



Greenhouse Gas Protocol (Dual Reporting) Report for Knowit

Assessment Period: 2023

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Assessment Details

Consolidation Approach

Operational control approach is applied for the Knowit carbon footprint.

Organisational Boundaries

Operations of Knowit

Included

- Knowit
- Sverige
- Danmark
- Finland
- Norge
- Tyskland
- Polen

Operational Boundary

- Air travel
- Bus and coach
- Cars
- Coffee and fruit
- District heating
- Electric two-wheelers
- Electricity
- Electricity consumption
- Employee owned cars
- Ferry
- Food
- Home working
- Hotel night stays
- IT Equipment
- Material use: construction
- Motorcycle
- Rail (train, tram, light rail, underground)
- Taxi
- Vans
- Walk & Bike

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Table of Contents

Introduction	4
Data Quality and Availability	5
Key Assumptions	6
Assessment Summary for Knowit	8
Detailed Results	11
Detailed Summary by WBCSD/WRI Scope	11
<i>Location-Based methodology</i>	11
<i>Market-Based methodology</i>	15
Summary by Company Unit	20
<i>Location-Based methodology</i>	20
<i>Market-Based methodology</i>	21
Annual Activity Data	22
References	26
Assessment Summary for Sverige	28
Assessment Summary for Danmark	31
Assessment Summary for Finland	34
Assessment Summary for Norge	37
Assessment Summary for Tyskland	40
Assessment Summary for Polen	43

Introduction

A greenhouse gas (GHG) emissions assessment quantifies the total greenhouse gases produced directly and indirectly from a business or organisation's activities. Also known as a carbon footprint, it is an essential tool, providing your business with a basis for understanding and managing its climate change impacts.

A GHG assessment quantifies all seven Kyoto greenhouse gases where applicable and is measured in units of carbon dioxide equivalence, or CO₂e¹. The seven Kyoto gases are carbon dioxide (CO₂), methane (CH₄), nitrous oxide (N₂O), hydrofluorocarbons (HFCs), nitrogen trifluoride (NF₃), sulphur hexafluoride (SF₆) and perfluorocarbons (PFCs). The global warming potential (GWP) of each gas is illustrated in the Table 1.

Table 1. GWP of Kyoto Gases (IPCC 2013, without climate-carbon feedback)

Greenhouse Gas	GWP
Carbon dioxide (CO ₂)	1
Methane (CH ₄)	28
Nitrous oxide (N ₂ O)	265
Hydrofluorocarbons (HFCs)	1 - 12,400
Perfluorocarbons (PFCs)	1 - 11,100
Nitrogen trifluoride (NF ₃)	16,100
Sulphur hexafluoride (SF ₆)	23,500

This assessment has been carried out in accordance with the World Business Council for Sustainable Development and World Resources Institute's (WBCSD/WRI) Greenhouse Gas Protocol; a Corporate Accounting and Reporting Standard, including the GHG Protocol Scope 2 Guidance. This protocol is considered current best practice for corporate or organisational greenhouse gas emissions reporting. GHG emissions have been reported by the three WBCSD/WRI Scopes.

Scope 1 includes direct GHG emissions from sources that are owned or controlled by the company such as natural gas combustion and company owned vehicles.

Scope 2 accounts for GHG emissions from the generation of purchased electricity, heat and steam generated off-site. As the subject of this assessment operates in markets which offer contractual instruments with product or supplier-specific data, scope 2 emissions are reported using both the location-based method and the market-based method. The location-based method applies average emission factors that correspond to the grid where consumption occurs, whereas the market-based method applies emission factors that correspond to energy purchased (or not purchased) through contractual instruments. Contractual instruments include energy attribute certificates, direct energy contracts, and supplier specific emission rates. The subject of this assessment has ensured that any contractual instruments used in the market-based method have met the Scope 2 Quality Criteria, as defined in the Guidance. Where contractual instruments do not meet the Quality Criteria, or where contractual instruments were not purchased, market-based scope 2 emissions have been calculated using residual mix emission factors. Where residual mix emission factors are not available, market-based scope 2 emissions have been calculated using default location grid-average emission factors, per the Protocol hierarchy. This may result in double counting between electricity consumers, as an adjusted emission factor taking into account voluntary purchases of electricity with specific attributes was not available.

Scope 3 includes all other indirect emissions such as waste disposal, business travel and staff commuting. Reporting of these activities is optional under the WBCSD/WRI GHG Protocol, but as they can contribute a significant portion of overall emissions Ecometrica recommends they are reported where applicable.

A GHG assessment is an essential tool in the process of monitoring and reducing an organisation's climate change impact as it allows reduction targets to be set and action plans formulated. GHG assessment results can also allow organisations to be transparent about their climate change impacts through reporting of GHG emissions to customers, shareholders, employees and other stakeholders. Regular assessments allow clients to track their progress in achieving reductions over time and provide evidence to support green claims in external marketing initiatives such as product labelling or CSR reporting. Ecometrica GHG assessments are designed to be transparent, consistent and repeatable over time.

¹ Carbon dioxide equivalent or CO₂e is a term for describing different greenhouse gases in a common unit. For any quantity and type of greenhouse gas, CO₂e signifies the amount of CO₂ which would have the equivalent global warming impact.

Data Quality and Availability

In order to provide the most accurate estimate of an organisation's GHG emissions, primary (actual) data should be used where it is available, up to date and geographically relevant. Secondary data in the form of estimates, extrapolations and industry averages may be used when primary data is not available. Table 2 details the quality of data submitted for this assessment with the key assumptions used stated below.

Data Quality Overview



Location-based Accuracy Overview		
Accuracy Overview	tCO ₂ e/year	%
Actual	2,801	44
Estimated	3,561	56
Total	6,362	100



Market-based Accuracy Overview		
Accuracy Overview	tCO ₂ e/year	%
Actual	2,893	44.1
Estimated	3,674	55.9
Total	6,568	100

Table 2. Data Quality and Availability

Source of emissions	Data quality
Business Travel	
Air travel	Estimated
Bus and coach	Estimated
Cars	Estimated
Electric two-wheelers	Mixed
Employee owned cars	Mixed
Ferry	Actual
Hired cars	Actual
Hotel night stays	Estimated
Motorcycle	Mixed
Rail (train, tram, light rail, underground)	Estimated
Taxi	Estimated
Walk & Bike	Mixed
Commuting	
Bus and coach	Estimated
Cars	Estimated

Electric two-wheelers	Mixed
Employee owned cars	Estimated
Motorcycle	Mixed
Rail (train, tram, light rail, underground)	Estimated
Walk & Bike	Estimated
Homeworkers	
Home working	Estimated
Electricity and Heating	
District heating	Estimated
Electricity	Mixed
Electricity consumption	Actual
Refrigerant gas loss and other fugitive emissions	Actual
Food	
Coffee and fruit	Actual
Food	Actual
Hosted servers	
Electricity consumption	Mixed
Waste	
Incinerated waste	Actual
Road freight, shared vehicle (tonne.km factors)	Actual
Transport	
Road freight, shared vehicle (tonne.km factors)	Actual
Vans	Actual
Conferences	
Air travel	Actual
Bus and coach	Actual
Cars	Actual
Ferry	Actual
Hotel night stays	Actual
Rail (train, tram, light rail, underground)	Actual
Taxi	Mixed
Materials purchased	
IT Equipment	Actual
Material use: construction	Actual
Business travel - External	
Bus and coach	Estimated
Vans	Mixed

Key Assumptions

To complete the annual footprint the following assumptions have been made:

Energy use per office floor area is based on the intensity of the other offices where energy consumption is known.

For each recorded flight, a 5 km taxi journey is added as default.

The energy consumed by hosting servers for client purposes is not measured this year, but assumed and estimated to be the same as the previous year.

The commuting and business travel is based on employee surveys, where the responses have been extrapolated based on number of FTE:s.

Survey data was also cleaned from outliers in terms of extreme values reported, or faulty answers from the survey data.

Assessment Summary for Knowit

Gross Overall Emissions (location-based): 6,362 tCO₂e

Gross Overall Emissions (market-based): 6,568 tCO₂e

Key Performance Indicators

Absolute GHG emissions will vary over time and often correspond to the expansion or contraction of an organisation. It is useful therefore to use reporting metrics that take these effects into account and monitor relative GHG emissions intensity. A common emissions intensity metric is tonnes of CO₂e per full time equivalent. This has been calculated, along with other relevant metrics, in the table below:

Data	KPI
4,115 Full Time Equivalent Employees	1.55 tCO ₂ e per Full Time Equivalent Employee (Location-Based)
7,097,400 Turnover (KSEK)	8.96e-4 tCO ₂ e per Turnover (KSEK) (Location-Based)
4,115 Full Time Equivalent Employees	1.6 tCO ₂ e per Full Time Equivalent Employee (Market-Based)
7,097,400 Turnover (KSEK)	9.25e-4 tCO ₂ e per Turnover (KSEK) (Market-Based)

Summary by Activity (Location-Based, tCO₂e)



By Activity	tCO ₂ e/year	%
Business Travel	1,873	29.4
Materials purchased	1,438	22.6
Commuting	1,233	19.4
Electricity and Heating	818	12.9
Conferences	498	7.83
Food	387	6.08
Homeworkers	63.2	0.993
Hosted servers	38.7	0.608
Business travel - External	13.3	0.208
Total	6,362	100

Summary by Activity (Market-Based, tCO₂e)



By Activity	tCO ₂ e/year	%
Business Travel	1,873	28.5
Materials purchased	1,438	21.9
Commuting	1,233	18.8
Electricity and Heating	1,023	15.6
Conferences	498	7.58
Food	387	5.89
Homeworkers	63.2	0.962
Hosted servers	38.7	0.589
Business travel - External	13.3	0.202
Total	6,568	100

Summary by WBCSD/WRI Scope (Location-Based, tCO₂e)



By Activity	tCO ₂ e/year	%
Scope 1	89.4	1.41
Scope 2	624	9.8
Scope 3	5,649	88.8
Total	6,362	100

Summary by WBCSD/WRI Scope (Market-Based, tCO₂e)



By Activity	tCO ₂ e/year	%
Scope 1	89.4	1.36
Scope 2	820	12.5
Scope 3	5,658	86.1
Total	6,568	100

Summary by Greenhouse Gas

Greenhouse Gas	GWP	tGHG/year (Location-Based)	tCO ₂ e/year (Location-Based)	tGHG/year (Market-Based)	tCO ₂ e/year (Market-Based)
CO ₂	1	3,604	3,604	3,800	3,800
CH ₄	28	0.149	4.18	0.138	3.87
N ₂ O	265	0.0781	20.7	0.0719	19
Biogenic CO ₂	0	7.04	0	7.04	0
CO ₂ e	1	2,733	2,733	2,745	2,745
Total			6,362		6,568

Summary of Scope 2 Market-Based Method for Knowit

Energy Consumed and Emissions By Factor Type In Scope 2 Market-Based Method

Scope 2 Market-Based Energy



Scope 2 Market-Based Emissions



Emission Factor Type	Energy		Market-Based Emissions	
	MWh	%	tCO ₂ e	%
Client-supplied market-based instrument	3,073	41.9	0.801	0.0977
Residual mix factors	829	11.3	606	73.9
Default location-based factors	3,434	46.8	213	26
Total	7,336	100	820	100

Detailed Results

Detailed Summary by WBCSD/WRI Scope

Location-Based methodology

Source of Emissions	tCO ₂ /yr	tCH ₄ /yr	tN ₂ O/yr	Total Emissions (tCO ₂ e/yr)	%
Scope 1 Total	88.7	0.00549	0.00214	89.4	1.41%
Business Travel Total	32.9	0.00214	0.00101	33.2	0.522%
Cars	32.9	0.00214	0.00101	33.2	0.522%
Commuting Total	55.8	0.00335	0.00114	56.2	0.884%
Cars	55.8	0.00335	0.00114	56.2	0.884%
Scope 2 Total	514	0.0263	0.0113	624	9.8%
Electricity and Heating Total	514	0.0263	0.0113	624	9.8%
District heating	105	0.0154	0.00518	213	3.35%
Electricity	409	0.0109	0.00617	411	6.46%
Scope 3 Total	3,002	0.117	0.0646	5,649	88.8%
Business Travel Total	1,594	0.0409	0.0325	1,840	28.9%
Air travel	1,212	0.0132	0.0193	1,217	19.1%
Air travel: Flights, long-haul, average, upstream emissions	0	0	0	44.3	0.697%
Air travel: Flights, medium-haul, average, upstream emissions	0	0	0	32.4	0.509%
Air travel: Flights, short-haul, upstream emissions	0	0	0	50.6	0.795%
Bus and coach	73.6	2.9e-4	0.002	74.2	1.17%
Bus and coach: Average bus, upstream emissions	0	0	0	18.1	0.285%
Cars	1.78	1.45e-4	3.39e-5	1.79	0.0282%
Cars: Average LPG car, upstream emissions	0	0	0	2.47e-4	3.88e-6%
Cars: Average diesel car, upstream emissions	0	0	0	3.82	0.06%
Cars: Average petrol car, upstream emissions	0	0	0	1.29	0.0202%
Cars: Average petrol hybrid car, upstream emissions	0	0	0	4.18	0.0657%
Cars: Electricity - transmission & distribution losses (MCR)	0.0869	7.96e-6	1.75e-6	0.0876	0.00138%
Cars: Electricity grid, T&D losses, upstream emissions	0	0	0	0.0367	5.77e-4%
Cars: Electricity grid, generated, upstream emissions	0	0	0	0.685	0.0108%
Electric two-wheelers	0.0215	1.93e-6	4.21e-7	0.0217	3.41e-4%
Electric two-wheelers: Electricity - transmission & distribution losses (MCR)	0.0011	1.05e-7	2.22e-8	0.00111	1.75e-5%
Electric two-wheelers: Electricity grid, T&D losses, upstream emissions	0	0	0	5.47e-4	8.6e-6%
Electric two-wheelers: Electricity grid, generated, upstream emissions	0	0	0	0.00872	1.37e-4%
Employee owned cars	180	0.0116	0.0038	182	2.86%

Employee owned cars: Average LPG car, upstream emissions	0	0	0	0.00721	1.13e-4%
Employee owned cars: Average diesel car, upstream emissions	0	0	0	16.1	0.253%
Employee owned cars: Average petrol car, upstream emissions	0	0	0	29.1	0.457%
Employee owned cars: Average petrol hybrid car, upstream emissions	0	0	0	3.98	0.0625%
Employee owned cars: Electricity - transmission & distribution losses (MCR)	0.108	1.53e-5	2.48e-6	0.109	0.00171%
Employee owned cars: Electricity grid, T&D losses, upstream emissions	0	0	0	0.0864	0.00136%
Employee owned cars: Electricity grid, generated, upstream emissions	0	0	0	1.27	0.02%
Hotel night stays	103	9.21e-4	0.0061	105	1.65%
Motorcycle	2.61	0.00222	4.34e-5	2.68	0.0421%
Motorcycle: Average petrol motorcycle, upstream emissions	0	0	0	0.686	0.0108%
Rail (train, tram, light rail, underground)	15.6	0.0125	0.00112	16.2	0.255%
Rail (train, tram, light rail, underground): Light rail, upstream emissions	0	0	0	26.9	0.423%
Taxi	4.91	3.94e-6	1.5e-4	4.95	0.0777%
Taxi: Regular taxi, upstream emissions	0	0	0	1.23	0.0193%
Walk & Bike	0	0	0	0	0%
Business travel - External Total	10.5	3.14e-5	2.82e-4	13.3	0.208%
Bus and coach	5.96	2.35e-5	1.62e-4	6.12	0.0963%
Bus and coach: Average bus, upstream emissions	0	0	0	1.49	0.0234%
Vans	4.5	7.87e-6	1.2e-4	4.53	0.0713%
Vans: Average van, upstream emissions	0	0	0	1.11	0.0175%
Commuting Total	869	0.0715	0.0221	1,177	18.5%
Bus and coach	254	0.001	0.00688	256	4.02%
Bus and coach: Average bus, upstream emissions	0	0	0	62.4	0.981%
Cars	3.25	1.64e-4	5.1e-5	3.26	0.0513%
Cars: Average LPG car, upstream emissions	0	0	0	0.0059	9.27e-5%
Cars: Average diesel car, upstream emissions	0	0	0	3.27	0.0514%
Cars: Average petrol car, upstream emissions	0	0	0	3.26	0.0512%
Cars: Average petrol hybrid car, upstream emissions	0	0	0	8.2	0.129%
Cars: Electricity - transmission & distribution losses (MCR)	0.154	8.22e-6	2.46e-6	0.154	0.00243%
Cars: Electricity grid, T&D losses, upstream emissions	0	0	0	0.0673	0.00106%
Cars: Electricity grid, generated, upstream emissions	0	0	0	1.25	0.0197%
Electric two-wheelers	0.112	1.09e-5	2.27e-6	0.113	0.00177%
Electric two-wheelers: Electricity - transmission & distribution losses (MCR)	0.0053	5.54e-7	1.11e-7	0.00535	8.41e-5%

Electric two-wheelers: Electricity grid, T&D losses, upstream emissions	0	0	0	0.0034	5.35e-5%
Electric two-wheelers: Electricity grid, generated, upstream emissions	0	0	0	0.0526	8.27e-4%
Employee owned cars	568	0.0356	0.0126	574	9.02%
Employee owned cars: Average LPG car, upstream emissions	0	0	0	0.622	0.00977%
Employee owned cars: Average diesel car, upstream emissions	0	0	0	54.1	0.85%
Employee owned cars: Average petrol car, upstream emissions	0	0	0	86.4	1.36%
Employee owned cars: Average petrol hybrid car, upstream emissions	0	0	0	14.3	0.225%
Employee owned cars: Electricity - transmission & distribution losses (MCR)	0.243	3.29e-5	5.52e-6	0.245	0.00386%
Employee owned cars: Electricity grid, T&D losses, upstream emissions	0	0	0	0.223	0.0035%
Employee owned cars: Electricity grid, generated, upstream emissions	0	0	0	3.28	0.0515%
Motorcycle	10.2	0.00773	1.71e-4	10.4	0.164%
Motorcycle: Average petrol motorcycle, upstream emissions	0	0	0	2.68	0.0422%
Rail (train, tram, light rail, underground)	33.6	0.027	0.00241	35	0.551%
Rail (train, tram, light rail, underground): Light rail, upstream emissions	0	0	0	58.1	0.913%
Walk & Bike	0	0	0	0	0%
Conferences Total	449	0.00118	0.00856	498	7.83%
Air travel	404	7.06e-4	0.00641	405	6.37%
Air travel: Flights, long-haul, average, upstream emissions	0	0	0	7.08	0.111%
Air travel: Flights, medium-haul, average, upstream emissions	0	0	0	35.3	0.555%
Bus and coach	15.4	6.09e-5	4.19e-4	15.5	0.244%
Bus and coach: Average bus, upstream emissions	0	0	0	3.79	0.0596%
Cars	0.0249	4.07e-6	5.85e-7	0.0251	3.95e-4%
Cars: Electricity - transmission & distribution losses (MCR)	0.00161	2.61e-7	3.75e-8	0.00163	2.56e-5%
Cars: Electricity grid, T&D losses, upstream emissions	0	0	0	8.12e-4	1.28e-5%
Cars: Electricity grid, generated, upstream emissions	0	0	0	0.0103	1.61e-4%
Ferry	1.61	1.9e-5	7.34e-5	1.63	0.0256%
Ferry: Ferry, average passenger, upstream emissions	0	0	0	0.369	0.0058%
Hotel night stays	25.6	2.21e-4	0.00159	26.1	0.41%
Rail (train, tram, light rail, underground)	0.93	1.69e-4	2.12e-5	0.941	0.0148%
Rail (train, tram, light rail, underground): Eurostar, upstream emissions	0	0	0	0.246	0.00387%
Taxi	1.47	1.18e-6	4.5e-5	1.49	0.0234%

Taxi: Regular taxi, upstream emissions	0	0	0	0.37	0.00581%
Electricity and Heating Total	30.6	0.00249	4.27e-4	194	3.05%
District heating: District Heating (Göteborg. Partille. Ale, Sweden), upstream emissions	0	0	0	1.04	0.0163%
District heating: District Heating, Affärsverken Karlskrona AB, Karlskrona, upstream emissions	0	0	0	0.415	0.00653%
District heating: District Heating, Borlänge Energi AB, Ornäs, upstream emissions	0	0	0	0.924	0.0145%
District heating: District Heating, Gävle Energi AB, Gävle, upstream emissions	0	0	0	0.11	0.00172%
District heating: District Heating, Jämtkraft AB, Östersund, upstream emissions	0	0	0	0.644	0.0101%
District heating: District Heating, Jönköping Energi AB, Jönköping, upstream emissions	0	0	0	0.359	0.00564%
District heating: District Heating, Karlstads Energi AB, Karlstad, upstream emissions	0	0	0	0.325	0.00512%
District heating: District Heating, Luleå Energi AB, Luleå, upstream emissions	0	0	0	0.074	0.00116%
District heating: District Heating, Stockholm Exergi AB, Stockholm, upstream emissions	0	0	0	2.66	0.0418%
District heating: District Heating, Sundsvall Energi AB, upstream emissions	0	0	0	0.529	0.00831%
District heating: District Heating, Tekniska Verken i Linköping AB, Linköping, upstream emissions	0	0	0	0.276	0.00434%
District heating: District Heating, Umeå Energi AB, Sävar, upstream emissions	0	0	0	0.694	0.0109%
District heating: District Heating, Vattenfall AB, Uppsala, upstream emissions	0	0	0	0.121	0.0019%
District heating: District Heating, Öresundskraft AB, Helsingborg, upstream emissions	0	0	0	0.257	0.00404%
District heating: District heating (EON - Hallsberg-Örebro-Kumla, Sweden), upstream emissions	0	0	0	0.142	0.00223%
District heating: District heating (EON - Malmö-Burlöv, Sweden), upstream emissions	0	0	0	1.42	0.0223%
District heating: District heating, Krafringen, Eslov, Lomma & Lund, upstream emissions	0	0	0	0.14	0.0022%
District heating: District heating, Trollhattan Energi AB, upstream emissions	0	0	0	0.379	0.00596%
District heating: Heat/steam, good quality CHP: UK average - T&D losses, upstream emissions	0	0	0	1.4	0.022%
District heating: Heat/steam, good quality CHP: UK average - transmission & distribution losses	7.44	0.00191	8.01e-5	7.52	0.118%
District heating: Heat/steam, good quality CHP: UK average, upstream emissions	0	0	0	26.6	0.418%
Electricity: Electricity - transmission & distribution losses (MCR)	23.1	5.81e-4	3.47e-4	23.2	0.365%
Electricity: Electricity grid, T&D losses, upstream emissions	0	0	0	7.47	0.117%

Electricity: Electricity grid, generated, upstream emissions	0	0	0	117	1.84%
Food Total	0	0	0	387	6.08%
Coffee and fruit	0	0	0	115	1.81%
Food	0	0	0	272	4.27%
Homeworkers Total	48.7	0.00129	7.29e-4	63.2	0.993%
Home working	46.1	0.00123	6.91e-4	46.3	0.728%
Home working: Electricity - transmission & distribution losses (MCR)	2.55	6.49e-5	3.82e-5	2.56	0.0403%
Home working: Electricity grid, T&D losses, upstream emissions	0	0	0	0.803	0.0126%
Home working: Electricity grid, generated, upstream emissions	0	0	0	13.5	0.212%
Hosted servers Total	0	0	0	38.7	0.608%
Electricity consumption	0	0	0	38.7	0.608%
Materials purchased Total	0	0	0	1,438	22.6%
IT Equipment	0	0	0	542	8.52%
Material use: construction	0	0	0	896	14.1%
Total	3,604	0.149	0.0781	6,362	100%

Market-Based methodology

Source of Emissions	tCO ₂ /yr	tCH ₄ /yr	tN ₂ O/yr	Total Emissions (tCO ₂ e/yr)	%
Scope 1 Total	88.7	0.00549	0.00214	89.4	1.36%
Business Travel Total	32.9	0.00214	0.00101	33.2	0.506%
Cars	32.9	0.00214	0.00101	33.2	0.506%
Commuting Total	55.8	0.00335	0.00114	56.2	0.856%
Cars	55.8	0.00335	0.00114	56.2	0.856%
Scope 2 Total	712	0.0154	0.00518	820	12.5%
Electricity and Heating Total	712	0.0154	0.00518	820	12.5%
District heating	105	0.0154	0.00518	213	3.24%
Electricity	606	0	0	607	9.25%
Scope 3 Total	3,000	0.117	0.0645	5,658	86.1%
Business Travel Total	1,594	0.0409	0.0325	1,840	28%
Air travel	1,212	0.0132	0.0193	1,217	18.5%
Air travel: Flights, long-haul, average, upstream emissions	0	0	0	44.3	0.675%
Air travel: Flights, medium-haul, average, upstream emissions	0	0	0	32.4	0.493%
Air travel: Flights, short-haul, upstream emissions	0	0	0	50.6	0.771%
Bus and coach	73.6	2.9e-4	0.002	74.2	1.13%
Bus and coach: Average bus, upstream emissions	0	0	0	18.1	0.276%
Cars	1.78	1.45e-4	3.39e-5	1.79	0.0273%

Cars: Average LPG car, upstream emissions	0	0	0	2.47e-4	3.76e-6%
Cars: Average diesel car, upstream emissions	0	0	0	3.82	0.0581%
Cars: Average petrol car, upstream emissions	0	0	0	1.29	0.0196%
Cars: Average petrol hybrid car, upstream emissions	0	0	0	4.18	0.0637%
Cars: Electricity - transmission & distribution losses (MCR)	0.0869	7.96e-6	1.75e-6	0.0876	0.00133%
Cars: Electricity grid, T&D losses, upstream emissions	0	0	0	0.0367	5.59e-4%
Cars: Electricity grid, generated, upstream emissions	0	0	0	0.685	0.0104%
Electric two-wheelers	0.0215	1.93e-6	4.21e-7	0.0217	3.3e-4%
Electric two-wheelers: Electricity - transmission & distribution losses (MCR)	0.0011	1.05e-7	2.22e-8	0.00111	1.69e-5%
Electric two-wheelers: Electricity grid, T&D losses, upstream emissions	0	0	0	5.47e-4	8.33e-6%
Electric two-wheelers: Electricity grid, generated, upstream emissions	0	0	0	0.00872	1.33e-4%
Employee owned cars	180	0.0116	0.0038	182	2.78%
Employee owned cars: Average LPG car, upstream emissions	0	0	0	0.00721	1.1e-4%
Employee owned cars: Average diesel car, upstream emissions	0	0	0	16.1	0.245%
Employee owned cars: Average petrol car, upstream emissions	0	0	0	29.1	0.442%
Employee owned cars: Average petrol hybrid car, upstream emissions	0	0	0	3.98	0.0605%
Employee owned cars: Electricity - transmission & distribution losses (MCR)	0.108	1.53e-5	2.48e-6	0.109	0.00166%
Employee owned cars: Electricity grid, T&D losses, upstream emissions	0	0	0	0.0864	0.00132%
Employee owned cars: Electricity grid, generated, upstream emissions	0	0	0	1.27	0.0193%
Hotel night stays	103	9.21e-4	0.0061	105	1.6%
Motorcycle	2.61	0.00222	4.34e-5	2.68	0.0408%
Motorcycle: Average petrol motorcycle, upstream emissions	0	0	0	0.686	0.0104%
Rail (train, tram, light rail, underground)	15.6	0.0125	0.00112	16.2	0.247%
Rail (train, tram, light rail, underground): Light rail, upstream emissions	0	0	0	26.9	0.41%
Taxi	4.91	3.94e-6	1.5e-4	4.95	0.0753%
Taxi: Regular taxi, upstream emissions	0	0	0	1.23	0.0187%
Walk & Bike	0	0	0	0	0%
Business travel - External Total	10.5	3.14e-5	2.82e-4	13.3	0.202%
Bus and coach	5.96	2.35e-5	1.62e-4	6.12	0.0932%
Bus and coach: Average bus, upstream emissions	0	0	0	1.49	0.0227%
Vans	4.5	7.87e-6	1.2e-4	4.53	0.069%
Vans: Average van, upstream emissions	0	0	0	1.11	0.017%
Commuting Total	869	0.0715	0.0221	1,177	17.9%

Bus and coach	254	0.001	0.00688	256	3.89%
Bus and coach: Average bus, upstream emissions	0	0	0	62.4	0.95%
Cars	3.25	1.64e-4	5.1e-5	3.26	0.0497%
Cars: Average LPG car, upstream emissions	0	0	0	0.0059	8.98e-5%
Cars: Average diesel car, upstream emissions	0	0	0	3.27	0.0498%
Cars: Average petrol car, upstream emissions	0	0	0	3.26	0.0496%
Cars: Average petrol hybrid car, upstream emissions	0	0	0	8.2	0.125%
Cars: Electricity - transmission & distribution losses (MCR)	0.154	8.22e-6	2.46e-6	0.154	0.00235%
Cars: Electricity grid, T&D losses, upstream emissions	0	0	0	0.0673	0.00103%
Cars: Electricity grid, generated, upstream emissions	0	0	0	1.25	0.0191%
Electric two-wheelers	0.112	1.09e-5	2.27e-6	0.113	0.00171%
Electric two-wheelers: Electricity - transmission & distribution losses (MCR)	0.0053	5.54e-7	1.11e-7	0.00535	8.14e-5%
Electric two-wheelers: Electricity grid, T&D losses, upstream emissions	0	0	0	0.0034	5.18e-5%
Electric two-wheelers: Electricity grid, generated, upstream emissions	0	0	0	0.0526	8.01e-4%
Employee owned cars	568	0.0356	0.0126	574	8.74%
Employee owned cars: Average LPG car, upstream emissions	0	0	0	0.622	0.00946%
Employee owned cars: Average diesel car, upstream emissions	0	0	0	54.1	0.824%
Employee owned cars: Average petrol car, upstream emissions	0	0	0	86.4	1.32%
Employee owned cars: Average petrol hybrid car, upstream emissions	0	0	0	14.3	0.218%
Employee owned cars: Electricity - transmission & distribution losses (MCR)	0.243	3.29e-5	5.52e-6	0.245	0.00374%
Employee owned cars: Electricity grid, T&D losses, upstream emissions	0	0	0	0.223	0.00339%
Employee owned cars: Electricity grid, generated, upstream emissions	0	0	0	3.28	0.0499%
Motorcycle	10.2	0.00773	1.71e-4	10.4	0.159%
Motorcycle: Average petrol motorcycle, upstream emissions	0	0	0	2.68	0.0408%
Rail (train, tram, light rail, underground)	33.6	0.027	0.00241	35	0.533%
Rail (train, tram, light rail, underground): Light rail, upstream emissions	0	0	0	58.1	0.885%
Walk & Bike	0	0	0	0	0%
Conferences Total	449	0.00118	0.00856	498	7.58%
Air travel	404	7.06e-4	0.00641	405	6.17%
Air travel: Flights, long-haul, average, upstream emissions	0	0	0	7.08	0.108%
Air travel: Flights, medium-haul, average, upstream emissions	0	0	0	35.3	0.538%

Bus and coach	15.4	6.09e-5	4.19e-4	15.5	0.237%
Bus and coach: Average bus, upstream emissions	0	0	0	3.79	0.0577%
Cars	0.0249	4.07e-6	5.85e-7	0.0251	3.83e-4%
Cars: Electricity - transmission & distribution losses (MCR)	0.00161	2.61e-7	3.75e-8	0.00163	2.48e-5%
Cars: Electricity grid, T&D losses, upstream emissions	0	0	0	8.12e-4	1.24e-5%
Cars: Electricity grid, generated, upstream emissions	0	0	0	0.0103	1.56e-4%
Ferry	1.61	1.9e-5	7.34e-5	1.63	0.0248%
Ferry: Ferry, average passenger, upstream emissions	0	0	0	0.369	0.00561%
Hotel night stays	25.6	2.21e-4	0.00159	26.1	0.397%
Rail (train, tram, light rail, underground)	0.93	1.69e-4	2.12e-5	0.941	0.0143%
Rail (train, tram, light rail, underground): Eurostar, upstream emissions	0	0	0	0.246	0.00375%
Taxi	1.47	1.18e-6	4.5e-5	1.49	0.0226%
Taxi: Regular taxi, upstream emissions	0	0	0	0.37	0.00563%
Electricity and Heating Total	28.7	0.00222	3.84e-4	203	3.09%
District heating: District Heating (Göteborg. Partille. Ale, Sweden), upstream emissions	0	0	0	1.04	0.0158%
District heating: District Heating, Affärsverken Karlskrona AB, Karlskrona, upstream emissions	0	0	0	0.415	0.00632%
District heating: District Heating, Borlänge Energi AB, Ornäs, upstream emissions	0	0	0	0.924	0.0141%
District heating: District Heating, Gävle Energi AB, Gävle, upstream emissions	0	0	0	0.11	0.00167%
District heating: District Heating, Jämtkraft AB, Östersund, upstream emissions	0	0	0	0.644	0.0098%
District heating: District Heating, Jönköping Energi AB, Jönköping, upstream emissions	0	0	0	0.359	0.00547%
District heating: District Heating, Karlstads Energi AB, Karlstad, upstream emissions	0	0	0	0.325	0.00495%
District heating: District Heating, Luleå Energi AB, Luleå, upstream emissions	0	0	0	0.074	0.00113%
District heating: District Heating, Stockholm Exergi AB, Stockholm, upstream emissions	0	0	0	2.66	0.0405%
District heating: District Heating, Sundsvall Energi AB, upstream emissions	0	0	0	0.529	0.00805%
District heating: District Heating, Tekniska Verken i Linköping AB, Linköping, upstream emissions	0	0	0	0.276	0.0042%
District heating: District Heating, Umeå Energi AB, Sävar, upstream emissions	0	0	0	0.694	0.0106%
District heating: District Heating, Vattenfall AB, Uppsala, upstream emissions	0	0	0	0.121	0.00184%
District heating: District Heating, Öresundskraft AB, Helsingborg, upstream emissions	0	0	0	0.257	0.00391%
District heating: District heating (EON - Hallsberg-Örebro-Kumla, Sweden), upstream emissions	0	0	0	0.142	0.00216%

District heating: District heating (EON - Malmö-Burlöv, Sweden), upstream emissions	0	0	0	1.42	0.0216%
District heating: District heating, Kraftringen, Eslov, Lomma & Lund, upstream emissions	0	0	0	0.14	0.00213%
District heating: District heating, Trollhattan Energi AB, upstream emissions	0	0	0	0.379	0.00577%
District heating: Heat/steam, good quality CHP: UK average - T&D losses, upstream emissions	0	0	0	1.4	0.0213%
District heating: Heat/steam, good quality CHP: UK average - transmission & distribution losses	7.44	0.00191	8.01e-5	7.52	0.114%
District heating: Heat/steam, good quality CHP: UK average, upstream emissions	0	0	0	26.6	0.405%
Electricity: Electricity - transmission & distribution losses (MCR)	21.3	3.13e-4	3.04e-4	21.4	0.325%
Electricity: Electricity grid, T&D losses, upstream emissions	0	0	0	6.46	0.0984%
Electricity: Electricity grid, generated, upstream emissions	0	0	0	101	1.54%
Electricity: MBI Upstream Emissions	0	0	0	28.5	0.434%
Food Total	0	0	0	387	5.89%
Coffee and fruit	0	0	0	115	1.75%
Food	0	0	0	272	4.14%
Homeworkers Total	48.7	0.00129	7.29e-4	63.2	0.962%
Home working	46.1	0.00123	6.91e-4	46.3	0.705%
Home working: Electricity - transmission & distribution losses (MCR)	2.55	6.49e-5	3.82e-5	2.56	0.039%
Home working: Electricity grid, T&D losses, upstream emissions	0	0	0	0.803	0.0122%
Home working: Electricity grid, generated, upstream emissions	0	0	0	13.5	0.206%
Hosted servers Total	0	0	0	38.7	0.589%
Electricity consumption	0	0	0	38.7	0.589%
Materials purchased Total	0	0	0	1,438	21.9%
IT Equipment	0	0	0	542	8.25%
Material use: construction	0	0	0	896	13.6%
Total	3,800	0.138	0.0719	6,568	100%

Summary by Company Unit

Location-Based methodology

Assessment	2022		2023	
Company Unit	Total Emissions (tCO ₂ e)	Emissions per FTE (tCO ₂ e/FTE)	Total Emissions (tCO ₂ e)	Emissions per FTE (tCO ₂ e/FTE)
Knowit	6,339	1.6	6,362	1.55
Sverige	3,100	1.55	2,474	1.22
Danmark	437	1.56	910	3.22
Finland	714	1.61	489	1.03
Norge	1,326	1.42	1,426	1.4
Tyskland	67.5	6.02	32.5	2.87
Polen	680	2.34	991	3.28

Market-Based methodology

Assessment	2022		2023	
Company Unit	Total Emissions (tCO₂e)	Emissions per FTE (tCO₂e/FTE)	Total Emissions (tCO₂e)	Emissions per FTE (tCO₂e/FTE)
Knowit	6,700	1.69	6,568	1.6
Sverige	3,134	1.56	2,469	1.22
Danmark	447	1.6	1,028	3.64
Finland	659	1.48	480	1.01
Norge	1,623	1.74	1,447	1.42
Tyskland	69	6.16	34.1	3.02
Polen	718	2.47	1,071	3.54

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none - direct emissions entry

Assessment Summary for Sverige

Gross Overall Emissions (location-based): 2,474 tCO₂e

Gross Overall Emissions (market-based): 2,469 tCO₂e

Key Performance Indicators

Absolute GHG emissions will vary over time and often correspond to the expansion or contraction of an organisation. It is useful therefore to use reporting metrics that take these effects into account and monitor relative GHG emissions intensity. A common emissions intensity metric is tonnes of CO₂e per full time equivalent. This has been calculated, along with other relevant metrics, in the table below:

Data	KPI
2,027 Full Time Equivalent Employees	1.22 tCO ₂ e per Full Time Equivalent Employee (Location-Based)
19,659 Floor area (square metres)	0.126 tCO ₂ e per square metre (Location-Based)
3,161,900 Turnover (KSEK)	7.82e-4 tCO ₂ e per Turnover (KSEK) (Location-Based)
2,027 Full Time Equivalent Employees	1.22 tCO ₂ e per Full Time Equivalent Employee (Market-Based)
19,659 Floor area (square metres)	0.126 tCO ₂ e per square metre (Market-Based)
3,161,900 Turnover (KSEK)	7.81e-4 tCO ₂ e per Turnover (KSEK) (Market-Based)

Summary by Activity (Location-Based, tCO₂e)



By Activity	tCO ₂ e/year	%
Business Travel	778	31.5
Commuting	673	27.2
Materials purchased	568	22.9
Conferences	232	9.38
Electricity and Heating	134	5.43
Food	78.3	3.17
Business travel - External	8.17	0.33
Homeworkers	2.28	0.0923
Total	2,474	100

Summary by Activity (Market-Based, tCO₂e)



By Activity	tCO ₂ e/year	%
Business Travel	778	31.5
Commuting	673	27.2
Materials purchased	568	23
Conferences	232	9.39
Electricity and Heating	130	5.25
Food	78.3	3.17
Business travel - External	8.17	0.331
Homeworkers	2.28	0.0925
Total	2,469	100

Summary by WBCSD/WRI Scope (Location-Based, tCO₂e)



By Activity	tCO ₂ e/year	%
Scope 1	53.1	2.14
Scope 2	119	4.82
Scope 3	2,302	93
Total	2,474	100

Summary by WBCSD/WRI Scope (Market-Based, tCO₂e)



By Activity	tCO ₂ e/year	%
Scope 1	53.1	2.15
Scope 2	107	4.33
Scope 3	2,309	93.5
Total	2,469	100

Summary by Greenhouse Gas

Greenhouse Gas	GWP	tGHG/year (Location-Based)	tCO ₂ e/year (Location-Based)	tGHG/year (Market-Based)	tCO ₂ e/year (Market-Based)
CO ₂	1	1,395	1,395	1,382	1,382
CH ₄	28	0.0673	1.89	0.0642	1.8
N ₂ O	265	0.0297	7.87	0.0293	7.76
Biogenic CO ₂	0	2.51	0	2.51	0
CO ₂ e	1	1,069	1,069	1,078	1,078
Total			2,474		2,469

Summary of Scope 2 Market-Based Method for Sverige

Energy Consumed and Emissions By Factor Type In Scope 2 Market-Based Method

Scope 2 Market-Based Energy



Scope 2 Market-Based Emissions



Emission Factor Type	Energy		Market-Based Emissions	
	MWh	%	tCO ₂ e	%
Client-supplied market-based instrument	1,466	41.9	0.339	0.318
Residual mix factors	10	0.286	0.39	0.364
Default location-based factors	2,020	57.8	106	99.3
Total	3,497	100	107	100

Assessment Summary for Danmark

Gross Overall Emissions (location-based): 910 tCO₂e

Gross Overall Emissions (market-based): 1,028 tCO₂e

Key Performance Indicators

Absolute GHG emissions will vary over time and often correspond to the expansion or contraction of an organisation. It is useful therefore to use reporting metrics that take these effects into account and monitor relative GHG emissions intensity. A common emissions intensity metric is tonnes of CO₂e per full time equivalent. This has been calculated, along with other relevant metrics, in the table below:

Data	KPI
282 Full Time Equivalent Employees	3.22 tCO ₂ e per Full Time Equivalent Employee (Location-Based)
5,901 Floor area (in square metre)	0.154 tCO ₂ e per Floor area (square metres) (Location-Based)
890,700 Turnover (KSEK)	0.00102 tCO ₂ e per Turnover (KSEK) (Location-Based)
282 Full Time Equivalent Employees	3.64 tCO ₂ e per Full Time Equivalent Employee (Market-Based)
5,901 Floor area (in square metre)	0.174 tCO ₂ e per Floor area (square metres) (Market-Based)
890,700 Turnover (KSEK)	0.00115 tCO ₂ e per Turnover (KSEK) (Market-Based)

Summary by Activity (Location-Based, tCO₂e)



By Activity	tCO ₂ e/year	%
Materials purchased	400	43.9
Commuting	180	19.8
Business Travel	157	17.2
Food	86.1	9.45
Electricity and Heating	54.4	5.97
Conferences	29.3	3.22
Homeworkers	2.42	0.266
Business travel - External	1.04	0.114
Total	910	100

Summary by Activity (Market-Based, tCO₂e)



By Activity	tCO ₂ e/year	%
Materials purchased	400	38.9
Commuting	180	17.5
Electricity and Heating	172	16.8
Business Travel	157	15.3
Food	86.1	8.37
Conferences	29.3	2.85
Homeworkers	2.42	0.236
Business travel - External	1.04	0.101
Total	1,028	100

Summary by WBCSD/WRI Scope (Location-Based, tCO₂e)



By Activity	tCO ₂ e/year	%
Scope 1	21.9	2.4
Scope 2	20.4	2.24
Scope 3	868	95.4
Total	910	100

Summary by WBCSD/WRI Scope (Market-Based, tCO₂e)



By Activity	tCO ₂ e/year	%
Scope 1	21.9	2.13
Scope 2	140	13.7
Scope 3	866	84.2
Total	1,028	100

Summary by Greenhouse Gas

Greenhouse Gas	GWP	tGHG/year (Location-Based)	tCO ₂ e/year (Location-Based)	tGHG/year (Market-Based)	tCO ₂ e/year (Market-Based)
CO ₂	1	325	325	445	445
CH ₄	28	0.0147	0.412	0.0125	0.351
N ₂ O	265	0.00744	1.97	0.007	1.86
Biogenic CO ₂	0	0.00721	0	0.00721	0
CO ₂ e	1	583	583	581	581
Total			910		1,028

Summary of Scope 2 Market-Based Method for Danmark

Energy Consumed and Emissions By Factor Type In Scope 2 Market-Based Method

Scope 2 Market-Based Energy



Scope 2 Market-Based Emissions



Emission Factor Type	Energy		Market-Based Emissions	
	MWh	%	tCO ₂ e	%
Client-supplied market-based instrument	43.1	6.46	0.0181	0.0129
Residual mix factors	252	37.8	140	100
Default location-based factors	372	55.8	0.0201	0.0143
Total	667	100	140	100

Assessment Summary for Finland

Gross Overall Emissions (location-based): 489 tCO₂e

Gross Overall Emissions (market-based): 480 tCO₂e

Key Performance Indicators

Absolute GHG emissions will vary over time and often correspond to the expansion or contraction of an organisation. It is useful therefore to use reporting metrics that take these effects into account and monitor relative GHG emissions intensity. A common emissions intensity metric is tonnes of CO₂e per full time equivalent. This has been calculated, along with other relevant metrics, in the table below:

Data	KPI
475 Full Time Equivalent Employees	1.03 tCO ₂ e per Full Time Equivalent Employee (Location-Based)
3,787 Floor area (in square metre)	0.129 tCO ₂ e per Floor area (square metres) (Location-Based)
778,900 Turnover (KSEK)	6.28e-4 tCO ₂ e per Turnover (KSEK) (Location-Based)
475 Full Time Equivalent Employees	1.01 tCO ₂ e per Full Time Equivalent Employee (Market-Based)
3,787 Floor area (in square metre)	0.127 tCO ₂ e per Floor area (square metres) (Market-Based)
778,900 Turnover (KSEK)	6.16e-4 tCO ₂ e per Turnover (KSEK) (Market-Based)

Summary by Activity (Location-Based, tCO₂e)



By Activity	tCO ₂ e/year	%
Materials purchased	112	23
Business Travel	106	21.7
Commuting	101	20.6
Electricity and Heating	64.1	13.1
Conferences	49.9	10.2
Food	45.7	9.34
Homeworkers	8.23	1.68
Business travel - External	1.56	0.319
Total	489	100

Summary by Activity (Market-Based, tCO₂e)



By Activity	tCO ₂ e/year	%
Materials purchased	112	23.4
Business Travel	106	22.2
Commuting	101	21
Electricity and Heating	54.6	11.4
Conferences	49.9	10.4
Food	45.7	9.52
Homeworkers	8.23	1.72
Business travel - External	1.56	0.326
Total	480	100

Summary by WBCSD/WRI Scope (Location-Based, tCO₂e)



By Activity	tCO ₂ e/year	%
Scope 1	5.52	1.13
Scope 2	45.1	9.22
Scope 3	438	89.6
Total	489	100

Summary by WBCSD/WRI Scope (Market-Based, tCO₂e)



By Activity	tCO ₂ e/year	%
Scope 1	5.52	1.15
Scope 2	40.5	8.45
Scope 3	434	90.4
Total	480	100

Summary by Greenhouse Gas

Greenhouse Gas	GWP	tGHG/year (Location-Based)	tCO ₂ e/year (Location-Based)	tGHG/year (Market-Based)	tCO ₂ e/year (Market-Based)
CO ₂	1	264	264	259	259
CH ₄	28	0.0147	0.412	0.0141	0.395
N ₂ O	265	0.00517	1.37	0.00495	1.31
Biogenic CO ₂	0	4.43	0	4.43	0
CO ₂ e	1	223	223	219	219
Total			489		480

Summary of Scope 2 Market-Based Method for Finland

Energy Consumed and Emissions By Factor Type In Scope 2 Market-Based Method

Scope 2 Market-Based Energy



Scope 2 Market-Based Emissions



Emission Factor Type	Energy		Market-Based Emissions	
	MWh	%	tCO ₂ e	%
Client-supplied market-based instrument	182	41.3	0.0766	0.189
Residual mix factors	20.2	4.59	10.5	26
Default location-based factors	239	54.2	29.9	73.9
Total	441	100	40.5	100

Assessment Summary for Norge

Gross Overall Emissions (location-based): 1,426 tCO₂e

Gross Overall Emissions (market-based): 1,447 tCO₂e

Key Performance Indicators

Absolute GHG emissions will vary over time and often correspond to the expansion or contraction of an organisation. It is useful therefore to use reporting metrics that take these effects into account and monitor relative GHG emissions intensity. A common emissions intensity metric is tonnes of CO₂e per full time equivalent. This has been calculated, along with other relevant metrics, in the table below:

Data	KPI
1,016 Full Time Equivalent Employees	1.4 tCO ₂ e per Full Time Equivalent Employee (Location-Based)
9,824 Floor area (square metres)	0.145 tCO ₂ e per square metre (Location-Based)
2,004,400 Turnover (KSEK)	7.12e-4 tCO ₂ e per Turnover (KSEK) (Location-Based)
1,016 Full Time Equivalent Employees	1.42 tCO ₂ e per Full Time Equivalent Employee (Market-Based)
9,824 Floor area (square metres)	0.147 tCO ₂ e per square metre (Market-Based)
2,004,400 Turnover (KSEK)	7.22e-4 tCO ₂ e per Turnover (KSEK) (Market-Based)

Summary by Activity (Location-Based, tCO₂e)



By Activity	tCO ₂ e/year	%
Business Travel	672	47.1
Commuting	192	13.5
Materials purchased	187	13.1
Conferences	183	12.8
Food	169	11.9
Electricity and Heating	21	1.47
Business travel - External	1.38	0.0971
Homeworkers	0.603	0.0423
Total	1,426	100

Summary by Activity (Market-Based, tCO₂e)



By Activity	tCO ₂ e/year	%
Business Travel	672	46.5
Commuting	192	13.3
Materials purchased	187	12.9
Conferences	183	12.6
Food	169	11.7
Electricity and Heating	41.3	2.85
Business travel - External	1.38	0.0957
Homeworkers	0.603	0.0417
Total	1,447	100

Summary by WBCSD/WRI Scope (Location-Based, tCO₂e)



By Activity	tCO ₂ e/year	%
Scope 1	0.18	0.0126
Scope 2	16.3	1.14
Scope 3	1,410	98.8
Total	1,426	100

Summary by WBCSD/WRI Scope (Market-Based, tCO₂e)



By Activity	tCO ₂ e/year	%
Scope 1	0.18	0.0124
Scope 2	28.2	1.95
Scope 3	1,418	98
Total	1,447	100

Summary by Greenhouse Gas

Greenhouse Gas	GWP	tGHG/year (Location-Based)	tCO ₂ e/year (Location-Based)	tGHG/year (Market-Based)	tCO ₂ e/year (Market-Based)
CO ₂	1	920	920	932	932
CH ₄	28	0.0408	1.14	0.0399	1.12
N ₂ O	265	0.0256	6.77	0.0254	6.74
Biogenic CO ₂	0	0.0855	0	0.0855	0
CO ₂ e	1	498	498	507	507
Total			1,426		1,447

Summary of Scope 2 Market-Based Method for Norge

Energy Consumed and Emissions By Factor Type In Scope 2 Market-Based Method

Scope 2 Market-Based Energy



Scope 2 Market-Based Emissions



Emission Factor Type	Energy		Market-Based Emissions	
	MWh	%	tCO ₂ e	%
Client-supplied market-based instrument	1,382	67.8	0.367	1.3
Residual mix factors	38.4	1.88	19.3	68.3
Default location-based factors	619	30.4	8.58	30.4
Total	2,039	100	28.2	100

Assessment Summary for Tyskland

Gross Overall Emissions (location-based): 32.5 tCO₂e

Gross Overall Emissions (market-based): 34.1 tCO₂e

Key Performance Indicators

Absolute GHG emissions will vary over time and often correspond to the expansion or contraction of an organisation. It is useful therefore to use reporting metrics that take these effects into account and monitor relative GHG emissions intensity. A common emissions intensity metric is tonnes of CO₂e per full time equivalent. This has been calculated, along with other relevant metrics, in the table below:

Data	KPI
11.3 Full Time Equivalent Employees	2.87 tCO ₂ e per Full Time Equivalent Employee (Location-Based)
230 Floor area (square metres)	0.141 tCO ₂ e per square metre (Location-Based)
19,000 Turnover (KSEK)	0.00171 tCO ₂ e per Turnover (KSEK) (Location-Based)
11.3 Full Time Equivalent Employees	3.02 tCO ₂ e per Full Time Equivalent Employee (Market-Based)
230 Floor area (square metres)	0.148 tCO ₂ e per square metre (Market-Based)
19,000 Turnover (KSEK)	0.0018 tCO ₂ e per Turnover (KSEK) (Market-Based)

Summary by Activity (Location-Based, tCO₂e)



By Activity	tCO ₂ e/year	%
Commuting	10.8	33.4
Electricity and Heating	8.38	25.8
Materials purchased	4.89	15.1
Conferences	4.29	13.2
Business Travel	2.53	7.8
Food	0.98	3.02
Homeworkers	0.399	1.23
Business travel - External	0.171	0.526
Total	32.5	100

Summary by Activity (Market-Based, tCO₂e)



By Activity	tCO ₂ e/year	%
Commuting	10.8	31.8
Electricity and Heating	10	29.3
Materials purchased	4.89	14.3
Conferences	4.29	12.6
Business Travel	2.53	7.43
Food	0.98	2.87
Homeworkers	0.399	1.17
Business travel - External	0.171	0.501
Total	34.1	100

Summary by WBCSD/WRI Scope (Location-Based, tCO₂e)



By Activity	tCO ₂ e/year	%
Scope 1	1.56	4.79
Scope 2	7.18	22.1
Scope 3	23.7	73.1
Total	32.5	100

Summary by WBCSD/WRI Scope (Market-Based, tCO₂e)



By Activity	tCO ₂ e/year	%
Scope 1	1.56	4.56
Scope 2	8.81	25.8
Scope 3	23.7	69.6
Total	34.1	100

Summary by Greenhouse Gas

Greenhouse Gas	GWP	tGHG/year (Location-Based)	tCO ₂ e/year (Location-Based)	tGHG/year (Market-Based)	tCO ₂ e/year (Market-Based)
CO ₂	1	21.8	21.8	23.5	23.5
CH ₄	28	7.03e-4	0.0197	6.69e-4	0.0187
N ₂ O	265	3.07e-4	0.0812	2.88e-4	0.0764
Biogenic CO ₂	0	6.67e-4	0	6.67e-4	0
CO ₂ e	1	10.5	10.5	10.5	10.5
Total			32.5		34.1

Summary of Scope 2 Market-Based Method for Tyskland

Energy Consumed and Emissions By Factor Type In Scope 2 Market-Based Method

Scope 2 Market-Based Energy



Scope 2 Market-Based Emissions



Emission Factor Type	Energy		Market-Based Emissions	
	MWh	%	tCO ₂ e	%
Client-supplied market-based instrument	0	0	0	0
Residual mix factors	4.43	23.4	3.03	34.4
Default location-based factors	14.5	76.6	5.77	65.6
Total	18.9	100	8.81	100

Assessment Summary for Polen

Gross Overall Emissions (location-based): 991 tCO₂e

Gross Overall Emissions (market-based): 1,071 tCO₂e

Key Performance Indicators

Absolute GHG emissions will vary over time and often correspond to the expansion or contraction of an organisation. It is useful therefore to use reporting metrics that take these effects into account and monitor relative GHG emissions intensity. A common emissions intensity metric is tonnes of CO₂e per full time equivalent. This has been calculated, along with other relevant metrics, in the table below:

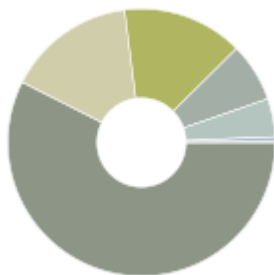
Data	KPI
302 Full Time Equivalent Employees	3.28 tCO ₂ e per Full Time Equivalent Employee (Location-Based)
2,704 Floor area (square metres)	0.367 tCO ₂ e per square metre (Location-Based)
242,500 Turnover (KSEK)	0.00409 tCO ₂ e per Turnover (KSEK) (Location-Based)
302 Full Time Equivalent Employees	3.54 tCO ₂ e per Full Time Equivalent Employee (Market-Based)
2,704 Floor area (square metres)	0.396 tCO ₂ e per square metre (Market-Based)
242,500 Turnover (KSEK)	0.00442 tCO ₂ e per Turnover (KSEK) (Market-Based)

Summary by Activity (Location-Based, tCO₂e)



By Activity	tCO ₂ e/year	%
Electricity and Heating	535	54
Materials purchased	166	16.8
Business Travel	157	15.8
Commuting	76.1	7.68
Homeworkers	49.3	4.97
Food	6.43	0.649
Business travel - External	0.939	0.0948
Total	991	100

Summary by Activity (Market-Based, tCO₂e)



By Activity	tCO ₂ e/year	%
Electricity and Heating	615	57.5
Materials purchased	166	15.5
Business Travel	157	14.6
Commuting	76.1	7.11
Homeworkers	49.3	4.6
Food	6.43	0.601
Business travel - External	0.939	0.0877
Total	1,071	100

Summary by WBCSD/WRI Scope (Location-Based, tCO₂e)



By Activity	tCO ₂ e/year	%
Scope 1	7.24	0.731
Scope 2	416	41.9
Scope 3	568	57.3
Total	991	100

Summary by WBCSD/WRI Scope (Market-Based, tCO₂e)



By Activity	tCO ₂ e/year	%
Scope 1	7.24	0.676
Scope 2	495	46.3
Scope 3	568	53.1
Total	1,071	100

Summary by Greenhouse Gas

Greenhouse Gas	GWP	tGHG/year (Location-Based)	tCO ₂ e/year (Location-Based)	tGHG/year (Market-Based)	tCO ₂ e/year (Market-Based)
CO ₂	1	677	677	758	758
CH ₄	28	0.0109	0.306	0.00664	0.186
N ₂ O	265	0.00989	2.62	0.00494	1.31
Biogenic CO ₂	0	0.00287	0	0.00287	0
CO ₂ e	1	311	311	311	311
Total			991		1,071

Summary of Scope 2 Market-Based Method for Polen

Energy Consumed and Emissions By Factor Type In Scope 2 Market-Based Method

Scope 2 Market-Based Energy



Scope 2 Market-Based Emissions



Emission Factor Type	Energy		Market-Based Emissions	
	MWh	%	tCO ₂ e	%
Client-supplied market-based instrument	0	0	0	0
Residual mix factors	504	74.8	433	87.4
Default location-based factors	170	25.2	62.6	12.6
Total	675	100	495	100