

# Climate report 2023





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## 1 Company information

Nysted Strand Camping

Company Nysted Camping v/Henrik I. Søby

Skansevej 38

4880 Nysted

CVR-nr.: 30 76 76 91

Home: Guldborgsund

Financial year: 1 January - 31 December

General management Henrik Søby

Auditor BDO Statsautoriseret revisionsaktieselskab

Nørrebro 15

9800 Hjørring

Advisor Tuxing & Wissing

Engbakken 21

2830 Virum

Financial institution Lollands Bank

Hollands Gaard 2

4800 Nykøbing Falster

# Nysted Strand Camping

## 2 GHG Reporting

#### 2.1 Introduction

This report contains a climate account for Nysted Strand Camping in 2023. The climate accounts are based on the international greenhouse gas protocol and cover. as far as possible, all greenhouse gas emissions that occur as a result of the company's activities.

### 2.1.1 Reporting period

The climate accounts cover 1 January to 31 December in the year 2023. This is the Company's first climate report and can be used as a starting point for future comparisons.

#### 2.1.2 Demarcation

The Climate Accounts cover the entire Company's organization and all business areas such as space rental, grocery and entertainment activities. This means that the operation and maintenance of all buildings and areas on the site are covered by the climate accounts, regardless of whether the assets are owned or leased. In addition, all other purchases are covered, such as goods or services.

In addition to emissions from scope 1 and 2, the climate accounts contain the relevant scope 3 categories that cover the company's consumption and the related emissions. However, it should be noted that the guests' transport to and from the campsite is not included. The climate accounts are reported in CO2 equivalents (CO<sub>2</sub>e) and the seven greenhouse gases are not reported separately.

The company's direct emissions (scope 1) of CO2 come from a wood pellet/wood chip boiler, a diesel-powered tractor and a petrol-powered garden tractor. In addition, electricity consumption is required for additional heaters, refrigerators and lighting in buildings. The company's indirect emissions (scope 2) come from the consumption of grid electricity.

The company has green areas that both absorb and release CO<sub>2</sub> (scope 1). These biogenic CO<sub>2</sub> emissions are not included in the climate accounts.

All the company's purchases are included in the climate accounts in relation to their emissions of CO2e. All purchases have an upstream (supplier side) CO2 effect (scope 3) which is included in the climate accounts.

Emission factors based on Energinet's market-based declaration have been used, which takes into account that renewable electricity can be traded via certificates of origin. However, in comparison, an inventory has also been made according to the environmental inventory method, where certificates of origin do not play a role.

#### 2.2 Results

This section presents the results from the Company's Climate Accounts 2023. Unless otherwise stated, Energinet's market-based declaration has been used.

#### 2.2.1 Summary

The total emissions attributable to the company's activities in 2023 were 109.7 tonnes of CO2 equivalents (CO2e) when calculated according to the greenhouse gas



protocol and Energinet's market-based declaration. The total emissions are shown by the three scopes and subgroups of the greenhouse gas protocol in Table 1.

Emissions in tCO2e	2023
Scope 1	0,5
Scope 2 (Location based)	13,7
Scope 2 (Market-based)	-
Scope 3 (total of the following C-groups)	109,1
C1 - Purchased goods and services	102,7
C3 - Fuel and energy-related activities, not covered by Sc. 1 and 2	4,9
C5 - Waste generated in connection with activities	0,1
C6 - Business travel	0,2
C7 - Employee commuting to work	0,6
C8 - Upstream leased assets	0,7
Total emissions location-based declaration	123,4
Total emissions market-based declaration	109,7

Table 1: Overview of the company's greenhouse gas emissions

Emissions are dominated by Scope 3 indirect emissions, which account for almost 100% of the emissions attributable to the company's activities. By far the largest subgroup in scope 3 is C1 – purchased goods and services.

Scope 2, which derives from the company's electricity consumption, can be calculated in two ways, which are referred to as location-based declarations and market-based declarations. Since the company buys so-called green electricity, it has no emissions when calculating according to the market-based declaration. When calculating according to the location-based declaration, the company cannot include the benefit from buying green electricity, and in that case, the emissions in scope 2 are 13.7 tonnes.

Scope 1 is the smallest of the emission types with 0.5 tonnes. It comes from fuel for machines used at the campsite as well as from biofuel for heating.

### 2.2.2 Total emissions

In 2023, the company emitted 109.7 tonnes of CO<sub>2</sub>e. These are divided into the 3 scopes and different G/L account groups as shown in Table 2 below.

Account group	Scope 1	Scope 2	Scope 3	Total
Grocery	-	-	39,5	39,5
Staff costs. and commuting		-	1,3	1,3
Marketing incl. travel	-	-	2,8	2,8
Operation of machines	0,2	-	0,1	0,2
Operation of buildings and areas	0,4	-	53,2	53,6
Administration		-	8,2	8,2
Banking and financing	-	-	2,8	2,8
Asset Procurement	-	-	1,2	1,2
Total emissions in tonnes CO2e	0,5	-	109,1	109,7

Table 2: Total emissions by account groups (left) and Scope 1, 2 and 3 (right).

It is clear that the results are dominated by the emissions in scope 3, where the most important are emissions from the operation of buildings and areas as well as the purchase of goods for sale in the grocery store. Under scope 1, there have been modest emissions from fuel for land care and heating machinery. There have



been no emissions in scope 2, as the company has an agreement with the energy company EWII A/S on the supply of certified green electricity.

Scope 3 emissions can also be illustrated from the scope 3 categories.

Scope 3 kategorier	Ton CO <sub>2</sub>
C1 - Purchased goods and services	102,7
C3 - Fuel- and energy-related activities that is not Sc. 1 and 2	4,9
C5 - Waste generated in operations	0,1
C6 - Business travels	0,2
C7 - Employee commuting	0,6
C8 - Upstream leased assets	0,7
Total	109,1

Table 3: Emissions divided into scope 3 categories

### 2.3 Method

The climate accounts have been prepared in an adapted version of the Climate Compass tool from the Danish Business Authority, which has been developed to follow the standard in the greenhouse gas protocol, commonly referred to as the GHG Protocol. The Greenhouse Gas (GHG) Protocol is an internationally recognized standard for calculating companies'  $CO_2$  emissions.

The GHG Protocol addresses seven greenhouse gases ( $CO_2$ ,  $CH_4$ ,  $N_2O$ ,  $SF_6$ ,  $NF_3$ , HFCs, PFCs), whose total effect is measured in  $CO_2$  equivalents ( $CO_2e$ ), based on the global warming potentials (GWP values) of the individual gases. The gases have different effects and lifespans in the atmosphere, and therefore they affect the climate differently. The GHG Protocol recommends that companies make a  $CO_2e$  calculation that includes the six greenhouse gases in the Kyoto Protocol.

In the climate accounts, kg  $CO_{2e}$  calculated from emission factors that are reproduced in section 2.3.3 together with the indication of sources for the individual emission factors.

# 2.3.1 Statement according to location-based declaration or market-

A climate account can be calculated according to the location-based declaration or according to the market-based declaration. When calculating according to the location-based declaration, it is assumed that the electricity consumed by the Company is an average consideration of the electricity grid with associated emission factor, which takes into account the proportion of green and black electricity. With this method, no effect can be factored in from the company purchasing certified renewable electricity.

An market-based declaration takes into account that part of the green electricity is purchased via Renewable Energy Guarantee of Origin (REGO) certificates (Figure 1(-a) which are therefore not part of the energy mix for consumers without green certificates (Figure 1-b). The latter applies to the Company and therefore the consumption of ordinary electricity is associated with a higher emission in this statement (Figure 1-c) than in the case of an location-based declaration.



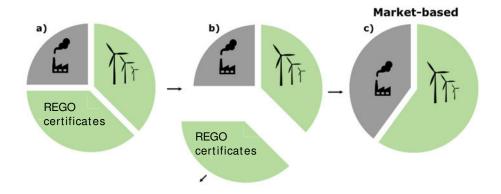


Figure 1 Visual description of the method behind an electricity-declared statement of emissions.

In the climate accounts, statement after market-based declaration has been used, as the Company has purchased REGO certificates (or green certificates) from the electricity supplier EWII, which they describe as follows:

### What are green certificates?

Green certificates are another word for the certificates of origin for electricity from renewable energy sources that Energinet issues in connection with the production of green electricity.

When a manufacturer e.g. produces 1000 kWh of solar energy from solar cells, the producer is issued a certificate from a so-called TSO (Transmission System Operator). They have, among other things, tasked with ensuring and documenting that the supply of power comes from renewable energy sources.

In Denmark, these guarantees are issued by Energinet. The certificates can then be purchased from the electricity supplier.

Energinet documents the certificate's authenticity, and EWII's accounts documents that the number of purchased certificates is correct in relation to the amount of electricity sold.

By EWII Purchasing certificates of origin corresponding to your entire electricity consumption, we compensate for the emission of CO<sub>2</sub> that your electricity consumption creates. And that in a quantity that entitles us to make use of the consumer ombudsman's leaf labeling scheme for green electricity.

Figure 2: Excerpt from EWII's website about green electricity. <a href="https://www.ewii.dk/privat/el/groen-stroem/">https://www.ewii.dk/privat/el/groen-stroem/</a>

The documentation can be seen from the monthly electricity bills, where green electricity is charged extra.

### 2.3.2 Scope 3 categories

The relevant scope 3 categories from the GHG Protocol that are included in the financial statements are as follows

- C1 Purchased goods and services
- C3 Fuel and energy-related activities not covered by Scope 1 and 2
- C5 Waste generated in connection with activities
- C6 Business trips
- C7 Employee commuting to work
- C8 Upstream leased assets



The following do not exist or are hardly or are not recorded in the company's activities or as a result thereof and are therefore not included

- C2 Fixed assets, e.g. purchase of machinery, production equipment, etc.
- C4 Upstream transport and distribution
- C9 Downstream transport and distribution
- C10 Processing of sold products
- C11 Use of products sold
- C12 Treatment/disposal of sold products at the end of their life
- C13 Downstream leased assets
- C14 Franchises
- C15 Investment

### 2.3.3 Emission factors

The climate accounts for the Company have been prepared according to the following emission factors, which were originally collected for the Climate Compass from the Danish Business Authority.

Nysted Strand Camping 18. april 2024

Emission factor key	Grouping	Unit	Scope 1			it of scope   Source (year)
		<b>~</b>	(kg CO2-e)	(kg CO2-e)	(kg CO2-e) (kg	J CO2-e)
El Grøn Miljødeklaration KWh	Energi & Processer	kWh		0.03	0.06	Energinet, Endelig miljødeklarering af 1 kWh el (2019)
Grøn_Eldeklaration_KWh	Energi & Processer	kWh		-,	0,02	Energinet, Eldeklaration, General deklaration (2019) - Justeret af T&W således der ikke er Scope 2 udledning. Opstrøms scope 3 udledningen er baseret hawind fra Klimakompassets udvidede vejlednings bilag
						fra IPCC's 5. vurderingsrapports annex, se tabel A.III.2 på s. 1335,
/andforbrug_Generelt_M3	Indkøb	M3			0,77	Beregnet fra EXIOBASE v3.3.16b2 (v. 2020 m. 2011-data) - (Omregnet fra L til M3)
Giomasse_Træpiller_Ton	Energi & Processer	Ton	20,58		177,00	1.704,50 Beregnet fra: Emission factors for stationary combustion greenhouse gases and main pollutants for the year 2021 (DCE, 2023), Energistatistik 2021 (Energistyrelsen, 2022) og UK Government GHG Conversion Factors for Company Reporting (DEFRA, 2023)
Papir og pap (nyt)_DKK	Indkøb	DKK			0,05	EXIOBASE v3.3.16b2 (v. 2020 m. 2011-data)
ræ (nyt)_DKK	Indkøb	DKK			0,11	EXIOBASE v3.3.16b2 (v. 2020 m. 2011-data)
Glas (nyt)_DKK	Indkøb	DKK			0,09	EXIOBASE v3.3.16b2 (v. 2020 m. 2011-data)
Cement, kalk og gips_DKK	Indkøb	DKK			0,29	EXIOBASE v3.3.16b2 (v. 2020 m. 2011-data)
Sand og ler_DKK	Indkøb	DKK			0,03	EXIOBASE v3.3.16b2 (v. 2020 m. 2011-data)
Keramisk_DKK	Indkøb	DKK			0,14	EXIOBASE v3.3.16b2 (v. 2020 m. 2011-data)
Kemikalier_DKK	Indkøb	DKK			0,06	EXIOBASE v3.3.16b2 (v. 2020 m. 2011-data)
Contor elektronik_Generelt_DKK	Indkøb	DKK			0,06	EXIOBASE v3.3.16b2 (v. 2020 m. 2011-data)
ødevarer_Generelt_DKK	Indkøb	DKK			0,09	Beregnet fra EXIOBASE v3.3.16b2 (v. 2020 m. 2011-data)
ødevarer_Kød, rødt_DKK	Indkøb	DKK			0,41	Beregnet fra EXIOBASE v3.3.16b2 (v. 2020 m. 2011-data)
Fødevarer_Kød, lyst_DKK	Indkøb	DKK			0,14	Beregnet fra EXIOBASE v3.3.16b2 (v. 2020 m. 2011-data)
ødevarer_Fisk_DKK	Indkøb	DKK			0,04	EXIOBASE v3.3.16b2 (v. 2020 m. 2011-data)
ødevarer_Frugt og grønt_DKK	Indkøb	DKK			0,06	EXIOBASE v3.3.16b2 (v. 2020 m. 2011-data)
ødevarer Ris DKK	Indkøb	DKK			0,20	EXIOBASE v3.3.16b2 (v. 2020 m. 2011-data)
ødevarer_Brød, kartofler, pasta o.lignDKK	Indkøb	DKK			0,07	EXIOBASE v3.3.16b2 (v. 2020 m. 2011-data)
ødevarer Mejeri produkter DKK	Indkøb	DKK			0,09	EXIOBASE v3.3.16b2 (v. 2020 m. 2011-data)
ødevarer Drikkevarer DKK	Indkøb	DKK			0,06	EXIOBASE v3.3.16b2 (v. 2020 m. 2011-data)
Service og tjenesteydelser_Rådgivning, revisor, advokat, ikar, markedsføring og andre forretningsaktiviteter_DKK	Indkøb	DKK			0,03	EXIOBASE v3.3.16b2 (v. 2020 m. 2011-data)
Byggeri og vedligeholdelse_Generelt_DKK	Indkøb	DKK			0,07	EXIOBASE v3.3.16b2 (v. 2020 m. 2011-data)
Nøbler og inventar_Generelt_DKK	Indkøb	DKK			0,06	EXIOBASE v3.3.16b2 (v. 2020 m. 2011-data)
Arbejdstøj o.lignGenerelt_DKK	Indkøb	DKK			0,06	EXIOBASE v3.3.16b2 (v. 2020 m. 2011-data)
Contor artikler_Generelt_DKK	Indkøb	DKK			0,07	Beregnet fra EXIOBASE v3.3.16b2 (v. 2020 m. 2011-data)
Events / personale aktiviteter_Generelt_DKK	Indkøb	DKK			0,04	EXIOBASE v3.3.16b2 (v. 2020 m. 2011-data)
T services / softwares_Generelt_DKK	Indkøb	DKK			0,03	EXIOBASE v3.3.16b2 (v. 2020 m. 2011-data)
lårde hvidevarer_Generelt_DKK	Indkøb	DKK			0,12	EXIOBASE v3.3.16b2 (v. 2020 m. 2011-data)
Plast og gummi komponenter_Generelt_DKK	Indkøb	DKK			0,12	EXIOBASE v3.3.16b2 (v. 2020 m. 2011-data)
Metal komponenter Generelt DKK	Indkøb	DKK			0,19	EXIOBASE v3.3.16b2 (v. 2020 m. 2011-data)
Reparation og vedligehold af motorkøretøjer Generelt DKK	Indkøb	DKK			0,03	EXIOBASE v3.3.16b2 (v. 2020 m. 2011-data)
eje af maskiner Generelt DKK	Indkøb	DKK			0,06	EXIOBASE v3.3.16b2 (v. 2020 m. 2011-data)
Køb af maskiner Generelt DKK	Indkøb	DKK			0,11	EXIOBASE v3.3.16b2 (v. 2020 m. 2011-data)
Blomster og planter Generelt DKK	Indkøb	DKK			0,06	EXIOBASE v3.3.16b2 (v. 2020 m. 2011-data)
/andforbrug_Generelt_L	Indkøb	L			0,00	Beregnet fra EXIOBASE v3.3.16b2 (v. 2020 m. 2011-data)
Glas Uspecificeret Ton	Affald & genbrug	Ton				-312,11 EXIOBASE v3.3.16b2 (v. 2020 m. 2011-data)
Dagrenovation_Uspecificeret_Ton	Affald & genbrug	Ton				125,63 Beregnet fra: EXIOBASE v3.3.16b2 (v. 2020 m. 2011-data), og Kortlægning af sammensætningen af dagrenovation og kildesorteret organisk affald fra hus-holdninger (Miljøstyrelsen, 2017)
Papir og pap_Genanvendelse_Ton	Affald & genbrug	Ton				-985,44 EXIOBASE v3.3.16b2 (v. 2020 m. 2011-data)
Benzin (100%)_L	Transport	L	2,17		0,60	0,15 Beregnet fra: Iblandingsprocenter (ENS, 2022), Energistatistik 2021 (Energistyrelsen, 2022), og UK Government GHG Conversion Factors for Company Reporting (DEFRA, 2023)
Diesel (100%)_L	Transport	L	2,51		0,61	0,17 Beregnet fra: Iblandingsprocenter (ENS, 2022), Energistatistik 2021 (Energistyrelsen, 2022), og UK Government GHG Conversion Factors for Company Reporting (DEFRA, 2023)
Medarbejdertransport_Motorcykler_Benzin_person.km	Medarbejdertransport	person.km			0,15	0,01 Beregnet fra: DCE (2020) og UK Government GHG Conversion Factors for Company Reporting (DEFRA, 2023)
Nedarbejdertransport_Personbiler_El_person.km	Medarbejdertransport	person.km			0,03	Beregnet fra: DCE, Energinets miljødeklarationen, 2022 (Energinet, 2023) og UK Government GHG Conversion Factors fo
/aretransport_Lastbiler_Diesel_DKK	Varetransport ekstern	DKK			0,06	EXIOBASE v3.3.16b2 (v. 2020 m. 2011-data)



# 2.4 INDEPENDENT AUDITOR'S LIMITED ASSURANCE OPINION ON GREENHOUSE GAS DECLARATION (GHG)

### To the owners of Nysted Camping v/ Henrik Søby

Nysted Camping v/Henrik Søby (hereinafter referred to as "the company") has requested us to provide a statement with a limited degree of certainty for the greenhouse gas inventory for the company for the period 1 January 2023 - 31 December 2023, which shows a total emission of 109.7 tonnes CO<sub>2</sub>e.

### Management's responsibility for the Greenhouse Gas Declaration

The management of the company is responsible for the preparation of the greenhouse gas declaration in accordance with the provisions of the GHG Protocol. This responsibility includes the design, implementation and maintenance of internal controls relevant to the preparation of a greenhouse gas inventory that is free from material misstatements, whether due to fraud or error.

### **Auditor's Responsibilities**

It is our responsibility to express a conclusion with a limited degree of certainty on the GHG Declaration based on the procedures we have carried out and the documentation we have obtained.

We have conducted our investigations in accordance with ISAE 3410, Assurance Engagements on Greenhouse Gas Statements. This standard requires us to plan and execute this task in order to obtain a limited degree of assurance as to whether the greenhouse gas declaration is free of material misstatement.

A limited assurance engagement carried out in accordance with ISAE 3410 shall include assessing the suitability under the circumstances of the company's application of the GHG Protocol provisions as a basis for the preparation of the GHG Declaration, assessing the risk of material misstatement in the GHG inventory, whether due to fraud or error, and responding to the risks assessed as the case may be, and evaluating the overall presentation of the GHG Declaration. greenhouse gas declaration. An assurance engagement with a limited degree of assurance is significantly less comprehensive than an assurance engagement with a high degree of assurance in relation to both the risk assessment procedures, including the understanding of internal control, and the procedures carried out in response to the risks assessed.

BDO Statsautoriseret revisionsaktieselskab uses the International Standard on Quality Management 1, ISQM 1, which requires us to design, implement and operate a quality management system, including policies or procedures regarding compliance with ethical requirements, professional standards and applicable laws and other regulations.

We have complied with the requirements for independence and other ethical requirements of the International Ethics Standards Board for Accountants' International Guidelines for Auditors' Ethical Conduct (IESBA Code), which is based on the fundamental principles of integrity, objectivity, professional competence and due diligence, confidentiality and professional conduct, as well as ethical requirements applicable in Denmark.



The procedures we have performed are based on our professional judgment and included inquiries, observation of processes performed, inspection of documents, analytical procedures, evaluation of appropriateness of quantification methods and reporting policies, and agreement or reconciliation with underlying records.

Given the circumstances of the engagement, we carry out the procedures listed above:

- Through inquiries, gained an understanding of the company's control environment and information systems relevant to emissions quantification and reporting, but did not evaluate the design of particular control activities, obtain documentation for their implementation, or test their operational efficiency.
- Evaluated whether the company's methods for developing estimates are appropriate and have been applied consistently. Our procedures included
- However, we do not test the data on which the estimates are based, nor separately develop our own estimates, against which the company's estimates were to be evaluated.
- Verified sustainability reporting data on a sample basis for underlying documentation
- Evaluated the evidence obtained.

The procedures carried out for an assurance engagement with a limited degree of assurance vary in nature from and are less extensive than for an assurance engagement with a high degree of assurance. As a result, the level of assurance achieved in an assurance engagement with a limited degree of assurance is significantly lower than the assurance that would have been achieved if we had performed an assurance engagement with a high degree of assurance. Therefore, we do not express a statement with a high degree of certainty as to whether the company's greenhouse gas declaration has been prepared in all material respects in accordance with the provisions of the GHG Protocol.

### Conclusion with limited degree of certainty

Based on the investigations we have carried out and the documentation we have obtained, we have not become aware of anything that leads us to believe that the company's greenhouse gas inventory for the period 1 January 2023 - 31 December 2023 has not been prepared in all material respects in accordance with the provisions of the GHG Protocol.

Aarhus, 29 April 2024

BDO Statsautoriseret revisionsaktieselskab

CVR No. 20 22 26 70

Steen Søgaard Rasmussen

State-authorized public accountant

MNE-nr. mne29473



### 3 Volunteer information

Nysted Strand Camping by Henrik I. Søby (The Company) is, as something unique in Denmark within camping and hotel, certified with the Ecolabel. In January 2023, the company was named the 2<sup>nd</sup> best sustainability campsite in Europe under the auspices of ADAC.

Now the company wants to test whether it can become  $CO_2$  neutral. In 2021, the company prepared an estimate of scope 1, 2 and 3 emissions and a green business model that indicated that this could be a possibility.

This document is a climate report that has been prepared with a view to. that the company wants to reset its total CO<sub>2</sub> footprint for the products and services the company sells.

The campsite's primary services consist of short-term rental of 106 pitches for tents, caravans and motorhomes, 19 cabins, a holiday home and 3 apartments, which in 2023 resulted in 25,055 overnight stays. Secondarily, groceries and various entertainment activities are sold, as well as bicycles are rented. It is open from March to September.

The owned area is 21,984  $\text{m}^2$  and is indicated in the map below as cadastral 26cd and 26ak, where there are 30 buildings with a total building area of 1,136  $\text{m}^2$ . In addition, there is a rented area on plot 26f of approx. 5000  $\text{m}^2$  which is used for motorhomes.

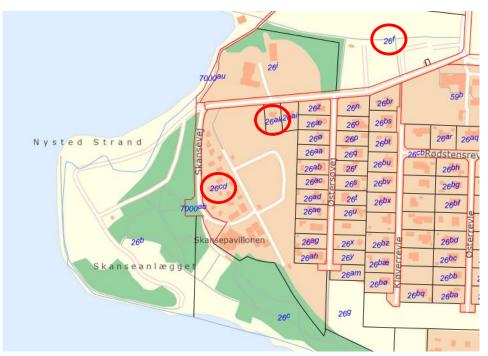


Figure 3: Cadastral card above the point where the campsite is located

The campsite is located between holiday homes to the east and green areas with forest, meadow and beach to the west and south. The picture on the front page was taken close to the redoubt facility to the north of the old market town of Nysted, which is beautifully located at the bottom of Nysted Nor and has a history that stretches back to the 1300s.