

SPECTRAFORCE 2024 Greenhouse Gas Summary Report

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Introduction

Thank you for partnering with Greenplaces to assess your company's carbon footprint. Learning your emission sources is a critical step in your sustainability journey. We've prepared this document to help you understand your footprint and the methodologies we use to measure your emissions. Please feel free to reach out to our team with any questions or clarifications.

Prepared By



For



Assessment Summary

Based on the information provided and the analysis conducted, subject to the attached Statement of Limiting Conditions, we have concluded that as of the date of this report, SPECTRAFORCE (also referred to as the client or reporting company) emissions in metric tons (mT) of carbon dioxide equivalent (CO₂e) from the examined categories are as follows:

Category	Location-Based Emissions (mT CO ₂ e)	Market-Based Emissions (mT CO ₂ e)
Scope 1	49.75	49.75
Scope 2	608.74	608.74
Scope 3	4,450.76	4,450.76
Totals	5,109.25	5,109.25

Company Overview

SPECTRAFORCE is a global staffing and workforce solutions company providing flexible and innovative talent management services. The company emphasizes advanced technologies, diversity, and an innovative approach to creating a "human connection" in the talent acquisition process. SPECTRAFORCE serves businesses across the globe, helping them achieve workforce agility and operational excellence.

Leoforce is a technology company specializing in AI-powered recruiting solutions. Its flagship product, Arya, leverages artificial intelligence and machine learning to simplify and enhance the talent acquisition process.

Bridgera is a custom software development and IT services company that helps companies streamline operations, enhance customer experiences, and drive digital transformation.

Geographic Boundary

This greenhouse gas summary report includes SPECTRAFORCE's 11 locations, listed below.

1. Raleigh: 500 W Peace St Raleigh, NC
 2. San Francisco: 650 California St San Francisco, CA 94108 ^a
 3. Mohali 3rd Floor: Atrium 204, 3rd floor Plot No C-204, Ind. Area, Phase-8B, Mohali
 4. Mohali 5th Floor: Atrium 204, 5th floor Plot No C-204, Ind. Area, Phase-8B, Mohali
 5. Hyderabad: Raj Bhavan Rd, Punjagutta, Hyderabad, Telangana 500082, India
 6. Puerto Rico: 1 Premium Outlets Blvd Barceloneta, PR, 00617
 7. Costa Rica: North Plaza Real Cariari, C. Domingueños 600, Heredia, Flores, Costa Rica
 8. Minnesota: 1907 Wayzata Blvd, Wayzata, MN
 9. Toronto (Dundas St): 180 Dundas Street West, 25th Floor Toronto, ON M5G 1Z8 ^a
 10. Toronto (King St): 212 King Street West, 6th Floor Toronto, ON M5H 1K ^a
 11. Durham Data Center (Leoforce) 99 TW Alexander Drive, Durham, NC 27709 ^a
- a. Emissions from coworking locations and colocation data centers are outside of SPECTRAFORCE's control and accounted for in Scope 3 Category 8.

Consolidation Approach, Reporting Period, & Data Sources

This greenhouse gas inventory follows the Greenhouse Gas (GHG) Protocol (World Resources Institute [WRI], 2003, 2015, 2018) guidance and standards and is calculated using global warming potential (GWP) values sourced from the Intergovernmental Panel on Climate Change (IPCC) Fifth Assessment Report (AR5) (IPCC, 2014). Any exceptions to the preceding statements are noted within this report.

The operational control approach has been applied to determine the organizational boundaries for this carbon inventory. The reporting company has 7 locations with operating leases. Associated emissions are included under Scopes 1 and 2. There are 3 coworking spaces and one colocation data center. Emissions associated with these locations are included within Scope 3 Category 8.

This greenhouse gas inventory report focuses on the reporting company's emissions for January 1, 2024 through December 31, 2024. Greenplaces began working with SPECTRAFORCE in 2024 and has calculated their 2023 and 2024 carbon footprints, the latter of which is reflected in this report. The 2024 carbon footprint was submitted to the Carbon Disclosure Project as the reporting company's base year.

Data provided by the reporting company for use in GHG emission calculations are stored in the clients' Greenplaces software account. Decisions on whether a document was included or excluded from the GHG inventory are noted in the platform.

Summary of GHG Emissions

Scope 1	mT CO ₂ e	Calculation Method	Database Used
Fugitive Emissions	43.55	<p>Estimated: 6 locations' gas leakage was calculated using the Area method method.</p> <p>Primary: 1 location was calculated using the purchased gas method.</p>	<p>Americitech, 2022</p> <p>Bjønness et al., 2019</p> <p>Haines & Myers, 2009</p> <p>IPCC, 2014</p>
Stationary Combustion	6.21	<p>Estimated: Natural gas consumption was estimated for 1 location using square footage and an energy usage intensity factor.</p> <p>Primary: 3 locations were calculated using primary consumption data for diesel usage.</p> <p>Exclusions: No known exclusions.</p>	<p>EIA, 2022</p> <p>US EPA, 2025a</p>
Mobile Combustion	Not relevant, excluded.	<p>Exclusions: Not relevant. The reporting company does not have any mobile vehicles.</p>	Not relevant.
Process Emissions	Not relevant, excluded.	<p>Exclusions: Not relevant. The reporting company does not generate process emissions.</p>	Not relevant.
Total Scope 1 Emissions	49.75 mT CO₂e		
Scope 2	mT CO ₂ e	Calculation Method	Database Used

Purchased Electricity, Location-Based	608.74	<p>Estimated: 3 locations' consumption was calculated using square footage and an energy usage intensity factor.</p> <p>Primary: 4 locations were calculated using primary consumption data.</p> <p>Exclusions: No known exclusions.</p>	EIA, 2022 IEA, 2024 US EPA, 2025a
Purchased Electricity, Market-Based	608.74	<p>See location-based calculation methodology.</p> <p>No Renewable energy credits, supplier specific, or residual mix factors were provided nor applied.</p>	EIA, 2022 IEA, 2024 US EPA, 2025a
Total Scope 2 Emissions, Location-Based	608.74 mT CO₂e		
Total Scope 2 Emissions, Market-Based	608.74 mT CO₂e		

Scope 3	mT CO₂e	Calculation Method	Database Used
Category 1: Purchased Goods and Services	2,485.88	<p>Spend: Emissions were calculated using the spend-based method from the provided general ledgers.</p> <p>Exclusions: Several categories of payments that are not direct purchases of goods or services were excluded. See detailed methodology for additional details.</p>	NAICS, 2017 US EPA EEIOv1.3, 2024 World Bank, 2025
Category 2: Capital Goods	33.47	<p>Spend: Emissions were calculated using the spend-based method.</p> <p>Exclusions: No known exclusions.</p>	NAICS, 2017 US EPA EEIOv1.3, 2024 World Bank, 2025
Category 3: Fuel- and Energy-Related	224.80	<p>Calculations: The calculation methods described for Scope 1 and 2 energy sources</p>	DEFRA, 2021

Activities Not Included in Scope 1 or Scope 2		<p>are applicable to this category with well-to-tank (WTT) and transmission & distribution (T&D) loss emission factors applied.</p> <p>Exclusions: The exclusions described for Scope 1 and 2 energy sources are applicable to this category. Fuel- and Energy-Related Activities for locations not under operational control are excluded from this inventory.</p>	<p>DEFRA, 2024</p> <p>IEA, 2024</p> <p>US EPA, 2025a</p> <p>US EPA, 2025b</p>
Category 4: Upstream Transportation and Distribution	16.25	<p>Spend: Emissions were calculated using the spend-based method from the provided general ledgers.</p> <p>Exclusions: No known exclusions.</p>	<p>NAICS, 2017</p> <p>US EPA EEIOv1.3, 2024</p> <p>World Bank, 2025</p>
Category 5: Waste Generated in Operations	386.08	<p>Estimated: 6 locations were calculated using a square footage ratio of waste generation data provided for other locations.</p> <p>Primary: 1 locations were calculated using the waste generation data.</p> <p>Exclusions: No known exclusions.</p>	<p>US EPA, 2016</p> <p>US EPA, 2025a</p>
Category 6: Business Travel	422.13	<p>Spend: Emissions were calculated using the spend-based method from the provided general ledgers.</p> <p>Exclusions: No known exclusions.</p>	<p>NAICS, 2017</p> <p>US EPA EEIOv1.3, 2024</p> <p>World Bank, 2025</p>
Category 7: Employee Commuting	<p>Commuters: 662.45</p> <p>Remote Work: 160.44</p> <p>Total: 822.89</p>	<p>Estimated: Natural gas and electricity as a result of work from home are estimated using Anthesis' energy usage intensities. A company-specific average commute distance was applied to 2 locations.</p> <p>Primary: Home zip code to office zip code data was provided for 8 locations to determine commute distance.</p> <p>Exclusions: No known exclusions.</p>	<p>Anthesis, 2021</p> <p>DEFRA, 2024</p> <p>IEA, 2024</p> <p>US EPA, 2025a</p>

Category 8: Upstream Leased Assets	59.25	<p>Estimated: Electricity: 2 locations' consumption was calculated using square footage and an energy intensity factor. Natural Gas: 2 locations' consumption was calculated using square footage and an energy intensity factor. Fugitive Emissions: 3 locations' gas leakage was calculated using the area method.</p> <p>Primary: Primary data was provided for the one data center. 1 coworking location provided primary data for electricity and natural gas.</p> <p>Exclusions: No known exclusions.</p>	<p>EIA, 2022</p> <p>IEA, 2024</p> <p>US EPA, 2025a</p> <p>ECCC, 2025</p>
Category 9: Downstream Transportation and Distribution	Not relevant, excluded.	<p>Exclusions: Not relevant. The reporting company does not have any downstream transportation and distribution.</p>	Not relevant.
Category 10: Processing of Sold Products	Not relevant, excluded.	<p>Exclusions: Not relevant. The reporting company does not produce any physical products.</p>	Not relevant.
Category 11: Use of Sold Products	Not relevant, excluded.	<p>Exclusions: Not relevant. The reporting company does not produce any physical products.</p>	Not relevant.
Category 12: End-of-Life Treatment of Sold Products	Not relevant, excluded.	<p>Exclusions: Not relevant. The reporting company does not produce any physical products.</p>	Not relevant.
Category 13: Downstream Leased Assets	Not relevant, excluded.	<p>Exclusions: Not relevant. The reporting company does not have any downstream leased assets.</p>	Not relevant.
Category 14: Franchises	Not relevant, excluded.	<p>Exclusions: Not relevant. The reporting company does not operate any franchises.</p>	Not relevant.
Category 15: Investments	Potentially relevant, excluded.	<p>Exclusions: Not included in assessment.</p>	Not relevant.
Total Scope 3 Emissions	4,450.76 mT CO₂e		

Total Scope 1, 2 & 3 Emissions, Market-based	5,109.25 mT CO₂e		
Total emissions per employee head, based on total employee count of 1,086	4.70 mT CO ₂ e/employee	Total emissions per 1,000 sq ft, based on total square footage of 62,759	81.41 mT CO ₂ e/1,000 sq ft

Targets

After the conclusion of this assessment report, Greenplaces can provide high-level strategies for emissions reduction targets with SPECTRAFORCE.

Carbon Offsets and Renewable Energy Certificates

Greenplaces has not purchased carbon offsets or renewable energy credits on behalf of SPECTRAFORCE's 2024 footprint at the time of this report.

Discussion of Methodology

1.0 Objective

Greenplaces strives to provide clients with a comprehensive, accurate representation of their current carbon footprint, adhering to the GHG Protocol accounting and reporting principles: relevance, completeness, consistency, transparency, and accuracy.

2.0 Scope 1 Emissions

Fugitive Emissions: SPECTRAFORCE

The reporting company was unable to provide primary data on the release of refrigerant gasses in their operations for 6 of their locations, so the area method was used to estimate refrigerant gas leakage from heating, ventilation, and air conditioning (HVAC) equipment. All estimated locations were assumed to have HVAC cooling systems and were assumed to use HFC-134a refrigerant gas in their HVAC equipment.

The total refrigerant charge capacity of the HVAC system was estimated by multiplying the occupied square footage by a office-specific square foot per cooling ton ratio of 325 and then multiplying the total cooling tons by a ratio of 1.36 kilograms per cooling ton (Haines & Meyer, 2010; AmeriTech, 2022). A conservative average annual leakage rate of 10 percent of total charge capacity for Residential/Commercial A/C was applied to estimate total refrigerant gas released within the reporting period (Bjønness et al., 2019). Individual refrigerant gasses were converted to carbon dioxide equivalent units using gas-specific AR5 global warming potentials (IPCC, 2014).

The simplified material balance method was used to calculate SPECTRAFORCE's fugitive emissions from the release of refrigerant gasses at the Mohali (3rd floor) location. The reporting company provided data on the total purchases or additions of refrigerant R-410a used to service existing equipment. Individual refrigerant gasses were converted to carbon dioxide equivalent units using gas-specific AR5 global warming potentials (IPCC, 2014).

Total Fugitive Emissions from HVAC systems are **43.55 mT CO₂e**. There is a high degree of uncertainty due to the use of estimations for most of the locations.

Stationary Combustion: SPECTRAFORCE

The following 3 locations provided primary activity data for diesel consumption:

- Mohali (3rd floor)
- Mohali (5th Floor)
- Hyderabad

The reporting company did not provide primary activity data for the Minnesota locations and natural gas consumption was estimated.

Natural gas consumption was estimated based on occupied square footage using building type- and climate zone-specific energy usage intensities from the US Energy Information Association (EIA) Commercial Building Energy Consumption Survey (CBECS) (EIA, 2022).

Stationary combustion emissions from all locations were calculated using the fuel-specific emission factors provided in the 2025 US Environmental Protection Agency's (EPA) Emission Factor Hub. In all cases, the calculated emissions value represents only the tank-to-wheel impact of the stationary fuel combustion.

Total emissions from Stationary Combustion are **6.21 mT CO₂e**. There is a low degree of uncertainty as 3 out of 4 locations provided primary data.

3.0 Scope 2 Emissions

Purchased Electricity: SPECTRAFORCE

The reporting company was able to provide primary activity data for electricity consumption at the following 4 locations:

- Raleigh
- Mohali (3rd floor)
- Mohali (5th Floor)
- Hyderabad

Where the location provided electricity consumption data for the total building, the portion attributable to the reporting company was calculated by multiplying the data by the percent of total building square footage occupied by SPECTRAFORCE.

Secondary data was used to estimate emissions from purchased electricity for SPECTRAFORCE's remaining locations listed below:

- Puerto Rico
- Costa Rica

- Minnesota

Electricity consumption was estimated based on occupied square footage using building type- and climate zone-specific energy usage intensities (EUI) from the US Energy Information Association (EIA) Commercial Building Energy Consumption Survey (CBECS) (EIA, 2022).

Location-based emissions were calculated using eGrid subregion-specific emission factors for US and Puerto Rico locations (US EPA, 2025a), and country-specific factors for all other international locations (IEA, 2024).

No locations provided residual mix or supplier-specific emission factors, and no RECs were claimed. The same location-based emission factors noted above were used for market-based calculations.

Total location-based emissions from purchased electricity are **608.74 mT CO₂e** and total market-based emissions from purchased electricity are **608.74 mT CO₂e**. There is a moderate degree of uncertainty due to the use of estimations for some of the locations. Table 2.0 below displays kWh, market-based emissions and location-based emissions per location. Locations that were calculated using IEA emission factors only disclose total kWh consumption due to licensing agreement with IEA.

Table 2.0 Location-based & Market-based Electricity Consumption & Emissions: SPECTRAFORCE

Source: US EPA 2025a, IEA 2024

*Note: International locations only include total kwh due to licensing of emission factors from IEA (2024).

Location	Kilowatt hours per year	Total Market-based emissions (mT CO ₂ e)	Total Location-based emissions (mT CO ₂ e)
Raleigh	122,116	32.85	32.85
Puerto Rico	30,615	21.50	21.50
Costa Rica*	2,601	-	-
Mohali (3rd floor)*	223,194	-	-
Mohali (5th Floor)*	30,833	-	-

Hyderabad*	490,027	-	-
Minnesota	17,837	7.50	7.50
Totals	917,223	608.74	608.74

4.0 Scope 3 Emissions

4.1 Category 1: Purchased Goods & Services

Purchased Goods and Services: SPECTRAFORCE

The client was able to provide data on purchased goods and services which Greenplaces assumed to be for all locations. All purchases were categorized into an appropriate North American Industry Classification System category (NAICS) 2017 and the spend-based method was then used to calculate emissions. Of the categories reported by SPECTRAFORCE, Greenplaces made assumptions about the physical items or services purchased in each category when specific details were not provided. Spend-based emission factors from the US EPA Supply Chain GHG Emission Factors (v1.3) database were used to calculate emissions and applied to the transaction data based on the corresponding NAICS industry code (Ingwersen & Li, 2024). Emission factors were adjusted for inflation from 2022 to 2024 purchasing power using the US inflation factor provided by the World Bank (World Bank, 2025).

Spend related to the following goods or services were excluded from GHG emissions calculations:

- Taxes
- Rent & utilities
- Payroll & other compensation (ex. Bonuses, severance)
- Bank charges & other miscellaneous fees with no associated service
- Depreciation, bad debts & asset right-offs
- Tolls & parking
- Professional licenses
- Others (at the discretion of the reporting company and/or Greenplaces)

Total emissions from Purchased Goods and Services are **2,485.88 mT CO₂e**. There is a high degree of uncertainty as the spend-based method was used for all calculations.

4.2 Category 2: Capital Goods

Capital Goods: SPECTRAFORCE

The reporting company provided spend data for capital goods and expenditures. All accounting categories labeled as Fixed Assets or leasehold improvements were included. All spend data was categorized in the same method described in Section 4.1 Category 1 Purchased Good & Services of this report.

Total emissions from Capital Goods are **33.47 mT CO₂e**. There is a high degree of uncertainty as the spend-based method was used for all calculations.

4.3 Category 3: Fuel- and Energy-Related Activities Not Included in Scope 1 or Scope 2

Fuel- and Energy-Related Activities (FERA) Not Included in Scope 1 or Scope 2: SPECTRAFORCE

Greenplaces calculated the reporting company's fuel- and energy-related activities (FERA) emissions not already accounted for in Scope 1 and Scope 2 from stationary combustion and purchased electricity. This includes Well-to-Tank (WTT) emissions associated with the extraction, refinement, and transportation of fuels used for energy generation and lifecycle Transmission & Distribution (T&D) emissions from grid system energy loss. All usage data and estimation methods discussed for fuel

and energy activities in Section 2.0 and 3.0 of this report are relevant to this category as the same usage data was used to calculate FERA emissions.

WTT Emissions from Stationary Combustion

Well-to-tank emissions from stationary combustion were calculated using fuel-specific emission factors from UK DEFRA (DEFRA, 2024). Natural gas data provided in volume units were converted to kilowatt hours using the US EPA Higher Heating Value of 1.026 mmBtu per standard cubic feet.

WTT Emissions from Purchased Electricity

The WTT emissions from purchased electricity at all locations were calculated using country-specific emission factors obtained from the DEFRA (2021) emission factors database and are reported using AR4 GWP (DEFRA, 2021).

Lifecycle T&D Emissions from Purchased Electricity

T&D loss emissions from purchased electricity at US locations were calculated using US EPA eGRID subregion emission factors multiplied by the US-average grid loss of 4.2 percent (US EPA, 2025a & 2025b). The upstream WTT emissions associated with T&D loss from purchased electricity were calculated using country-specific emission factors obtained from the DEFRA (2021) emission factor database and are reported using AR4 GWP (DEFRA, 2021).

Lifecycle T&D emissions from purchased electricity at all non-US locations were calculated using country-specific lifecycle T&D emissions factors from the IEA (2024).

Total emissions from FERA are **224.80 mT CO₂e**. There is a high degree of uncertainty since estimations are used for scope 1 and 2.

4.4 Category 4: Upstream Transportation and Distribution

Upstream Transportation and Distribution: SPECTRAFORCE

Spend-data for all shipping and delivery activities paid for by the reporting company was provided. The spend data was assigned to a North American Industry Classification System (NAICS) 2017 industry code using the accounting category. Where industry-identifying information was not provided, Greenplaces used assumptions to assign a NAICS industry code. Spend-based emission factors from the US EPA Supply Chain GHG Emission Factors (v1.3) database were used to calculate emissions and applied to the transaction data based on the corresponding NAICS industry code (Ingwersen & Li, 2024). Emission factors were adjusted for inflation from 2022 to 2024 purchasing power using the US inflation factor provided by the World Bank (World Bank, 2025). Vendor data was provided for Federal Express, but no spend data was provided to exclude from spend calculations.

Total emissions from Upstream Transportation and Distribution are **16.25 mT CO₂e**. There is a high degree of uncertainty as the spend-based method was used for all calculations.

4.5 Category 5: Waste Generated in Operations

Waste Generated in Operations: SPECTRAFORCE

The reporting company provided solid waste generation data by waste type and disposal method for the Raleigh location. For all other locations under operational control, a per-square foot waste generation intensity was calculated using the data provided by the Raleigh location. All estimated data was assumed to be mixed municipal solid waste sent to landfill. Waste generation data that was provided in units of volume was converted to units of mass using waste-type-specific density factors (US EPA, 2016).

Emissions from waste generation were calculated using the average-waste method using emissions factors that were applied based on waste-type and disposal methods (US EPA, 2025a) and are reported using AR4 GWP.

Total emissions from Waste Generated in Operations are **386.08 mT CO₂e**. There is a high degree of uncertainty as estimations were used for all but one location.

4.6 Category 6: Business Travel

Business Travel: SPECTRAFORCE

The reporting company provided spend data for their business travel activities, including air travel, rail travel, vehicle rentals, taxis and rideshares, accommodations, public transportation, etc. The spend data was assigned to a North American Industry Classification System (NAICS) 2017 industry code using the accounting category. Spend-based emission factors from the US EPA Supply Chain GHG Emission Factors (v1.3) database were used to calculate emissions and applied to the transaction data based on the corresponding NAICS industry code (Ingwersen & Li, 2024). Emission factors were adjusted for inflation from 2022 to 2024 purchasing power using the US inflation factor provided by the World Bank (World Bank, 2025).

A breakdown of business travel emissions by activity is provided in mT CO₂e below.

- Air Travel:
- Rail Travel:
- Vehicle Rentals:
- Taxis & Rideshares:
- Accommodation:
- All Other Transit & Ground Transportation:

Total emissions from Business Travel are **422.13 mT CO₂e**. There is a high degree of uncertainty as the spend-based method was used for all calculations.

4.7 Category 7: Employee Commuting

Employee Commuting: SPECTRAFORCE

Employee home zip code data and days in office vs remote. Using employee home and office zip codes, a one way commute distance was determined. Where employees had the same zip code as their assigned office, an estimate of 5 miles was used. For employees that had a daily commute distance over 100 miles, the average office distance was used. For all US locations, the commute type breakdown was estimated based on the US Census Bureau (2022). For all other locations, transportation type was estimated based on country (Priteo-Curiel, et. al, 2024).

The calculated total emissions for employee commuting reflect tank-to-wheel emissions. Commute-mode-specific emission factors from the US EPA (2025a) were used for North American locations, and commute-mode-specific emission factors from DEFRA (2024) were used for all other international locations and for hybrid and electric vehicle emissions.

Electricity and natural gas consumption associated with remote work activities was estimated by multiplying the number of annual remote working days by an applicable country- or region- specific baseline residential energy intensity (kilowatt hours/person/day) and by an region-specific ratio of incremental to baseline energy usage (Anthesis, 2021). Home heating type was assumed to be natural gas for all employees. The weekly average number of remote working days was provided by the reporting company.

The calculated total emissions for remote work energy consumption reflect tank-to-wheel emissions. Emissions from remote work electricity consumption were calculated using US EPA 2025a for US and Puerto Rico locations and IEA 2024 for all other locations.. Emissions from remote work natural gas consumption were calculated using the natural gas emission factor from EPA (2025a).

Total emissions from Employee Commuting are **822.89 mT CO₂e** with commuting emissions being 662.45 mT CO₂e and remote work emissions being 160.44 mT CO₂e. There is a moderate degree of uncertainty as estimations were used for all commuting types.

4.8 Category 8: Upstream Leased Assets

Upstream Leased Assets: SPECTRAFORCE

This category includes fugitive emissions, stationary combustion, and purchased electricity emissions from co-working offices with designated areas for employees at the following 3 locations:

- San Francisco (California St)
- Toronto (Dundas St)
- Toronto (King St)

Coworking - Fugitive Emissions

The reporting company was unable to provide primary data on the release of refrigerant gasses in their operations, so the area method was used to estimate refrigerant gas leakage from heating, ventilation, and air conditioning (HVAC) equipment. All locations were assumed to have HVAC cooling systems and were assumed to use HFC-134a refrigerant gas in their HVAC equipment.

The total refrigerant charge capacity of the HVAC system was estimated by multiplying the occupied square footage by a office-specific square foot per cooling ton ratio of 325 and then multiplying the total cooling tons by a ratio of 1.36 kilograms per cooling ton (Haines & Meyer, 2010; AmeriTech, 2022). A conservative average annual leakage rate of 10 percent of total charge capacity for Residential/Commercial A/C was applied to estimate total refrigerant gas released within the reporting period (Bjønness et al., 2019). Individual refrigerant gasses were converted to carbon dioxide equivalent units using gas-specific AR5 global warming potentials (IPCC, 2014).

Coworking - Purchased Electricity

Secondary data was used to estimate emissions from purchased electricity for all but the Toronto (King St) location, where primary data was provided.

Electricity consumption was estimated based on occupied square footage using building type- and climate zone-specific energy usage intensities (EUI) from the US Energy Information Association (EIA) Commercial Building Energy Consumption Survey (CBECS) (EIA, 2022).

Location-based emissions were calculated using eGrid subregion-specific emission factors for US locations (US EPA, 2025a) and province-specific emission factors for Canadian locations (ECCC, 2025).

Coworking - Stationary Combustion

Natural gas consumption was estimated for all but the Toronto (King St) location, where primary data was provided. Consumption was estimated based on occupied square footage using building type- and climate zone-specific energy usage intensities from the US Energy Information Association (EIA) Commercial Building Energy Consumption Survey (CBECS) (EIA, 2022).

Natural gas emissions from locations in the United States (US) were calculated using the fuel-specific emission factor provided in the 2025 US Environmental Protection Agency's (EPA) Emission Factor Hub. For all other countries, the country-specific natural gas emission factor from the International Energy Agency (IEA) was used to calculate emissions (2024). In all cases, the calculated emissions value represents only the tank-to-wheel impact of the stationary fuel combustion.

Colocation Data Centers - Purchased Electricity

The reporting company leases rack space at one data center. Primary data was provided in the form of average load, capacity, and PUE for two racks. This data was used to calculate total kWh for the data center. Location-based emissions were calculated using eGrid subregion-specific emission factors for US locations (US EPA, 2025a)

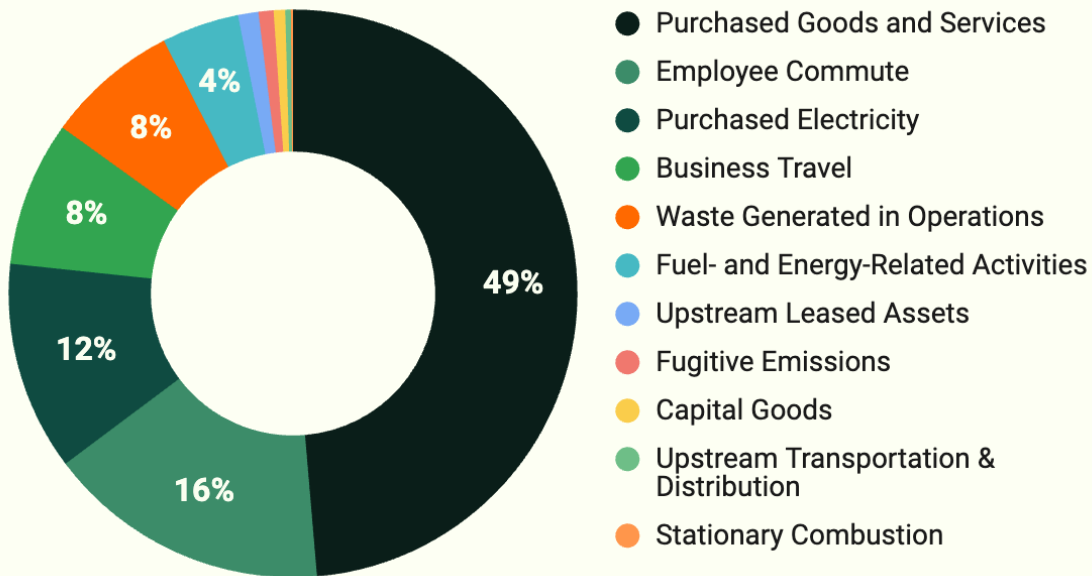
Total emissions from Upstream Leased Assets are **59.25 mT CO₂e**. There is a moderate degree of uncertainty as two coworking spaces did not provide any primary data.

Assessment Results

Based on the information provided by the reporting company, the methodology described in this report, and subject to the attached Statement of Limiting Conditions, Greenplaces has concluded that as of the date of this report SPECTRAFORCE's Scope 1 and 2 (market-based) emissions are **658.49 mT of CO₂e** and Scope 3 emissions are **4,450.76 mT CO₂e**.

Total (market-based) emissions are:

5,109.25 mT of CO₂e



Category and Description	mT CO ₂ e	% of total
Fugitive Emissions Scope 1 emissions from leakage of GHGs from refrigeration, HVAC, and fire suppression equipment.	43.55	0.9%

Stationary Combustion		
Scope 1 emissions from the on-site combustion of fossil fuels.	6.21	0.1%
Purchased Electricity (Market-Based)		
Scope 2 emissions from the production of the electricity the reporting company purchases.	608.74	11.9%
Purchased Goods and Services		
Scope 3 emissions from the goods & services the reporting company purchases.	2,485.88	48.7%
Capital Goods		
Scope 3 emissions from capital goods and expenditures.	33.47	0.7%
Fuel- and Energy-Related Activities		
Scope 3 emissions from the upstream impacts of fuel and energy consumption.	224.80	4.4%
Upstream Transportation & Distribution		
Scope 3 emissions from transportation and shipping paid for by the reporting company.	16.25	0.3%
Waste Generated in Operations		
Scope 3 emissions from the third-party disposal and treatment of waste generated by the reporting company.	386.08	7.6%
Business Travel		
Scope 3 emissions from air travel, ground travel, and accommodations.	422.13	8.3%
Employee Commuting (Commuters)		
Scope 3 emissions from employees commuting to and from work.	662.45	13.0%
Employee Commuting (Remote)		
Scope 3 emissions from remote work energy consumption.	160.44	3.1%
Upstream Leased Assets		
Scope 3 emissions from the operation of assets leased by the reporting company.	59.25	1.2%

Documentation

When conducting carbon assessments, Greenplaces recommends that clients include any verifying documentation of carbon emissions, renewable energy certificates and carbon credit purchases as applicable.

Statement of Limiting Conditions

1. This Carbon Assessment is valid only for the stated purpose and as of the date of its completion.
2. Information provided by the client or its representatives has been accepted by Greenplaces without verification and is not audited, reviewed, or otherwise validated. The carbon footprint arrived at herein is based on such information.
3. Greenplaces has obtained certain information regarding GHG from public sources that it believes to be reliable. However, Greenplaces makes no representation regarding the accuracy or completeness of such information and has not taken action to corroborate such information.
4. This Carbon Assessment does not constitute an environmental site assessment, and Greenplaces takes no responsibility for identifying any actual or potential environmental liabilities or contamination on or associated with the Client's property.
5. The prior written consent of Greenplaces is required before all or any part of the contents of this Carbon Assessment may be disseminated to the public or reproduced or distributed to any third parties. Any modification of this Carbon Assessment requires the prior written consent of Greenplaces. This Carbon Assessment is copyright © 2025, Greenplaces. All rights are reserved.

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[End of Report]