OUR IMPACTS
SUSTAINABILITY PLATFORM

Greenhouse Gas Protocol Report

Outnordic Invest AB

Assessment period: 2022

Generated on May 29, 2023

zeromission

Assessment Details

Consolidation Approach

Operational Control

Organisational Boundaries

Operations of Outnordic Invest AB

Included

- Outnordic Invest AB
- Outnorth
- Fjellsport
- Skitt Fiske AS

Operational Boundary

- Air freight (with RFI of 2)
- Air travel
- Bioenergy
- Bus and coach
- Cars
- Coffee and fruit
- District heating
- Electricity
- Electricity consumption
- Employee owned cars
- Estimated emissions
- Ferry
- Food
- Hired cars
- Hotel night stays
- IT Equipment
- Incinerated waste treatment
- Motorcycle
- On-site electricity generation (renewable sources)
- Packaging
- Paper and printed material
- Postal services
- Rail (train, tram, light rail, underground)
- Recycled waste treatment
- Road freight, shared vehicle (tonne.km factors)
- Sea freight
- Taxi
- Trucks
- Vans
- Walk & Bike

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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 CO_2e[1]. The seven Kyoto gases are carbon dioxide (CO_2), methane (CH_4), nitrous oxide (N_2O), hydrofluorocarbons (HFCs), nitrogen trifluoride (NF_3), sulphur hexafluoride (SF_6) 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_2O)	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 Zeromission 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. Zeromission GHG assessments are designed to be transparent, consistent and repeatable over time.

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[1] Carbon dioxide equivalent or CO_2e is a term for describing different greenhouse gases in a common unit. For any quantity and type of greenhouse gas, CO_2e signifies the amount of CO_2 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	tCO_2e/year	%
Actual	4,056	16
Estimated	21,306	84
Total	25,362	100

Market-based

Accuracy Overview	tCO_2e/year	%
Actual	4,117	16.2
Estimated	21,367	83.8
Total	25,484	100

Table 2. Data Quality and Availability

Source of emissions	Data quality
Business Travel	
Air travel	Actual
Bus and coach	Actual
Employee owned cars	Mixed
Ferry	Actual
Hired cars	Mixed
Hotel night stays	Actual
Rail (train, tram, light rail, underground)	Mixed
Taxi	Mixed
Inbound third-party deliveries	
Air freight	Actual
Air freight (with RFI of 2)	Actual
Car for deliveries	Actual
Fuels (including Swedish fuels)	Actual
Postal services	Actual
Rail freight	Actual

Road freight, shared vehicle (tonne.km factors)	Mixed
Road freight, whole vehicle	Actual
Sea freight	Actual
Trucks	Actual
Outbound third-party deliveries	
Air freight	Actual
Air freight (with RFI of 2)	Mixed
Car for deliveries	Actual
Postal services	Actual
Rail freight	Mixed
Road freight, shared vehicle (tonne.km factors)	Mixed
Sea freight	Actual
Trucks	Actual
Packaging Materials	
Packaging	Actual
Company-Owned/Leased Vehicles	
Cars	Actual
Trucks	Actual
Vans	Mixed
Commuting	
Bus and coach	Mixed
Employee owned cars	Mixed
Motorcycle	Mixed
Rail (train, tram, light rail, underground)	Mixed
Walk & Bike	Mixed
Electricity and Heating	
Bioenergy	Actual
District cooling	Actual
District heating	Actual
Electricity	Mixed
Electricity consumption	Actual
Natural gas	Actual
On-site electricity generation (renewable sources)	Actual
Other fuel(s)	Actual
Office supply	
Paper and printed material	Mixed
Total emissions	Actual
Food	
Coffee and fruit	Estimated
Food	Mixed
Product use	
Electricity consumption	Actual

Estimated emissions	Actual
Fuels (including Swedish fuels)	Actual
Natural gas	Actual
Materials	
Estimated emissions	Unknown
Recycled glass	Unknown
Recycled metal	Unknown
Recycled paper & board	Unknown
Recycled plastic	Unknown
Sold products	
Air freight	Actual
Bioenergy	Actual
District heating	Actual
Electricity consumption	Actual
Estimated emissions	Estimated
Material use: other	Actual
Natural gas	Actual
Rail freight	Actual
Road freight, shared vehicle (tonne.km factors)	Actual
Capital goods	
Estimated emissions	Mixed
Waste	
Composted waste treatment	Mixed
Hazardous waste treatment	Mixed
Incinerated waste treatment	Mixed
Landfilled waste treatment	Mixed
Recycled waste treatment	Mixed
Road freight, shared vehicle (tonne.km factors)	Mixed
IT equipment	
IT Equipment	Actual
Materials purchased	
Food	Unknown
IT Equipment	Unknown
Office Supply	Unknown

Assessment Summary for Outnordic Invest AB

Gross Overall Emissions (location-based): 25,362 tCO_2e

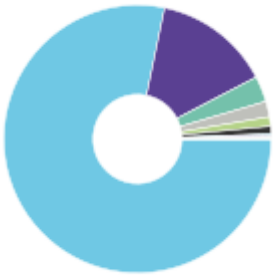
Gross Overall Emissions (market-based): 25,484 tCO_2e

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 CO_2e per full time equivalent. This has been calculated, along with other relevant metrics, in the table below:

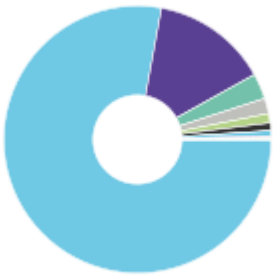
Data	KPI
33,967 Floor area (square metres)	0.747 tCO_2e per square metre (Location-Based)
286 Total Full Time Equivalent Employees	88.7 tCO_2e per Full Time Equivalent Employee (Location-Based)
207,815 Thousand EUR Revenue (€)	0.122 tCO_2e per Thousand EUR Revenue (€) (Location-Based)
33,967 Floor area (square metres)	0.75 tCO_2e per square metre (Market-Based)
286 Total Full Time Equivalent Employees	89.1 tCO_2e per Full Time Equivalent Employee (Market-Based)
207,815 Thousand EUR Revenue (€)	0.123 tCO_2e per Thousand EUR Revenue (€) (Market-Based)

Summary by Activity (Location-Based, tCO_2e)



By Activity	tCO_2e/year	%
Sold products	19,847	78.3
Capital goods	3,581	14.1
Inbound third-party deliveries	789	3.11
Outbound third-party deliveries	475	1.87
Packaging Materials	286	1.13
Commuting	234	0.921
Electricity and Heating	47.1	0.186
IT equipment	38.3	0.151
Business Travel	31.9	0.126
Food	30.9	0.122
Waste	1.22	0.00481
Company-Owned/Leased Vehicles	0.698	0.00275
Office supply	0.402	0.00159
Total	25,362	100

Summary by Activity (Market-Based, tCO_2e)



By Activity	tCO_2e/year	%
Sold products	19,847	77.9
Capital goods	3,581	14.1
Inbound third-party deliveries	789	3.09
Outbound third-party deliveries	475	1.86
Packaging Materials	286	1.12
Commuting	234	0.917
Electricity and Heating	169	0.662
IT equipment	38.3	0.15
Business Travel	31.9	0.125
Food	30.9	0.121
Waste	1.22	0.00479
Company-Owned/Leased Vehicles	0.698	0.00274
Office supply	0.402	0.00158
Total	25,484	100

Summary by WBCSD/WRI Scope (Location-Based, tCO_2e)

By Activity	tCO_2e/year	%
Scope 1	0.947	0.00374
Scope 2	35.8	0.141
Scope 3	25,325	99.9
Total	25,362	100

Summary by WBCSD/WRI Scope (Market-Based, tCO_2e)

By Activity	tCO_2e/year	%
Scope 1	0.947	0.00372
Scope 2	147	0.577
Scope 3	25,336	99.4
Total	25,484	100

Summary by Greenhouse Gas

Greenhouse Gas	GWP	tGHG/year (Location-Based)	tCO_2e/year (Location-Based)	tGHG/year (Market-Based)	tCO_2e/year (Market-Based)
CO_2	1	805	805	931	931

CH_4	28	0.0168	0.469	0.0151	0.424
N_2O	265	0.0278	7.37	0.0276	7.31
Biogenic CO_2	0	30.2	0	30.2	0
Biogenic CH_4	27	0.00135	0.0365	0.00135	0.0365
CO_2e (CH_4 and N_2O)	1	0.28	0.28	0.28	0.28
CO_2e	1	24,549	24,549	24,545	24,545
		Total	25,362		25,484

Summary of Scope 2 Market-Based Method for Outnordic Invest AB

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_2e	%
Client-supplied market-based instrument	1,204	60.9	0.246	0.167
Residual mix factors	298	15.1	121	82.1
Default location-based factors	474	24	26.1	17.7
Total	1,976	100	147	100

Detailed Results

Detailed Summary by WBCSD/WRI Scope

Location-Based methodology

Source of Emissions	tCO_2/yr	tCH_4/yr	tN_2O/yr	Total Emissions (tCO_2e/yr)	%
Scope 1 Total	**0.606**	**6.75e-5**	**8.65e-5**	**0.947**	**0.00374%**
Company-Owned/Leased Vehicles Total	0.606	6.75e-5	5.4e-6	0.609	0.0024%
Cars	0.606	6.75e-5	5.4e-6	0.609	0.0024%
Electricity and Heating Total	0	0	8.11e-5	0.338	0.00133%
Bioenergy	0	0	8.11e-5	0.338	0.00133%
On-site electricity generation (renewable sources)	0	0	0	0	0%
Scope 2 Total	**9.6**	**0.00155**	**2.23e-4**	**35.8**	**0.141%**
Company-Owned/Leased Vehicles Total	0.0192	3.83e-6	5.47e-7	0.0195	7.68e-5%
Cars: Electricity emissions (scope 2)	0.0141	3.25e-6	4.61e-7	0.0143	5.64e-5%
Vans	0.00513	5.85e-7	8.59e-8	0.00517	2.04e-5%
Electricity and Heating Total	9.58	0.00154	2.22e-4	35.7	0.141%
District heating	0	0	0	26.1	0.103%
Electricity	1.61	1.83e-4	2.7e-5	1.62	0.0064%
Electricity consumption	7.97	0.00136	1.95e-4	8.06	0.0318%
Scope 3 Total	**795**	**0.0152**	**0.0275**	**25,325**	**99.9%**
Business Travel Total	28.7	4.55e-4	0.00101	31.9	0.126%
Air travel	13	6.9e-5	2.06e-4	13	0.0513%
Air travel: Flights, medium-haul, economy, upstream emissions	0	0	0	1.06	0.00419%
Air travel: Flights, short-haul, upstream emissions	0	0	0	0.291	0.00115%
Bus and coach	0.00689	2.88e-8	1.98e-7	0.00694	2.74e-5%
Bus and coach: Average bus, upstream emissions	0	0	0	0.0018	7.08e-6%
Employee owned cars	5.02	2.54e-4	1.42e-4	5.07	0.02%
Employee owned cars: Average diesel car, upstream emissions	0	0	0	0.688	0.00271%
Employee owned cars: Average petrol car, upstream emissions	0	0	0	0.369	0.00145%
Employee owned cars: Average petrol hybrid car, upstream emissions	0	0	0	0.116	4.57e-4%
Employee owned cars: Electricity - transmission & distribution losses (MCR)	0.00331	6.24e-7	8.93e-8	0.00336	1.32e-5%
Employee owned cars: Electricity emissions (scope 3)	0.0239	5.5e-6	7.81e-7	0.0242	9.55e-5%
Employee owned cars: Electricity grid, T&D losses, upstream emissions	0	0	0	0.0015	5.93e-6%
Employee owned cars: Electricity grid, generated, upstream emissions	0	0	0	0.0188	7.4e-5%
Ferry	0.387	4.6e-6	1.77e-5	0.392	0.00154%

Ferry: Ferry, car passenger, upstream emissions	0	0	0	0.0881	3.47e-4%
Hired cars	0.152	9.74e-6	4.36e-6	0.153	6.04e-4%
Hired cars: Average diesel car, upstream emissions	0	0	0	0.0214	8.43e-5%
Hired cars: Average petrol car, upstream emissions	0	0	0	0.0239	9.44e-5%
Hotel night stays	9.45	7.06e-5	6.2e-4	9.61	0.0379%
Rail (train, tram, light rail, underground)	0.504	4.02e-5	1.54e-5	0.515	0.00203%
Rail (train, tram, light rail, underground): Train, national, upstream emissions	0	0	0	0.128	5.05e-4%
Taxi	0.242	1.94e-7	7.4e-6	0.244	9.62e-4%
Taxi: Regular taxi, upstream emissions	0	0	0	0.0596	2.35e-4%
Capital goods Total	0	0	0	3,581	14.1%
Estimated emissions	0	0	0	3,581	14.1%
Commuting Total	181	0.00961	0.00493	234	0.921%
Bus and coach	5.76	4.32e-5	1.79e-4	5.81	0.0229%
Bus and coach: Local bus, upstream emissions	0	0	0	1.55	0.0061%
Employee owned cars	175	0.00926	0.00475	176	0.694%
Employee owned cars: Average diesel car, upstream emissions	0	0	0	24	0.0947%
Employee owned cars: Average petrol car, upstream emissions	0	0	0	19.6	0.0772%
Employee owned cars: Average petrol hybrid car, upstream emissions	0	0	0	5.67	0.0224%
Employee owned cars: Electricity - transmission & distribution losses (MCR)	0.0315	5.12e-6	7.37e-7	0.0319	1.26e-4%
Employee owned cars: Electricity grid, T&D losses, upstream emissions	0	0	0	0.0158	6.24e-5%
Employee owned cars: Electricity grid, generated, upstream emissions	0	0	0	0.2	7.88e-4%
Motorcycle	0.478	3.06e-4	9.44e-6	0.489	0.00193%
Motorcycle: Average petrol motorcycle, upstream emissions	0	0	0	0.0857	3.38e-4%
Motorcycle: Small petrol motorcycle, upstream emissions	0	0	0	0.0487	1.92e-4%
Rail (train, tram, light rail, underground)	0	0	0	0.00609	2.4e-5%
Rail (train, tram, light rail, underground): Underground, upstream emissions	0.00197	1.34e-7	1.74e-8	0.00198	7.81e-6%
Walk & Bike	0	0	0	0	0%
Company-Owned/Leased Vehicles Total	0.00122	2.41e-7	3.44e-8	0.0694	2.74e-4%
Cars: Average petrol car, upstream emissions	0	0	0	0.0611	2.41e-4%
Cars: Electricity - transmission & distribution losses (MCR)	8.76e-4	2.02e-7	2.87e-8	8.89e-4	3.51e-6%
Cars: Electricity grid, T&D losses, upstream emissions	0	0	0	3.3e-4	1.3e-6%
Cars: Electricity grid, generated, upstream emissions	0	0	0	0.004	1.58e-5%
Vans: Electricity - transmission & distribution losses (MCR)	3.44e-4	3.91e-8	5.75e-9	3.46e-4	1.36e-6%

Vans: Electricity grid, T&D losses, upstream emissions	0	0	0	2.03e-4	7.99e-7%
Vans: Electricity grid, generated, upstream emissions	0	0	0	0.00261	1.03e-5%
Electricity and Heating Total	0.623	9.91e-5	1.43e-5	11	0.0435%
Bioenergy: Biodiesel HVO, upstream emissions	0	0	0	2.77	0.0109%
District heating: District Heating (Göteborg. Partille. Ale, Sweden), upstream emissions	0	0	0	3.32	0.0131%
Electricity consumption: Electricity - transmission & distribution losses (MCR)	0.515	8.68e-5	1.25e-5	0.521	0.00205%
Electricity consumption: Electricity grid, T&D losses, upstream emissions	0	0	0	0.252	9.95e-4%
Electricity consumption: Electricity grid, generated, upstream emissions	0	0	0	3.18	0.0125%
Electricity: Electricity - transmission & distribution losses (MCR)	0.108	1.23e-5	1.8e-6	0.109	4.28e-4%
Electricity: Electricity grid, T&D losses, upstream emissions	0	0	0	0.0636	2.51e-4%
Electricity: Electricity grid, generated, upstream emissions	0	0	0	0.819	0.00323%
Food Total	0	0	0	30.9	0.122%
Coffee and fruit	0	0	0	2.44	0.00962%
Food	0	0	0	28.5	0.112%
IT equipment Total	0	0	0	38.3	0.151%
IT Equipment	0	0	0	38.3	0.151%
Inbound third-party deliveries Total	424	0.00374	0.0177	789	3.11%
Air freight (with RFI of 2)	0	0	0	11.8	0.0467%
Road freight, shared vehicle (tonne.km factors)	424	0.00374	0.0177	458	1.81%
Road freight, shared vehicle (tonne.km factors): Road freight, average HGV (all types) average load, upstream emissions	0	0	0	0.175	6.9e-4%
Road freight, shared vehicle (tonne.km factors): Road freight, rigid HGV (>17t) average load, upstream emissions	0	0	0	50.6	0.199%
Sea freight	0	0	0	268	1.06%
Office supply Total	0	0	0	0.402	0.00159%
Paper and printed material	0	0	0	0.402	0.00159%
Outbound third-party deliveries Total	160	0.00124	0.00377	475	1.87%
Air freight (with RFI of 2)	124	0.00121	0.00196	130	0.513%
Air freight (with RFI of 2): Air freight, average, upstream emissions	0	0	0	12.9	0.051%
Postal services	28.9	0	0	28.9	0.114%
Road freight, shared vehicle (tonne.km factors)	7.28	2.64e-5	0.00181	289	1.14%
Trucks	0	0	0	13.7	0.0541%
Packaging Materials Total	0	0	0	286	1.13%
Packaging	0	0	0	286	1.13%
Sold products Total	0	0	0	19,847	78.3%

Estimated emissions	0	0	0	19,847	78.3%
Waste Total	0.987	6.41e-6	4.46e-5	1.22	0.00481%
Incinerated waste treatment	0	0	0	0	0%
Recycled waste treatment	0	0	0	0	0%
Road freight, shared vehicle (tonne.km factors)	0.987	6.41e-6	4.46e-5	0.999	0.00394%
Road freight, shared vehicle (tonne.km factors): Road freight, articulated HGV (3.5-33t) average load, upstream emissions	0	0	0	0.00905	3.57e-5%
Road freight, shared vehicle (tonne.km factors): Road freight, average articulated HGV average load, upstream emissions	0	0	0	0.0789	3.11e-4%
Road freight, shared vehicle (tonne.km factors): Road freight, rigid HGV (7.5-17t) average load, upstream emissions	0	0	0	0.134	5.3e-4%
Total	**805**	**0.0168**	**0.0278**	**25,362**	**100%**

Market-Based methodology

Source of Emissions	tCO_2/yr	tCH_4/yr	tN_2O/yr	Total Emissions (tCO_2e/yr)	%
Scope 1 Total	**0.606**	**6.75e-5**	**8.65e-5**	**0.947**	**0.00372%**
Company-Owned/Leased Vehicles Total	0.606	6.75e-5	5.4e-6	0.609	0.00239%
Cars	0.606	6.75e-5	5.4e-6	0.609	0.00239%
Electricity and Heating Total	0	0	8.11e-5	0.338	0.00133%
Bioenergy	0	0	8.11e-5	0.338	0.00133%
On-site electricity generation (renewable sources)	0	0	0	0	0%
Scope 2 Total	**121**	**3.83e-6**	**5.47e-7**	**147**	**0.577%**
Company-Owned/Leased Vehicles Total	0.0192	3.83e-6	5.47e-7	0.0195	7.64e-5%
Cars: Electricity emissions (scope 2)	0.0141	3.25e-6	4.61e-7	0.0143	5.61e-5%
Vans	0.00513	5.85e-7	8.59e-8	0.00517	2.03e-5%
Electricity and Heating Total	121	0	0	147	0.577%
District heating	0	0	0	26.1	0.102%
Electricity	121	0	0	121	0.474%
Electricity consumption	0.246	0	0	0.246	9.66e-4%
Scope 3 Total	**809**	**0.0151**	**0.0275**	**25,336**	**99.4%**
Business Travel Total	28.7	4.55e-4	0.00101	31.9	0.125%
Air travel	13	6.9e-5	2.06e-4	13	0.0511%
Air travel: Flights, medium-haul, economy, upstream emissions	0	0	0	1.06	0.00417%
Air travel: Flights, short-haul, upstream emissions	0	0	0	0.291	0.00114%
Bus and coach	0.00689	2.88e-8	1.98e-7	0.00694	2.72e-5%
Bus and coach: Average bus, upstream emissions	0	0	0	0.0018	7.05e-6%
Employee owned cars	5.02	2.54e-4	1.42e-4	5.07	0.0199%

Employee owned cars: Average diesel car, upstream emissions	0	0	0	0.688	0.0027%
Employee owned cars: Average petrol car, upstream emissions	0	0	0	0.369	0.00145%
Employee owned cars: Average petrol hybrid car, upstream emissions	0	0	0	0.116	4.55e-4%
Employee owned cars: Electricity - transmission & distribution losses (MCR)	0.00331	6.24e-7	8.93e-8	0.00336	1.32e-5%
Employee owned cars: Electricity emissions (scope 3)	0.0239	5.5e-6	7.81e-7	0.0242	9.5e-5%
Employee owned cars: Electricity grid, T&D losses, upstream emissions	0	0	0	0.0015	5.9e-6%
Employee owned cars: Electricity grid, generated, upstream emissions	0	0	0	0.0188	7.36e-5%
Ferry	0.387	4.6e-6	1.77e-5	0.392	0.00154%
Ferry: Ferry, car passenger, upstream emissions	0	0	0	0.0881	3.46e-4%
Hired cars	0.152	9.74e-6	4.36e-6	0.153	6.01e-4%
Hired cars: Average diesel car, upstream emissions	0	0	0	0.0214	8.39e-5%
Hired cars: Average petrol car, upstream emissions	0	0	0	0.0239	9.39e-5%
Hotel night stays	9.45	7.06e-5	6.2e-4	9.61	0.0377%
Rail (train, tram, light rail, underground)	0.504	4.02e-5	1.54e-5	0.515	0.00202%
Rail (train, tram, light rail, underground): Train, national, upstream emissions	0	0	0	0.128	5.03e-4%
Taxi	0.242	1.94e-7	7.4e-6	0.244	9.58e-4%
Taxi: Regular taxi, upstream emissions	0	0	0	0.0596	2.34e-4%
Capital goods Total	0	0	0	3,581	14.1%
Estimated emissions	0	0	0	3,581	14.1%
Commuting Total	181	0.00961	0.00493	234	0.917%
Bus and coach	5.76	4.32e-5	1.79e-4	5.81	0.0228%
Bus and coach: Local bus, upstream emissions	0	0	0	1.55	0.00607%
Employee owned cars	175	0.00926	0.00475	176	0.691%
Employee owned cars: Average diesel car, upstream emissions	0	0	0	24	0.0942%
Employee owned cars: Average petrol car, upstream emissions	0	0	0	19.6	0.0768%
Employee owned cars: Average petrol hybrid car, upstream emissions	0	0	0	5.67	0.0223%
Employee owned cars: Electricity - transmission & distribution losses (MCR)	0.0315	5.12e-6	7.37e-7	0.0319	1.25e-4%
Employee owned cars: Electricity grid, T&D losses, upstream emissions	0	0	0	0.0158	6.21e-5%
Employee owned cars: Electricity grid, generated, upstream emissions	0	0	0	0.2	7.84e-4%
Motorcycle	0.478	3.06e-4	9.44e-6	0.489	0.00192%
Motorcycle: Average petrol motorcycle, upstream emissions	0	0	0	0.0857	3.36e-4%

Motorcycle: Small petrol motorcycle, upstream emissions	0	0	0	0.0487	1.91e-4%
Rail (train, tram, light rail, underground)	0	0	0	0.00609	2.39e-5%
Rail (train, tram, light rail, underground): Underground, upstream emissions	0.00197	1.34e-7	1.74e-8	0.00198	7.77e-6%
Walk & Bike	0	0	0	0	0%
Company-Owned/Leased Vehicles Total	0.00122	2.41e-7	3.44e-8	0.0694	2.72e-4%
Cars: Average petrol car, upstream emissions	0	0	0	0.0611	2.4e-4%
Cars: Electricity - transmission & distribution losses (MCR)	8.76e-4	2.02e-7	2.87e-8	8.89e-4	3.49e-6%
Cars: Electricity grid, T&D losses, upstream emissions	0	0	0	3.3e-4	1.3e-6%
Cars: Electricity grid, generated, upstream emissions	0	0	0	0.004	1.57e-5%
Vans: Electricity - transmission & distribution losses (MCR)	3.44e-4	3.91e-8	5.75e-9	3.46e-4	1.36e-6%
Vans: Electricity grid, T&D losses, upstream emissions	0	0	0	2.03e-4	7.95e-7%
Vans: Electricity grid, generated, upstream emissions	0	0	0	0.00261	1.02e-5%
Electricity and Heating Total	14.5	1.23e-5	1.8e-6	21.4	0.0842%
Bioenergy: Biodiesel HVO, upstream emissions	0	0	0	2.77	0.0109%
District heating: District Heating (Göteborg. Partille. Ale, Sweden), upstream emissions	0	0	0	3.32	0.013%
Electricity consumption: MBI Upstream Emissions	14.4	0	0	14.4	0.0564%
Electricity: Electricity - transmission & distribution losses (MCR)	0.108	1.23e-5	1.8e-6	0.109	4.26e-4%
Electricity: Electricity grid, T&D losses, upstream emissions	0	0	0	0.0636	2.5e-4%
Electricity: Electricity grid, generated, upstream emissions	0	0	0	0.819	0.00321%
Food Total	0	0	0	30.9	0.121%
Coffee and fruit	0	0	0	2.44	0.00957%
Food	0	0	0	28.5	0.112%
IT equipment Total	0	0	0	38.3	0.15%
IT Equipment	0	0	0	38.3	0.15%
Inbound third-party deliveries Total	424	0.00374	0.0177	789	3.09%
Air freight (with RFI of 2)	0	0	0	11.8	0.0465%
Road freight, shared vehicle (tonne.km factors)	424	0.00374	0.0177	458	1.8%
Road freight, shared vehicle (tonne.km factors): Road freight, average HGV (all types) average load, upstream emissions	0	0	0	0.175	6.87e-4%
Road freight, shared vehicle (tonne.km factors): Road freight, rigid HGV (>17t) average load, upstream emissions	0	0	0	50.6	0.198%
Sea freight	0	0	0	268	1.05%
Office supply Total	0	0	0	0.402	0.00158%
Paper and printed material	0	0	0	0.402	0.00158%
Outbound third-party deliveries Total	160	0.00124	0.00377	475	1.86%

Air freight (with RFI of 2)	124	0.00121	0.00196	130	0.51%
Air freight (with RFI of 2): Air freight, average, upstream emissions	0	0	0	12.9	0.0508%
Postal services	28.9	0	0	28.9	0.113%
Road freight, shared vehicle (tonne.km factors)	7.28	2.64e-5	0.00181	289	1.14%
Trucks	0	0	0	13.7	0.0539%
Packaging Materials Total	0	0	0	286	1.12%
Packaging	0	0	0	286	1.12%
Sold products Total	0	0	0	19,847	77.9%
Estimated emissions	0	0	0	19,847	77.9%
Waste Total	0.987	6.41e-6	4.46e-5	1.22	0.00479%
Incinerated waste treatment	0	0	0	0	0%
Recycled waste treatment	0	0	0	0	0%
Road freight, shared vehicle (tonne.km factors)	0.987	6.41e-6	4.46e-5	0.999	0.00392%
Road freight, shared vehicle (tonne.km factors): Road freight, articulated HGV (3.5-33t) average load, upstream emissions	0	0	0	0.00905	3.55e-5%
Road freight, shared vehicle (tonne.km factors): Road freight, average articulated HGV average load, upstream emissions	0	0	0	0.0789	3.1e-4%
Road freight, shared vehicle (tonne.km factors): Road freight, rigid HGV (7.5-17t) average load, upstream emissions	0	0	0	0.134	5.27e-4%
Total	**931**	**0.0151**	**0.0276**	**25,484**	**100%**

Summary by Company Unit

Location-Based methodology

Assessment	2021	2022
Company Unit	**Total Emissions (tCO_2e)**	**Total Emissions (tCO_2e)**
Outnordic Invest AB	32,118	25,362
Outnorth	21,100	13,115
Fjellsport	11,019	12,173
Skitt Fiske AS	n/a	74.1

Market-Based methodology

Assessment	2021	2022
Company Unit	**Total Emissions (tCO_2e)**	**Total Emissions (tCO_2e)**
Outnordic Invest AB	32,384	25,484
Outnorth	21,102	13,119
Fjellsport	11,281	12,172
Skitt Fiske AS	n/a	193

Annual Activity Data

Source of Emissions	Value	Unit
Business Travel		
Air travel		
Medium-haul, economy (RFI 2)	64,291	pass.km
Short-haul (RFI 2)	10,822	pass.km
Bus and coach		
Average bus	72	pass.km
Employee owned cars		
Average battery electric car (not company owned)	18,408	km
Average diesel car	16,766	km
Average hybrid car	3,701	km
Average petrol car	7,549	km
Average plug-in hybrid car (not company owned)	9,649	km
Ferry		
Ferry, car passenger	3,029	pass.km
Hired cars		
Average diesel car	521	km
Average petrol car	490	km
Hotel night stays		
Hotel night stays	44,318	NOK
Hotel night stays	446	night
Rail (train, tram, light rail, underground)		
Intercity/National train	14,369	pass.km
Swedish rail	19,431	pass.km
Taxi		
Average taxi	1,173	km
Capital goods		
Estimated emissions		
Total CO2e emissions	710,715	kg
Total CO2e emissions	2,870	tonne
Commuting		
Bus and coach		
Local bus	53,960	pass.km
Employee owned cars		
Average battery electric car (not company owned)	309,081	km
Average diesel car	585,149	km
Average hybrid car	181,106	km
Average petrol car	400,811	km
Motorcycle		
Average petrol motorcycle	2,736	km

Small petrol motorcycle	2,139	km
Rail (train, tram, light rail, underground)		
Swedish rail	21,762	pass.km
Underground/Subway	1,861	pass.km
Walk & Bike		
Bicycle	52,718	km
On foot	3,263	km
Company-Owned/Leased Vehicles		
Cars		
Average petrol car	1,250	km
Average plug-in hybrid car (company owned)	5,694	km
Vans		
Average battery electric van (company owned)	950	kWh
Electricity and Heating		
Bioenergy		
Biodiesel HVO	7,871	l
Other liquid biofuels	5,369	l
District heating		
District Heating, Göteborg Energi AB, Göteborg, Partille och Ale (exkl. Bra Miljöval)	473,792	kWh
Electricity		
Electricity consumption	298,174	kWh
Electricity consumption		
Electricity consumption	1,203,599	kWh
On-site electricity generation (renewable sources)		
On-site renewable electricity	231,668	kWh
Food		
Coffee and fruit		
Coffee and tea	378	kg
Mixed fruit	181	kg
Food		
Coffee and tea	243	kg
Portion non-veg (320 g)	10,318	portion
Portion veg (320 g)	2,450	portion
IT equipment		
IT Equipment		
Computer (excluding use-phase)	61	Units
Other small devices (general)	114	Units
Phone (including use phase)	30	Units
Screen (excluding use-phase)	31	Units
Tablet (excluding use phase)	15	Units
Total CO2e emissions	0.38	tonne

Inbound third-party deliveries		
Air freight (with RFI of 2)		
Long haul air freight (with RFI of 2)	11,840	kg
Road freight, shared vehicle (tonne.km factors)		
Average HGV average load deliveries	6,732	tonne.km
Average articulated HGV average load deliveries	29,258	kg
Rigid HGV (>17t) average load deliveries	2,333,520	tonne.km
Sea freight		
Sea freight, Container, average	268,025	kg
Office supply		
Paper and printed material		
Office paper (from Sweden)	125	kg
Printed material (from Sweden)	1,781	kg
Outbound third-party deliveries		
Air freight (with RFI of 2)		
Air freight, average (with RFI of 2)	45,351	tonne.km
Medium haul air freight (with RFI of 2)	5,828	kg
Postal services		
Parcel post (package), Nordic countries	247	tonne
Road freight, shared vehicle (tonne.km factors)		
Average HGV 50% laden deliveries	50,255	kg
Average HGV average load deliveries	232,318	kg
Average articulated HGV average load deliveries	3,543	kg
Truck deliveries	19,251	tonne.km
Trucks		
Average HGV, average load	13,731	kg
Packaging Materials		
Packaging		
Cardboard	35,782	kg
Mixed paper and board	3,729	kg
Paper	16,586	kg
Plastic film/bags	9,494	kg
Recycled average plastics (open loop)	23,000	kg
Recycled cardboard	252,997	kg
Recycled mixed paper and board	13,589	kg
Recycled plastic film/bags (open loop)	14,001	kg
Sold products		
Estimated emissions		
Total CO2e emissions	19,847,000	kg
Waste		
Incinerated waste treatment		
Combusted waste, energy recovery	72,400	kg

Recycled waste treatment		
Material recycling (open-loop)	371,325	kg
Road freight, shared vehicle (tonne.km factors)		
Articulated HGV (3.5-33t) average load deliveries	297	tonne.km
Average articulated HGV average load deliveries	4,028	tonne.km
Rigid HGV (7.5-17t) average load deliveries	1,630	tonne.km

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none - direct emissions entry

Assessment Summary for Outnorth

Gross Overall Emissions (location-based): 13,115 tCO_2e

Gross Overall Emissions (market-based): 13,119 tCO_2e

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 CO_2e per full time equivalent. This has been calculated, along with other relevant metrics, in the table below:

Data	KPI
1,148,658 Turnover (KSEK)	0.0114 tCO_2e per Turnover (KSEK) (Location-Based)
110,447,885 Turnover ($)	1.19e-4 tCO_2e per Turnover ($) (Location-Based)
1,148,658 Turnover (KSEK)	0.0114 tCO_2e per Turnover (KSEK) (Market-Based)
110,447,885 Turnover ($)	1.19e-4 tCO_2e per Turnover ($) (Market-Based)

Summary by Activity (Location-Based, tCO_2e)

By Activity	tCO_2e/year	%
Sold products	11,196	85.4
Capital goods	710	5.41
Inbound third-party deliveries	402	3.06
Outbound third-party deliveries	386	2.94
Packaging Materials	175	1.34
Commuting	166	1.27
Electricity and Heating	34.8	0.265
IT equipment	21.7	0.166
Business Travel	18	0.138
Food	3.73	0.0285
Company-Owned/Leased Vehicles	0.69	0.00526
Waste	0.407	0.0031
Office supply	0.389	0.00296
Total	13,115	100

Summary by Activity (Market-Based, tCO_2e)

By Activity	tCO_2e/year	%
Sold products	11,196	85.3
Capital goods	710	5.41
Inbound third-party deliveries	402	3.06
Outbound third-party deliveries	386	2.94
Packaging Materials	175	1.34
Commuting	166	1.27
Electricity and Heating	38.5	0.294
IT equipment	21.7	0.166
Business Travel	18	0.137
Food	3.73	0.0285
Company-Owned/Leased Vehicles	0.69	0.00526
Waste	0.407	0.0031
Office supply	0.389	0.00296
Total	13,119	100

Summary by WBCSD/WRI Scope (Location-Based, tCO_2e)

By Activity	tCO_2e/year	%
Scope 1	0.609	0.00465
Scope 2	30	0.229
Scope 3	13,084	99.8
Total	13,115	100

Summary by WBCSD/WRI Scope (Market-Based, tCO_2e)

By Activity	tCO_2e/year	%
Scope 1	0.609	0.00465
Scope 2	26.3	0.2
Scope 3	13,092	99.8
Total	13,119	100

Summary by Greenhouse Gas

Greenhouse Gas	GWP	tGHG/year (Location-Based)	tCO_2e/year (Location-Based)	tGHG/year (Market-Based)	tCO_2e/year (Market-Based)
CO_2	1	488	488	493	493

CH_4	28	0.0126	0.352	0.0116	0.325
N_2O	265	0.0151	4.01	0.015	3.98
CO_2e	1	12,622	12,622	12,621	12,621
		Total	13,115		13,119

Summary of Scope 2 Market-Based Method for Outnorth

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_2e	%
Client-supplied market-based instrument	447	48.6	0.217	0.827
Residual mix factors	0	0	0	0
Default location-based factors	474	51.4	26.1	99.2
Total	921	100	26.3	100

Assessment Summary for Fjellsport

Gross Overall Emissions (location-based): 12,173 tCO_2e

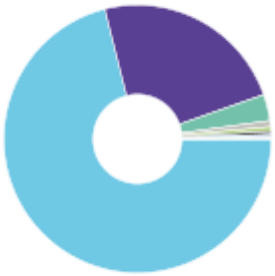
Gross Overall Emissions (market-based): 12,172 tCO_2e

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 CO_2e per full time equivalent. This has been calculated, along with other relevant metrics, in the table below:

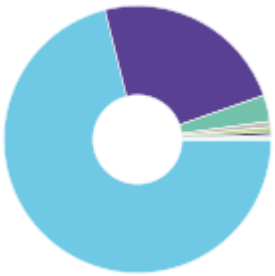
Data	KPI
809,202,000 Turnover (NOK)	1.5e-5 tCO_2e per Turnover (NOK) (Location-Based)
81,737,575 Turnover ($)	1.49e-4 tCO_2e per Turnover ($) (Location-Based)
809,202,000 Turnover (NOK)	1.5e-5 tCO_2e per Turnover (NOK) (Market-Based)
81,737,575 Turnover ($)	1.49e-4 tCO_2e per Turnover ($) (Market-Based)

Summary by Activity (Location-Based, tCO_2e)



By Activity	tCO_2e/year	%
Sold products	8,651	71.1
Capital goods	2,870	23.6
Inbound third-party deliveries	387	3.18
Packaging Materials	87.3	0.717
Commuting	67.2	0.552
Outbound third-party deliveries	46.4	0.382
Food	27.2	0.223
IT equipment	16.6	0.136
Business Travel	12.9	0.106
Electricity and Heating	6.63	0.0545
Waste	0.814	0.00669
Office supply	0.0134	1.1e-4
Total	12,173	100

Summary by Activity (Market-Based, tCO_2e)



By Activity	tCO_2e/year	%
Sold products	8,651	71.1
Capital goods	2,870	23.6
Inbound third-party deliveries	387	3.18
Packaging Materials	87.3	0.718
Commuting	67.2	0.552
Outbound third-party deliveries	46.4	0.382
Food	27.2	0.223
IT equipment	16.6	0.136
Business Travel	12.9	0.106
Electricity and Heating	5.47	0.045
Waste	0.814	0.00669
Office supply	0.0134	1.1e-4
Total	12,172	100

Summary by WBCSD/WRI Scope (Location-Based, tCO_2e)

By Activity	tCO_2e/year	%
Scope 2	4.12	0.0338
Scope 3	12,169	100
Total	12,173	100

Summary by WBCSD/WRI Scope (Market-Based, tCO_2e)

By Activity	tCO_2e/year	%
Scope 2	0.0287	2.36e-4
Scope 3	12,172	100
Total	12,172	100

Summary by Greenhouse Gas

Greenhouse Gas	GWP	tGHG/year (Location-Based)	tCO_2e/year (Location-Based)	tGHG/year (Market-Based)	tCO_2e/year (Market-Based)
CO_2	1	286	286	287	287
CH_4	28	0.00399	0.112	0.0035	0.0979

N_2O	265	0.0125	3.32	0.0125	3.3
Biogenic CO_2	0	0	0	0.0196	0
CO_2e	1	11,884	11,884	11,882	11,882
			Total 12,173		12,172

Summary of Scope 2 Market-Based Method for Fjellsport

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_2e	%
Client-supplied market-based instrument	756	100	0.0287	100
Residual mix factors	0	0	0	0
Default location-based factors	0	0	0	0
Total	756	100	0.0287	100

Assessment Summary for Skitt Fiske AS

Gross Overall Emissions (location-based): 74.1 tCO_2e

Gross Overall Emissions (market-based): 193 tCO_2e

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 CO_2e per full time equivalent. This has been calculated, along with other relevant metrics, in the table below:

Data	KPI
165,986,449 Turnover (NOK)	4.46e-7 tCO_2e per Turnover (NOK) (Location-Based)
15,629,609 Turnover ($)	4.74e-6 tCO_2e per Turnover ($) (Location-Based)
165,986,449 Turnover (NOK)	1.16e-6 tCO_2e per Turnover (NOK) (Market-Based)
15,629,609 Turnover ($)	1.24e-5 tCO_2e per Turnover ($) (Market-Based)

Summary by Activity (Location-Based, tCO_2e)

By Activity	tCO_2e/year	%
Outbound third-party deliveries	42.7	57.6
Packaging Materials	24	32.4
Electricity and Heating	5.72	7.73
Business Travel	0.996	1.34
Capital goods	0.715	0.965
Company-Owned/Leased Vehicles	0.00833	0.0112
Total	74.1	100

Summary by Activity (Market-Based, tCO_2e)

By Activity	tCO_2e/year	%
Electricity and Heating	125	64.6
Outbound third-party deliveries	42.7	22.1
Packaging Materials	24	12.4
Business Travel	0.996	0.516
Capital goods	0.715	0.37
Company-Owned/Leased Vehicles	0.00833	0.00431
Total	193	100

Summary by WBCSD/WRI Scope (Location-Based, tCO_2e)

By Activity	tCO_2e/year	%
Scope 1	0.338	0.456
Scope 2	1.63	2.2
Scope 3	72.1	97.3
Total	74.1	100

Summary by WBCSD/WRI Scope (Market-Based, tCO_2e)

By Activity	tCO_2e/year	%
Scope 1	0.338	0.175
Scope 2	121	62.5
Scope 3	72.1	37.3
Total	193	100

Summary by Greenhouse Gas

Greenhouse Gas	GWP	tGHG/year (Location-Based)	tCO_2e/year (Location-Based)	tGHG/year (Market-Based)	tCO_2e/year (Market-Based)
CO_2	1	31.6	31.6	151	151
CH_4	28	2.02e-4	0.00565	1.83e-5	5.13e-4
N_2O	265	1.5e-4	0.0399	1.23e-4	0.0327
Biogenic CO_2	0	30.2	0	30.2	0
Biogenic CH_4	27	0.00135	0.0365	0.00135	0.0365
CO_2e (CH_4 and N_2O)	1	0.28	0.28	0.28	0.28
CO_2e	1	42.1	42.1	42.1	42.1
		Total	74.1		193

Summary of Scope 2 Market-Based Method for Skitt Fiske AS

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_2e	%
Client-supplied market-based instrument	0	0	0	0
Residual mix factors	298	100	121	100
Default location-based factors	0	0	0.00517	0.00428
Total	298	100	121	100