



# Unity Voluntary Carbon Offset Disclosures

Disclosure Date: December 2023

## OUR PUBLIC COMMITMENT

Unity Software Inc. (“Unity”), committed to the [Science Based Target Initiative \(“SBTi”\) Business Ambition for 1.5°C](#) in 2021 and intends to validate this commitment in 2024. Unity has been carbon neutral since 2021 and is working towards the SBTi commitment with the help of a number of measures including: (i) energy attribute certificates (“EACs”), (ii) clean power procurement via utility providers, (iii) carbon offsets, and (iv) removal projects<sup>1</sup>.

## OUR EMISSIONS

Unity’s corporate carbon emissions that are within its operational boundaries (as defined by GHG Protocol) were disclosed in Unity’s 2022 [ESG Report](#).

	FY 2021	FY 2022
<b>Total Emissions (tCO<sub>2</sub>e)</b>	57,199	75,720
<b>Scope 1 (tCO<sub>2</sub>e)</b>	238	356
<b>Scope 2 (tCO<sub>2</sub>e)</b>	1,492	1,756
<b>Scope 3 (tCO<sub>2</sub>e)</b>	55,469	73,605

Table 1. 2021-2022 Corporate Emissions

## OUR VOLUNTARY CARBON OFFSETS TO DATE

The Voluntary Carbon Market Disclosures Act (“VCMDA”) requires disclosures on voluntary carbon offsets (“VCOs”) that Unity invests in, but we are also disclosing Unity’s annual investments in the energy attribute credits (“EACs”) to provide the full picture of how Unity is maintaining its carbon neutrality commitment. Similar to VCOs, Unity purchases the EACs retrospectively after finalizing its annual corporate emissions measurement.

	FY 2021	FY 2022
<b>Total Electricity Consumption (MWh)</b>	10,384	9,868
<b>Energy Attribute Credits (EACs)<sup>2</sup></b>	11,391	[9,881] <sup>3</sup>
<b>Voluntary Carbon Offsets (VCOs)</b>	67,500	73,602

Table 2. 2021-2022 Investment in EACs and VCOs

<sup>1</sup> [Sustainability at Unity | Our Sustainability Approach - Measuring our impact](#)

<sup>2</sup> Unity purchases Energy Attribute Credits (EACs) to zero out electricity associated emissions such as Scope 2, 3.3, and 3.7.

<sup>3</sup> Pending Confirmation from third party service provider.

# VOLUNTARY CARBON OFFSET PROJECT DETAILS

Unity invests in voluntary carbon offset projects every year after it finalizes its annual emissions retrospectively to ensure the amount of offsets (in MT) covered by VCOs. VCO projects are sponsored through Unity Charitable Funds, partnered with [Tides Foundation](#) and VCO credits are retired on behalf of Unity. The table below lists the projects Unity invests in to neutralize its emissions for FY 2021 and FY 2022.

## FY 2022 Projects

Project Name	Vintage <sup>4</sup>	Seeing the Forest for the Trees (Ejido La Selva)	Francis Beidler Improved Forest Management Project	Proyecto Mirador Enhanced Distribution of Improved Cookstoves in Latin America
Protocol used to estimate emissions reductions or removal benefits		Mexico Forest Protocol, 2	Reserve's Forest Project Protocol Version 3.1 (22 October 2009)	GS TPDDTEC v2.
Location of the offset project site		Veracruz, Mexico	Harleyville, South Carolina, USA	Honduras
Project timeline		January 19, 2020 - November 9, 2050	July 17, 2007 - July 16, 2107	May 1, 2016 - April 20, 2023
Date when the project started or will start		January 19, 2020	July 17, 2007	May 1, 2009
Date and quantities when a specified quantity of emissions reductions or removals started or will start	2020	11,908 mt		268,606 mt
	2021	16,413 mt	9,043 mt	276,064 mt
Type of project		Improved forest management, carbon removal	Improved forest management, avoided emissions	Energy efficiency, avoided emissions
Standards that the project meets		Climate Action Reserve	Climate Action Reserve	Gold Standard for the Global Goals
Durability period		Credits are issued proportional to the length of commitment relative to 100 years. Projects may commit to maintain sequestered carbon due to project activities for any length of time. A buffer pool is established to account for the risk of potential reversals, which can arise from various factors like illegal logging, changes in land use, excessive harvesting, wildfires, disease outbreaks, or other sudden catastrophic events. In this project, the overall risk is calculated at 8%.	Permanence of 100 years. A buffer pool is established to account for the risk of potential reversals, which can arise from various factors like illegal logging, changes in land use, excessive harvesting, wildfires, disease outbreaks, or other sudden catastrophic events. In this project, the overall risk is calculated at 20.9%.	Emission reductions are permanently prevented from entering the atmosphere.

<sup>4</sup> The vintage of an offset can refer either to the year in which it was issued, or the years in which its associated GHG reduction occurred (<https://www.cooleffect.org/important-definitions-in-the-carbon-market>)

Project Name	Vintage <sup>4</sup>	Seeing the Forest for the Trees (Ejido La Selva)	Francis Beidler Improved Forest Management Project	Proyecto Mirador Enhanced Distribution of Improved Cookstoves in Latin America
Independent expert or third-party validation/verification of the project attributes		Both validation and verification were conducted.	Both validation and verification were conducted.	Both validation and verification were conducted.
Emissions reduced or carbon removed on an annual basis		14,161 mt/year estimate	22,939 mt/year estimate	181,231 mt/year estimate
Accountability measure <sup>5</sup>		The credits have already been issued, so there will not be any future emissions reductions materialized for the vintages 2020 or 2021.	The credits have already been issued, so there will not be any future emissions reductions materialized for the vintage 2021.	The credits have already been issued, so there will not be any future emissions reductions materialized for the vintages 2020 or 2021.
Pertinent data and calculation methods		The data and calculation methods can be reproduced and verified by using the protocol outlined in the following documents: "Annex 7: CALCKBOSK, Annex 7.2.1 PR1 Growth Report, Annex 7.2.2 PR2 Growth Report." All methods are described in the project report titled "Project Report Templates - 5 - 6 -2020" sections VII to XI (page 19 to 22). <a href="#">Documents link</a>	The data and calculation methods can be reproduced and verified by using the protocol outlined in the following documents: the Forest Project Monitoring Report "Beidler-2021-Forest-Monitoring-Report_12_22_21_Signed.pdf," issued on 12/22/2021 - sections III and IV, and the Forest PDD "CAR_683_Blue Source_Beidler_IFM_PDD_Revised_010915.pdf," version 12/15/2014 - sections 3 (page 10) - 7 (page 32). <a href="#">Documents link</a>	The data and calculation can be reproduced using the data in the monitoring reports as follows: Vintage 2020: Monitoring report 11 pages 17-30 Vintage 2021: Monitoring report 12 pages 17-31 <a href="#">Documents link</a>
Name of the business entity selling the offset		Cool Effect, Inc.	Cool Effect, Inc.	Cool Effect, Inc.
Offset registry		Climate Action Reserve	Climate Action Reserve	Gold Standard for Global Goals
Project identification number		<a href="#">CAR1545</a>	<a href="#">CAR683</a>	<a href="#">GS2758</a>
Project name as listed on the registry		Ejido La Selva	Blue Source-Francis Beidler Improved Forest Management Project	Proyecto Mirador Enhanced Distribution of Improved Cookstoves in Latin America

<sup>5</sup> Details regarding accountability measure if a project is not completed or does not meet the project emissions reductions or removal benefits, including but not limited to, details regarding what action the entity, either directly or by contractual obligation shall take under both of the following circumstances: 1) if carbon storage projects are reversed, 2) if future emissions reductions do not materialize

## FY 2021 Projects

Project Name	Watering the West	Seeing the Forest for the Trees	Sea of Change	Where Trees Save the Seas	The Giving Trees	For the Peat's Sake
<b>Protocol used to estimate emissions reductions or removal benefits</b>	ARB Compliance Offset Protocol: U.S. Forest Projects	Mexico Forest Protocol, 2	"CDM Methodology: AR-AM0014 Afforestation and reforestation of degraded mangrove habitats, version 03.0"	VM0015	CDM AR-AMS0001 Version 06: Simplified baseline and monitoring methodologies for small-scale A/R CDM project activities implemented on grasslands or croplands with limited displacement of pre-project activities. The following tools were also used: Procedures for the demonstration of land eligibility, AR-AMS0001, Appendix A, and Procedures for the assessment of additionality, AR-AMS0001, Appendix B.	VM0007, v1.5
<b>Location of the offset project site</b>	Oregon, USA	Veracruz, Mexico	Myanmar	Guatemala	Kenya	Indonesia
<b>Project timeline</b>	September 29, 2014 - September 28, 2039	January 19, 2020 - November 9, 2050	June 15, 2015 - June 14, 2035	April 1, 2012 - March 31, 2042	January 1, 2004 - December 31, 2023	November 1, 2010 - October 31, 2070
<b>Date when the project started or will start</b>	September 29, 2014	January 19, 2020	June 15, 2015	April 1, 2012	January 1, 2004	November 1, 2010
<b>Date and quantities when a specified quantity of emissions reductions or removals started or will start</b>	Vintage 2021 (149,727 mt); Vintage 2022 (253,833 mt)	01/19/2020-11/09/2020 (41,636 mt); 11/10/2020-11/09/2021 (26,049 mt)	Vintage 2020 (54,136 mt)	Vintage 2018 (907,920 mt)	Vintage 2020 (50,139 mt)	Vintage 2017 (4,830,311 mt); Vintage 2018 (5,133,319 mt); Vintage 2020 (5,884,249 mt)
<b>Type of project</b>	Improved forest management, carbon removal	Improved forest management, carbon removal	Afforestation, reforestation & revegetation, carbon removal	Avoided unplanned deforestation & degradation conservation	Afforestation, reforestation & revegetation, carbon removal	Peat swamp conservation, avoided emissions



Project Name	Watering the West	Seeing the Forest for the Trees	Sea of Change	Where Trees Save the Seas	The Giving Trees	For the Peat's Sake
<b>Standards that the project meets</b>	American Carbon Registry	Climate Action Reserve	VERRA	VERRA	VERRA	VERRA
<b>Durability period</b>	The project guarantees to maintain the carbon stocks at the end of 30 years for 100 years. The buffer pool or risk reversal is 18.1% to cover reversals in the event of disaster.	Credits are issued proportional to the length of commitment relative to 100 years. Projects may commit to maintain sequestered carbon due to project activities for any length of time. A buffer pool is established to account for the risk of potential reversals, which can arise from various factors like illegal logging, changes in land use, excessive harvesting, wildfires, disease outbreaks, or other sudden catastrophic events. In this project, the overall risk is calculated at 8%.	This project requires active community engagement and local stakeholders demonstrate a higher commitment to the longevity of the trees. The risk of reversal, according to the project documentation, was calculated to be 10%, the non-permanence risk reversal toolset by the project standard requires a minimum risk rating of 10%. This approach is conservative and has been applied. The buffer is calculated in line with Tool: <a href="#">Link</a>	The quantity of carbon associated with reduction is stored for at least 30 years. Permanence is ensured by use of a 10% buffer pool in case of a reversal of land use changes.	This project requires active community engagement and local stakeholders demonstrate a higher commitment to the longevity of the trees. Although the risk of reversal, according to the project documentation, was calculated to be 2.5%, the non-permanence risk reversal toolset by the project standard requires a minimum risk rating of 10%. This approach is conservative and has been applied.	The Katingan project is on a 60-year concession license with the potential to extend up to 100 years. The non-permanence risk is 10%.
<b>Independent expert or third-party validation/verification of the project attributes</b>	Both validation and verification were conducted.	Both validation and verification were conducted.	Both validation and verification were conducted.	Both validation and verification were conducted.	Both validation and verification were conducted.	Both validation and verification were conducted.
<b>Emissions reduced or carbon removed on an annual basis</b>	175,000 tCO <sub>2</sub> e/year estimate	14,161 mt/year estimate	184,006 tCO <sub>2</sub> e/year estimate	728,161 tCO <sub>2</sub> e/year estimate	86,694 tCO <sub>2</sub> e/year estimate	7,451,846 tCO <sub>2</sub> e/year estimate
<b>Accountability measure<sup>6</sup></b>	Pg 31 <a href="#">Link</a>  These credits are Ex-Post not Ex-Ante.	The credits have already been issued, so there will not be any future emissions reductions materialized for the vintages 2020 or 2021.  These credits are Ex-Post not Ex-Ante.	Calculation of buffer AFOLU Non-Permanence Risk Tool - <a href="#">Link</a>  These credits are Ex-Post not Ex-Ante.	Calculation of buffer AFOLU Non-Permanence Risk Tool - <a href="#">Link</a>	No quantification of reversals, trees are planted, and emission reductions calculated from the number of trees surviving. <a href="#">Link</a>	Page 26. Calculation of Buffer <a href="#">Link</a>

Project Name	Watering the West	Seeing the Forest for the Trees	Sea of Change	Where Trees Save the Seas	The Giving Trees	For the Peat's Sake
<b>Pertinent data and calculation methods</b>	The data and calculation methods can be reproduced and verified by using the protocol outlined in the following document: The data and calculation methods can be reproduced and verified by using the protocol outlined in the <a href="#">document</a> and <a href="#">methodology</a> (pg 54-76)	The data and calculation methods can be reproduced and verified by using the protocol outlined in the following documents: " <i>Annex 7: CALCKBOSK, Annex 7.2.1 PR1 Growth Report, Annex 7.2.2 PR2 Growth Report.</i> " All methods are described in the project report titled " <i>Project Report Templates - 5 - 6 -2020</i> " sections VII to XI (pg 19-22)	The data and calculation methods can be reproduced and verified by using the methodology and related documents outlined in the <a href="#">Methodology</a> - (pg 6) & <a href="#">Monitoring Report</a> - Section 5 (pg 51-69)	The data and calculation methods can be reproduced and verified by using the methodology and related documents outlined in the <a href="#">Methodology</a> VCS methodology VM0015 (version 1.1) & <a href="#">Project Monitoring Report</a> - Section 3.2	The data and calculation methods can be reproduced and verified by using the protocol outlined in the <a href="#">monitoring report</a> : (Section 3 page 36 to 49) and <a href="#">Project Description</a> (Section 3 - pg 30-41) and <a href="#">methodology</a>	The data and calculation methods can be reproduced and verified by using the methodology and related documents outlined in the <a href="#">Methodology</a> VCS methodology VM0007 (version 1.5) <a href="#">Project Monitoring Report</a> - Section 4 (pg 35-106)
<b>Name of the business entity selling the offset</b>	Cool Effect, Inc.	Cool Effect, Inc.	Cool Effect, Inc.	Cool Effect, Inc.	Cool Effect, Inc.	Cool Effect, Inc.
<b>Offset registry</b>	American Carbon Registry	Climate Action Reserve	VERRA	VERRA	VERRA	VERRA
<b>Project identification number</b>	ACR274	<a href="#">CAR1545</a>	VCS 1764	VCS 1622	VCS 737	VCS 1477
<b>Project name as listed on the registry</b>	Green Diamond Resource Company Klamath West IFM.	Ejido La Selva	Reforestation and Restoration of degraded mangrove lands, sustainable livelihood and community development in Myanmar	Conservation Coast REDD+ Project for Caribbean Guatemala: The Conservation Coast VCS 1622	TIST Program in Kenya, VCS-005	Katingan Peatland Restoration and Conservation Project

<sup>6</sup> Details regarding accountability measure if a project is not completed or does not meet the project emissions reductions or removal benefits, including but not limited to , details regarding what action the entity, either directly or by contractual obligation shall take under both of the following circumstances: 1) if carbon storage projects are reversed, 2) if future emissions reductions do not materialize

