

Greenhouse Gas Protocol Report

Outnordic Invest AB

Assessment period: 2023

Generated on April 12, 2024

Assessment Details

Consolidation Approach

Operational Control

Organisational Boundaries

Operations of Outnordic Invest AB

Included

- Outnordic Invest AB
- Outnorth
- Fjellsport

Operational Boundary

- Air freight (with RFI of 2)
- Air travel (with radiative forcing index of 2)
- Bioenergy
- Bus and coach
- Composted waste
- District heating
- Electricity consumption
- Employee owned cars
- Estimated emissions
- Ferry (Business Travel)
- Food
- Hired cars
- Hotel night stays
- IT Equipment
- Incinerated waste
- On-site electricity generation (renewable sources)
- Packaging
- Purchased Goods and Services
- Rail (train, tram, light rail, underground)
- Recycled waste
- Road freight, shared vehicle (tonne.km factors)
- Sea freight
- Taxi
- 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 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 Zeromission recommends they are reported where applicable.

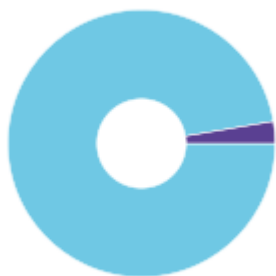
A GHG assessment is an essential tool in the process of monitoring and reducing an organisation's climate change impact as it allows reduction targets to be set and action plans formulated. GHG assessment results can also allow organisations to be transparent about their climate change impacts through 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.

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		
	tCO ₂ e/year	%
Actual	22,130	97.3
Estimated	604	2.66
Total	22,734	100



Market-based Accuracy Overview		
	tCO ₂ e/year	%
Actual	22,131	97.3
Estimated	604	2.66
Total	22,735	100

Table 2. Data Quality and Availability

Source of emissions	Data quality
Scope 1	
Bioenergy	Actual
Cars	Actual
Forklifts	Actual
Natural gas	Actual
On-site electricity generation (renewable sources)	Actual
Other fuel(s)	Actual
Refrigerant gas loss and other fugitive emissions	Actual
Trucks	Actual
Vans	Actual
Scope 2	
District cooling	Actual
District heating	Actual
Electricity consumption	Actual
Category 1: Purchased Goods and Services	
Estimated emissions	Actual

Food	Actual
IT Equipment	Actual
Packaging	Actual
Paper and printed material	Actual
Purchased Goods and Services	Actual
Category 2: Capital Goods	
Estimated emissions	Mixed
Category 4: Upstream transportation and distribution	
Air freight (with RFI of 2)	Actual
Rail freight	Actual
Road freight, shared vehicle (tonne.km factors)	Mixed
Sea freight	Actual
Category 5: Waste Generated in Operations	
Composted waste	Actual
Hazardous waste treatment	Actual
Incinerated waste	Actual
Landfilled waste	Actual
Recycled waste	Actual
Road freight, shared vehicle (tonne.km factors)	Actual
Category 6: Business Travel	
Air travel (with radiative forcing index of 2)	Actual
Bus and coach	Actual
Employee owned cars	Actual
Ferry (Business Travel)	Actual
Hired cars	Actual
Hotel night stays	Actual
Rail (train, tram, light rail, underground)	Actual
Taxi	Actual
Category 7: Employee Commuting	
Bus and coach	Actual
Employee owned cars	Actual
Homeworkers	Actual
Motorcycle	Actual
Rail (train, tram, light rail, underground)	Actual
Walk & Bike	Actual
Category 8: Upstream Leased Assets	
Leased cars	Actual
Leased trucks	Actual
Leased vans	Actual
Rented Properties	Actual
Category 9: Downstream transportation and distribution	
Air freight (with RFI of 2)	Actual

Rail freight	Actual
Road freight, shared vehicle (tonne.km factors)	Actual
Sea freight	Actual
Category 10: Processing of Sold Products	
Estimated emissions	Actual
Category 11: Use of Sold Products	
Estimated emissions	Actual
Category 12: End-of-life Treatment of Sold Products	
Estimated emissions	Actual
Category 13: Downstream Leased Assets	
Leased cars	Actual
Leased trucks	Actual
Leased vans	Actual
Rented Properties	Actual
Category 14: Franchises	
Estimated emissions	Actual
Category 15: Investments	
Investments	Actual

Assessment Summary for Outnordic Invest AB

Gross Overall Emissions (location-based): 22,734 tCO₂e

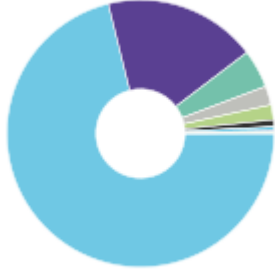
Gross Overall Emissions (market-based): 22,735 tCO₂e

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:

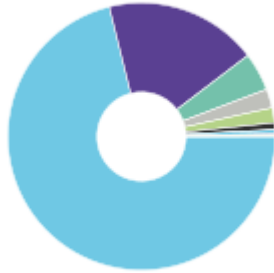
Data	KPI
33,951 Floor area (square metres)	0.67 tCO ₂ e per square metre (Location-Based)
256 Total Full Time Equivalent Employees	88.6 tCO ₂ e per Full Time Equivalent Employee (Location-Based)
180 Revenue (net sales), Million €	127 tCO ₂ e per Million € (revenue, net sale) (Location-Based)
2,052 Revenue (net sales), Million NOK	11.1 tCO ₂ e per Million NOK (revenue, net sale) (Location-Based)
2,061 Revenue (net sales), Million SEK	11 tCO ₂ e per Million SEK (revenue, net sale) (Location-Based)
33,951 Floor area (square metres)	0.67 tCO ₂ e per square metre (Market-Based)
256 Total Full Time Equivalent Employees	88.6 tCO ₂ e per Full Time Equivalent Employee (Market-Based)
180 Revenue (net sales), Million €	127 tCO ₂ e per Million € (revenue, net sale) (Market-Based)
2,052 Revenue (net sales), Million NOK	11.1 tCO ₂ e per Million NOK (revenue, net sale) (Market-Based)
2,061 Revenue (net sales), Million SEK	11 tCO ₂ e per Million SEK (revenue, net sale) (Market-Based)

Summary by Activity (Location-Based, tCO₂e)



By Activity	tCO ₂ e/year	%
Category 1: Purchased Goods and Services	16,170	71.1
Category 11: Use of Sold Products	4,209	18.5
Category 12: End-of-life Treatment of Sold Products	1,052	4.63
Category 4: Upstream transportation and distribution	520	2.29
Category 9: Downstream transportation and distribution	412	1.81
Category 7: Employee Commuting	185	0.815
Category 2: Capital Goods	118	0.519
Category 6: Business Travel	32.8	0.144
Scope 2	18.3	0.0806
Scope 1	8.09	0.0356
Category 5: Waste Generated in Operations	7.74	0.0341
Total	22,734	100

Summary by Activity (Market-Based, tCO₂e)



By Activity	tCO ₂ e/year	%
Category 1: Purchased Goods and Services	16,170	71.1
Category 11: Use of Sold Products	4,209	18.5
Category 12: End-of-life Treatment of Sold Products	1,052	4.63
Category 4: Upstream transportation and distribution	520	2.29
Category 9: Downstream transportation and distribution	412	1.81
Category 7: Employee Commuting	185	0.815
Category 2: Capital Goods	118	0.519
Category 6: Business Travel	32.8	0.144
Scope 2	19.2	0.0847
Scope 1	8.09	0.0356
Category 5: Waste Generated in Operations	7.74	0.0341
Total	22,735	100

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



By Activity	tCO ₂ e/year	%
Scope 1	0.122	5.38e-4
Scope 2	10.4	0.0459
Scope 3	22,723	100
Total	22,734	100

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



By Activity	tCO ₂ e/year	%
Scope 1	0.122	5.38e-4
Scope 2	2.55	0.0112
Scope 3	22,732	100
Total	22,735	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	709	709	700	700
CH ₄	28	0.0122	0.342	0.0108	0.303
N ₂ O	265	0.0242	6.41	0.024	6.35
Biogenic CO ₂	0	23.1	0	23.1	0
Biogenic CH ₄	27	0.00285	0.077	0.00285	0.077
CO ₂ e	1	22,019	22,019	22,028	22,028
Total			22,734		22,735

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 ₂ e	%
Client-supplied market-based instrument	1,319	69	0.183	7.17
Residual mix factors	0	0	0	0
Default location-based factors	592	31	2.37	92.8
Total	1,910	100	2.55	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	0	0	1.71e-4	0.122	5.38e-4%
Scope 1 Total	0	0	1.71e-4	0.122	5.38e-4%
Bioenergy	0	0	1.71e-4	0.122	5.38e-4%
On-site electricity generation (renewable sources)	0	0	0	0	0%
Scope 2 Total	7.98	0.00129	1.89e-4	10.4	0.0459%
Scope 1 Total	0.00447	5.12e-7	7.9e-8	0.00451	1.98e-5%
Vans	0.00447	5.12e-7	7.9e-8	0.00451	1.98e-5%
Scope 2 Total	7.98	0.00129	1.89e-4	10.4	0.0459%
District heating	0	0	0	2.37	0.0104%
Electricity consumption	7.98	0.00129	1.89e-4	8.06	0.0355%
Scope 3 Total	701	0.0109	0.0238	22,723	100%
Category 11: Use of Sold Products Total	0	0	0	4,209	18.5%
Estimated emissions	0	0	0	4,209	18.5%
Category 12: End-of-life Treatment of Sold Products Total	0	0	0	1,052	4.63%
Estimated emissions	0	0	0	1,052	4.63%
Category 1: Purchased Goods and Services Total	2.93	0	0	16,170	71.1%
Estimated emissions	0	0	0	15,785	69.4%
Food	2.93	0	0	45.5	0.2%
IT Equipment	0	0	0	34.8	0.153%
Packaging	0	0	0	304	1.34%
Purchased Goods and Services	0	0	0	0.499	0.00219%
Category 2: Capital Goods Total	0	0	0	118	0.519%
Estimated emissions	0	0	0	118	0.519%
Category 4: Upstream transportation and distribution Total	386	0.00407	0.0193	520	2.29%
Air freight (with RFI of 2)	0	0	0	6.77	0.0298%
Road freight, shared vehicle (tonne.km factors)	386	0.00407	0.0193	391	1.72%
Road freight, shared vehicle (tonne.km factors): Road freight, average HGV (all types) average load, upstream emissions	0	0	0	0.0761	3.35e-4%
Road freight, shared vehicle (tonne.km factors): Road freight, rigid HGV (>17t) average load, upstream emissions	0	0	0	94.9	0.418%
Sea freight	0	0	0	27	0.119%
Category 5: Waste Generated in Operations Total	0.753	5.32e-6	3.69e-5	7.74	0.0341%
Composted waste	0	0	0	0.00262	1.15e-5%
Incinerated waste	0	0	0	0.0151	6.65e-5%

Recycled waste	0	0	0	6.78	0.0298%
Road freight, shared vehicle (tonne.km factors)	0.753	5.32e-6	3.69e-5	0.763	0.00336%
Road freight, shared vehicle (tonne.km factors): Road freight, articulated HGV (3.5-33t) average load, upstream emissions	0	0	0	0.00249	1.09e-5%
Road freight, shared vehicle (tonne.km factors): Road freight, average LPG van, upstream emissions	0	0	0	8.67e-4	3.81e-6%
Road freight, shared vehicle (tonne.km factors): Road freight, average articulated HGV average load, upstream emissions	0	0	0	0.0642	2.82e-4%
Road freight, shared vehicle (tonne.km factors): Road freight, rigid HGV (7.5-17t) average load, upstream emissions	0	0	0	0.117	5.13e-4%
Category 6: Business Travel Total	28.4	6.14e-4	4.38e-4	32.8	0.144%
Air travel (with radiative forcing index of 2)	12.8	5.23e-5	2.03e-4	12.8	0.0565%
Air travel (with radiative forcing index of 2): Flights, long-haul, economy, upstream emissions	0	0	0	0.814	0.00358%
Air travel (with radiative forcing index of 2): Flights, medium-haul, economy, upstream emissions	0	0	0	0.396	0.00174%
Air travel (with radiative forcing index of 2): Flights, short-haul, upstream emissions	0	0	0	0.134	5.9e-4%
Employee owned cars	9.43	1.62e-4	1.73e-4	9.56	0.042%
Employee owned cars: Average diesel car, upstream emissions	0	0	0	0.982	0.00432%
Employee owned cars: Average petrol car, upstream emissions	0	0	0	0.119	5.25e-4%
Employee owned cars: Average petrol hybrid car, upstream emissions	0	0	0	0.35	0.00154%
Employee owned cars: BENSIN SVERIGE, Upstream	0	0	0	0.888	0.00391%
Employee owned cars: Electricity - transmission & distribution losses (MCR)	0.0056	9.48e-7	1.39e-7	0.00566	2.49e-5%
Employee owned cars: Electricity grid, T&D losses, upstream emissions	0	0	0	0.0026	1.14e-5%
Employee owned cars: Electricity grid, generated, upstream emissions	0	0	0	0.0326	1.43e-4%
Ferry (Business Travel)	0.287	3.42e-6	1.31e-5	0.291	0.00128%
Ferry (Business Travel): Ferry, car passenger, upstream emissions	0	0	0	0.066	2.9e-4%
Hired cars	0.744	5.19e-5	2.31e-5	0.751	0.00331%
Hired cars: Average diesel car, upstream emissions	0	0	0	0.106	4.67e-4%
Hired cars: Average petrol car, upstream emissions	0	0	0	0.118	5.2e-4%
Hotel night stays	4.98	3.29e-4	1.97e-5	5	0.022%
Rail (train, tram, light rail, underground)	0.187	1.49e-5	5.72e-6	0.193	8.48e-4%
Rail (train, tram, light rail, underground): Train, national, upstream emissions	0	0	0	0.0478	2.1e-4%
Taxi	6.81e-4	5.46e-10	2.08e-8	0.0637	2.8e-4%
Taxi: Regular taxi, upstream emissions	0	0	0	0.0142	6.24e-5%

Category 7: Employee Commuting Total	145	0.00614	0.00402	185	0.815%
Bus and coach	11.1	7.59e-5	3.15e-4	11.2	0.0494%
Bus and coach: Local bus, upstream emissions	0	0	0	2.74	0.012%
Employee owned cars	133	0.006	0.00368	134	0.59%
Employee owned cars: Average diesel car, upstream emissions	0	0	0	18.1	0.0797%
Employee owned cars: Average petrol car, upstream emissions	0	0	0	12.7	0.056%
Employee owned cars: Average petrol hybrid car, upstream emissions	0	0	0	5.26	0.0232%
Employee owned cars: Electricity - transmission & distribution losses (MCR)	0.0499	8.97e-6	1.3e-6	0.0505	2.22e-4%
Employee owned cars: Electricity grid, T&D losses, upstream emissions	0	0	0	0.0212	9.34e-5%
Employee owned cars: Electricity grid, generated, upstream emissions	0	0	0	0.265	0.00116%
Rail (train, tram, light rail, underground)	0.653	5.21e-5	2e-5	0.678	0.00298%
Rail (train, tram, light rail, underground): Light rail, upstream emissions	0	0	0	0.00392	1.72e-5%
Rail (train, tram, light rail, underground): Train, national, upstream emissions	0	0	0	0.167	7.33e-4%
Walk & Bike	0	0	0	0	0%
Category 9: Downstream transportation and distribution Total	137	0	0	412	1.81%
Air freight (with RFI of 2)	0	0	0	28	0.123%
Road freight, shared vehicle (tonne.km factors)	137	0	0	384	1.69%
Scope 1 Total	3.08e-4	3.52e-8	5.44e-9	7.97	0.035%
On-site electricity generation (renewable sources): Solar electricity, upstream emissions	0	0	0	7.96	0.035%
Vans: Electricity - transmission & distribution losses (MCR)	3.08e-4	3.52e-8	5.44e-9	3.1e-4	1.37e-6%
Vans: Electricity grid, T&D losses, upstream emissions	0	0	0	2.08e-4	9.14e-7%
Vans: Electricity grid, generated, upstream emissions	0	0	0	0.00267	1.18e-5%
Scope 2 Total	0.565	9.18e-5	1.35e-5	7.89	0.0347%
District heating: District heating (Göteborg Energi) Bra Miljöval, upstream emissions	0	0	0	3.55	0.0156%
Electricity consumption: Electricity - transmission & distribution losses (MCR)	0.565	9.18e-5	1.35e-5	0.571	0.00251%
Electricity consumption: Electricity grid, T&D losses, upstream emissions	0	0	0	0.277	0.00122%
Electricity consumption: Electricity grid, generated, upstream emissions	0	0	0	3.49	0.0154%
Total	709	0.0122	0.0242	22,734	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	0	0	1.71e-4	0.122	5.38e-4%
Scope 1 Total	0	0	1.71e-4	0.122	5.38e-4%
Bioenergy	0	0	1.71e-4	0.122	5.38e-4%
On-site electricity generation (renewable sources)	0	0	0	0	0%
Scope 2 Total	0.00447	5.12e-7	7.9e-8	2.55	0.0112%
Scope 1 Total	0.00447	5.12e-7	7.9e-8	0.00451	1.98e-5%
Vans	0.00447	5.12e-7	7.9e-8	0.00451	1.98e-5%
Scope 2 Total	0	0	0	2.55	0.0112%
District heating	0	0	0	2.37	0.0104%
Electricity consumption	0	0	0	0.183	8.06e-4%
Scope 3 Total	700	0.0108	0.0238	22,732	100%
Category 11: Use of Sold Products Total	0	0	0	4,209	18.5%
Estimated emissions	0	0	0	4,209	18.5%
Category 12: End-of-life Treatment of Sold Products Total	0	0	0	1,052	4.63%
Estimated emissions	0	0	0	1,052	4.63%
Category 1: Purchased Goods and Services Total	2.93	0	0	16,170	71.1%
Estimated emissions	0	0	0	15,785	69.4%
Food	2.93	0	0	45.5	0.2%
IT Equipment	0	0	0	34.8	0.153%
Packaging	0	0	0	304	1.34%
Purchased Goods and Services	0	0	0	0.499	0.00219%
Category 2: Capital Goods Total	0	0	0	118	0.519%
Estimated emissions	0	0	0	118	0.519%
Category 4: Upstream transportation and distribution Total	386	0.00407	0.0193	520	2.29%
Air freight (with RFI of 2)	0	0	0	6.77	0.0298%
Road freight, shared vehicle (tonne.km factors)	386	0.00407	0.0193	391	1.72%
Road freight, shared vehicle (tonne.km factors): Road freight, average HGV (all types) average load, upstream emissions	0	0	0	0.0761	3.35e-4%
Road freight, shared vehicle (tonne.km factors): Road freight, rigid HGV (>17t) average load, upstream emissions	0	0	0	94.9	0.418%
Sea freight	0	0	0	27	0.119%
Category 5: Waste Generated in Operations Total	0.753	5.32e-6	3.69e-5	7.74	0.0341%
Composted waste	0	0	0	0.00262	1.15e-5%
Incinerated waste	0	0	0	0.0151	6.65e-5%
Recycled waste	0	0	0	6.78	0.0298%
Road freight, shared vehicle (tonne.km factors)	0.753	5.32e-6	3.69e-5	0.763	0.00336%
Road freight, shared vehicle (tonne.km factors): Road freight, articulated HGV (3.5-33t) average load, upstream emissions	0	0	0	0.00249	1.09e-5%

Road freight, shared vehicle (tonne.km factors): Road freight, average LPG van, upstream emissions	0	0	0	8.67e-4	3.81e-6%
Road freight, shared vehicle (tonne.km factors): Road freight, average articulated HGV average load, upstream emissions	0	0	0	0.0642	2.82e-4%
Road freight, shared vehicle (tonne.km factors): Road freight, rigid HGV (7.5-17t) average load, upstream emissions	0	0	0	0.117	5.13e-4%
Category 6: Business Travel Total	28.4	6.14e-4	4.38e-4	32.8	0.144%
Air travel (with radiative forcing index of 2)	12.8	5.23e-5	2.03e-4	12.8	0.0565%
Air travel (with radiative forcing index of 2): Flights, long-haul, economy, upstream emissions	0	0	0	0.814	0.00358%
Air travel (with radiative forcing index of 2): Flights, medium-haul, economy, upstream emissions	0	0	0	0.396	0.00174%
Air travel (with radiative forcing index of 2): Flights, short-haul, upstream emissions	0	0	0	0.134	5.9e-4%
Employee owned cars	9.43	1.62e-4	1.73e-4	9.56	0.042%
Employee owned cars: Average diesel car, upstream emissions	0	0	0	0.982	0.00432%
Employee owned cars: Average petrol car, upstream emissions	0	0	0	0.119	5.25e-4%
Employee owned cars: Average petrol hybrid car, upstream emissions	0	0	0	0.35	0.00154%
Employee owned cars: BENSIN SVERIGE, Upstream	0	0	0	0.888	0.00391%
Employee owned cars: Electricity - transmission & distribution losses (MCR)	0.0056	9.48e-7	1.39e-7	0.00566	2.49e-5%
Employee owned cars: Electricity grid, T&D losses, upstream emissions	0	0	0	0.0026	1.14e-5%
Employee owned cars: Electricity grid, generated, upstream emissions	0	0	0	0.0326	1.43e-4%
Ferry (Business Travel)	0.287	3.42e-6	1.31e-5	0.291	0.00128%
Ferry (Business Travel): Ferry, car passenger, upstream emissions	0	0	0	0.066	2.9e-4%
Hired cars	0.744	5.19e-5	2.31e-5	0.751	0.00331%
Hired cars: Average diesel car, upstream emissions	0	0	0	0.106	4.67e-4%
Hired cars: Average petrol car, upstream emissions	0	0	0	0.118	5.2e-4%
Hotel night stays	4.98	3.29e-4	1.97e-5	5	0.022%
Rail (train, tram, light rail, underground)	0.187	1.49e-5	5.72e-6	0.193	8.48e-4%
Rail (train, tram, light rail, underground): Train, national, upstream emissions	0	0	0	0.0478	2.1e-4%
Taxi	6.81e-4	5.46e-10	2.08e-8	0.0637	2.8e-4%
Taxi: Regular taxi, upstream emissions	0	0	0	0.0142	6.24e-5%
Category 7: Employee Commuting Total	145	0.00614	0.00402	185	0.815%
Bus and coach	11.1	7.59e-5	3.15e-4	11.2	0.0494%
Bus and coach: Local bus, upstream emissions	0	0	0	2.74	0.012%
Employee owned cars	133	0.006	0.00368	134	0.59%

Employee owned cars: Average diesel car, upstream emissions	0	0	0	18.1	0.0797%
Employee owned cars: Average petrol car, upstream emissions	0	0	0	12.7	0.056%
Employee owned cars: Average petrol hybrid car, upstream emissions	0	0	0	5.26	0.0231%
Employee owned cars: Electricity - transmission & distribution losses (MCR)	0.0499	8.97e-6	1.3e-6	0.0505	2.22e-4%
Employee owned cars: Electricity grid, T&D losses, upstream emissions	0	0	0	0.0212	9.34e-5%
Employee owned cars: Electricity grid, generated, upstream emissions	0	0	0	0.265	0.00116%
Rail (train, tram, light rail, underground)	0.653	5.21e-5	2e-5	0.678	0.00298%
Rail (train, tram, light rail, underground): Light rail, upstream emissions	0	0	0	0.00392	1.72e-5%
Rail (train, tram, light rail, underground): Train, national, upstream emissions	0	0	0	0.167	7.33e-4%
Walk & Bike	0	0	0	0	0%
Category 9: Downstream transportation and distribution Total	137	0	0	412	1.81%
Air freight (with RFI of 2)	0	0	0	28	0.123%
Road freight, shared vehicle (tonne.km factors)	137	0	0	384	1.69%
Scope 1 Total	3.08e-4	3.52e-8	5.44e-9	7.97	0.035%
On-site electricity generation (renewable sources): Solar electricity, upstream emissions	0	0	0	7.96	0.035%
Vans: Electricity - transmission & distribution losses (MCR)	3.08e-4	3.52e-8	5.44e-9	3.1e-4	1.37e-6%
Vans: Electricity grid, T&D losses, upstream emissions	0	0	0	2.08e-4	9.14e-7%
Vans: Electricity grid, generated, upstream emissions	0	0	0	0.00267	1.18e-5%
Scope 2 Total	0	0	0	16.7	0.0735%
District heating: District heating (Göteborg Energi) Bra Miljöval, upstream emissions	0	0	0	3.55	0.0156%
Electricity consumption: MBI Upstream Emissions	0	0	0	13.1	0.0578%
Total	700	0.0108	0.024	22,735	100%

Summary by Company Unit

Location-Based methodology

Assessment	2022	2023
Company Unit	Total Emissions (tCO ₂ e)	Total Emissions (tCO ₂ e)
Outnordic Invest AB	27,333	22,734
Outnorth	13,096	12,536
Fjellsport	12,172	10,198

Market-Based methodology

Assessment	2022	2023
Company Unit	Total Emissions (tCO₂e)	Total Emissions (tCO₂e)
Outnordic Invest AB	27,484	22,735
Outnorth	13,100	12,537
Fjellsport	12,171	10,198

Annual Activity Data

Source of Emissions	Value	Unit
Category 11: Use of Sold Products		
Estimated emissions		
Total CO2e emissions	4,209	tonne
Category 12: End-of-life Treatment of Sold Products		
Estimated emissions		
Total CO2e emissions	1,052	tonne
Category 1: Purchased Goods and Services		
Estimated emissions		
Total CO2e emissions	15,785	tonne
Food		
Coffee and tea	678	kg
Meal	955	Meal(s)
Portion non-veg (320 g)	14,032	portion
Portion veg (320 g)	1,710	kg
Portion veg (320 g)	3,508	portion
IT Equipment		
Computer (excluding use-phase)	34	Units
Other small devices (general)	322	Units
Phone (including use phase)	11	Units
Printer production, laser, colour	1	Units
Screen (excluding use-phase)	13	Units
Packaging		
Average plastics	5,704	kg
Cardboard	76,802	kg
Paper	1,780	kg
Plastic film/bags	6,390	kg
Recycled cardboard	205,604	kg
Recycled paper	14,722	kg
Recycled plastic film/bags (closed loop)	23,384	kg
Total CO2e emissions	0.832	kg
Total CO2e emissions	7.66	tonne
Purchased Goods and Services		
Total CO2e emissions	499	kg
Category 2: Capital Goods		
Estimated emissions		
Total CO2e emissions	118	tonne
Category 4: Upstream transportation and distribution		
Air freight (with RFI of 2)		
Air freight, average (with RFI of 2)	6,769	kg

Road freight, shared vehicle (tonne.km factors)		
Average HGV average load deliveries	3,242	tonne.km
Rigid HGV (>17t) average load deliveries	2,544,105	tonne.km
Sea freight		
Ocean Freight, Spend	12,580	kg
Sea freight, General cargo, average	14,460	kg
Category 5: Waste Generated in Operations		
Composted waste		
Composted waste, food and drink waste	294	kg
Incinerated waste		
Combusted waste, energy recovery, clothing	710	kg
Waste, incinerated (heat recovery), MSW	53,918	kg
Recycled waste		
Waste, recycled	318,602	kg
Road freight, shared vehicle (tonne.km factors)		
Articulated HGV (3.5-33t) average load deliveries	88.9	tonne.km
Average articulated HGV average load deliveries	3,533	tonne.km
LPG van deliveries	11.6	tonne.km
Rigid HGV (7.5-17t) average load deliveries	1,355	tonne.km
Category 6: Business Travel		
Air travel (with radiative forcing index of 2)		
Long-haul, economy (with RFI of 2)	33,080	pass.km
Medium-haul, economy (with RFI of 2)	17,595	pass.km
Short-haul (with RFI of 2)	4,006	pass.km
Employee owned cars		
Average Bensin Sverige car	26,845	km
Average battery electric car (not company owned)	50,941	km
Average diesel car	23,685	km
Average ethanol car (E85)	1,100	km
Average hybrid car	11,254	km
Average petrol car	2,622	km
Ferry (Business Travel)		
Ferry, car passenger	2,250	pass.km
Hired cars		
Average diesel car	2,563	km
Average petrol car	2,600	km
Hotel night stays		
Hotel night stays	498	night
Rail (train, tram, light rail, underground)		
Intercity/National train	5,330	pass.km
Swedish rail	8,690	pass.km
Taxi		

Average taxi	3.3	km
Taxi (Sweden)	539	km
Category 7: Employee Commuting		
Bus and coach		
Local bus	94,848	pass.km
Employee owned cars		
Average battery electric car (not company owned)	418,744	km
Average diesel car	436,996	km
Average hybrid car	169,281	km
Average petrol car	279,821	km
Rail (train, tram, light rail, underground)		
Intercity/National train	18,590	pass.km
Light rail/Tram	523	pass.km
Swedish rail	44,369	pass.km
Walk & Bike		
Bicycle	31,524	km
On foot	20,279	km
Category 9: Downstream transportation and distribution		
Air freight (with RFI of 2)		
Air freight, average (with RFI of 2)	27,968	kg
Road freight, shared vehicle (tonne.km factors)		
Average HGV average load deliveries	357,989	kg
Average articulated HGV average load deliveries	26,119	kg
Scope 1		
Bioenergy		
Other liquid biofuels	11,322	l
On-site electricity generation (renewable sources)		
On-site solar electricity	215,207	kWh
Vans		
Average battery electric van (company owned)	974	kWh
Scope 2		
District heating		
District Heating, Göteborg Energi AB, Bra Miljöval, Göteborg, Partille och Ale	591,600	kWh
Electricity consumption		
Electricity consumption	1,318,777	kWh

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none - direct emissions entry

Assessment Summary for Outnorth

Gross Overall Emissions (location-based): 12,536

tCO₂e

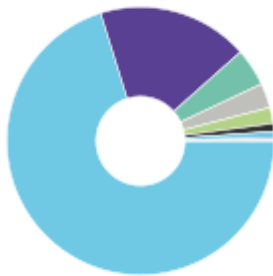
Gross Overall Emissions (market-based): 12,537 tCO₂e

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:

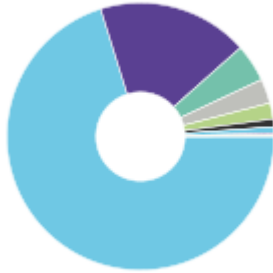
Data	KPI
1,159 Revenue (net sales), Million NOK	10.8 tCO ₂ e per Million NOK (revenue, net sale) (Location-Based)
1,164 Revenue (net sales), Million SEK	10.8 tCO ₂ e per Million SEK (revenue, net sale) (Location-Based)
101 Revenue (net sales), Million €	124 tCO ₂ e per Million € (revenue, net sale) (Location-Based)
1,159 Revenue (net sales), Million NOK	10.8 tCO ₂ e per Million NOK (revenue, net sale) (Market-Based)
1,164 Revenue (net sales), Million SEK	10.8 tCO ₂ e per Million SEK (revenue, net sale) (Market-Based)
101 Revenue (net sales), Million €	124 tCO ₂ e per Million € (revenue, net sale) (Market-Based)

Summary by Activity (Location-Based, tCO₂e)



By Activity	tCO ₂ e/year	%
Category 1: Purchased Goods and Services	8,799	70.2
Category 11: Use of Sold Products	2,289	18.3
Category 12: End-of-life Treatment of Sold Products	572	4.57
Category 9: Downstream transportation and distribution	371	2.96
Category 4: Upstream transportation and distribution	244	1.94
Category 2: Capital Goods	118	0.941
Category 7: Employee Commuting	95.4	0.761
Category 6: Business Travel	23.6	0.188
Scope 2	11.5	0.0917
Scope 1	7.96	0.0635
Category 5: Waste Generated in Operations	4.55	0.0363
Total	12,536	100

Summary by Activity (Market-Based, tCO₂e)



By Activity	tCO ₂ e/year	%
Category 1: Purchased Goods and Services	8,799	70.2
Category 11: Use of Sold Products	2,289	18.3
Category 12: End-of-life Treatment of Sold Products	572	4.56
Category 9: Downstream transportation and distribution	371	2.96
Category 4: Upstream transportation and distribution	244	1.94
Category 2: Capital Goods	118	0.941
Category 7: Employee Commuting	95.4	0.761
Category 6: Business Travel	23.6	0.188
Scope 2	12.4	0.099
Scope 1	7.96	0.0635
Category 5: Waste Generated in Operations	4.55	0.0363
Total	12,537	100

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



By Activity	tCO ₂ e/year	%
Scope 2	6.43	0.0513
Scope 3	12,530	99.9
Total	12,536	100

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



By Activity	tCO ₂ e/year	%
Scope 2	2.49	0.0199
Scope 3	12,535	100
Total	12,537	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	412	412	408	408
CH ₄	28	0.00735	0.206	0.00646	0.181
N ₂ O	265	0.0113	3	0.0112	2.97
Biogenic CO ₂	0	0.366	0	0.366	0
CO ₂ e	1	12,121	12,121	12,126	12,126
Total			12,536		12,537

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 ₂ e	%
Client-supplied market-based instrument	456	43.5	0.123	4.92
Residual mix factors	0	0	0	0
Default location-based factors	592	56.5	2.37	95.1
Total	1,047	100	2.49	100

Assessment Summary for Fjellsport

Gross Overall Emissions (location-based): 10,198

tCO₂e

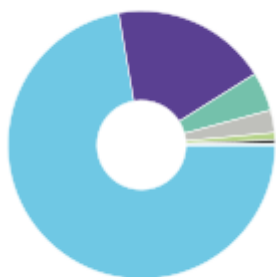
Gross Overall Emissions (market-based): 10,198 tCO₂e

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:

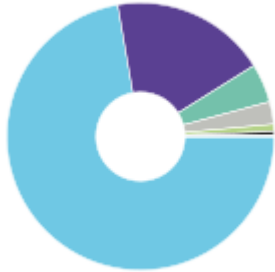
Data	KPI
897 Revenue (net sales), Million SEK	11.4 tCO ₂ e per Million SEK (revenue, net sale) (Location-Based)
893 Revenue (net sales), Million NOK	11.4 tCO ₂ e per Million NOK (revenue, net sale) (Location-Based)
78.2 Revenue (net sales), Million €	130 tCO ₂ e per Million € (revenue, net sale) (Location-Based)
897 Revenue (net sales), Million SEK	11.4 tCO ₂ e per Million SEK (revenue, net sale) (Market-Based)
893 Revenue (net sales), Million NOK	11.4 tCO ₂ e per Million NOK (revenue, net sale) (Market-Based)
78.2 Revenue (net sales), Million €	130 tCO ₂ e per Million € (revenue, net sale) (Market-Based)

Summary by Activity (Location-Based, tCO₂e)



By Activity	tCO ₂ e/year	%
Category 1: Purchased Goods and Services	7,370	72.3
Category 11: Use of Sold Products	1,920	18.8
Category 12: End-of-life Treatment of Sold Products	480	4.71
Category 4: Upstream transportation and distribution	277	2.71
Category 7: Employee Commuting	90	0.882
Category 9: Downstream transportation and distribution	41	0.402
Category 6: Business Travel	9.23	0.0905
Scope 2	6.83	0.0669
Category 5: Waste Generated in Operations	3.19	0.0313
Scope 1	0.13	0.00127
Total	10,198	100

Summary by Activity (Market-Based, tCO₂e)



By Activity	tCO ₂ e/year	%
Category 1: Purchased Goods and Services	7,370	72.3
Category 11: Use of Sold Products	1,920	18.8
Category 12: End-of-life Treatment of Sold Products	480	4.71
Category 4: Upstream transportation and distribution	277	2.71
Category 7: Employee Commuting	90	0.882
Category 9: Downstream transportation and distribution	41	0.402
Category 6: Business Travel	9.23	0.0905
Scope 2	6.84	0.0671
Category 5: Waste Generated in Operations	3.19	0.0313
Scope 1	0.13	0.00127
Total	10,198	100

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



By Activity	tCO ₂ e/year	%
Scope 1	0.122	0.0012
Scope 2	4	0.0392
Scope 3	10,193	100
Total	10,198	100

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



By Activity	tCO ₂ e/year	%
Scope 1	0.122	0.0012
Scope 2	0.0651	6.38e-4
Scope 3	10,197	100
Total	10,198	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	297	297	292	292
CH ₄	28	0.00486	0.136	0.00437	0.122
N ₂ O	265	0.0129	3.41	0.0128	3.39
Biogenic CO ₂	0	22.7	0	22.7	0
Biogenic CH ₄	27	0.00285	0.077	0.00285	0.077
CO ₂ e	1	9,897	9,897	9,902	9,902
		Total	10,198		10,198

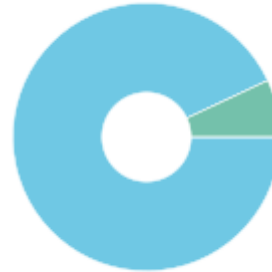
Summary of Scope 2 Market-Based Method for Fjellspport

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	863	100	0.0606	93.1
Residual mix factors	0	0	0	0
Default location-based factors	0	0	0.00451	6.93
Total	863	100	0.0651	100