 as emissions increased by 8.6%. The increase in emissions are attributed to more employees reporting ground travel, more accurate waste data, and the first time Cornerstone is reporting accommodation usage.

Figure 3: 2007, 2008, 2009, 2011, 2012, and 2013 Emissions breakdown

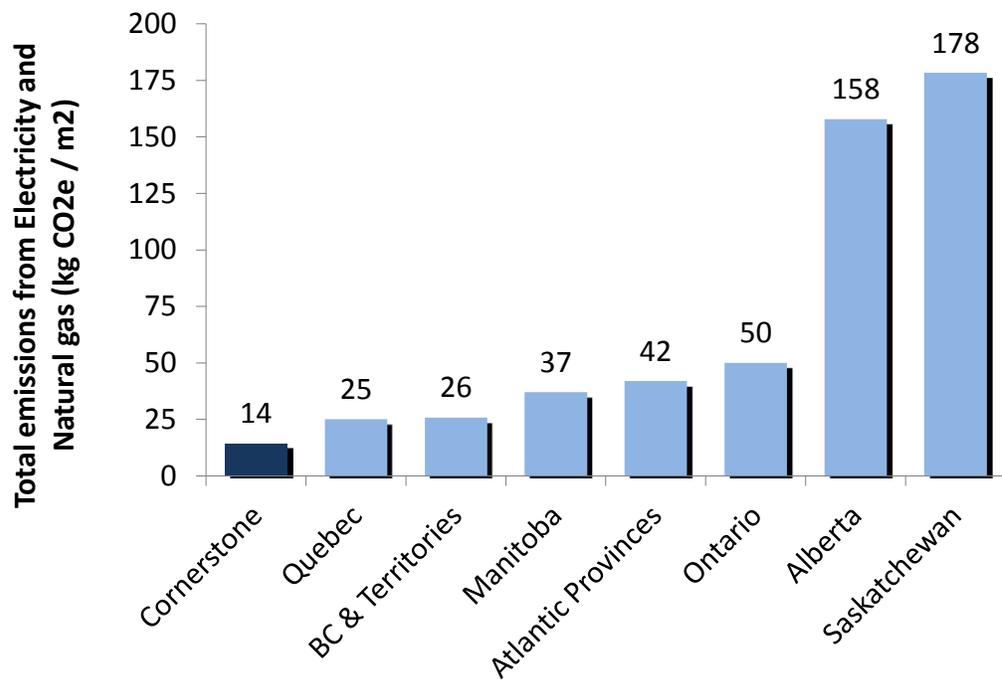


4.0 BENCHMARKING COMPARISONS WITH OFFICES IN CANADIAN PROVINCES

→ Greenhouse gas emissions from Cornerstone were benchmarked against the “office” sector across Canadian provinces. The office sector consists of insurance, real estate, rental and leasing, professional, scientific and technical services, and public administration. Data was obtained from

Natural Resources Canada – Office of Energy Efficiency for the most recent year available (2011). Zerofootprint performed additional calculations using the data obtained to derive the metrics for comparisons. Figure 4 compares the electricity and natural gas emissions between Cornerstone and the office sector average in Canadian provinces. The results are arranged from lowest to highest emitters and are displayed in kg of CO_{2e} per m². It is important to note the difference in reporting years between Cornerstone and the provincial averages. Different reporting years have different weather patterns that influence the demand for energy, and thus the GHG emissions. Electricity and natural gas emissions from the office sector across Canadian provinces averaged 66 kg of CO_{2e} per m² and ranged from 25 to 178 kg CO_{2e} per m². Cornerstone was the lowest emitter among the group, emitting only 14 kg CO_{2e} per m². Compared to Ontario's office sector, Cornerstone's GHG emissions were half the value.

Figure 4: Comparison of emissions between Cornerstone and the Canadian office sector



COMPARISONS WITH OTHER ORGANIZATIONS

Data used for benchmarking other organizations in the banking and accounting industries is publicly available on websites, responses to the Carbon Disclosure Project (CDP), and published sustainability reports. The data extracted from the CDP responses were from the reporting year 2011 to 2012. Zerofootprint performed additional calculations using the data to derive the comparison metrics. Area and employee were the variables used to normalize the emissions across organizations.

Figure 5 compares Cornerstone with other financial institutions in Canada. The data is displayed in kg of CO₂e per m² for the sum of Scope 1 and 2 emissions. The emissions from these organizations, including Cornerstone, ranged from 14 to 118kg CO₂e per m², with an average of 75 kg CO₂e per m². Cornerstone was the lowest emitter among the group.

Figure 5: Comparison of emissions by area between Cornerstone and other organizations

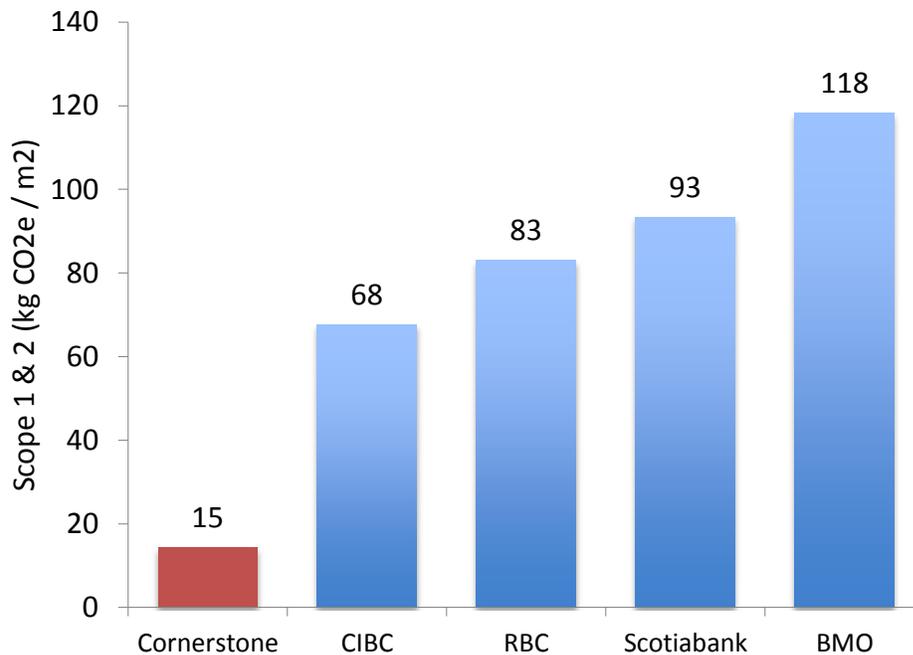
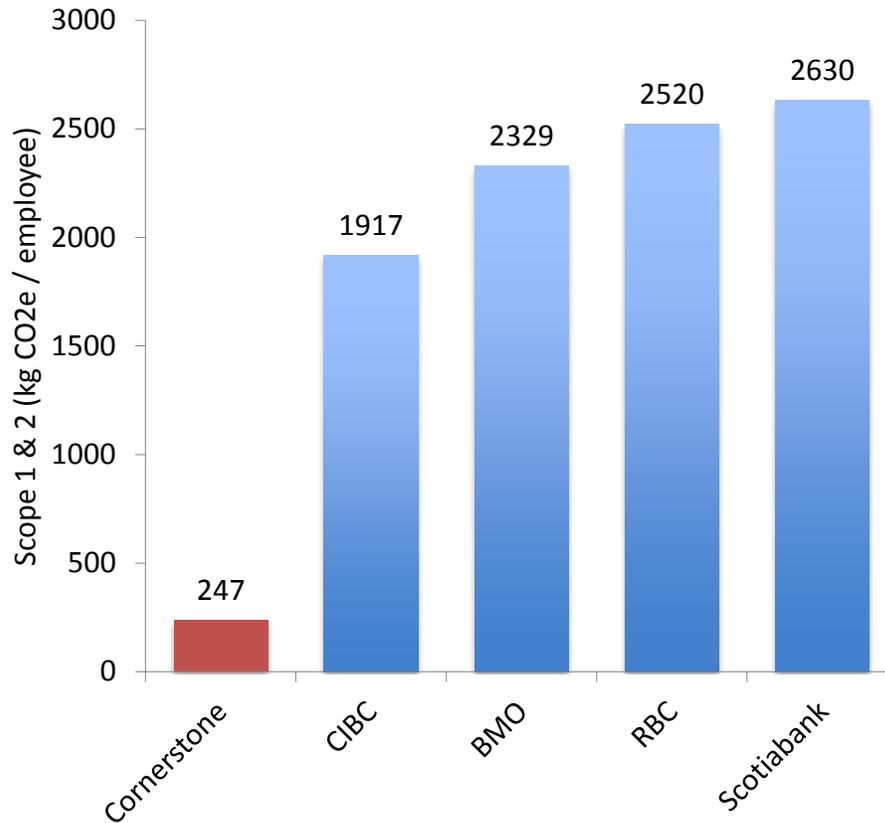


Figure 6 compares Cornerstone with other financial institutions in Canada for the sum of Scope 1 and 2 emissions per employee. Emissions ranged from 247 to 2,630 kg of CO₂e per employee, with an average of 1,929 kg CO₂e per employee. Cornerstone was the lowest emitter among the group.

Figure 6: Comparison of emissions by employee between Cornerstone and other organizations



5.0 ANALYSIS & CONCLUSIONS

→Cornerstone Architecture has made progress towards becoming a sustainable, carbon conscious company. Between the 2007 baseline year and the current 2013 inventory, Cornerstone has reduced its total greenhouse gas emissions by 6.08 tonnes of CO₂e or 31.6%. In 2013, Cornerstone purchased green electricity equivalent to offsetting over 3.62 tonnes of CO₂e emissions. Therefore, when factoring in the electricity offset from Bullfrog Power, Cornerstone's total greenhouse gas emissions equals 9.53 tonnes of CO₂e in 2013. There are 18 employees working at Cornerstone in 2013, each employee was responsible for 0.73 tonnes of CO₂e in 2013. Last year, each employee was responsible for 0.51 tonnes of CO₂e.

In 2013, Cornerstone's GHG emissions from business operations were primarily from ground travel and electricity consumption. The total emissions from ground travel were 5.72 tonnes of CO₂e or 85.1% higher compared to 2012.

The number of employees reporting ground travel has doubled from last year. In 2013, 11 vehicles reported a total of 28,490 km, whereas, in 2012 five employees reported 12,688 km.

Over the past year, Cornerstone has increased its electricity consumption by 7.8%. This is due to cooler weather conditions in the London, Ontario area in 2013. According to Environment Canada, London, Ontario had approximately 12% more heating degree days in 2013 compared with 2012.

Also, with the purchase of green electricity, Cornerstone was able to 'offset' 84.4% of its electricity footprint. These efforts are to be applauded and next year the company should strive to offset 100% of their emissions. A continued interest in pursuing energy reduction strategies will help enhance Cornerstone's sustainability initiatives.

Cornerstone decreased its paper consumption by 26.1% from last year, reducing the number of sheets used from 58,000 to 46,000. This reduction could be attributed to Cornerstone's improved productivity or 'going-paperless' initiatives.

Zerofootprint received more accurate waste data in 2013 compared to previous years. This year, the waste bins and recycling bins were measured to determine the volume of waste. Both bins are emptied twice a week. Cornerstone's waste emissions have increased by 71.5% from 2012 to 2013. During 2008-2009 and 2011-2012, Cornerstone provided Zerofootprint with a fixed waste generation amount of 0.91 tonnes of CO₂e. Cornerstone also provided an updated breakdown of their waste composition. The majority of the waste being sent to landfill comprises of food scraps and paper. The bulk of the recycling waste is made up of paper and plastic.

The emissions from shipping in 2013 have decreased from 0.14 tonnes of CO₂e in 2012 to 0.03 tonnes of CO₂e in 2013. The weight of freight has decreased by 69% from 253.79 kg in 2012 to 150.14 kg in 2013. The total distance travelled also decreased significantly from 7591.10 km in 2012 to 1128.45 km in 2013. This reduction may be attributed to lower freight needs or better planned shipments schedules that ships out in bulk.

Emissions from food remained in the same range as last year with a 4.3% increase from 0.34 tonnes of CO₂e in 2012 to 0.35 tonnes of CO₂e in 2013. Although the number of breakfast meals consumed decreased from 182 regular breakfast meals in 2012 to 127 meals in 2013, 47 more meat lunches were consumed in 2013. Vegetarian lunches increased by 2 meals from 4 meals in 2012 to 6 meals in 2013.

This is the first year Cornerstone is reporting accommodation emissions, so there is no previous comparison to make with respect to this aspect. Cornerstone's emissions from accommodation equal 0.42 tonnes of CO₂e in 2013.

Zerofootprint also compared Cornerstone's greenhouse gas emissions normalized by area and by employee with other offices across Canada and within the banking industries. These comparisons showed that Cornerstone was amongst the lowest emitters in all categories.

5.1 EQUIVALENCIES The emissions resulting from Cornerstone's business operations can be expressed in equivalences using activities or metrics that are more relatable. Table 10 provides a summary of these metrics.

Table 10: Equivalencies

Cornerstone's 2013 emissions of 13 tonnes of CO₂e are equivalent to...
→ Taking 12 one-way flights between Toronto and Los Angeles
→ Going through 548 barbecue propane cylinders
→ Burning 31 barrels of oil
→ The carbon sequestered by growing 337 seedlings to 10 years of maturity
→ Emissions saved by taking 3 average-sized cars off the road in Canada

6.0 REDUCTIONS → This section outlines simple reduction measures that Cornerstone could use to reduce its environmental impact.

ELECTRICITY

Over the past six years, Cornerstone managed to reduce its electricity emissions by 58.3% below baseline levels. In 2013, Cornerstone offset 84.4% of its electricity emissions. The resulting emissions are 0.67 tonnes CO₂e.

Although Cornerstone has a lower level of energy consumption compared to its peers in the banking industry, Zerofootprint has identified certain measures that will help Cornerstone achieve further reduction in electricity consumption.

Reducing plug load in the office will help Cornerstone reduce its electricity needs. Electronics and appliances that are in stand-by mode still consume energy. Cornerstone should unplug all electronics and appliances when not in use, such as printers, photocopiers, fax machines, projectors, speakers, etc.

GROUND TRAVEL

Ground travel is the largest emission source from Cornerstone's 2013 greenhouse gas inventory. Since 2007, ground travel emissions increased by 32.7%. Cornerstone's employees should consider alternative modes of transport, including public transit, walking, or biking. If driving cannot be avoided, employees are encouraged to carpool with other coworkers.

PAPER

Emissions from paper have decreased significantly over the past six years, with 74.1% reduction since baseline year. Cornerstone is encouraged to continue going paperless, and use paper with 100% recycled material.

WASTE

Cornerstone's waste emissions decreased slightly compared to baseline levels with a 0.6% reduction in 2013. Recycling, reducing, and reusing things will help Cornerstone divert the amount of waste sent to landfill. Cornerstone should implement a composting system to divert its food scrap waste that is being sent to landfills. In 2013, about 1.01 tonnes of CO₂e were attributed to food scraps being thrown in the trash bin, which makes up the majority of Cornerstone's waste emissions.

SHIPPING

Compared to 2012, this year's shipping footprint was 77.7% higher. Shipping emissions can be reduced by decreasing the number, weights, and distances of packages, and by switching to less carbon-intensive methods such as bike couriers. Condensing shipments into less frequent but larger packages can make each trip more efficient.

FOOD

While in previous years there was no considerable change in food emissions, this year Cornerstone increased its food footprint by 786.8% compared to 2007. Cornerstone should consider serving vegetarian or vegan meals, as animal products have the highest carbon intensity of all foods.

OFFSETTING

Zerofootprint encourages an approach to carbon footprint reduction that begins with accurate measurement, followed by actions for reduction, and finally, the acquisition of carbon offsets to balance the remaining carbon emissions. Offsetting your carbon emissions provides a responsible option to neutralizing the climate change impacts of the emissions that are not easily reducible, or that are not within your organization's control. Zerofootprint maintains a diversified offset portfolio with projects that are registered on the Canadian Standards Association (CSA) Reductions Registry and have been verified by a third-party registry or the GHG CleanProjects.