

Greenhouse Gas Protocol Report

Outnordic Invest AB

Assessment period: 2021

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Assessment Details

Consolidation Approach

Operational control.

Organisational Boundaries

Operations of Outnordic Invest AB

Included

- Outnordic Invest AB
- Outnorth
- Fjellspport

Operational Boundary

- Air freight
- Air travel
- Bus and coach
- Cars
- Coffee and fruit
- District heating
- Electricity consumption
- Employee owned cars
- Estimated emissions
- Ferry
- Food
- Fuels
- Hazardous waste treatment
- Hired cars
- Hotel night stays
- IT Equipment
- Incinerated waste treatment
- Motorcycle
- On-site electricity generation (renewable sources)
- Packaging
- Paper and printed material
- Rail (train, tram, light rail, underground)
- Rail freight
- Recycled waste treatment
- Road freight, shared vehicle (tonne.km factors)
- Sea freight
- Taxi
- 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 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		
	tCO ₂ e/year	%
Actual	21,059	65.6
Estimated	11,059	34.4
Total	32,118	100



Market-based Accuracy Overview		
	tCO ₂ e/year	%
Actual	21,321	65.8
Estimated	11,063	34.2
Total	32,384	100

Table 2. Data Quality and Availability

Source of emissions	Data quality
Business Travel	
Air travel	Actual
Bus and coach	Actual
Employee owned cars	Actual
Ferry	Actual
Hired cars	Actual
Hotel night stays	Actual
Rail (train, tram, light rail, underground)	Actual
Taxi	Actual
Inbound third-party deliveries	
Air freight	Actual
Fuels	Actual
Rail freight	Actual
Road freight, shared vehicle (tonne.km factors)	Mixed
Road freight, whole vehicle	N/A
Sea freight	Actual
Outbound third-party deliveries	

Air freight	Actual
Rail freight	Unknown
Road freight, shared vehicle (tonne.km factors)	Actual
Sea freight	N/A
Packaging Materials	
Packaging	Mixed
Company-Owned/Leased Vehicles	
Cars	Actual
Trucks	N/A
Vans	N/A
Electricity and Heating	
District heating	Mixed
Electricity consumption	Mixed
On-site electricity generation (renewable sources)	Actual
Office supply	
Paper and printed material	Actual
Total emissions	N/A
Food	
Coffee and fruit	Actual
Food	Actual
Product use	
Electricity consumption	N/A
Estimated emissions	N/A
Sold products	
Air freight	Unknown
Bioenergy	Unknown
District heating	Unknown
Electricity consumption	Unknown
Estimated emissions	Mixed
Material use: other	Unknown
Natural gas	Unknown
Rail freight	Unknown
Road freight, shared vehicle (tonne.km factors)	Unknown
Capital goods	
Estimated emissions	Actual
Waste	
Composted waste treatment	N/A
Hazardous waste treatment	Actual
Incinerated waste treatment	Actual
Landfilled waste treatment	N/A
Recycled waste treatment	Actual
Road freight, shared vehicle (tonne.km factors)	Mixed

Commuting	
Bus and coach	Estimated
Employee owned cars	Estimated
Motorcycle	Estimated
Rail (train, tram, light rail, underground)	Estimated
Walk & Bike	Estimated
IT equipment	
IT Equipment	Actual

Key Assumptions

Emissions from products sold are estimated based on economic data.

Assessment Summary for Outnordic Invest AB

Gross Overall Emissions (location-based): 32,118

tCO₂e

Gross Overall Emissions (market-based): 32,384 tCO₂e

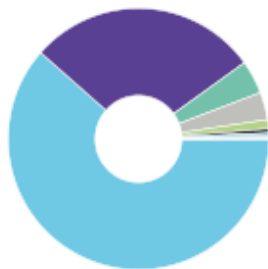
Key Performance Indicators

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:

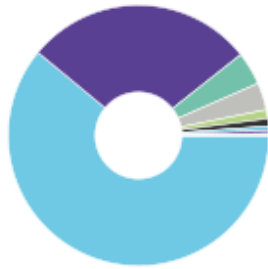
Data	KPI
246 Total Full Time Equivalent Employees	131 tCO ₂ e per Full Time Equivalent Employee (Location-Based)
30,170 Floor area (square metres)	1.06 tCO ₂ e per square metre (Location-Based)
201,215 Thousand EUR Revenue (€)	0.16 tCO ₂ e per Thousand EUR Revenue (€) (Location-Based)
246 Total Full Time Equivalent Employees	132 tCO ₂ e per Full Time Equivalent Employee (Market-Based)
30,170 Floor area (square metres)	1.07 tCO ₂ e per square metre (Market-Based)
201,215 Thousand EUR Revenue (€)	0.161 tCO ₂ e per Thousand EUR Revenue (€) (Market-Based)

Summary by Activity (Location-Based, tCO₂e)

By Activity	tCO ₂ e/year	%
Sold products	19,751	61.5
Capital goods	9,182	28.6
Outbound third-party deliveries	1,333	4.15
Inbound third-party deliveries	1,092	3.4
Packaging Materials	357	1.11
Commuting	164	0.511
IT equipment	123	0.383
Food	45.5	0.142
Electricity and Heating	36.6	0.114
Business Travel	27.1	0.0845
Office supply	3.58	0.0111
Waste	2.28	0.00709
Company-Owned/Leased Vehicles	2.24	0.00698
Total	32,118	100



Summary by Activity (Market-Based, tCO₂e)



By Activity	tCO ₂ e/year	%
Sold products	19,751	61
Capital goods	9,182	28.4
Outbound third-party deliveries	1,333	4.12
Inbound third-party deliveries	1,092	3.37
Packaging Materials	357	1.1
Electricity and Heating	302	0.932
Commuting	164	0.507
IT equipment	123	0.379
Food	45.5	0.14
Business Travel	27.1	0.0838
Office supply	3.58	0.011
Waste	2.28	0.00703
Company-Owned/Leased Vehicles	2.24	0.00692
Total	32,384	100

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



By Activity	tCO ₂ e/year	%
Scope 1	1.78	0.00553
Scope 2	30.2	0.0941
Scope 3	32,086	99.9
Total	32,118	100

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



By Activity	tCO ₂ e/year	%
Scope 1	1.78	0.00549
Scope 2	295	0.91
Scope 3	32,087	99.1
Total	32,384	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	1,699	1,699	1,964	1,964
CH ₄	28	0.0182	0.51	0.016	0.449

N ₂ O	265	0.0415	11	0.0412	10.9
Biogenic CO ₂	0	15.1	0	15.1	0
CO ₂ e	1	30,407	30,407	30,409	30,409
		Total	32,118		32,384

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	245	13.5	0.00931	0.00316
Residual mix factors	1,188	65.2	279	94.8
Default location-based factors	389	21.3	15.2	5.16
Total	1,822	100	295	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	1.77	1.22e-4	1.06e-5	1.78	0.00553%
Company-Owned/Leased Vehicles Total	1.77	1.22e-4	1.06e-5	1.78	0.00553%
Cars	1.77	1.22e-4	1.06e-5	1.78	0.00553%
Electricity and Heating Total	0	0	0	0	0%
On-site electricity generation (renewable sources)	0	0	0	0	0%
Scope 2 Total	14.9	0.00214	3.36e-4	30.2	0.0941%
Electricity and Heating Total	14.9	0.00214	3.36e-4	30.2	0.0941%
District heating	0	0	0	15.2	0.0473%
Electricity consumption	14.9	0.00214	3.36e-4	15	0.0468%
Scope 3 Total	1,683	0.0159	0.0412	32,086	99.9%
Business Travel Total	24.4	0.00114	2.47e-4	27.1	0.0845%
Air travel	4.75	2.09e-5	7.53e-5	4.77	0.0149%
Air travel: Flights, long-haul, economy, upstream emissions	0	0	0	0.264	8.23e-4%
Air travel: Flights, medium-haul, average, upstream emissions	0	0	0	0.162	5.05e-4%
Air travel: Flights, short-haul, upstream emissions	0	0	0	0.0704	2.19e-4%
Bus and coach	0.0316	1.25e-7	8.59e-7	0.0319	9.93e-5%
Bus and coach: Average bus, upstream emissions	0	0	0	0.00778	2.42e-5%
Employee owned cars	7.33	3.92e-4	1.05e-4	7.37	0.023%
Employee owned cars: Average diesel car, upstream emissions	0	0	0	0.483	0.00151%
Employee owned cars: Average petrol car, upstream emissions	0	0	0	1.45	0.0045%
Employee owned cars: Average petrol hybrid car, upstream emissions	0	0	0	0.0734	2.29e-4%
Employee owned cars: Electricity - transmission & distribution losses (MCR)	9.15e-4	1.31e-7	2.06e-8	9.24e-4	2.88e-6%
Employee owned cars: Electricity grid, T&D losses, upstream emissions	0	0	0	2.67e-4	8.31e-7%
Employee owned cars: Electricity grid, generated, upstream emissions	0	0	0	0.00333	1.04e-5%
Ferry	0.0298	3.54e-7	1.36e-6	0.0302	9.4e-5%
Ferry: Ferry, average passenger, upstream emissions	0	0	0	0.00679	2.11e-5%
Hired cars	0.202	1.4e-5	1.21e-6	0.203	6.32e-4%
Hired cars: Average petrol car, upstream emissions	0	0	0	0.0546	1.7e-4%
Hotel night stays	12	7.15e-4	6.24e-5	12.1	0.0375%

Rail (train, tram, light rail, underground)	0.017	1.36e-6	5.2e-7	0.0223	6.94e-5%
Rail (train, tram, light rail, underground): Train, national, upstream emissions	0	0	0	0.00355	1.1e-5%
Taxi	0	0	0	0.0614	1.91e-4%
Taxi: Regular taxi, upstream emissions	0	0	0	0.0136	4.25e-5%
Capital goods Total	0	0	0	9,182	28.6%
Estimated emissions	0	0	0	9,182	28.6%
Commuting Total	128	0.00575	0.0025	164	0.511%
Bus and coach	7.85	5.38e-5	2.23e-4	7.91	0.0246%
Bus and coach: Local bus, upstream emissions	0	0	0	1.93	0.006%
Employee owned cars	120	0.00537	0.00227	120	0.375%
Employee owned cars: Average diesel car, upstream emissions	0	0	0	12.6	0.0393%
Employee owned cars: Average petrol car, upstream emissions	0	0	0	13.9	0.0433%
Employee owned cars: Average petrol hybrid car, upstream emissions	0	0	0	6.41	0.02%
Employee owned cars: Electricity - transmission & distribution losses (MCR)	0.0178	2.09e-6	3.16e-7	0.0179	5.59e-5%
Employee owned cars: Electricity grid, T&D losses, upstream emissions	0	0	0	0.00715	2.23e-5%
Employee owned cars: Electricity grid, generated, upstream emissions	0	0	0	0.0913	2.84e-4%
Motorcycle	0.508	3.26e-4	1e-5	0.52	0.00162%
Motorcycle: Average petrol motorcycle, upstream emissions	0	0	0	0.0901	2.81e-4%
Motorcycle: Small petrol motorcycle, upstream emissions	0	0	0	0.0528	1.64e-4%
Rail (train, tram, light rail, underground)	0	0	0	1.38e-5	4.3e-8%
Rail (train, tram, light rail, underground): Light rail, upstream emissions	7.73e-4	5.22e-8	6.79e-9	7.76e-4	2.42e-6%
Walk & Bike	0	0	0	0	0%
Company-Owned/Leased Vehicles Total	0	0	0	0.465	0.00145%
Cars: Average petrol car, upstream emissions	0	0	0	0.192	5.98e-4%
Cars: Average petrol hybrid car, upstream emissions	0	0	0	0.273	8.49e-4%
Electricity and Heating Total	1.05	1.52e-4	2.38e-5	6.4	0.0199%
District heating: District Heating (Göteborg. Partille. Ale, Sweden), upstream emissions	0	0	0	1	0.00312%
District heating: District Heating, Växjö Energi AB, Växjö fjärrvärme, upstream emissions	0	0	0	0.328	0.00102%
Electricity consumption: Electricity - transmission & distribution losses (MCR)	1.05	1.52e-4	2.38e-5	1.06	0.00329%
Electricity consumption: Electricity grid, T&D losses, upstream emissions	0	0	0	0.298	9.28e-4%
Electricity consumption: Electricity grid, generated, upstream emissions	0	0	0	3.72	0.0116%
Food Total	38.3	0	0	45.5	0.142%

Coffee and fruit	0	0	0	7.21	0.0225%
Food	38.3	0	0	38.3	0.119%
IT equipment Total	0	0	0	123	0.383%
IT Equipment	0	0	0	123	0.383%
Inbound third-party deliveries Total	833	0.00871	0.0362	1,092	3.4%
Air freight	0	0	0	6.74	0.021%
Fuels	7.28	0	0	7.28	0.0227%
Fuels: HVO 100, Upstream	0	0	0	2.05	0.00638%
Rail freight	1.76	5.13e-5	6.68e-5	1.78	0.00555%
Rail freight: Rail freight, upstream emissions	0	0	0	0.424	0.00132%
Road freight, shared vehicle (tonne.km factors)	468	0.00418	0.0198	504	1.57%
Road freight, shared vehicle (tonne.km factors): Road freight, rigid HGV (>17t) average load, upstream emissions	0	0	0	115	0.358%
Sea freight	356	0.00448	0.0163	373	1.16%
Sea freight: Sea freight, Container average, upstream emissions	0	0	0	81.2	0.253%
Office supply Total	0	0	0	3.58	0.0111%
Paper and printed material	0	0	0	3.58	0.0111%
Outbound third-party deliveries Total	656	1.82e-4	0.00216	1,333	4.15%
Air freight	129	1.8e-4	0.00215	129	0.403%
Air freight: Air freight, medium-haul, upstream emissions	0	0	0	14.2	0.0442%
Road freight, shared vehicle (tonne.km factors)	527	2.12e-6	1.01e-5	1,189	3.7%
Road freight, shared vehicle (tonne.km factors): Road freight, rigid HGV (>17t) average load, upstream emissions	0	0	0	0.0584	1.82e-4%
Packaging Materials Total	0	0	0	357	1.11%
Packaging	0	0	0	357	1.11%
Sold products Total	0	0	0	19,751	61.5%
Estimated emissions	0	0	0	19,751	61.5%
Waste Total	1.24	8.99e-6	6.52e-5	2.28	0.00709%
Hazardous waste treatment	0	0	0	0.715	0.00223%
Incinerated waste treatment	0	0	0	0	0%
Recycled waste treatment	0	0	0	0	0%
Road freight, shared vehicle (tonne.km factors)	1.24	8.99e-6	6.52e-5	1.26	0.00391%
Road freight, shared vehicle (tonne.km factors): Road freight, articulated HGV (3.5-33t) average load, upstream emissions	0	0	0	0.175	5.46e-4%
Road freight, shared vehicle (tonne.km factors): Road freight, rigid HGV (7.5-17t) average load, upstream emissions	0	0	0	0.129	4.02e-4%
Total	1,699	0.0182	0.0415	32,118	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	1.77	1.22e-4	1.06e-5	1.78	0.00549%
Company-Owned/Leased Vehicles Total	1.77	1.22e-4	1.06e-5	1.78	0.00549%
Cars	1.77	1.22e-4	1.06e-5	1.78	0.00549%
Electricity and Heating Total	0	0	0	0	0%
On-site electricity generation (renewable sources)	0	0	0	0	0%
Scope 2 Total	279	0	0	295	0.91%
Electricity and Heating Total	279	0	0	295	0.91%
District heating	0	0	0	15.2	0.0469%
Electricity consumption	279	0	0	279	0.863%
Scope 3 Total	1,682	0.0159	0.0412	32,087	99.1%
Business Travel Total	24.4	0.00114	2.47e-4	27.1	0.0838%
Air travel	4.75	2.09e-5	7.53e-5	4.77	0.0147%
Air travel: Flights, long-haul, economy, upstream emissions	0	0	0	0.264	8.16e-4%
Air travel: Flights, medium-haul, average, upstream emissions	0	0	0	0.162	5.01e-4%
Air travel: Flights, short-haul, upstream emissions	0	0	0	0.0704	2.17e-4%
Bus and coach	0.0316	1.25e-7	8.59e-7	0.0319	9.84e-5%
Bus and coach: Average bus, upstream emissions	0	0	0	0.00778	2.4e-5%
Employee owned cars	7.33	3.92e-4	1.05e-4	7.37	0.0228%
Employee owned cars: Average diesel car, upstream emissions	0	0	0	0.483	0.00149%
Employee owned cars: Average petrol car, upstream emissions	0	0	0	1.45	0.00447%
Employee owned cars: Average petrol hybrid car, upstream emissions	0	0	0	0.0734	2.27e-4%
Employee owned cars: Electricity - transmission & distribution losses (MCR)	9.15e-4	1.31e-7	2.06e-8	9.24e-4	2.85e-6%
Employee owned cars: Electricity grid, T&D losses, upstream emissions	0	0	0	2.67e-4	8.24e-7%
Employee owned cars: Electricity grid, generated, upstream emissions	0	0	0	0.00333	1.03e-5%
Ferry	0.0298	3.54e-7	1.36e-6	0.0302	9.33e-5%
Ferry: Ferry, average passenger, upstream emissions	0	0	0	0.00679	2.1e-5%
Hired cars	0.202	1.4e-5	1.21e-6	0.203	6.27e-4%
Hired cars: Average petrol car, upstream emissions	0	0	0	0.0546	1.69e-4%
Hotel night stays	12	7.15e-4	6.24e-5	12.1	0.0372%
Rail (train, tram, light rail, underground)	0.017	1.36e-6	5.2e-7	0.0223	6.88e-5%
Rail (train, tram, light rail, underground): Train, national, upstream emissions	0	0	0	0.00355	1.1e-5%
Taxi	0	0	0	0.0614	1.9e-4%
Taxi: Regular taxi, upstream emissions	0	0	0	0.0136	4.22e-5%

Capital goods Total	0	0	0	9,182	28.4%
Estimated emissions	0	0	0	9,182	28.4%
Commuting Total	128	0.00575	0.0025	164	0.507%
Bus and coach	7.85	5.38e-5	2.23e-4	7.91	0.0244%
Bus and coach: Local bus, upstream emissions	0	0	0	1.93	0.00596%
Employee owned cars	120	0.00537	0.00227	120	0.372%
Employee owned cars: Average diesel car, upstream emissions	0	0	0	12.6	0.039%
Employee owned cars: Average petrol car, upstream emissions	0	0	0	13.9	0.043%
Employee owned cars: Average petrol hybrid car, upstream emissions	0	0	0	6.41	0.0198%
Employee owned cars: Electricity - transmission & distribution losses (MCR)	0.0178	2.09e-6	3.16e-7	0.0179	5.54e-5%
Employee owned cars: Electricity grid, T&D losses, upstream emissions	0	0	0	0.00715	2.21e-5%
Employee owned cars: Electricity grid, generated, upstream emissions	0	0	0	0.0913	2.82e-4%
Motorcycle	0.508	3.26e-4	1e-5	0.52	0.0016%
Motorcycle: Average petrol motorcycle, upstream emissions	0	0	0	0.0901	2.78e-4%
Motorcycle: Small petrol motorcycle, upstream emissions	0	0	0	0.0528	1.63e-4%
Rail (train, tram, light rail, underground)	0	0	0	1.38e-5	4.26e-8%
Rail (train, tram, light rail, underground): Light rail, upstream emissions	7.73e-4	5.22e-8	6.79e-9	7.76e-4	2.4e-6%
Walk & Bike	0	0	0	0	0%
Company-Owned/Leased Vehicles Total	0	0	0	0.465	0.00144%
Cars: Average petrol car, upstream emissions	0	0	0	0.192	5.93e-4%
Cars: Average petrol hybrid car, upstream emissions	0	0	0	0.273	8.42e-4%
Electricity and Heating Total	0.808	1.13e-4	1.77e-5	7.27	0.0225%
District heating: District Heating (Göteborg. Partille. Ale, Sweden), upstream emissions	0	0	0	1	0.00309%
District heating: District Heating, Växjö Energi AB, Växjö fjärrvärme, upstream emissions	0	0	0	0.328	0.00101%
Electricity consumption: Electricity - transmission & distribution losses (MCR)	0.808	1.13e-4	1.77e-5	0.816	0.00252%
Electricity consumption: Electricity grid, T&D losses, upstream emissions	0	0	0	0.248	7.67e-4%
Electricity consumption: Electricity grid, generated, upstream emissions	0	0	0	3.11	0.00962%
Electricity consumption: MBI Upstream Emissions	0	0	0	1.76	0.00545%
Food Total	38.3	0	0	45.5	0.14%
Coffee and fruit	0	0	0	7.21	0.0223%
Food	38.3	0	0	38.3	0.118%
IT equipment Total	0	0	0	123	0.379%
IT Equipment	0	0	0	123	0.379%

Inbound third-party deliveries Total	833	0.00871	0.0362	1,092	3.37%
Air freight	0	0	0	6.74	0.0208%
Fuels	7.28	0	0	7.28	0.0225%
Fuels: HVO 100, Upstream	0	0	0	2.05	0.00633%
Rail freight	1.76	5.13e-5	6.68e-5	1.78	0.00551%
Rail freight: Rail freight, upstream emissions	0	0	0	0.424	0.00131%
Road freight, shared vehicle (tonne.km factors)	468	0.00418	0.0198	504	1.56%
Road freight, shared vehicle (tonne.km factors): Road freight, rigid HGV (>17t) average load, upstream emissions	0	0	0	115	0.355%
Sea freight	356	0.00448	0.0163	373	1.15%
Sea freight: Sea freight, Container average, upstream emissions	0	0	0	81.2	0.251%
Office supply Total	0	0	0	3.58	0.011%
Paper and printed material	0	0	0	3.58	0.011%
Outbound third-party deliveries Total	656	1.82e-4	0.00216	1,333	4.12%
Air freight	129	1.8e-4	0.00215	129	0.4%
Air freight: Air freight, medium-haul, upstream emissions	0	0	0	14.2	0.0438%
Road freight, shared vehicle (tonne.km factors)	527	2.12e-6	1.01e-5	1,189	3.67%
Road freight, shared vehicle (tonne.km factors): Road freight, rigid HGV (>17t) average load, upstream emissions	0	0	0	0.0584	1.8e-4%
Packaging Materials Total	0	0	0	357	1.1%
Packaging	0	0	0	357	1.1%
Sold products Total	0	0	0	19,751	61%
Estimated emissions	0	0	0	19,751	61%
Waste Total	1.24	8.99e-6	6.52e-5	2.28	0.00703%
Hazardous waste treatment	0	0	0	0.715	0.00221%
Incinerated waste treatment	0	0	0	0	0%
Recycled waste treatment	0	0	0	0	0%
Road freight, shared vehicle (tonne.km factors)	1.24	8.99e-6	6.52e-5	1.26	0.00388%
Road freight, shared vehicle (tonne.km factors): Road freight, articulated HGV (3.5-33t) average load, upstream emissions	0	0	0	0.175	5.42e-4%
Road freight, shared vehicle (tonne.km factors): Road freight, rigid HGV (7.5-17t) average load, upstream emissions	0	0	0	0.129	3.98e-4%
Total	1,964	0.016	0.0412	32,384	100%

Summary by Company Unit

Location-Based methodology

Assessment	2020	2021
Company Unit	Total Emissions (tCO ₂ e)	Total Emissions (tCO ₂ e)
Outnordic Invest AB	1,491	32,118
Outnorth	1,024	21,100
Fjellsport	467	11,019

Market-Based methodology

Assessment	2020	2021
Company Unit	Total Emissions (tCO ₂ e)	Total Emissions (tCO ₂ e)
Outnordic Invest AB	1,653	32,384
Outnorth	1,013	21,102
Fjellsport	639	11,281

Annual Activity Data

Source of Emissions	Value	Unit
Business Travel		
Air travel		
Long-haul, economy (RFI 2)	16,322	pass.km
Medium-haul, average class (RFI 2)	9,651	pass.km
Short-haul (RFI 2)	2,616	pass.km
Bus and coach		
Average bus	312	pass.km
Employee owned cars		
Average battery electric car	8,957	km
Average diesel car	11,780	km
Average hybrid car	2,344	km
Average petrol car	29,608	km
Ferry		
Average ferry passenger	268	pass.km
Hired cars		
Average petrol car	1,118	km
Hotel night stays		
Hotel night stays	503	night
Rail (train, tram, light rail, underground)		
Intercity/National train	484	pass.km
Swedish rail	25,648	pass.km
Taxi		
Taxi (Sweden)	525	km
Capital goods		
Estimated emissions		
Total CO2e emissions	9,182	tonne
Commuting		
Bus and coach		
Local bus	67,244	pass.km
Employee owned cars		
Average battery electric car	236,006	km
Average diesel car	307,872	km
Average hybrid car	204,705	km
Average petrol car	284,858	km
Motorcycle		
Average petrol motorcycle	2,876	km
Small petrol motorcycle	2,317	km
Rail (train, tram, light rail, underground)		
Light rail/Tram	666	pass.km

Swedish rail	69	pass.km
Walk & Bike		
Bicycle	24,332	km
On foot	3,883	km
Company-Owned/Leased Vehicles		
Cars		
Average hybrid car	8,710	km
Average petrol car	3,931	km
Electricity and Heating		
District heating		
District Heating, Göteborg Energi AB, Göteborg, Partille och Ale (exkl. Bra Miljöval)	334,086	kWh
District Heating, Växjö Energi AB, Växjö fjärrvärme	54,735	kWh
Electricity consumption		
Electricity consumption	1,433,068	kWh
On-site electricity generation (renewable sources)		
On-site renewable electricity	130,000	kWh
Food		
Coffee and fruit		
Coffee and tea	977	kg
Mixed fruit	1,418	kg
Food		
Meal	12,450	Meal(s)
IT equipment		
IT Equipment		
Computer (excluding use-phase)	124	Units
Other small devices (general)	41	Units
Phone (including use phase)	11	Units
Screen (excluding use-phase)	177	Units
Inbound third-party deliveries		
Air freight		
Long haul air freight (RFI 1.9)	6,740	kg
Fuels		
DIESEL BLEND (50% förnybart)	5,476	l
HVO 100	2,948	l
Rail freight		
Rail freight	64,170	tonne.km
Road freight, shared vehicle (tonne.km factors)		
Average HGV average load deliveries	30,992	kg
Rigid HGV (>17t) average load deliveries	2,612,400	tonne.km
Sea freight		
Sea freight, Bulk carrier, average	11,936	kg

Sea freight, Container, average	22,390,622	tonne.km
Office supply		
Paper and printed material		
Office paper (from Sweden)	7,335	kg
Printed material (from Europe)	700	kg
Printed material (from Sweden)	10,797	kg
Outbound third-party deliveries		
Air freight		
Medium haul air freight (RFI 1.9)	56,252	tonne.km
Short haul air freight (RFI 1.9)	1e-3	kg
Road freight, shared vehicle (tonne.km factors)		
Articulated HGV (>33t) 100% laden deliveries	585,191	kg
Average HGV average load deliveries	585,649	kg
Rigid HGV (>17t) average load deliveries	18,110	kg
Rigid HGV (>17t) average load deliveries	1,326	tonne.km
Packaging Materials		
Packaging		
Average plastics	15,927	kg
Cardboard	199,901	kg
Paper	26,918	kg
Plastic film/bags	10,506	kg
Recycled average plastics (open loop)	58,362	kg
Recycled cardboard	77,960	kg
Sold products		
Estimated emissions		
Total CO2 emissions (metric tonnes)	10,428,000	kg
Total CO2e emissions	9,323,000	kg
Waste		
Hazardous waste treatment		
Combusted waste, no energy recovery	718	kg
Incinerated waste treatment		
Combusted waste, energy recovery	100,995	kg
Combusted waste, energy recovery	15.5	tonne
Recycled waste treatment		
Material recycling (open-loop)	253,520	kg
Material recycling (open-loop)	166	tonne
Road freight, shared vehicle (tonne.km factors)		
Articulated HGV (3.5-33t) average load deliveries	5,756	tonne.km
Rigid HGV (7.5-17t) average load deliveries	1,566	tonne.km

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Assessment Summary for Outnorth

Gross Overall Emissions (location-based): 21,100

tCO₂e

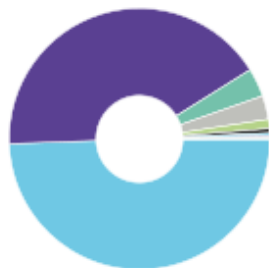
Gross Overall Emissions (market-based): 21,102 tCO₂e

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:

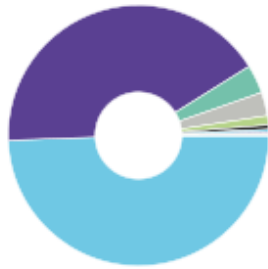
Data	KPI
1,071,439 Turnover (KSEK)	0.0197 tCO ₂ e per Turnover (KSEK) (Location-Based)
124,876,000 Turnover (\$)	1.69e-4 tCO ₂ e per Turnover (\$) (Location-Based)
1,071,439 Turnover (KSEK)	0.0197 tCO ₂ e per Turnover (KSEK) (Market-Based)
124,876,000 Turnover (\$)	1.69e-4 tCO ₂ e per Turnover (\$) (Market-Based)

Summary by Activity (Location-Based, tCO₂e)



By Activity	tCO ₂ e/year	%
Sold products	10,428	49.4
Capital goods	8,798	41.7
Outbound third-party deliveries	748	3.54
Inbound third-party deliveries	616	2.92
Packaging Materials	240	1.14
Commuting	117	0.556
IT equipment	78.6	0.373
Electricity and Heating	29.8	0.141
Business Travel	24.6	0.117
Food	13.7	0.0651
Office supply	2.97	0.0141
Company-Owned/Leased Vehicles	2.24	0.0106
Waste	1.55	0.00734
Total	21,100	100

Summary by Activity (Market-Based, tCO₂e)



By Activity	tCO ₂ e/year	%
Sold products	10,428	49.4
Capital goods	8,798	41.7
Outbound third-party deliveries	748	3.54
Inbound third-party deliveries	616	2.92
Packaging Materials	240	1.14
Commuting	117	0.556
IT equipment	78.6	0.372
Electricity and Heating	32.3	0.153
Business Travel	24.6	0.117
Food	13.7	0.0651
Office supply	2.97	0.0141
Company-Owned/Leased Vehicles	2.24	0.0106
Waste	1.55	0.00734
Total	21,102	100

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



By Activity	tCO ₂ e/year	%
Scope 1	1.78	0.00842
Scope 2	25.6	0.121
Scope 3	21,072	99.9
Total	21,100	100

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



By Activity	tCO ₂ e/year	%
Scope 1	1.78	0.00842
Scope 2	27.3	0.129
Scope 3	21,073	99.9
Total	21,102	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	1,241	1,241	1,243	1,243
CH ₄	28	0.0126	0.353	0.0109	0.305

N ₂ O	265	0.024	6.36	0.0237	6.29
Biogenic CO ₂	0	15.1	0	15.1	0
CO ₂ e	1	19,852	19,852	19,853	19,853
		Total	21,100		21,102

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	245	21.2	0.00931	0.0341
Residual mix factors	523	45.2	12.1	44.3
Default location-based factors	389	33.6	15.2	55.7
Total	1,157	100	27.3	100

Assessment Summary for Fjellsport

Gross Overall Emissions (location-based): 11,019

tCO₂e

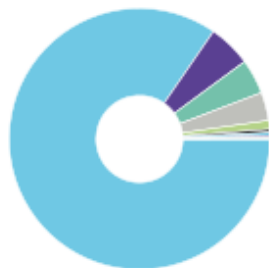
Gross Overall Emissions (market-based): 11,281 tCO₂e

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:

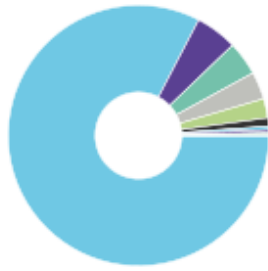
Data	KPI
880,456,000 Turnover (NOK)	1.25e-5 tCO ₂ e per Turnover (NOK) (Location-Based)
102,497,000 Turnover (\$)	1.08e-4 tCO ₂ e per Turnover (\$) (Location-Based)
880,456,000 Turnover (NOK)	1.28e-5 tCO ₂ e per Turnover (NOK) (Market-Based)
102,497,000 Turnover (\$)	1.1e-4 tCO ₂ e per Turnover (\$) (Market-Based)

Summary by Activity (Location-Based, tCO₂e)



By Activity	tCO ₂ e/year	%
Sold products	9,323	84.6
Outbound third-party deliveries	585	5.31
Inbound third-party deliveries	476	4.32
Capital goods	384	3.49
Packaging Materials	117	1.06
Commuting	46.7	0.423
IT equipment	44.2	0.402
Food	31.7	0.288
Electricity and Heating	6.86	0.0623
Business Travel	2.53	0.023
Waste	0.728	0.0066
Office supply	0.603	0.00547
Total	11,019	100

Summary by Activity (Market-Based, tCO₂e)



By Activity	tCO ₂ e/year	%
Sold products	9,323	82.6
Outbound third-party deliveries	585	5.19
Inbound third-party deliveries	476	4.22
Capital goods	384	3.4
Electricity and Heating	270	2.39
Packaging Materials	117	1.04
Commuting	46.7	0.414
IT equipment	44.2	0.392
Food	31.7	0.281
Business Travel	2.53	0.0225
Waste	0.728	0.00645
Office supply	0.603	0.00535
Total	11,281	100

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



By Activity	tCO ₂ e/year	%
Scope 2	4.59	0.0417
Scope 3	11,014	100
Total	11,019	100

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



By Activity	tCO ₂ e/year	%
Scope 2	267	2.37
Scope 3	11,014	97.6
Total	11,281	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	458	458	721	721
CH ₄	28	0.00559	0.157	0.00513	0.144
N ₂ O	265	0.0175	4.64	0.0175	4.63
CO ₂ e	1	10,556	10,556	10,556	10,556

Total	11,019	11,281
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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 ₂ e	%
Client-supplied market-based instrument	0	0	0	0
Residual mix factors	665	100	267	100
Default location-based factors	0	0	0	0
Total	665	100	267	100