

Steps Toward Carbon Neutrality

Carbon Neutrality Handbook for Tourism Enterprises

Novago Business Development Ltd



Bright ideas.
Sustainable change.



Welcome on a journey toward carbon neutrality!



Contents

- ✓ Aiming for Carbon Neutrality 3
- ✓ Learning the Terminology 5
- ✓ Examples from Businesses 6
- ✓ Journey Toward Carbon Neutrality 13
 - 1. Assess 14
 - 2. Prioritize 23
 - 3. Realize 25
 - 4. Compensate 30
 - 5. Communicate 33
 - 6. Support for Development 35
- ✓ Tools for Achieving Carbon Neutrality 37
- ✓ Further Information 38
- ✓ References 39

This carbon neutrality handbook was designed particularly for small and medium-sized tourism enterprises.

The aim of the handbook is to provide support to different companies in the tourism industry as they reduce their emissions.

Carbon Neutrality Handbook for Tourism Enterprises was created as part of the Carbon Neutral Experience project, which is coordinated by Novago Business Development Ltd. The contents of the handbook were produced by Ramboll Finland Oy. The handbook was published in September 2022. A log of updates and revisions made after publication is included at the end of the handbook.

Aiming for Carbon Neutrality

Carbon Neutrality is a Driver for Good Business

Reduction of carbon dioxide emissions is necessary in all sectors for mitigating climate change. Below, you can find examples of the many ways in which tourism enterprises can benefit from reducing their emissions.

COST SAVINGS

When emissions are reduced by using less energy, you also save on energy bills. Replacement of fossil fuels with renewable low-emission energy sources typically requires investment. Such investments will, however, pay for themselves in time. As the price of electricity and fuels increase, the payback periods of energy investments become shorter.

Responsible activities can also promote employee engagement and professional pride, which will bring savings on personnel expenses.

RESPONDING TO CUSTOMER EXPECTATIONS

General awareness of climate issues has resulted in increased demand for low-carbon and responsible services.

Nearly three quarters (73%) of Finnish people traveling for work or leisure say that their future travel choices will be affected by responsibility-related matters (SMAL, 2021).

International tour operators are also increasingly interested in destinations that are operated responsibly and may hold environmental certificates as proof of this.

BUSINESS BENEFIT

Pioneering businesses in particular can benefit from their responsibility activities, such as the reduction of carbon dioxide emissions, which can be used in marketing.

Reduction of emissions and the related communications will support businesses in building their reputation and brand. Carbon neutrality can become part of the image of a company, thus allowing it to reach new target groups.

On average, customers who favor sustainability spend more time and more money at their destinations (Pasanen, 2020).

IMPACT ON CLIMATE CHANGE

The tourism industry is a major international industry that has an effect on climate change. Climate change will have an impact on tourism conditions in Finland through increased rainfall and shortened snow seasons. Each company can do their part to mitigate the impact of climate change.

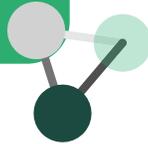
The transition to carbon neutrality will be a major societal shift, and companies who look toward the future want to be at the forefront.

Switching to low-emission products is part of the risk and reputation management for companies.

Learning the Terminology

Carbon footprint

specifies the amount of greenhouse gas emissions resulting from the production or provision of a product, activity, or service. The figure represents the related impact on global warming.



Carbon neutral

products, businesses, municipalities, or states produce only as much carbon dioxide emissions as they can sequester.

A carbon neutral product has a lifecycle carbon footprint of zero.



Carbon negativity

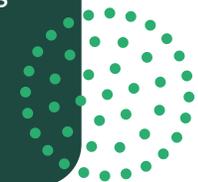
means that the amount of carbon dioxide captured from the atmosphere exceeds the amount of carbon dioxide released.

Negative emissions can be achieved by reinforcing natural mechanisms of carbon sequestration by planting trees for example, or alternatively using technological solutions to remove carbon dioxide from the atmosphere.



Major greenhouse gases include carbon dioxide (CO₂), methane (CH₄), and nitrous oxide (N₂O).

Carbon footprint is presented as a carbon dioxide equivalent (CO₂e or CE₂eq), which corresponds to the combined effect of greenhouse gas emissions.





Examples From Businesses



Punakettu Calculated Their Carbon Footprint and Replaced a Gas Stove With an Induction Cooker.

Family restaurant Punakettu in Luosto was one of the first companies to calculate their carbon footprint using the CO2 calculator designed for the tourism industry. The results were discussed in an event organized for the personnel, where the calculations were reviewed and explained and new energy saving measures were discussed together. The calculations and discussions were assisted by a student participating in the process as part of their studies.

Punakettu has already carried out one measure that will reduce the size of their carbon footprint: the restaurant has replaced their gas stove with an induction cooker. Gas stoves have previously been popular in professional kitchens due to their speed, but modern induction cookers are just as effective. Induction technology has other advantages as well: an induction cooker will not increase the temperature in the kitchen as a gas stove would, and it eliminates the need to purchase and transport gas cylinders.

Punakettu has also reduced food waste in a way that has improved the customer experience. Previously, hamburgers were served with fries and ketchup by default, and pickles and tomato were added to each hamburger. This meant that ketchup, fries, and pickles, particularly from kids' meals, were often left uneaten. The restaurant now allows the customers to choose whether they want pickles, tomato, and ketchup on their hamburger. Hamburgers are also no longer sold as a meal including fries, and instead the customers can choose to have a side salad or fries with their hamburger. True, pure flavors are now emphasized in the hamburgers! The new system also allows the customers to create their perfect meal.

Read more: <https://punakettu.fi/en/family/responsibility/>



Haltia Lake Lodge Works with Partners

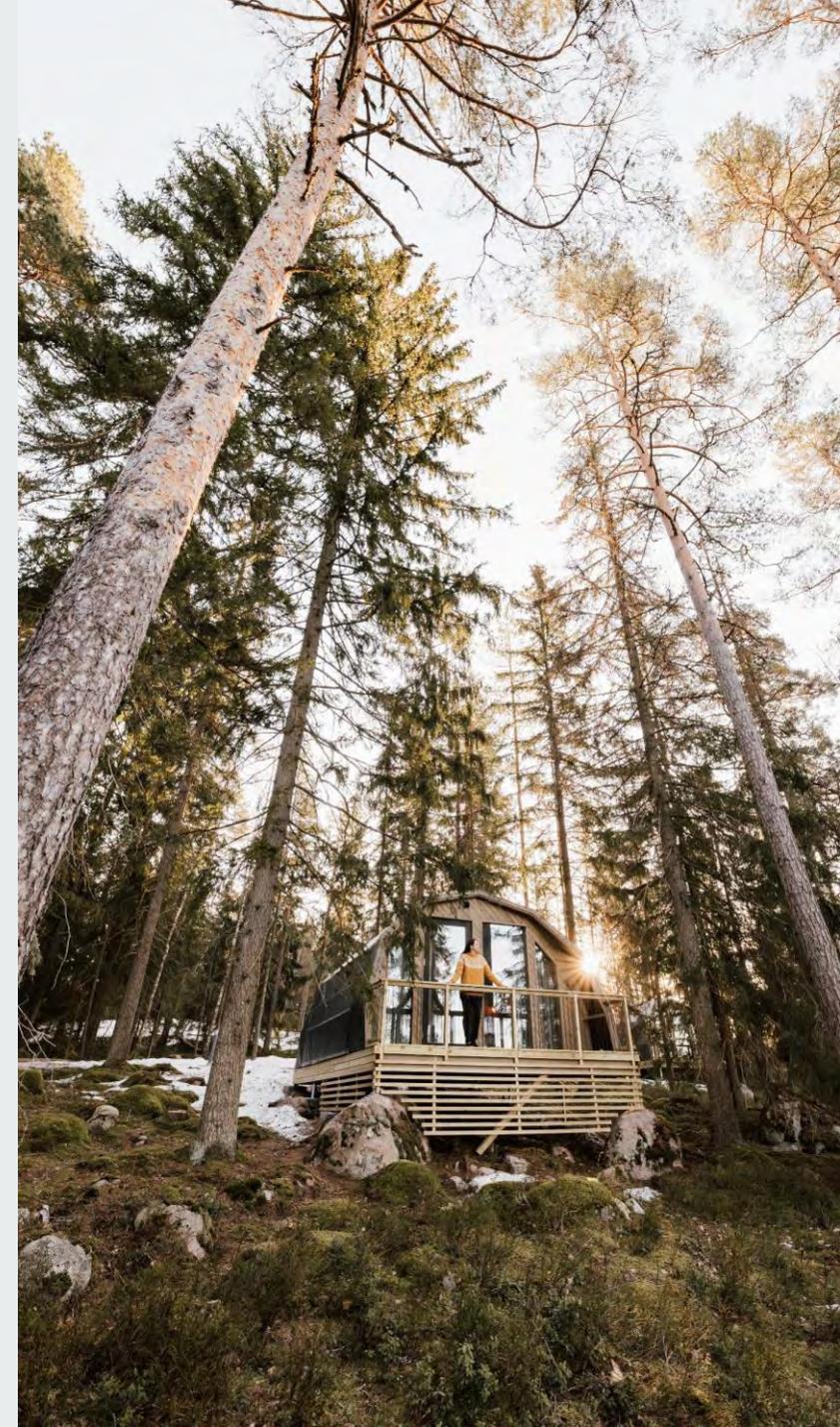
Haltia Lake Lodge was opened in the Nuuksio National Park in Espoo in 2021. Responsibility was made a priority in the design from the very beginning, and the hotel was granted a Green Key certificate as soon as it opened.

The hotel combines responsibility with a high-quality service experience. For example, breakfast is served as a prepared meal instead of a buffet. When guests check in, they are asked whether they would prefer a vegetarian, meat, or fish breakfast plate. As the specifically prepared breakfasts are served at the table, each guest receives individual service and food waste is minimized.

The responsible solutions emphasize partnerships. Haltia Lake Lodge uses wind-generated electricity and recommends switching to wind power to its guests as well. The company has also worked together with the Reuse Centre to create new custom furniture for the hotel using reclaimed items.

In order to offset the emissions produced at the hotel, the team has taken action to provide the guests a way to affect the situation. Haltia Lake Lodge was the first hotel in the Nordic countries to join [Hotels for Trees](#), which plants a tree for each time a guest at a participating hotel declines the daily room cleaning or makes a donation on checking out. The team of Haltia Lake Lodge has also taken concrete action by participating in the restoration of a mire in the Nuuksio National Park, building three dams as instructed by Metsähallitus.

Read more: <https://haltialakelodge.com/en-US/#sustainable-travel>



Photograph: Krista Ylinen

Increasing Awareness Through Nature Experiences

Wild about Lapland is a company established by Theo Turner that offers nature experiences in Rovaniemi. The activities are organized using human-powered methods, except for the snowmobile safaris, which are carried out with electric snowmobiles. Tourists are taken on a northern lights tour by car, but the company has rented some land from the city from where the northern lights can be seen, thus reducing the need to drive.

Emissions Have Been Surveyed and Compensated For

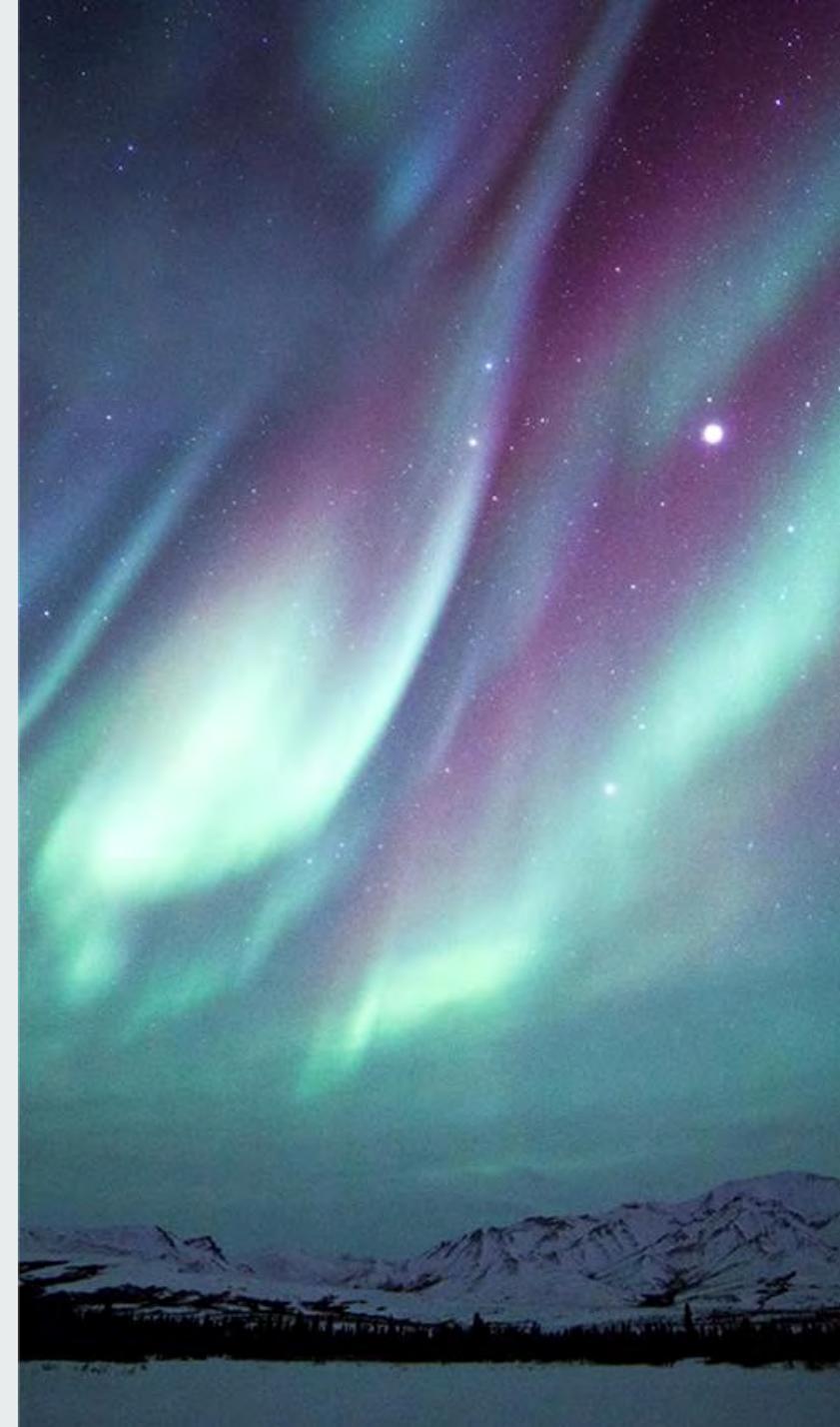
The company has used the online tool at myclimate.org to calculate its carbon footprint and used the related service to compensate for the emissions. The service was easy to use. The company also offsets its climate impact by contributing 1% of its revenue to carbon removal through the Stripe payment processing service.

Nature Experiences Create a Positive Impact

The company sees its customers as the key avenue to affect the situation. During the 2021–22 winter season, the company provided its services to 6 000 customers, and on its guided tours, the guides provide information about climate change and how it is affecting the nature in Lapland.

Still, the influencing opportunities of a smaller company are limited, which is why the entrepreneur Theo Turner would like to see more joint measures introduced at the regional or national level, which could be used by companies to compensate for their emissions based on the number of visitors, for example.

Read more: <https://wildaboutlapland.com/sustainable-tourism-in-lapland/>



Carbon Neutrality Through Inhouse Measures Without External Compensation

Hawkhill offers cabin accommodation and experiences to both leisure travelers and corporate groups in Vihti. In 2018, the family-owned business decided to deploy Hawkhill to combat climate change.

The company wanted to set an example for how business activities could be carried out in a responsible and profitable manner. Hawkhill has managed to separate business growth from growth in emissions. In 2021, the company's turnover increased by 30%, despite which it was able to reduce its overall emissions.

Hawkhill has engaged systematically in energy saving measures and transitioned to low-emission business. Examples of the measures carried out by the company include a switch to all-electric vehicles and the use of artificial intelligence for heating control. The remaining emissions are compensated twice over. In the future, the company aims to achieve carbon neutrality through inhouse measures. Hawkhill intends to restore a mire within its grounds and has already converted a field into a pasture. The challenge lies in assessing the impact of the company's carbon sequestration measures.

The aim is to have compensated for the emissions produced during the entire operation of the company in 1963–2030 in full by 2030.

Read more: <https://www.hawkhill.fi/en/about-us/environment-and-sustainability/>

Energy saving tips from Hawkhill: <https://www.hawkhill.fi/en/how-to-improve-the-energy-efficiency-of-your-accommodation-10-tips-for-cheaper-and-more-ecological-lodging/>





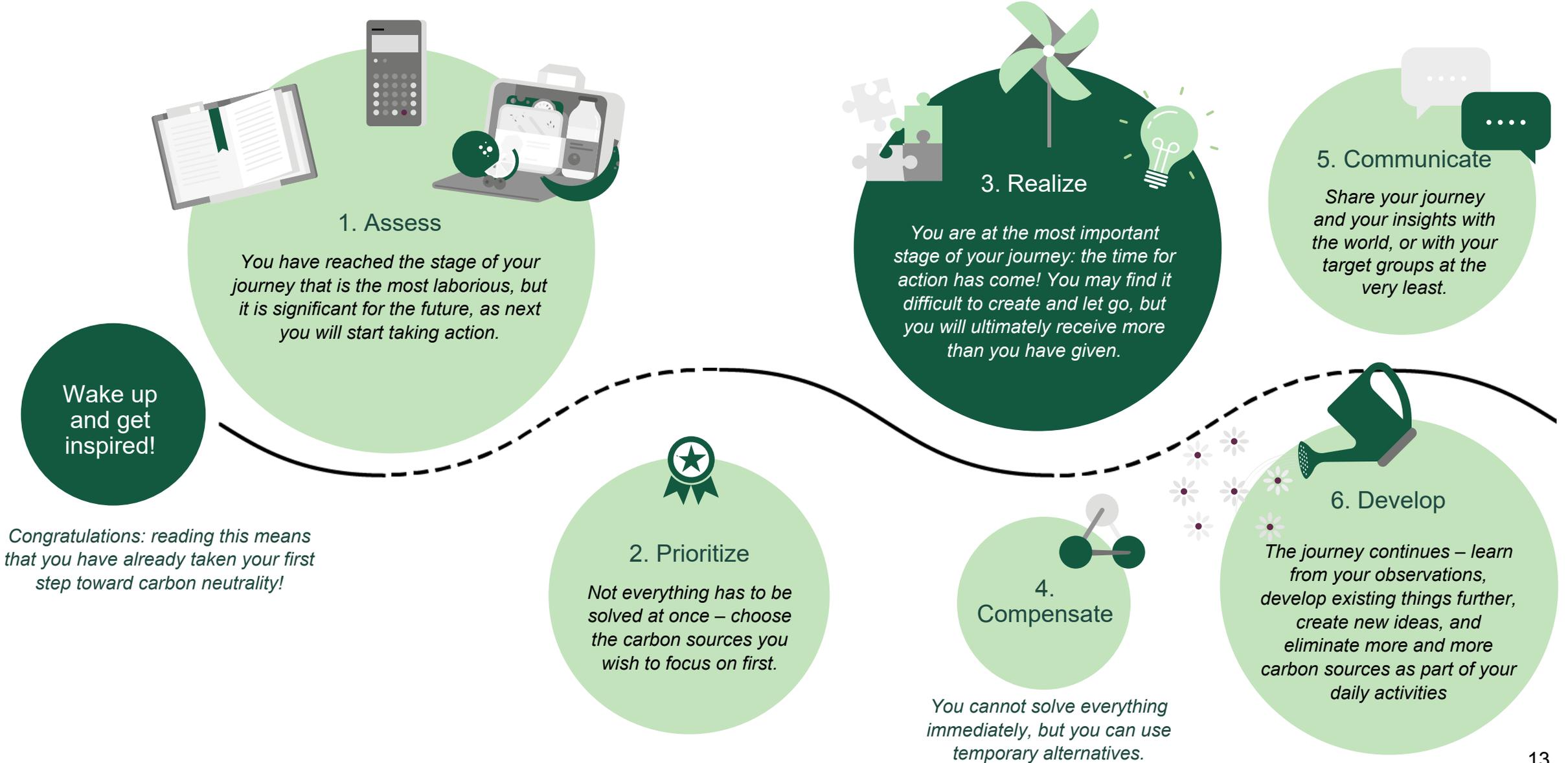
Journey Toward Carbon Neutrality



“Understand the comprehensive nature of change:
There are no shortcuts to carbon neutrality. It requires comprehensive change in all business areas. But change can take place gradually, one step at a time.”

Sitra, 2018: The future lies in carbon-neutral business

Journey Toward Carbon Neutrality



Assess

Choosing your calculation method

Calculating your carbon footprint provides information on the sources of your company's emissions and helps you focus your emission reduction measures effectively to achieve the greatest impact possible.

Consider the objectives and resources of your company and choose the calculation method accordingly.

Purchase:

Tourism enterprises can purchase carbon footprint calculation as a service from a specialized consultant. In this case, the defining characteristics of the company are taken into account and the results are comprehensive.

When your carbon footprint has been calculated by an external operator, you can also acquire a certificate of your carbon footprint that meets official requirements and can be used for marketing purposes.

Using an external consultant requires the company to make a financial investment and compile the data required for the calculation in accordance with the consultant's instructions.

Or

Do it yourself:

CO2 Travel Calculator is a dedicated carbon footprint calculator has been developed for companies in the tourism industry. You can access the free calculator at: <https://co2calc.visitfinland.fi/en>

The calculator takes the characteristics of the tourism industry into account, and it is simple and easy to use. The calculator provides the industry with a consistent method for calculating the carbon footprint. Visit Finland also offers support materials for using the calculator. Other calculators are also available.

PLEASE NOTE:

A carbon footprint calculated inhouse does not meet the requirements of the regulations specified for the industry (GHG protocol). It can however be used by the company as a tool to carry out emission reductions. Visit Finland will continue to develop the carbon footprint calculator further, and the aim is to offer the option to purchase a verification carried out by an external specialist for the calculations in the future.

What is included in the carbon footprint?

One of the most reliable frameworks that support the calculation of greenhouse gas emissions is the international Greenhouse Gas Protocol standard that divides emissions sources into three categories: Scope 1, 2, and 3. It is particularly important to understand the differences between each scope when you are aiming to ensure that your carbon footprint has been officially verified by an external specialist.

What do the different Scopes mean?

Scopes 1 and 2 are the easiest to influence, and they are typically where companies begin to reduce their emissions. Scope 3 is often the largest of the categories, but it is more difficult to influence directly by the company. A reduction in Scope 3 emissions calls for procurement expertise and knowledge of subcontracting chains, discussions with partners, and persistence. Some certificates require calculating your carbon footprint. For example, to be awarded a Green Key certificate, the company will have to calculate their emissions for Scopes 1 and 2.

CARBON FOOTPRINT OF A COMPANY

Scope 1

Direct emissions created as a result of the activities of a company on-site, i.e., emissions that are released directly, such as emissions from oil heating and emissions from company vehicles.

Scope 2

Indirect emissions created as a result of the production of electricity, heating, or cooling used by the company (where electricity is produced elsewhere and purchased by the company).

Scope 3

Indirect emissions that are associated with the products and services of a company and the related processes. For tourism enterprises, significant sources include waste, water consumption, laundry services including transportation, guest breakfasts, employee travel for business, and commuting.

Emissions Resulting from Customer Travel

- The carbon footprint of a company that operates in a tourism destination, such as a provider of accommodation or activities, does not include the emissions generated by the customer travelling to the site.
- However, the choice of transport mode can have a sizable impact on the amount of emissions generated by the travel. While transport is not included when calculating the carbon footprint of individual companies, it still plays a significant role in terms of the overall emissions of the tourism industry.
- The general rule is that emissions will be lower when traveling over a shorter distance, under human power, or along the ground.

A responsible company will encourage and motivate its customers to choose a sustainable mode of transport.

You can start by considering the following:

Does your website include a section on how to arrive at the site and does it include instructions on how to do using public transport?

Does your website describe how guests can move in the area without a car?

How can the last leg of the journey, for example from a bus stop to the site, be completed conveniently?

Where necessary, could you offer your guests the option to book a ride to the site or have a cargo bike waiting upon arrival when making a reservation?

Could guests who arrive using public transport be rewarded in some way?

For example, could you offer them rental bikes at a lower rate?

Compile the Information You Need for the Calculation

Choose the most recent year that data is available for.

Carbon footprint is always calculated for a specific year, which means that the data used must be from the same year.

Identify the sources of data and the data you cannot compile

- The calculation can be approached as a process that becomes more comprehensive over time; if you are unable to acquire some data this year, think of ways to ensure that you could do so in the future!
- As you continue compiling data, you can exclude items from your calculation. Make sure that your reports clearly specify the sections you have included in the calculations, as well as those you may have excluded.
- Keep a record of where (or from whom) you acquired the data – this will make the process easier next year!

Compile the data based on the requirements of your chosen calculator or consultant

- In the CO2 Travel Calculator, companies can specify how they divide their calculations over different activities or locations. Tourism enterprises often comprise various business activities (accommodation, restaurant, organized activities, animals, etc.). The company's property stock may also consist of buildings of various ages equipped with different heating solutions. For an accommodation provider, the consumption of energy, and thus the emissions, may vary significantly between the main building and rented cabins.
When you begin entering data into the CO2 calculator, you can create a single place of activity for your company, changing the activity structure and add units as you go on as you see fit.
- The following page provides guidance for the compilation of data based on the CO2 Travel Calculator.

Who is responsible for the calculation and the compilation of data in your company?

Data collection will be easier if the person carrying out the work is familiar with the activities of the company and has access to invoices and accounting records. The required information can typically be found on reports from heating and electricity providers, waste management company invoices or contracts, travel bills or fuel receipts, and accounting records or order confirmations, for example.

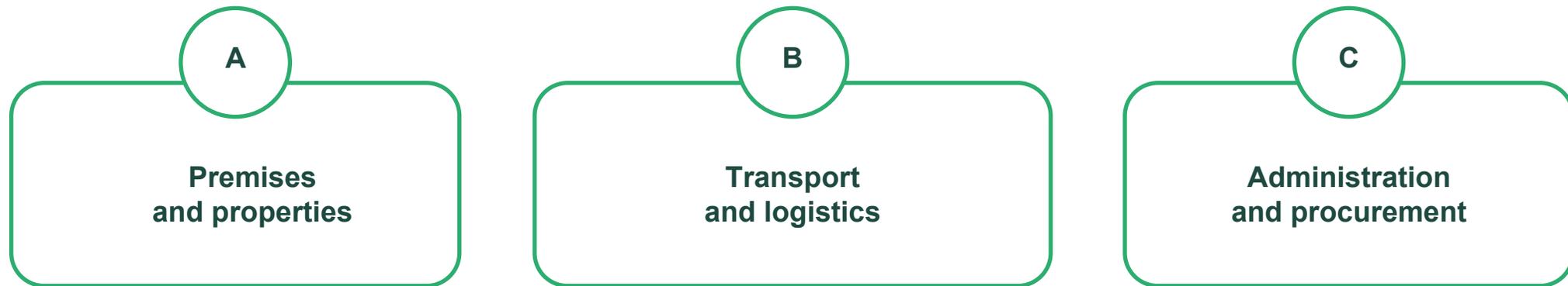
How much time is required for the calculation?

The developers of the CO2 Travel Calculator have estimated that in a smaller company, the calculation process could take a few hours at the fastest, and no more than a couple of days in most cases. The time required depends on how easily the required information can be accessed. More specific or detailed calculations that require the assessment of specific emission coefficients in addition to your consumption data, for example, could require as much as a few weeks of work in all.

Data required for the calculation: Compiling the primary data

When using the CO2 Travel Calculator, primary data is collected for three main categories. If you are using a different carbon footprint calculator or a consultant, you may be required to compile the primary data for different categories (see page 15 for a description of the categorization of carbon footprint).

Main categories:



On the following pages, you can find dedicated charts for each category, which you can also use as a checklist.

A. Premises and properties

Primary data: Heating

What will I need?

- District heat
- Geothermal heat
- Electricity
- Fuels (such as heating oil, natural gas)

Form of energy, emission coefficient (if available), amount (MWh or liter), and the supplier

Where can I find it?

Heating bill, rent

Primary data: Consumption of electricity

What will I need? Contract type, supplier, amount (kWh), emission coefficient if available

Where can I find it?

Electricity bill, rent

Primary data: Cooling

What will I need?

- District cooling
- Electricity
- Refrigerants

Supplier, source of energy or emission coefficient, amount – **if used**.

Where can I find it?

Cooling bill

Primary data: Property maintenance fuels

What will I need?

Fuel type and amount (work machine fuels, such as diesel, other fuels used at the site)

Where can I find it?

Invoices

Primary data: Self-produced energy

What will I need?

Production method and amount (MWh or kWh).

Where can I find it?

Property maintenance, production equipment

Primary data: Waste management

What will I need?

- Biowaste
- Waste-to-energy
- Mixed waste
- Packaging waste
- Other waste fractions

Amounts per fraction

Where can I find it?

Waste charge, cleaning services / property maintenance

B. Transport and logistics

Primary data: Transport of goods

What will I need?

- Fuels
- Transport services used for transport of goods (waterborne/road/rail/air)

Mode of transport and distance traveled (€, km, and/or CO₂)

Where can I find it?

The driver's log or a record of the kilometers driven within the year for any transportation carried out by your company.

An emissions report from the transport service provider for any purchased transportation.

Primary data: Transport of customers

(For example, picking up customers from the airport as part of an organized activity)

What will I need?

- Fuels
- Transport services purchased from others (charter transport, taxi or boat rides)

Mode of transport and distance traveled (€, km, and/or CO₂)

Where can I find it?

The same as for transport of goods

Primary data: Business travel

(travel by the employees of the company during working hours)

What will I need?

- Fuels
- Different modes of transport: Public transport, travel by boat, air travel, others

Mode of transport and distance traveled (€, km, and/or CO₂)

Where can I find it?

Travel bills in accounting

Primary data: Commuting

(travel by company employees to the workplace)

What will I need?

- Different modes of transport: passenger car, public transport

Employees' municipalities of residence, modes of transport, and the information pertaining to company locations

Where can I find it?

Personnel administration, employee survey (survey template included in the CO₂ Travel Calculator materials)

C. Administration and procurement

Primary data: Common purchases

What will I need?

- Foodstuffs and beverages
- Property maintenance
- Equipment purchases
- Other commodities
- Service purchases
- Goods purchases
- Healthcare
- Telecommunications
- Office supplies
- Facilities

Amounts and/or costs (€) per category

Where can I find it?

Invoices/accounting, invoices from subcontractors and order confirmations for example

Primary data: Food purchases

What will I need?

- Beverages
- Dairy products
- Fats
- Eggs
- Plant-based milks and proteins
- Fruit and vegetables
- Meat
- Fish and seafood
- Other proteins
- Grain products
- Treats
- Other products

Mode of transport and distance traveled (€, km, and/or CO2)

Where can I find it?

Invoices/accounting, wholesale suppliers

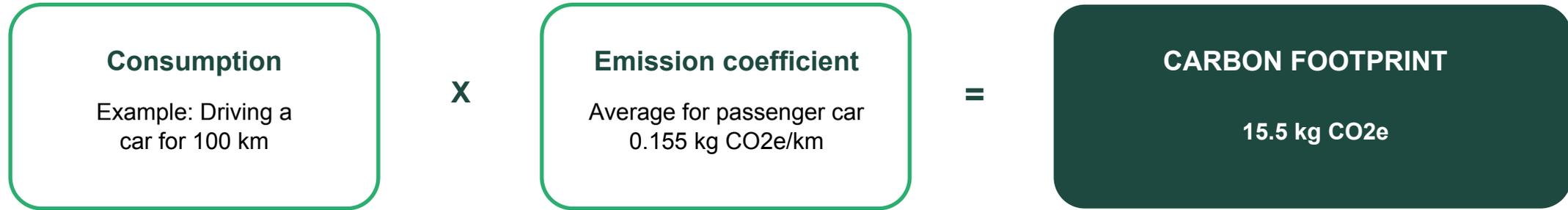
Don't worry,

- If you are unable to source all the data on the first time. Use the data you can access now and add more the next year.
- If the calculation seems difficult at first. Your calculations will be much easier to update the next year!

1

Calculate Your Carbon Footprint

FORMULA



The calculation is repeated for all essential activities of the company, and the combined total is your carbon footprint. You can improve the comparability of your results by dividing the carbon footprint based on nights of accommodation or the number of guests.

When reading a report on the results of carbon footprint calculation, keep in mind that

- To ensure the effectiveness of the results, your carbon footprint should be calculated on a regular basis, as this allows you to monitor the impact of the measures carried out and the direction the situation is changing in.
- Precise figures are less important than your carbon footprint trend.
- As individual annual carbon footprints may be affected by reasons beyond the control of the company, you should aim to identify such situations and continue the work toward carbon neutrality. A single purchase may change the situation and there may be annual variations, which should also be recognized.

Prioritize Identifying effective measures for reducing emissions

Examine the results and think about the sources of your emissions

The results page of the CO2 Travel Calculator presents the emissions by category (premises and properties, procurement, logistics, administration), based on the GHG Protocol (Scopes 1, 2, and 3), and according to the units or activities specified by the company (such as hotel, restaurant, organized activities).

Specify the major sources of emissions for your company below.

Choose the Carbon Sources You Wish to Tackle First

Categorize your emission reduction measures as follows:

A. Measures that can be accomplished rapidly (for example, replacing your electricity contract with renewable energy). Specify below.

B. Measures with significant potential that require planning (for example, moving from heating oil to geothermal heat). Specify below.

C. Challenging measures with limited potential. These may be scheduled for the future. Specify below.



Page 26 includes suggestions for emission reduction measures.

Realize Setting your targets



When your first carbon footprint calculation has been completed and you have reviewed the results and your potential for emission reductions, it is time think of ways you could reduce your emissions in practice.

Intermediate target for reducing emissions

When will you have accomplished your first measures? When will procurement or investments in order to achieve emission reductions become timely? What can you communicate about your achievement at that time? Specify below.

Target for reducing emissions

By when would it be possible for you to complete the measures? Consider which ambitious goal you wish to set and how it would support the activities of your company. Specify below.

Suggestions for Emission Reduction Measures

Check whether some of these measures have already been carried out in your company. Add to your emission reduction roadmap where necessary.

More energy efficient consumption of electricity

- Switching your electricity contract to low-carbon energy
- Self-produced electricity (solar power)
- LED lights
- Light-sensitive switches, motion detectors for lighting
- Electrical devices that deactivate automatically
- Utilizing demand response
- High-quality and energy efficient electrical devices and machinery with environmental certificates



Minimizing the emissions from heating, cooling, and water consumption

- Low-carbon heating solutions (heat recovery ventilation, geothermal heat, air source heat pumps) and joint projects with neighboring companies
- AI-controlled heating management, including saunas
- Lowering the room temperature
- Lowering the temperature in common and storage areas
- Flow restrictors for taps, incl. shower heads. Adjust the thermostat of your storage water heater to set it as low as possible without going under +55 °C, which is the lower limit for avoiding the risk of Legionnaires' disease.
- Equipment, such as washing machines and dish washers, that conserve water
- Chemical-free cleaning methods that allow you to reduce water consumption
- Collection of greywater or rainwater for irrigation, for example



Suggestions for Emission Reduction Measures

Low-carbon Food Service

- The general principle is that a plant-based or vegan menu will have the lowest carbon footprint
- If you do wish to offer animal products, you can create a largely plant-based menu that also includes sustainably sourced game meat and domestic lake fish
- Local food and food rescue
- Minimizing waste
 - Preferene for prepared meals instead of buffet service
 - There are many ways to reduce buffet food waste: weight-based pricing, smaller plates, removal of trays, placement of the dishes, elimination of lines (customers will take less food from the buffet if they know that they can come back for more without waiting in line)
 - reminders, trackers, accounting for special dietary requirements

Reduction of consumption-based emissions

- Avoiding disposable products
- Digital meeting supplies, durable materials, and recycling
- Durable construction and interior decoration materials, locally sourced and recycled
- Environmentally smart construction and renovation (insulation)
- Composting, sorting, and recycling
- Responsible procurement in general (quality products, local sourcing, sharing economy, purchasing as services, and repairing instead of replacing)

Transport-related measures

- Switching to all-electric company cars (the same applies to snowmobiles etc.)
- EV charging stations
- Including a carbon counter with the arrival instructions for the customers
- Offering joint transportation for trips and a pick-up service from public transport stops

Other measures

- Reward/recognition/donation when a customer arrives using public transport, declines daily cleaning, or engages in other emission-reducing action
- Marketing your services regionally to allow for low travel-related emissions
- Aiming to extend the duration of stay, as this will also impact the emissions resulting from travel by the guests

Motiva offers businesses information, expert services, and cooperation networks, which allow you to develop your activities toward a more resource smart direction (in Finnish):

https://www.motiva.fi/yriytykset/pk-yriytysten_energiatehokkuus

More tips and information can be found at (in Finnish):

<https://www.lapinliitto.fi/wp-content/uploads/2022/04/Matkailuyriytysten-vihrea-siirtyma-vinkkivihkonen.pdf>

Plan and schedule your measures



EMISSION REDUCTION ROADMAP

You can compile the measures that allow you to reach your goals into a roadmap or a chart. The roadmap or chart can be included as part of the development plan for the Sustainable Travel Finland programme. The STF programme does not set any requirements in terms of the format of your plan and instead you can create a plan that fits your company. The most important thing is to ensure that the plan functions as a tool your company can use.

Fill in your roadmap as follows:

- Enter the measures identified on the previous pages into the chart in the order you can begin working on them. Start from the “easy” ones and continue with the “challenging but potential” ones.
- Record the measures, their impact for reducing emissions, and other notes regarding the implementation (financial resources, planning aid, etc.). Also specify the schedule for the measures.

The chart on the following page offers an example for composing a roadmap for reducing your carbon footprint. You can also create your own version of the chart or make as many copies of it as you need.

3

Plan For Reducing Emissions:

Use the below chart to specify your planned measures and their impacts. The chart includes a few areas of focus to start with.

Area of focus	Measure	Impact of the measure	Schedule	Person responsible / Planning aid	Budget	Monitoring of implementation
Electricity						
Heating						
Waste						
Choices made by customers						



Compensate for what you cannot eliminate!

Compensation or **carbon offsetting** means that the operator generating emissions purchases carbon credits to eliminate emissions elsewhere. A tourism enterprise can compensate for its own emissions and encourage its customers to compensate for the emissions generated by their travel.

The key lies in the emission reduction principle: **Avoid, reduce, compensate**. This means that we should primarily aim to avoid releasing new emissions into the atmosphere. The next most important thing is to significantly reduce the amount of emissions we already generate. And what we cannot reduce, we must compensate for.

This does not, however, mean that offsetting the generated emissions is insignificant or that the compensation will only begin later. A company can implement their own emission reduction program such that compensation begins immediately, and that the amount of emissions to be offset will be reduced through various emission reduction measure.

On the other hand, if the company has limited resources available for reducing emissions and is forced to choose between compensating emissions and switching to new low-carbon solutions, investments should be focused on the reduction of emissions.

Not all climate action is compensation. To be considered compensation, the following criteria must be met:

- **Additionality:** the impact would not be realized without compensation
- **Avoidance of double counting:** the same emission reduction should not be applied more than once or counted towards the achievement of multiple objectives
- The calculations are carried out using recognized methods
- Properly implemented compensation should also be as permanent as possible (at least 100 years), independently verified, and transparently reported on.

More information (in Finnish): <https://finnwatch.org/fi/julkaisut/anekauppaa-vai-ilmastotekoja>

4 Compensation Methods

Markets offer various options for businesses to compensate for their emissions. In principle, compensation has been made simple for companies: once you have calculated your annual carbon footprint, you can purchase the corresponding amount of carbon credits from the provider of a compensation service. At present, the market price for a single ton of CO₂e is 35 euros.

In practice, the verification of emission reductions is much more complicated, and the various services differ in that some are based on reductions that have already been carried out, while others offer emission reductions in the future. As an example: If we plant a tree today, the related emission reduction will only be realized over the coming decades. The actual impact of an international compensation project may be difficult to verify, which is why you should pay attention to the transparency of the service provider and spend some time on finding a suitable service.

Domestic carbon sink projects are challenging in terms of utilization because the sequestered carbon from afforestation projects is at present included in the carbon neutrality targets on the national level. Finland does not have a national register for afforestation projects or a supervisory authority that could ensure that the benefits of each project are only counted once. Therefore, companies cannot purchase credits from Finnish afforestation projects in a certified manner at the moment.

If the company owns land or is close to a site that would be suitable for afforestation or mire restoration, you should assess the potential. While independent restoration projects do not result in certified compensation, they are still valuable environmental and climate accomplishments where properly implemented, in terms of biodiversity and recovery of waterways as well.

Certified compensation options:

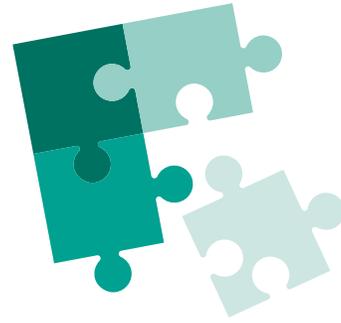
- International compensation projects:
 - [compensate.com](https://www.compensate.com)
- Finnish compensation projects (not including Finnish forestry projects):
 - nordicoffset.fi/paastokompensointi

Finnish climate action options:

- puuni.fi
- hiilipörssi.fi
- woodforest.fi
- co2esto.com

Customers Compensate for Their Emissions

- Businesses can also encourage their customers to compensate for the emissions resulting from their travel.
- There are various compensation services intended for tourists, to which you can refer your customers.
- Some airlines and other transport operators also offer compensation services. For example, Finnair's carbon offset service allows the customers to compensate for their flights with an additional contribution when purchasing tickets.



Example of a Compensation Service Offered by a Hotel

In November 2021, Sokos Hotels launched an additional service that allows the customers to offset the carbon emissions resulting from their hotel stay. The compensation fee is €0.47/night at Sokos Hotel locations in Finland, and it comprises both the emissions resulting from the energy consumption related to the room and the breakfast (including the logistics pertaining to the breakfast service). This is one way of including and engaging your customers in climate action.

Dedicated Local Compensation Model for a Tourist Region

A dedicated compensation model for a tourist region under which tourists or local tourism enterprises can self-fund local carbon sequestration is, in many ways, an attractive alternative for international compensation projects that supports responsible tourism.

Pioneering work is underway in Northeastern Finland, where a local compensation model is being designed. Latest information on the “Forest-based models for compensating tourism carbon footprint” project can be found at: <https://www.luke.fi/en/projects/mahis>

Communicate

“Good communication creates meaning and inspires us to take action.”



Communicate on Your Journey Toward Carbon Neutrality

Your work on reducing emissions is in itself valuable. But communication makes this work visible to your customers and other stakeholders (your personnel, for example), thus providing commercial benefits. A company that operates responsibly should also communicate transparently and openly on its activities.

Communicate on Your Carbon Footprint and the Emission Reductions You Have Achieved in a Customer-oriented Manner

- Consider your target groups and what they would be interested in or benefited by.
- Those traveling for leisure might be interested in learning that they can easily ensure the responsibility of their travel without having to worry about it. Would your target customers like to share information about their carbon neutral vacation on social media?
- Many tour operators already require responsibility certificates. Carbon neutrality allows a tourist destination or service to stand out from competitors. What requirements might other stakeholders have?
- A business customer that is looking for a partner for organizing meetings or various employee or customer events might have their own objectives as regards carbon neutrality. Partners that organize events must be able to respond to such values and objectives, as events offer a concrete way to highlight the value choices of your company in a tangible manner.

Successful Communication is Based on Action

- A number representing your carbon footprint does not say all that much by itself. Your customers are more likely to be interested in what you have done, what you intend to do in the future, and what your starting point was. Share the results and impacts of the measures you have taken.
- Approach the issue on a human level by, for example, explaining how the change can be seen from the perspective of a maintenance worker, the kitchen staff, or customers.
- Find a positive angle and remember that humor is always an option.
- Engage your customers by encouraging and guiding them to take part in the action through their choice of travel mode and services, for example.

Customers Compensate for Their Emissions

Concretize

- When communicating with customers, present your carbon footprint per customer or overnight stay. This will be easier to understand than the carbon footprint of your entire operation, and it makes the figure more concrete to the customers.
- You can compare the figure to some other activity, such as the use of a passenger car (155 g/km).
- You can also make comparisons with similar services in other countries. For example, the carbon performance of hotels differs from one country to another: In Switzerland, the average carbon footprint of a hotel is 20 kg/m², while the corresponding figure in Abu Dhabi is 252 kg/m².

Support Your Customers

- You should highlight low-carbon services that your customers can choose in your communications. This could include such things as offering vegetarian, fish, or game meat menus using local ingredients. A bicycle or a kayak, for example, offers a low-carbon and memorable way to explore the area.
- Visiting a destination, allows tourists to create a deeper connection with the area. Could this be utilized by offering your customers the opportunity for concrete emission-reducing actions, such as making a donation, planting a tree, or skipping a daily room cleaning?
- It is important to emphasize your company's values and investments in sustainability and highlight the significance of the choices made by the customer.

Utilize Your Accomplishments

- You can also use your responsible approach to justify certain rules or conditions you set for your customers. For example, you can ask groups to provide information that makes it easier to plan meals and procurement during the booking process. You can explain your aim to eliminate food waste by sharing information about the responsibility principles of your company and your appreciation of local ingredients.
- Utilize all opportunities and the various communication channels and networks to share information about your accomplishments!

Support for Development

Climate Action Is One of the Key Areas of the STF Development Path for Businesses

The Sustainable Travel Finland programme was developed for Finnish tourism enterprises and tourist destinations. Visit Finland developed the programme to provide support for sustainability work by offering tools and up-to-date information. Companies that complete the programme, are granted the Sustainable Travel Finland label. The CO2 Travel Calculator is one of the tools offered for the programme.

Companies that participate in the programme are encouraged to calculate their carbon footprint, as that will make it easier to recognize their climate impact. Companies carry out emission reduction measures based on the individual situation.

The emission reduction measures are part of the development plan and the development measures comprised by it. The STF programme does not require a separate carbon roadmap. Participating companies produce a free-format development plan that fits their specific needs.

Setting objectives, specifying quantitative indicators for said objectives, and monitoring their realization are key to implementing emission reductions.

When a company applies for a renewal of the STF label, they must update their development plan. This is a good time to review the realization of the specified objectives and the implementation of development measures. The development plan is updated to correspond to the current situation, and new objectives are specified.



“Reduction of emissions requires persistent development, which is supported by the STF programme.”

Carbon Footprint Information for the STF Programme

What information is collected from the businesses?

Information on the carbon footprint is collected each year from the companies participating in the Sustainable Travel Finland programme. A form used to survey the information for the previous year is added to the programme's online platform at the beginning of the year. The form asks whether the company has calculated their carbon footprint and produced a plan for emission reduction measures. The form also asks whether the company has calculated the carbon footprint for at least 30 percent of their products and services and whether information on the calculations is available to customers. Companies that offer accommodation services may calculate their carbon footprint such that the figure is presented per overnight stay. The actual result of the carbon footprint calculation is not required by the form.

What is the information needed for?

The information is collected as part of the data collection process for the national sustainable travel indicators. Detailed information is important, as it can be used to monitor the emission trend on the corporate level as well as both regionally and nationally. In the future, companies will receive access to a reporting view on the STF platform, which allows them to see reference information pertaining to the situation of their company and the region.



Tools for Achieving Carbon Neutrality

Steps taken toward carbon neutrality are closely linked with the development of business activities.

MINIMIZING EMISSIONS

Saving Energy and Switching to New Forms of Energy

New solutions are introduced in existing facilities and properties and included in the plans for new activities.

Compensation

Identify methods that are suitable for your activities to compensate for the emissions you cannot eliminate.

NEW BUSINESS POTENTIAL

New Approaches and Products

Product development accounts for future needs, one of which is a low-carbon approach. What new policies could be implemented to save resources without compromising on the quality experience of customers?

Where necessary, we should also have the courage to let go of things that are no longer useful.

Inclusion of Customers

At the end of the day, customer decisions are quite significant. How can you support and encourage your customers to choose low-carbon options?

Making low-carbon products attractive to your customers is key.

Further Information

CO2 Travel Calculator: co2calc.visitfinland.fi/en

Instructional videos (in Finnish): <https://www.youtube.com/playlist?list=PLI3U8ahdtdTqEKQ54Uxy2YqeIYL0uPrqm>

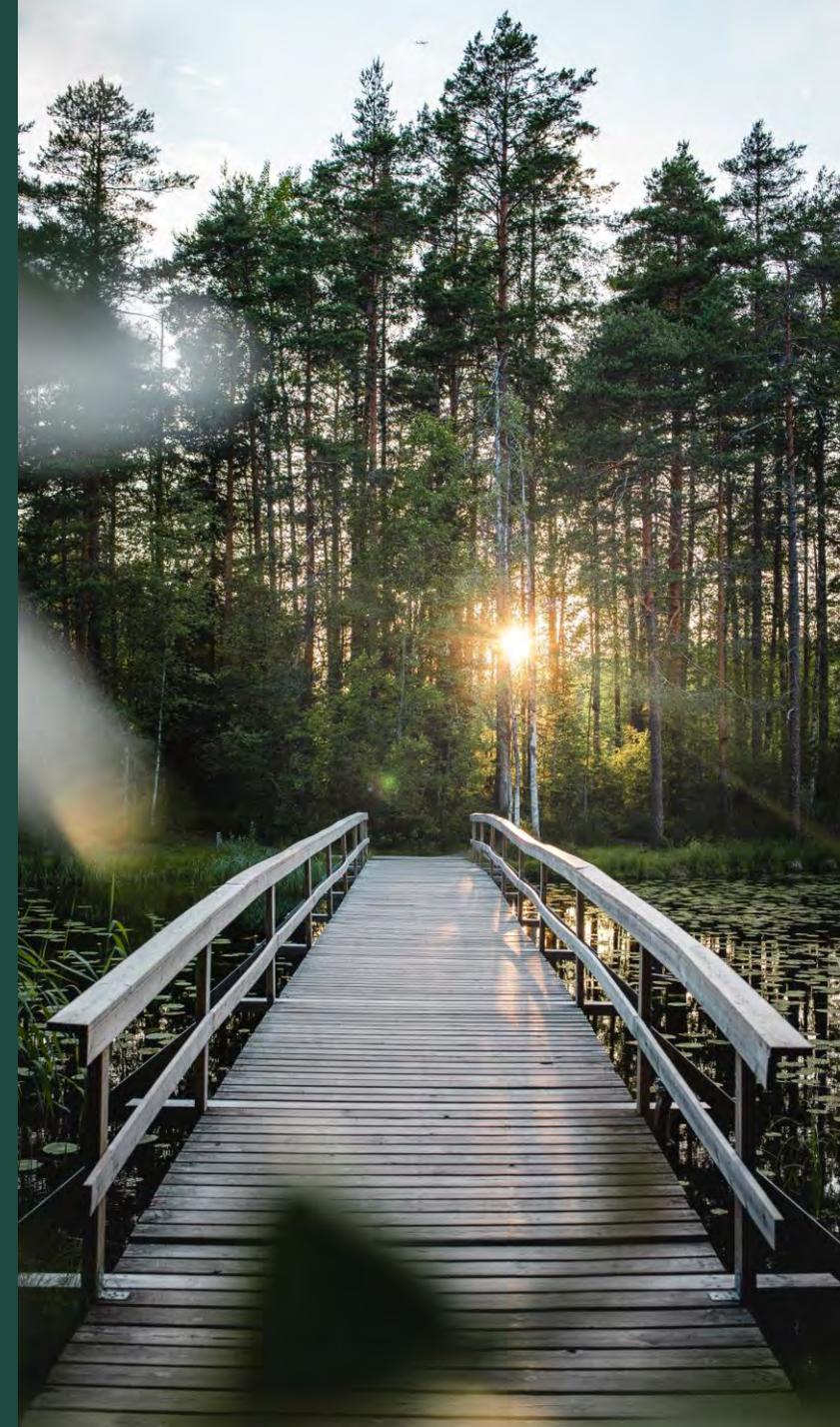
Guides:

- Workbook for SMEs for launching climate action (in Finnish): <https://valonia.fi/materiaali/yrityksen-ilmastotyon-askleet-tyokirja-pk-yrityksen-ilmastotyon-kaynnistamiseen/>
- Guide to low-carbon holiday homes (in Finnish): https://www.lapinliitto.fi/wp-content/uploads/2021/06/Opas-va%CC%88ha%CC%88hiiliseen-loma-asuntoon_Pyha%CC%88-Luosto2.pdf
- Tips for the green transition for tourism enterprises (in Finnish): <https://www.lapinliitto.fi/wp-content/uploads/2022/04/Matkailuyritysten-vihrea-siirtyma-vinkkivihkonen.pdf>
- TAPAUS – Tips for a Carbon Conscious Event: https://www.tapaus.fi/tiedostot/TAPAUS_carbon-conscious-event_handbook_2019.pdf
- Ravintolat Hiilijalanjäljillä Mission Zero Foodprint workbook (in Finnish): https://www.theseus.fi/bitstream/handle/10024/508117/Laurean%20Erillisjulkaisu_Ravintolat%20hiilijalanj%c3%a4ljill%c3%a4.pdf?sequence=5&isAllowed=y
- Climate-smart events (in Finnish): https://kiertotalous2.turkuamk.fi/uploads/2021/11/5489d67b-hiiliviisaat_tapahtumat.pdf
- A Carbon Neutral Company: A guide to reducing emissions cost efficiently in SMEs (in Finnish): https://www.theseus.fi/bitstream/handle/10024/355489/SeAMK_B159.pdf?sequence=4&isAllowed=y
- The future lies in carbon-neutral business (in Finnish): <https://media.sitra.fi/2016/05/19132907/2018-01-12-sitra-hiilineutraalissa-bisneksessa-on-tulevaisuus.pdf>



References

- Support materials for the CO2 calculator for the tourism industry: <https://co2calc.visitfinland.fi/en/materials>
- Pasanen, K. Vastuullisuusviestinnällä kohti kestävämpää matkailua, in Matkailuliiketoimintaa teoriasta käytäntöön, 2020
- Sitra, 2018, sitra.fi/artikkelit/mita-nama-kasitteet-tarkoittavat/
- Sitra, 2018, <https://media.sitra.fi/2016/05/19132907/2018-01-12-sitra-hiilineutraalissa-bisneksessa-on-tulevaisuus.pdf>
- SMAL, 2021, <https://www.smal.fi/loader.aspx?id=80ead5db-f565-4d99-88b2-39bca97f6f79>
- Traficom, 2022 <https://tieto.traficom.fi/fi/tilastot/henkiloautojen-hiilidioksidipaaastot>



Changelog

Enter the version number and specify the changes made to the new version.



Uudenmaan liitto
Nylands förbund



Version	What has been changed?
---------	------------------------