GHG Report

Avoki

Financial year 2025

In collaboration with

ATMOZ

CONTENTS

Introduction

This carbon accounting report describes Avokis HoldCo AB's (Avoki) climate impact during the year 2025 and has been made in collaboration with Atmoz. Avoki was founded in 1993 and Avoki provides flexible, secure, and sustainable IT solutions, aiming to create state-of-the-art full-service solutions for the customer. Avoki provides solutions and consultants in Hybrid Workplace, Security & Networking, Cloud & Hosting, Meeting Technology, and Innovation & AI. In 2025, the company had 332 employees (FTE) and a revenue of 1 025 MSEK.

Method

GHG Protocol

Atmoz calculations and reporting follows the guidelines of the Greenhouse Gas (GHG) Protocol. The GHG Protocol is based on the following principles:

- Relevance: Reporting should reflect the company's or organization's emissions in an adequate manner so that it can support decision making for users both internally and externally.
- Completeness: Reporting should cover all emissions within the specified system boundary. Any exceptions should be described and explained.
- Consistency: The method of calculation should be consistent so that comparisons can be made over time. Changes in data, system boundaries, methods or similar, should be documented.
- Transparency: All activity data, methods, sources and assumptions should be documented.
- Accuracy: The calculated emissions should be as close as possible to the actual emissions.

Scope

The GHG protocol divides greenhouse gas emissions into three so-called scopes, namely:

Scope 1, which includes direct emissions. These are emissions that the company has direct control over, such as emissions from company vehicles.

Scope 2, which includes indirect emissions from purchased energy, such as electricity and district heating.

Scope 3, which includes other indirect emissions. This includes emissions from the value chain, such as production of goods, logistics, air travel, use of sold products etc.

In cases where activities within scope 1 and 2 have a climate impact that arises previously in the life cycle, the climate impact falls within scope 3. Examples of such cases are production and transport of the fuels combusted in company cars or production and maintenance of power plants that supply energy.

Consolidation Approach

The GHG Protocol allows two different consolidation approaches; equity share and control approach. The chosen method affects, to a certain extent, in which the scope the climate impact is reported, but above all it decides which emissions should be included for companies owned by the company. Under the control approach, a company accounts for 100 percent of the GHG emissions from operations over which it has control. When using the control approach to consolidate GHG emissions, companies shall choose between either the operational control or financial control approach. The consolidation approach used for Avokis climate reporting is operational control, which means that the inclusion of emissions attributed to the reporting company is based on its operative control of the respective business activities.

Method Scope 2

According to the GHG Protocol, greenhouse gas emissions from electricity must be reported in two ways in scope 2.

Location-based method, where greenhouse gas emissions are calculated based on an average value for the grid's electricity in the region / country.

Market-based method, where the climate impact is calculated based on electricity from a specific electricity agreement with guarantees of origin that has been actively purchased by the company. If the company doesn't have an agreement for a specific origin of electricity, the residual mix is used in the calculation. The residual mix is the electricity that is left when the sold guarantees of origin are removed. The Nordic residual mix is used for the Nordic countries, because of the common energy market. For other countries, the residual mix for the specific country is used.

Base Year

For the business's long-term climate strategy, a base year can be set, against which the current accounting year is compared. Avoki has decided on a fixed base year of 2021.

According to the GHG Protocol, the base year needs to be recounted if certain types of changes are made within the scopes or method of calculation and the change is regarded as significant. As default, Atmoz has a threshold for recalculating the base year if the result shows a change equal to or greater than 5 % of the total emissions.

Recalculation takes place if:

- Significant change in the organization's structure (e.g. acquisition/disinvestment of companies, in/out source changes)
- Significant change in calculation methodology (e.g. improved emission factors, improved activity data)
- Expansion of system boundaries that provide significant change
- Detection of significant errors or minor errors that together are significant

Recalculation of the base year does not occur due to organic growth.

Activity Data and Emission Factors

The activity data for 2025 used in the climate calculation are stated by Avoki. Atmoz uses emission factors to transform the activity data to climate impact. In some calculations, the reported data has been complemented with the necessary assumptions and average values (see Assumptions and Updates).

The used emission factors are of the unit CO_2 equivalents (CO_2e), which corresponds to the Global Warming Potential (GWP) of carbon dioxide over a 100-year perspective and includes the seven greenhouse gases covered by the Kyoto Protocol: CO_2, CH_4, N_2O, HFCs, PFCs, SF_6 and NF_3[1]. GWP values have been applied, where possible, according to the IPCC Fifth Assessment Report, 2014 (AR5). Refrigerants may in some cases contain substances that have a high climate impact but are not part of the Kyoto Protocol, if so, these are reported separately in Appendix 2.

According to the GHG Protocol, the seven greenhouse gases listed above shall be calculated and reported both separately and together as CO_2e. Currently, Atmoz only reports the gases together, as the available emission factors from authorities and institutes etc. only are reported as CO_2e.

Atmoz includes all life-cycle emissions from electricity that are not included in scope 1 or 2 in scope 3, category 3 Fuel- and energy-related activities.

Emission factors used for air travel take emissions of particles, NO_X and water vapor that occur at high altitude, the so-called "high altitude effect", into account. The calculation factor applied by Atmoz to take high-altitude effects during air travel into account is 1.9. The figure 1.9 has been developed by researchers at Chalmers University of Technology[2] and is stated by, among others, the Swedish Environmental Protection Agency and the Swedish Transport Agency.

Assumptions and Updates

Avoki sold the subsidiary Joyweek (formerly Facility Management) during 2023. Therefore, the historical results have been recalculated back to the base year, excluding the sold subsidiary from the result, to ensure alignment with the GHG protocol and enable consistent follow up and goal tracking.

Furthermore, Primal and Avant IT were added to Avoki in 2024. To obtain comparable historical data, the revenue from these companies has been incorporated into the 2021-2023 data, resulting in a 7% increase in emissions for 2021, an 8% increase in 2022 and a 10% increase in 2023 compared to previous reports.

[1] CO_2: Carbon dioxide, CH_4: Methan, N_2O: Nitrous oxide, HFC: Fluorinated hydrocarbons, PFC: Perfluorocarbons, SF_6: Sulfur hexafluoride and NF_3: Nitrogen trifluoride.
[2] Kamb and Larsson *Klimatpåverkan från svenska befolkningens flygresor 1990 – 2017* 2018

Where specific data for the entity has not been available, averages based on the number of FTE of Avoki have been applied. This applies to employee commuting for commuters that did not respond to the commuting survey.

Use of sold products, downstream leasing and end-of-life treatment of sold products have all been estimated as little or no data is available for those activities. Use of sold products as well as end-of-life treatment of sold products has been estimated based on average lifespan and waste management for products in the same product category where such data is available. Downstream leasing has been estimated based on average use phase emissions for the relevant product category.

Remarks:

Scope 1. Fuel oil usage for heating was switched back to biofuels for 2025. An error in an inputted fuel value for petrol 2024 was also corrected.

Scope 2. In previous years, data from the Swedish Energy Markets Inspectorate (Energimarknadsinspektionen) for the "Total supplier mix" has been used to calculate location-based emissions from electricity consumption. In 2025, Energimarknadsinspektionen published figures for location-based electricity consumption in the Nordic region for the first time. In light of this, Atmoz has updated its methodology and revised the calculations for location-based emissions from electricity.

Unfortunately, Energimarknadsinspektionen has not published corresponding historical data using the same methodology, which means that the results are not fully comparable over time. The reader should therefore note that the difference in location-based emissions from electricity between 2024 and 2025 can largely be explained by this methodological change.

Emissions from electric vehicles increased rapidly due to increased use 2024. These emissions are marked as unspecified, resulting in the residual mix emission factor, which for both Sweden and Finland are higher than their corresponding location-based emissions. This could be addressed by specifying the electricity mix used for charging the electric vehicles, as done for the office electricity. 300 000kWh was reported with the comment "Corem" 2023, corresponding post was missing 2024. For 2025 the unspecified emission factor for electric vehicles has been changed to a Science based target approve emission factor instead, leading to a decrease in emissions.

Scope 3. Some values in categories 3.1, 3.11 and 3.12 for the subsidiary Avoki AS have been reused from 2024 due to a lack of reliable updated data. In addition, new values were added to category 3.1 for Avoki AS in 2024, resulting in minor differences between this report and last year's report.

System Boundaries

Avokis system boundaries are reported below.

Table 1. System boundaries for the climate audit.

	Extent	Comment
Scope 1		
Refrigerants	Included	
Vehicles	Included	
Stationary combustion	Included	
Scope 2		
Electricity	Included	
District heating	Included	
District cooling	Included	
Scope 3		
Upstream Categories		
1: Purchased goods	Included	
1: Purchased services	Included	
2: Capital goods	Excluded	
3: Fuel- and energy-related activities (not included in scope 1 or 2)	Included	
4: Upstream transportation and distribution	Included	
5: Waste generated in operations	Included	
6: Business travel	Included	
7: Employee commuting	Included	
8: Upstream leased assets	Not relevant	
Downstream Categories		
9: Downstream transportation and distribution	Excluded	
10: Processing of sold products	Excluded	
11: Use of sold products	Included	
12: End-of-life treatment of sold products	Included	
13: Downstream leased assets	Included	
14: Franchisers	Not relevant	
15: Investments	Not relevant	

Direct biogenic carbon dioxide emissions from combustion of biomass/biofuels are outside Avokis system boundaries and are not included in the GHG inventory, in accordance with the GHG Protocol. These emissions are not included because biomass absorb as much carbon dioxide during their growth as when they are incinerated. .

Climate Impact

Avokis operations during 2025 resulted in greenhouse gas emissions of 12,046 tonnes CO_2e, presented in Figure 1 and Table 2 (market-based method, see Table 3 for location-based results). The biggest climate impact is within Scope 3. The three largest categories are purchased goods, accounting for 72% followed by purchased services accounting for 16% and use of sold products corresponding to 4% of the climate impact.

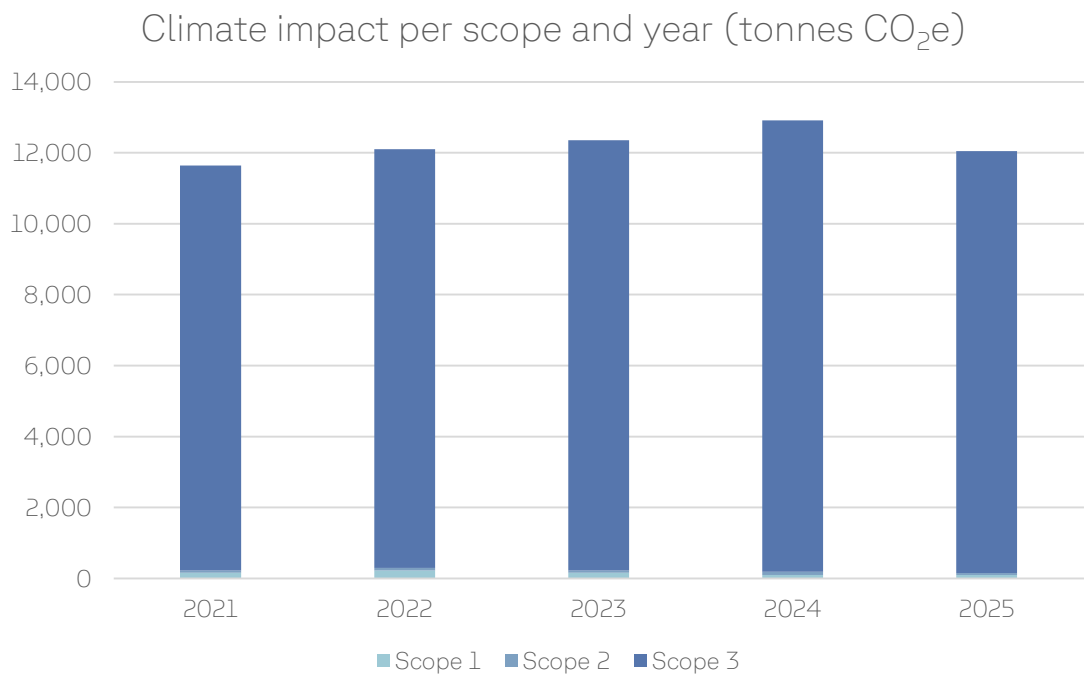

Figure 1. Climate impact (tonnes CO_2e) per scope with market-based method.

Table 2. Total climate impact (tonnes CO_2e) during 2021 – 2025 with market-based method. Change since previous year is shown both in tonnes CO_2e and %.

Climate impact (tonnes CO_2e)	2021	2024	2025	% of total 2025	Change 2024 - 2025	Change % 2024 - 2025
Scope 1	**177.0**	**94.8**	**100.3**	**0.8%**	**5.5**	**5.8%**
Refrigerants		0.0			0.0	
Stationary combustion		0.7	0.0	0.0%	- 0.7	-100.0%
Vehicles	177.0	94.2	100.3	0.8%	6.2	6.5%
Scope 2	**68.3**	**96.1**	**52.3**	**0.4%**	**- 43.8**	**-45.6%**
District cooling		0.0	1.6	0.0%	1.5	5160.5%
District heating	44.2	24.2	39.0	0.3%	14.7	60.7%
Electric vehicles	9.5	68.2	11.2*	0.1%	- 57.0	-83.5%
Electricity	14.6	1.4	0.5	0.0%	- 0.9	-61.8%
Vehicles		2.2			- 2.2	-100.0%
Scope 3	**12 213.4**	**12 723.0**	**11 893.2**	**98.7%**	**- 829.9**	**-6.5%**
Business Travel	85.7	106.9	101.6	0.8%	- 5.3	-4.9%
Downstream Leased Assets	320.6	457.8	295.5	2.5%	- 162.3	-35.4%
Employee Commuting	245.4	159.7	166.7	1.4%	7.0	4.4%
End-of-life treatment of sold products	3.3	1.3	2.2	0.0%	0.8	61.6%
Fuel- and energy-related activities	49.1	35.9	43.6	0.4%	7.7	21.4%
Purchased goods	8 878.8	9 345.2	8 677.0	72.0%	- 668.2	-7.2%
Purchased services	1 930.6	1 605.1	1 908.3	15.8%	303.2	18.9%
Upstream transportation and distribution	182.8	134.0	168.2	1.4%	34.3	25.6%
Use of Sold Products	516.1	876.5	529.3	4.4%	- 347.1	-39.6%
Waste	1.0	0.6	0.7	0.0%	0.0	7.6%
Total	**12 458.7**	**12 914.0**	**12 045.8**	**100.0%**	**- 868.2**	**-6.7%**

**New emission factor source, see assumptions*

Table 3 shows the results with the location-based method for Scope 2.

Table 3. Total climate impact (tonnes CO2e) with Scope 2 location-based method.

Climate impact (tonnes CO_2e)	2021	2024	2025	% of total 2025	Change 2024 - 2025	Change % 2024 - 2025
Scope 1	**177.0**	**94.8**	**100.3**	**0.8%**	**5.5**	**5.8%**
Refrigerants		0.0			0.0	
Stationary combustion		0.7	0.0	0.0%	- 0.7	-100.0%
Vehicles	177.0	94.2	100.3	0.8%	6.2	6.5%
Scope 2	**134.3**	**129.5**	**65.1**	**0.5%**	**- 64.5**	**-49.8%**
District cooling		0.0	1.6	0.0%	1.5	5160.5%
District heating	44.2	24.2	39.0	0.3%	14.7	60.7%
Electric vehicles	5.0	24.1	15.7	0.1%	- 8.3	-34.6%
Electricity	85.1	80.5	8.8*	0.1%	- 71.7	-89.1%
Vehicles		0.7			- 0.7	-100.0%
Scope 3	**12 195.6**	**12 728.7**	**11 895.8**	**98.6%**	**- 832.8**	**-6.5%**
Business Travel	85.7	106.9	101.6	0.8%	- 5.3	-4.9%
Downstream Leased Assets	320.6	457.8	295.5	2.5%	- 162.3	-35.4%
Employee Commuting	245.4	159.7	166.7	1.4%	7.0	4.4%
End-of-life treatment of sold products	3.3	1.3	2.2	0.0%	0.8	61.6%
Fuel- and energy-related activities	31.2	41.5	46.2	0.4%	4.7	11.4%
Purchased goods	8 878.8	9 345.2	8 677.0	71.9%	- 668.2	-7.2%
Purchased services	1 930.6	1 605.1	1 908.3	15.8%	303.2	18.9%
Upstream transportation and distribution	182.8	134.0	168.2	1.4%	34.3	25.6%
Use of Sold Products	516.1	876.5	529.3	4.4%	- 347.1	-39.6%
Waste	1.0	0.6	0.7	0.0%	0.0	7.6%
Total	**12 506.8**	**12 953.0**	**12 061.2**	**100.0%**	**- 891.8**	**-6.9%**

**New emission factor source, see assumptions.*

According to the Paris Agreement, global warming must not exceed 1.5 °C. To be in line with the Paris Agreement, according to the Carbon Law[3], companies need to halve their emissions every decade from 2020 onwards, preferably faster. This means an annual reduction rate of at least 7% of total emissions (scope 1, 2 and all of scope 3).

[3] Rockström et al. *A roadmap to decarbonization* 2017

To know what this corresponds to in tonnes CO_2e, Avoki needs to expand its system boundaries and cover all of scope 3, which Atmoz recommends. Based on existing data, 7% would mean a reduction of 843 tonnes by next year, which Atmoz recommends striving for as a minimum.

KPIs

Table 4. KPIs for the total climate impact for 2021 – 2025 with market-based method. Change since previous year is shown both in tonnes CO_2e and %.

KPI	2021	2024	2025	Change 2024 - 2025	Change % 2024 - 2025	Unit
Climate impact per employee	25.22	42.07	36.28	- 5.78	-13.7%	t CO_2e / FTE
Climate impact per revenue	13.48	13.25	11.75	- 1.50	-11.3%	t CO_2e / MEUR

Scope 1

The climate impact within Scope 1 accounts for 100 tonnes CO_2e corresponding to 1% of the calculated climate impact, see Figure 2 and Table 5. Since last year the climate impact has increased with 6%.

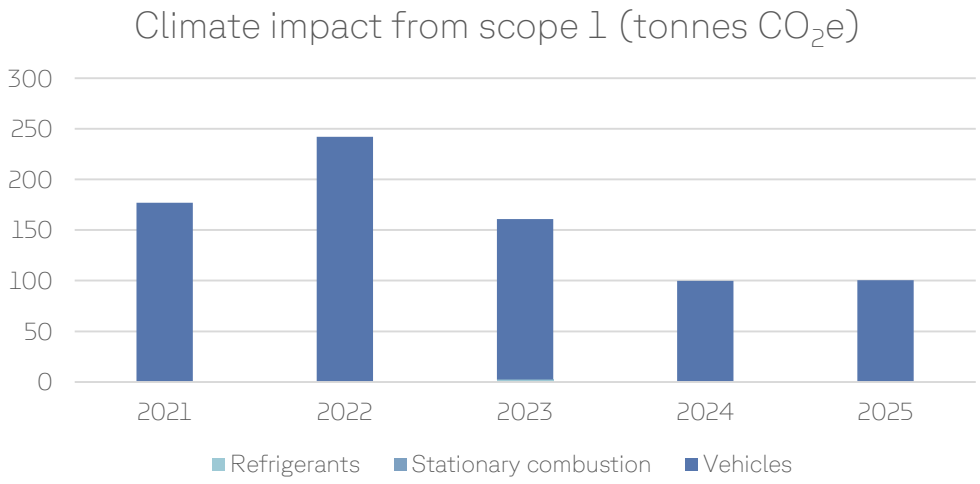

Figure 2. Climate impact (tonnes CO_2e) within scope 1.

Table 5. Climate impact (tonnes CO_2e) within scope 1. Change since previous year is shown in both tonnes CO_2e and %.

Climate impact (tonnes CO_2e)	2021	2024	2025	% of total 2025	Change 2024 - 2025	Change % 2024 - 2025
Refrigerants		**0.0**			**0.0**	
Stationary combustion		**0.7**	**0.0**	**0.0%**	**- 0.7**	**-100.0%**
Fuel oil		0.7			- 0.7	-100.0%
Fuel oil (Bio)			0.0	0.0%	0.0	
Vehicles	**177.0**	**94.2**	**100.3**	**100.0%**	**6.2**	**6.5%**
Diesel	121.3	30.7	28.1	28.0%	- 2.6	-8.6%
Gasoline	51.4	58.6	72.2	72.0%	13.7	23.3%
Hybrid	4.3	4.9			- 4.9	-100.0%
Total	**177.0**	**94.8**	**100.3**	**100.0%**	**5.5**	**5.8%**

To mitigate scope 1 emissions, the company should consider diminishing its reliance on fossil fuels and exploring environmentally friendlier refrigerant options. If significant refrigerant leaks persist, it's advisable for the company to assess its cooling system and contemplate a potential system overhaul.

Scope 2

Avokis climate impact from scope 2 comes from electricity use in vehicles and heating. The climate impact from scope 2 with the market-based method 2025 accounts for 52 tonnes CO_2e, corresponding to 0% of Avokis measured climate impact. See Figure 3 below for the climate impact in scope 2. Since last year the climate impact has decreased with 46%.

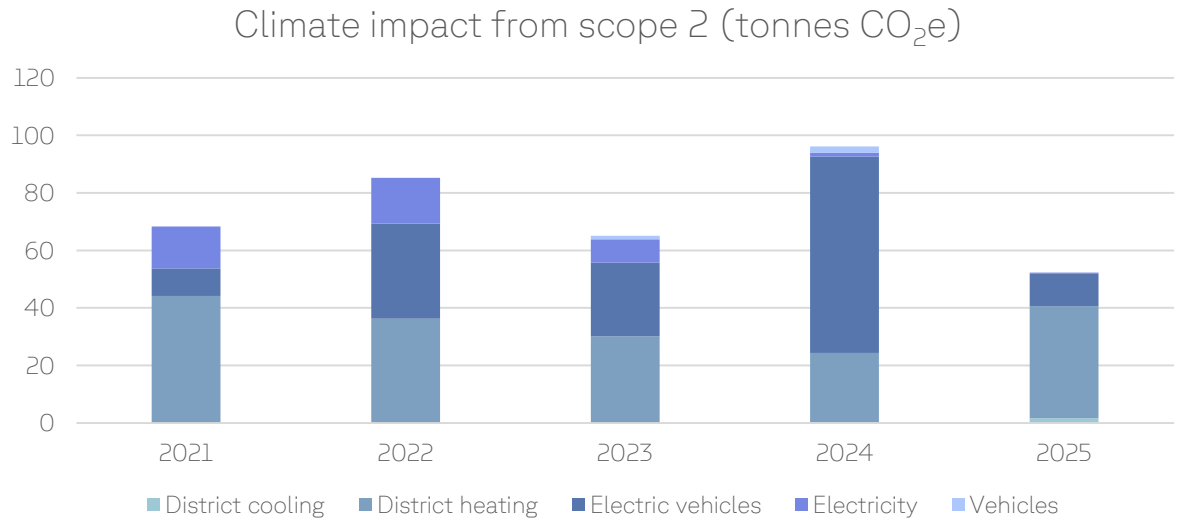

Figure 3. Climate impact from scope 2 with market-based method.

Results for market-based electricity are presented in Table 6 and location-based electricity in Table 7. The market-based method takes renewable energy certificates into account. In the location-based method the country's average climate impact for electricity is used. For the Nordic countries the average Nordic electricity mix is used.

Table 6. Climate impact (tonnes CO_2e) within scope 2 for 2021-2025 calculated with market-based method. Change since previous year is shown in both tonnes CO_2e and %.

Climate impact (tonnes CO_2e)	2021	2024	2025	% of total 2025	Change 2024 - 2025	Change % 2024 - 2025
District cooling		0.0	1.6	3.0%	1.5	5160.5%
District heating	44.2	24.2	39.0	74.5%	14.7	60.7%
Electric vehicles	9.5	68.2	11.2	21.5%	- 57.0	-83.5%
Electricity	14.6	1.4	0.5	1.0%	- 0.9	-61.8%
Hybrid vehicles		2.2			- 2.2	-100.0%
Unspecified		2.2			- 2.2	-100.0%
Total	68.3	96.1	52.3	100.0%	- 43.8	-45.6%

Table 7. Climate impact (tonnes CO_2e) within scope 2 for 2021 - 2025 calculated with location-based method. Change since previous year is shown in both tonnes CO_2e and %.

Climate impact (tonnes CO_2e)	2021	2024	2025	% of total 2025	Change 2024 - 2025	Change % 2024 - 2025
District cooling		0.0	1.6	2.4%	1.5	5160.5%
District heating	44.2	24.2	39.0	59.9%	14.7	60.7%
Electric vehicles	5.0	24.1	15.7	24.2%	- 8.3	-34.6%
Location-based	5.0	24.1	15.7	24.2%	- 8.3	-34.6%
Electricity	85.1	80.5	8.8	13.5%	- 71.7	-89.1%
Location-based	85.1	80.5	8.8	13.5%	- 71.7	-89.1%
Vehicles		0.7			- 0.7	-100.0%
Location-based		0.7			- 0.7	-100.0%
Total	134.3	129.5	65.1	100.0%	- 64.5	-49.8%

Figure 4 shows the origin of the consumed electricity. The share of fossil free electricity this year is 95%. In Table 8 the yearly energy consumption is presented.

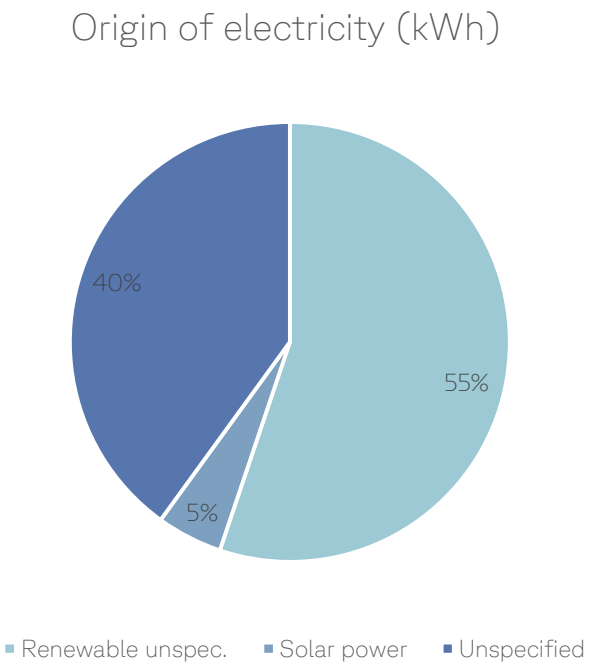

Figure 4. Electricity consumption per energy source.

Table 8. Electricity consumption (kWh) per year and energy source.

Energy (kWh)	2021	2024	2025	% of total 2025	Change 2024 - 2025	Change % 2024 - 2025
District cooling		158 745	168 575	11.4%	9 830	6.2%
District heating	638 979	621 443	727 881	49.3%	106 438	17.1%
Electric vehicles		1 454	57	0.0%	- 1 398	-96.1%
Electricity	1 574 815	435 479	580 365	39.3%	144 886	33.3%
Total	2 213 794	1 217 121	1 476 878	100.0%	259 756	21.3%

KPIs, Scope 2

Table 9. KPIs for scope 2 for the years 2021 – 2025 with market-based method.

KPI Scope 2	2021	2024	2025	Change 2024 - 2025	Change % 2024 - 2025	Unit
Climate impact per area	5.27	10.62	6.39	- 4.23	-39.8%	kg CO_2e / m^2
Energy consumption per area	170.71	134.53	180.44	45.90	34.1%	kWh / m^2

The company is strongly encouraged to maintain its commitment to procuring renewable electricity, recognizing it as a highly effective strategy for minimizing its environmental footprint. In conjunction with this transition to renewable power sources, it's imperative to prioritize energy efficiency, especially considering the growing electrification of society. Ensuring that the renewable electricity supply meets the escalating demands is of paramount importance.

Regarding district heating, a thorough assessment of consumption patterns is recommended. This entails fine-tuning temperature settings and identifying areas that require no heating. Furthermore, since district heating often extends to hot water production, a diligent examination of hot water usage can yield opportunities for reduction. Additionally, exploring potential energy-saving measures such as better insulation and sealing of the building should be considered to enhance overall energy efficiency.

Scope 3

The climate impact within scope 3 stands for 1 1,893 tonnes CO_2e corresponding to 99% of the calculated climate impact, see Figure 5 and Table 10. Since last year scope 3 has decreased with 7%.

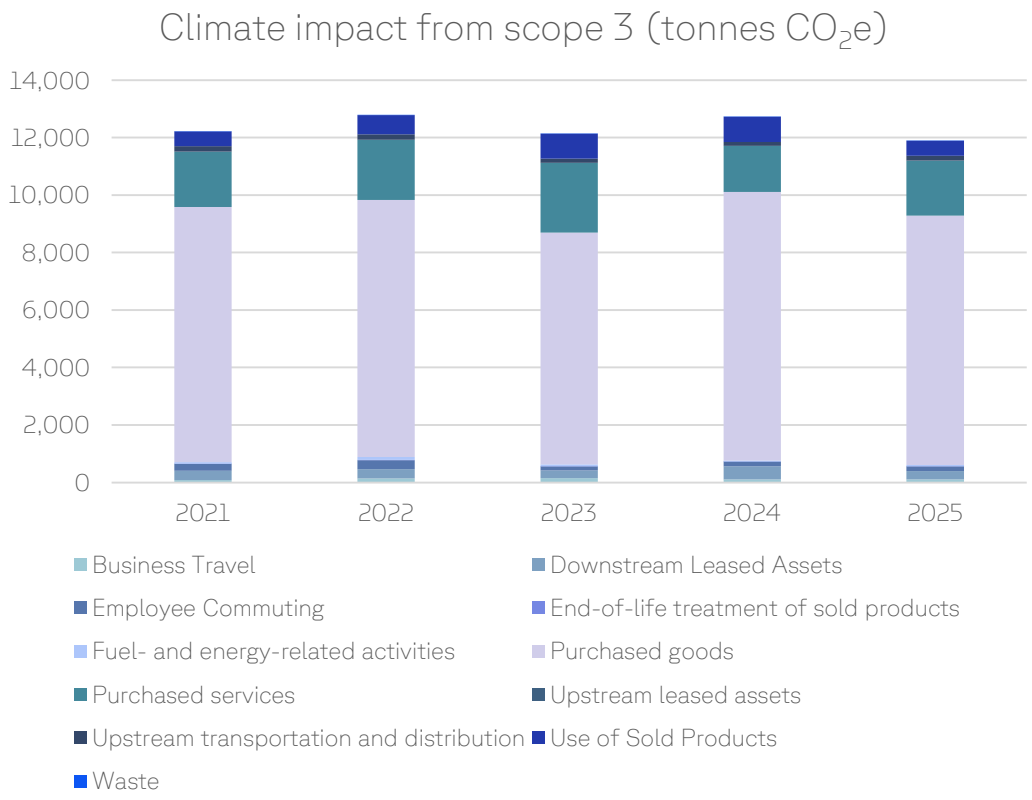

Figure 5. Climate impact scope 3.

Table 10. Climate impact (tonnes CO_2e) scope 3.

Climate impact (tonnes CO_2e)	2021	2024	2025	% of total 2025	Change 2024 - 2025	Change % 2024 - 2025
Business Travel	85.7	106.9	101.6	0.9%	- 5.3	-4.9%
Downstream Leased Assets	320.6	457.8	295.5	2.5%	- 162.3	-35.4%
Employee Commuting	245.4	159.7	166.7	1.4%	7.0	4.4%
End-of-life treatment of sold products	3.3	1.3	2.2	0.0%	0.8	61.6%
Fuel- and energy-related activities	49.1	35.9	43.6	0.4%	7.7	21.4%
Purchased goods	8 878.8	9 345.2	8 677.0	73.0%	- 668.2	-7.2%
Purchased services	1 930.6	1 605.1	1 908.3	16.0%	303.2	18.9%
Upstream transportation and distribution	182.8	134.0	168.2	1.4%	34.3	25.6%
Use of Sold Products	516.1	876.5	529.3	4.5%	- 347.1	-39.6%
Waste	1.0	0.6	0.7	0.0%	0.0	7.6%
Total	**12 213.4**	**12 723.0**	**11 893.2**	**100.0%**	**- 829.9**	**-6.5%**

Category 1 – Purchased Goods

Purchased goods accounts for 8,677 tonnes CO_2e, corresponding to 72% Figure 6 and Table 11 show Avokis climate impact from purchased goods. The largest category is Electronics and IT. Since last year the climate impact has decreased 7%.

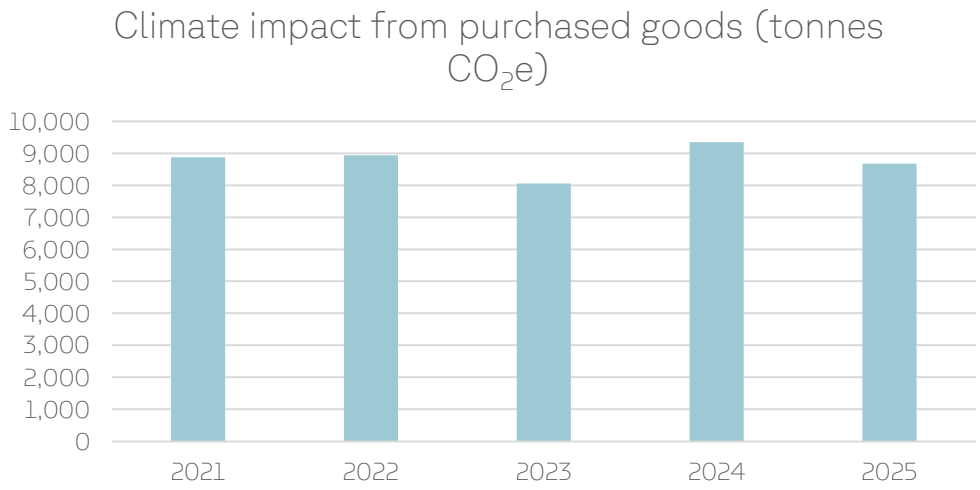

Figure 6. Climate impact from purchased goods.

Table 11. Climate impact (tonnes CO_2e) from purchased goods 2021 - 2025. Change since previous year is shown in both tonnes CO_2e and %.

Climate impact (tonnes CO_2e)	2021	2024	2025	% of total 2025	Change 2024 - 2025	Change % 2024 - 2025
Chemicals	17.5	13.6			- 13.6	-100.0%
Electronics	2 951.2	2 144.8	2 389.5	27.5%	244.7	11.4%
Electronics and IT products	4 416.8	5 635.7	5 020.1	57.9%	- 615.7	-10.9%
Food, beverages and tobacco	94.2	61.2	80.1	0.9%	18.9	30.9%
Furniture and interior design	6.7	25.0	34.6	0.4%	9.6	38.6%
Machines	926.1	688.6	466.0	5.4%	- 222.6	-32.3%
Other items	465.4	70.2	54.0	0.6%	- 16.2	-23.0%
Paper goods	0.9	641.3	601.1	6.9%	- 40.2	-6.3%
Textiles and clothing		64.9	31.7	0.4%	- 33.3	-51.2%
Total	**8 878.8**	**9 345.2**	**8 677.0**	**100.0%**	**- 668.2**	**-7.2%**

Category 1 – Purchased Services

Figure 7 and Table 12 show Avokis climate impact from purchased services. The climate impact from this category accounts for 1,908 tonnes CO_2e corresponding to 16% of the total climate impact. Since last year, the climate impact has increased with 19%.

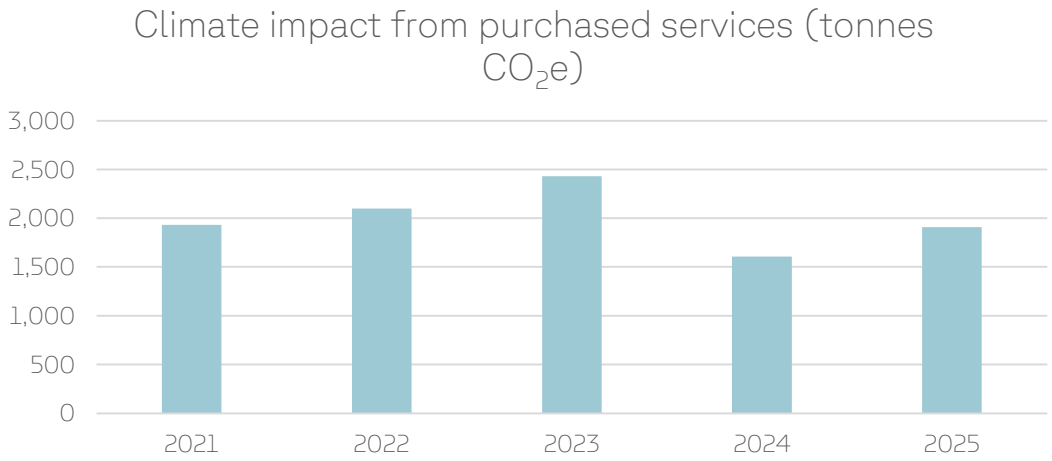

Figure 7. Climate impact from purchased services.

Table 12. Climate impact (tonnes CO_2e) from services 2021 - 2025. Change since previous year is shown in both tonnes CO_2e and %.

Climate impact (tonnes CO_2e)	2021	2024	2025	% of total 2025	Change 2024 - 2025	Change % 2024 - 2025
Advertising and marketing	42.5	50.7	17.2	0.9%	- 33.5	-66.0%
Banking and finance	31.8	27.2	17.1	0.9%	- 10.1	-37.2%
Cleaning and property service	2.0	46.5	61.3	3.2%	14.8	31.7%
Conference	53.8	9.6	19.4	1.0%	9.8	101.6%
Consultancy	159.8	104.9	119.8	6.3%	14.9	14.2%
Data storage	141.4	7.8	8.1	0.4%	0.3	4.4%
Economics and law	148.0	25.7	33.6	1.8%	7.8	30.4%
Healthcare	10.2	4.0	15.7	0.8%	11.7	295.2%
IT and data consulting services	458.2	508.3	835.9	43.8%	327.6	64.4%
Other services	349.3	209.2	277.3	14.5%	68.1	32.6%
Post and courier	2.9	0.2	4.9	0.3%	4.7	2001.7%
Publishing services	1.7	0.3	0.3	0.0%	0.1	17.2%
Recruitment and staffing	81.0	43.4	12.6	0.7%	- 30.8	-71.0%
Service, installation and repair	424.1	481.1	430.5	22.6%	- 50.7	-10.5%
Telecommunication	22.5	85.1	45.1	2.4%	- 40.0	-47.0%
Training	1.5	0.9	9.5	0.5%	8.6	998.8%
Total	**1 930.6**	**1 605.1**	**1 908.3**	**100.0%**	**303.2**	**18.9%**

Category 3 – Fuel- and Energy-Related Activites

The category fuel- and energy related activities includes indirect lifecycle emissions related to emission sources in scope 1 and 2. The category includes the climate impact from extraction and production of fuel, construction and maintenance of power systems and transmission and distribution losses in electricity grids. The climate impact from this category accounts for 44 tonnes corresponding to 0% of the measured climate impact, see Figure 9 and Table 14. The climate impact from this category is depended on the scope 2 method used for purchased electricity, why also the results for the location-based method is shown in Table 15.

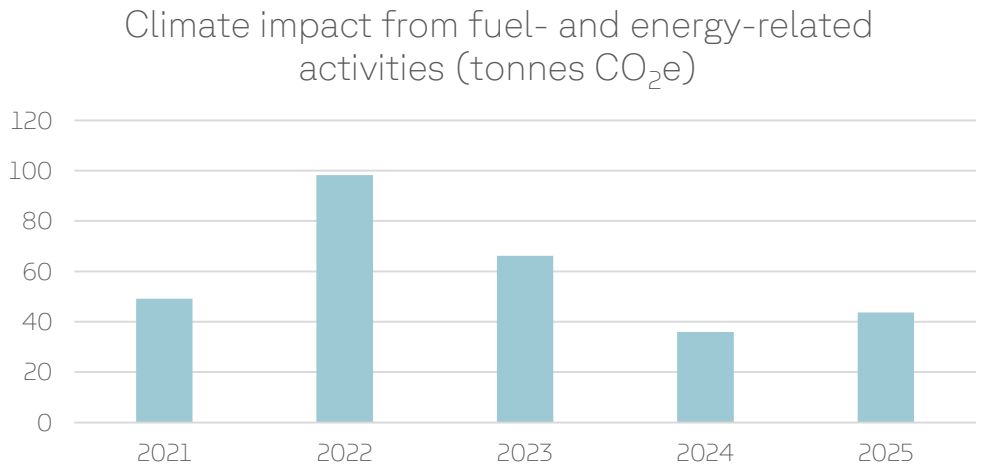

Figure 9. Climate impact from fuel- and energy-related activities with market-based method.

Table 14. Climate impact from fuel- and energy-related activities with market-based method.

Climate impact (tonnes CO_2e)	2021	2024	2025	% of total 2025	Change 2024 - 2025	Change % 2024 - 2025
District cooling		0.3	1.0	2.4%	0.8	297.5%
District heating	2.4	3.1	3.2	7.4%	0.1	4.3%
Electric vehicles	1.5	7.8	2.1	4.8%	- 5.8	-73.4%
Electricity	20.5	7.4	8.9	20.5%	1.6	21.1%
Stationary combustion		0.1	0.0	0.1%	- 0.1	-81.1%
Vehicles	24.7	17.2	28.3	64.8%	11.1	64.7%
Total	**49.1**	**35.9**	**43.6**	**100.0%**	**7.7**	**21.4%**

Table 15. Climate impact from fuel- and energy-related activities with location-based method.

Climate impact (tonnes CO_2e)	2021	2024	2025	% of total 2025	Change 2024 - 2025	Change % 2024 - 2025
District cooling		0.3	1.0	2.2%	0.8	297.5%
District heating	2.4	3.1	3.2	7.0%	0.1	4.3%
Electric vehicles	1.0	3.9	3.7	8.1%	- 0.1	-3.5%
Electricity	3.1	19.1	9.9	21.5%	- 9.1	-47.9%
Stationary combustion		0.1	0.0	0.1%	- 0.1	-81.1%
Vehicles	24.7	15.1	28.3	61.1%	13.2	87.7%
Total	**31.2**	**41.5**	**46.2**	**100.0%**	**4.7**	**11.4%**

The climate impact within this category is closely tied to the activities falling under scope 1 and 2. Consequently, reductions in scope 1 and 2 emissions directly contribute to a decrease in the climate impact within this category. To mitigate the climate impact associated with this category, the business can take steps such as procuring electricity from renewable sources and minimizing the utilization of fossil fuels.

Category 4 – Upstream Transportation and Distribution

Upstream transportation and distribution consist of the inbound logistics (freight, warehousing, and transhipment in premises) of purchased products as well as the outbound logistics that the business pays for. In total, the climate impact from this category accounts for 168 tonnes CO_2e, corresponding to 1% of the total climate impact. Figure 10 and Table 16 illustrates Avokis climate impact from upstream transportation and distribution. Since last year the climate impact has increased by 26%.

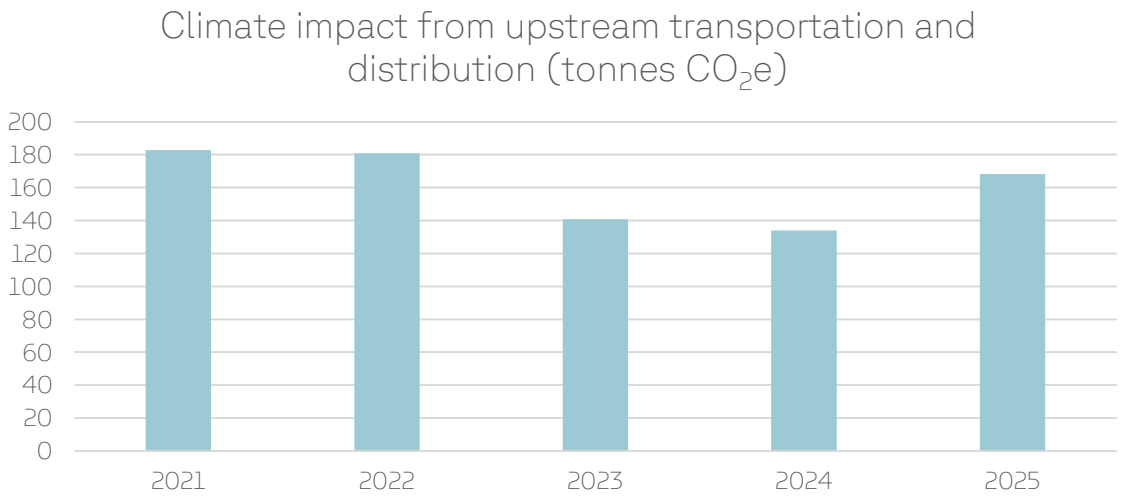

Figure 10. Climate impact (tonnes CO_2e) from upstream transportation and distribution.

Table 16. Climate impact (tonnes CO_2e) from upstream transportation and distribution 2021 - 2025. Change since previous year is shown in both tonnes CO_2e and %.

Climate impact (tonnes CO_2e)	2021	2024	2025	% of total 2025	Change 2024 - 2025	Change % 2024 - 2025
Air freight	3.9	18.3	95.9	57.0%	77.6	423.3%
Rail			0.0	0.0%	0.0	
Truck	178.9	115.7	72.4	43.0%	- 43.3	-37.4%
Total	**182.8**	**134.0**	**168.2**	**100.0%**	**34.3**	**25.6%**

The business is recommended to request environmental reports from suppliers to be able to choose the suppliers with lowest carbon footprint. Where possible, transport by train is recommended since this is the transport mode with lowest climate impact. Ship transportation has in most cases lower climate impact than truck transportation. Air transport should be avoided as much as possible.

When it comes to truck transportation, electric trucks and HVO as fuel is recommended. Purchasing goods from more local suppliers also reduces the climate impact from logistics.

Category 5 – Waste Generated in Operations

Figure 11 and Table 17 show Avokis climate impact from waste. The climate impact from waste accounts for 1 tonnes CO_2e, corresponding to 0% of the measured climate impact. Since last year the climate impact has increased with 8%.

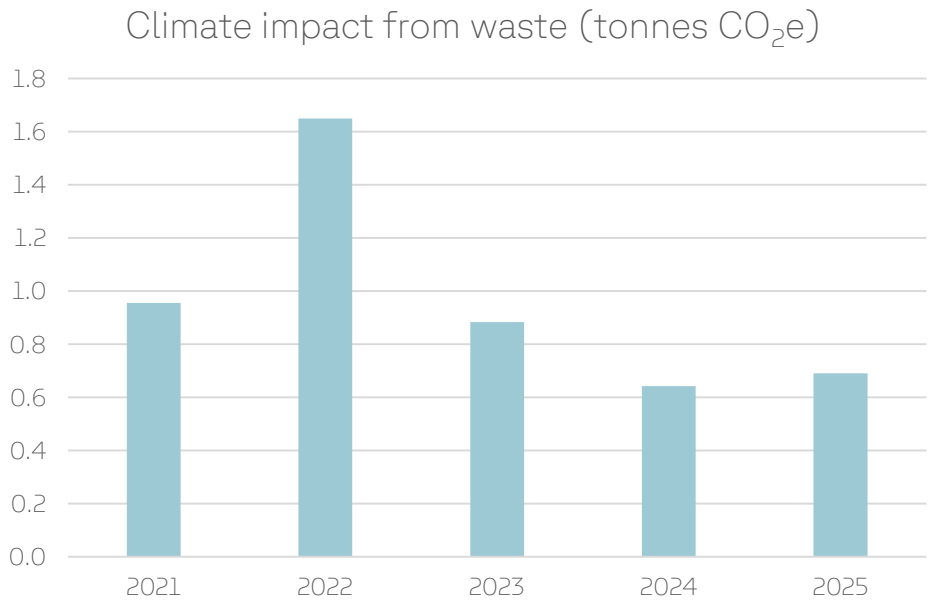

Figure 11. Climate impact from waste.

Table 17. Climate impact (tonnes CO_2e) from waste 2021 - 2025. Change since previous year is presented in both tonnes CO_2e and %.

Climate impact (tonnes CO_2e)	2021	2024	2025	% of total 2025	Change 2024 - 2025	Change % 2024 - 2025
Batteries		0.00	0.00	0.0%	0.00	-45.7%
Construction materials		0.00	0.02	2.2%	0.02	43064.9%
Electronics	0.06	0.04	0.08	11.7%	0.04	112.8%
Fluorescent lamp		0.00	0.00	0.1%	0.00	75.4%
Glass	0.00	0.01	0.00	0.3%	- 0.01	-71.5%
Hazardous waste		0.36	0.31	44.2%	- 0.06	-15.6%
Household waste	0.86	0.12			- 0.12	-100.0%
Industrial waste	0.03	0.00	0.14	19.9%	0.14	7161.5%
Metal		0.02	0.00	0.1%	- 0.02	-97.5%
Organic Waste		0.01	0.00	0.5%	0.00	-39.3%
Paper and board	0.01	0.08	0.14	20.1%	0.06	69.7%
Plastic	0.00	0.00	0.01	0.8%	0.00	89.3%
Wood	0.00	0.00			0.00	-100.0%
Total	**0.95**	**0.64**	**0.69**	**100.0%**	**0.05**	**7.6%**

Category 6 – Business Travel

Business travel amounts to 102 tonnes or 1% of Avokis total climate impact 2025. Business travel with flight stands for the biggest part of the climate impact as can be seen in Figure 12 and Table 18. Since last year the climate impact has decreased by 5%.

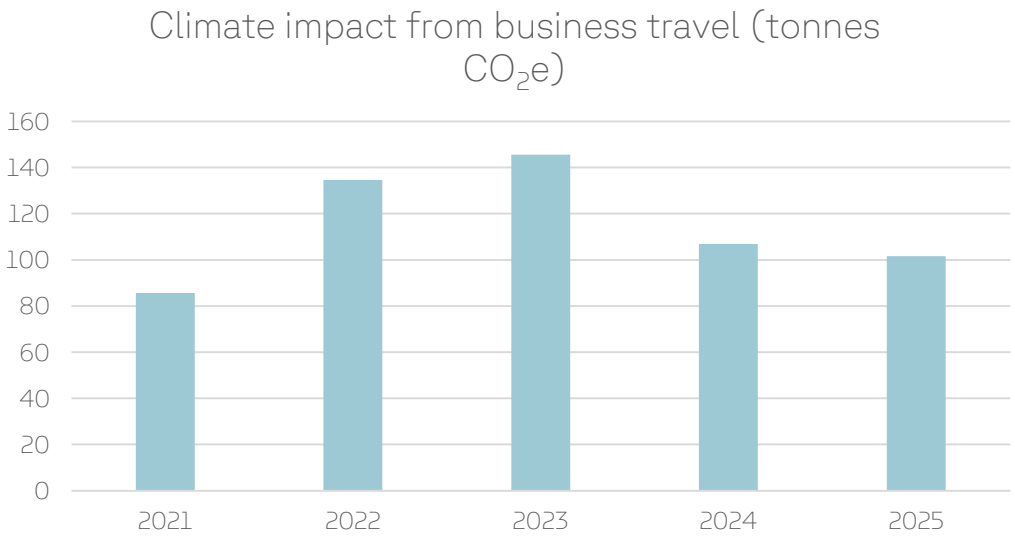

Figure 12. Climate impact of business travel.

Table 18. Climate impact (tonnes CO_2e) from business travel 2021 - 2025. Change since previous year is shown in both tonnes CO_2e and %.

Climate impact (tonnes CO_2e)	2021	2024	2025	% of total 2025	Change 2024 - 2025	Change % 2024 - 2025
Bus		1.0			- 1.0	-100.0%
Car	47.1	0.1	0.3	0.3%	0.2	217.6%
Flight	26.2	90.7	50.6	49.8%	- 40.1	-44.2%
Hotel	6.6	0.7	2.4	2.3%	1.6	216.1%
Other Travel Expenses		9.8	44.3	43.6%	34.6	353.1%
Rail traffic	0.3	0.4	0.4	0.4%	0.0	-8.0%
Taxi	5.6	4.1	3.6	3.6%	- 0.5	-11.8%
Total	**85.7**	**106.9**	**101.6**	**100.0%**	**- 5.3**	**-4.9%**

KPIs, Business Travel

Table 19. KPIs for business travel 2021 - 2025. Change since previous year is shown both in tonnes CO_2e and %.

KPI Business travel	2021	2024	2025	Change 2024 - 2025	Change % 2024 - 2025	Unit
Climate impact per employee	0.17	0.35	0.31	- 0.04	-12.1%	t CO_2e / FTE

Whenever possible, opt for video conferencing or virtual meetings instead of in-person meetings. This eliminates the need for travel altogether, reducing emissions and costs.

Furthermore, select more sustainable modes of transportation like trains or buses, which often have lower emissions compared to airplanes and cars, especially for shorter distances. Choose hotels and accommodations that have implemented energy-saving and sustainability practices.

Offer incentives for employees to choose the modes of transportation with lower climate impact.

Category 7 – Employee Commuting

The climate impact from employee commuting accounts for 167 tonnes CO_2e as can be seen in Figure 13 and Table 20, which corresponds to 1% of Avokis measured climate impact. Since last year, the impact has increased with 4%.

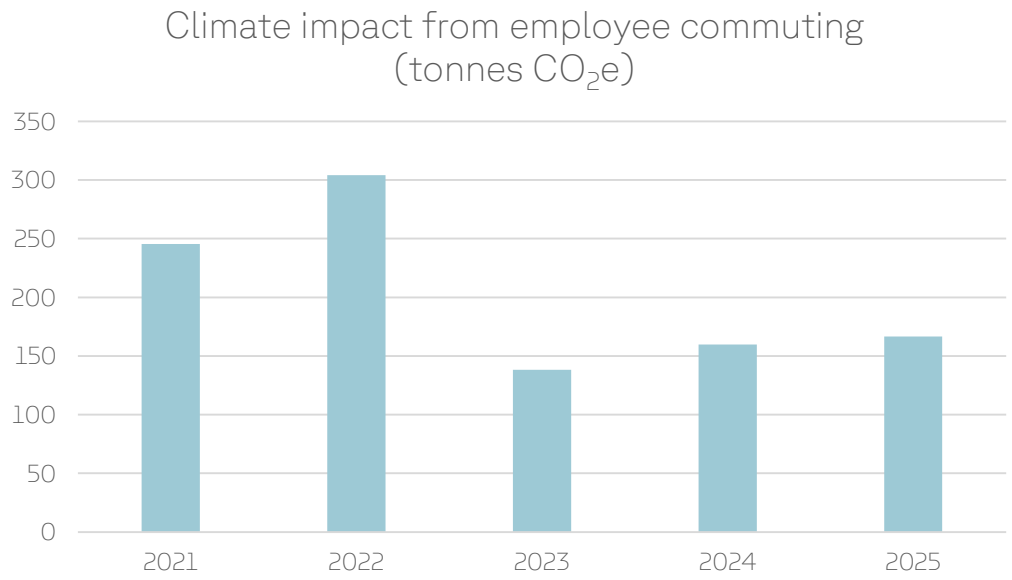

Figure 13. Climate impact from employee commuting.

Table 20. Climate impact (tonnes CO_2e) from employee commuting 2021 - 2025. Change since previous year is shown in both tonnes CO_2e and %.

Climate impact (tonnes CO_2e)	2021	2024	2025	% of total 2025	Change 2024 - 2025	Change % 2024 - 2025
Bicycle	0.0	0.0	0.0	0.0%	0.0	
Bus	1.2	0.8	13.0	7.8%	12.2	1443.2%
Car	244.1	158.8	139.6	83.8%	- 19.1	-12.1%
Electric bike	0.1					
MC	0.0					
Rail traffic	0.0	0.1	14.0	8.4%	13.9	14265.7%
Walking	0.0	0.0	0.0	0.0%	0.0	
Total	**245.4**	**159.7**	**166.7**	**100.0%**	**7.0**	**4.4%**

Category 11 – Use of Sold Products

Figure 17 and Table 24 show Avokis climate impact from use of sold products. The climate impact from use of sold products accounts for 529 tonnes CO_2e corresponding to 4% of the total climate impact. Since last year the climate impact has decreased with 40%.

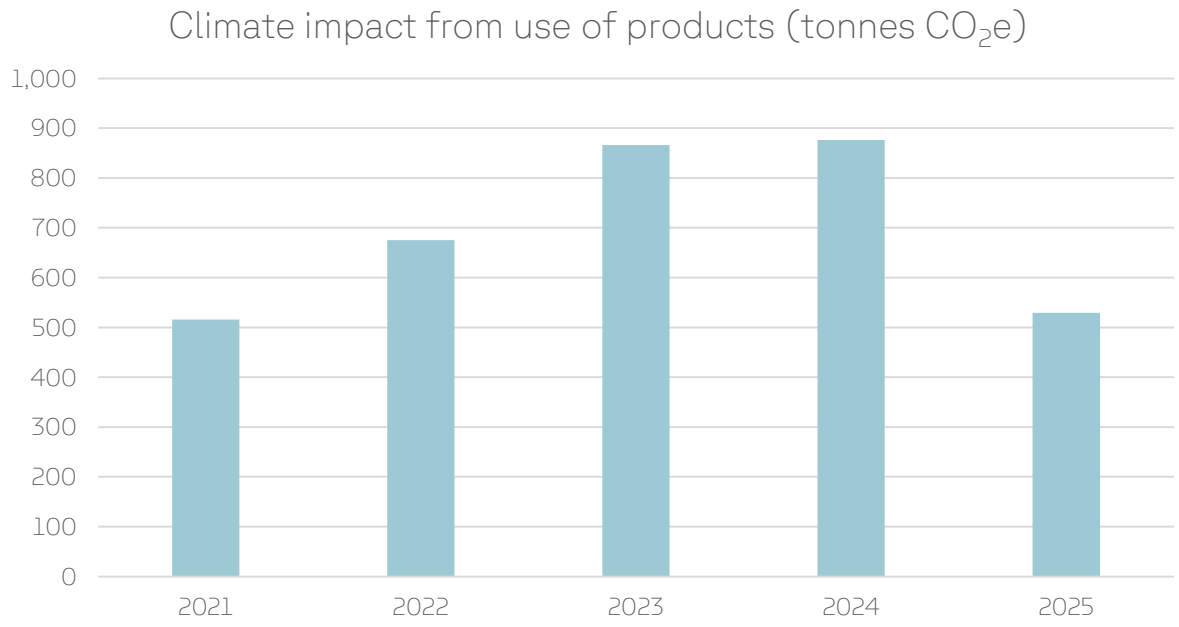

Figure 17. Climate impact from use of sold products.

Table 24. Climate impact (tonnes CO_2e) from use of sold products 2021 – 2025. Change since previous year is presented in both tonnes CO_2e and %.

Climate impact (tonnes CO_2e)	2021	2024	2025	% of total 2025	Change 2024 - 2025	Change % 2024 - 2025
Display	243.5	207.4	122.4	23.1%	- 85.0	-41.0%
Electronics and IT products	234.2	553.0	321.0	60.6%	- 232.1	-42.0%
Laptop	23.2	24.2	1.5	0.3%	- 22.7	-93.9%
Machines	15.2	91.9	84.5	16.0%	- 7.4	-8.1%
Total	**516.1**	**876.5**	**529.3**	**100.0%**	**- 347.1**	**-39.6%**

The climate impact from use of sold products is due to several factors. Firstly, the lower the effect of the product, the lower the energy consumption and thus a lower climate impact. Secondly, the longer the lifetime of the product, the longer the products will be in use and the more energy it will consume. Of course, products should not have a shorter lifetime to lower the climate impact from this category. One could argue that the shorter the lifetime of a product, the more often you need to purchase a new product and thus the climate impact will increase due to increased material use. Therefor increasing the lifetime of a product could decrease the material use and climate impact from purchased materials.

The business should focus on making the product more energy effective so that the effect is reduced but performance is maintained. The business should also sell products with long lifetimes that can be recycled to create circular flows and link this to the business strategy and business development.

Category 12 – End-of-Life Treatment of Sold Products

Figure 18 and Table 25 show Avokis climate impact from end-of-life treatment of sold products. The climate impact from end-treatment of sold products accounts for 2 tonnes CO_2e corresponding to 0% of the total climate impact. Since last year the climate impact has increased with 62%. End-of-life of sold electronics and machines are most often already accounted for under used of sold product, due to limitation of separating the emission factors for the two categories.

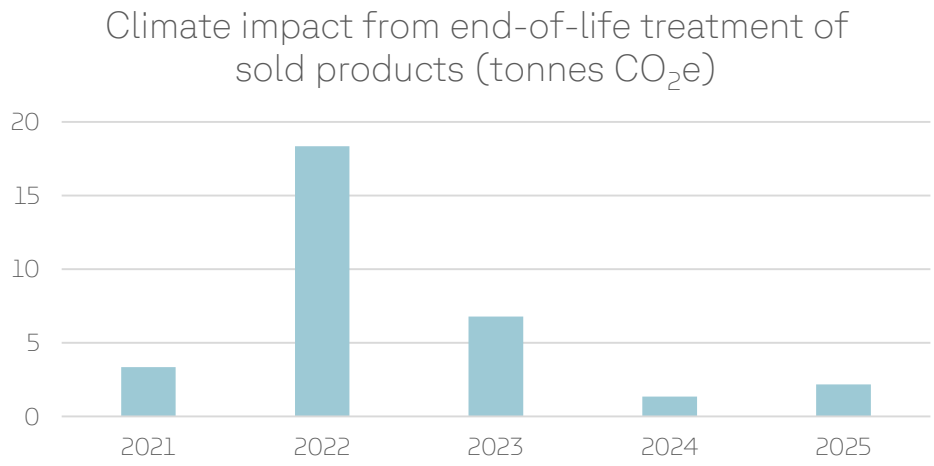

Figure 18. Climate impact from end-treatment of sold products.

Table 25. Climate impact (tonnes CO_2e) from end-treatment of sold products 2021 – 2025. Change since previous year is presented in both tonnes CO_2e and %.

Climate impact (tonnes CO_2e)	2021	2024	2025	% of total 2025	Change 2024 - 2025	Change % 2024 - 2025
Electronics and IT products		0.7	0.0	0.0%	- 0.7	-100.0%
Food, beverages and tobacco	0.1					
Machines	0.3	0.0	0.0	0.0%	0.0	
Other items	2.9	0.7	2.2	100.0%	1.5	217.8%
Total	**3.3**	**1.3**	**2.2**	**100.0%**	**0.8**	**61.6%**

To reduce climate impact from the end-of-life treatment of sold products, the business can work with circular flows by collecting its end-of-life products and material recycling these within its own production.

Category 13 – Downstream Leased Assets

Figure 19 and Table 26 show Avokis climate impact from downstream leased assets. The climate impact from downstream leased assets accounts for 296 tonnes CO_2e corresponding to 2% of the total climate impact. Since last year the climate impact has decreased with 35%.

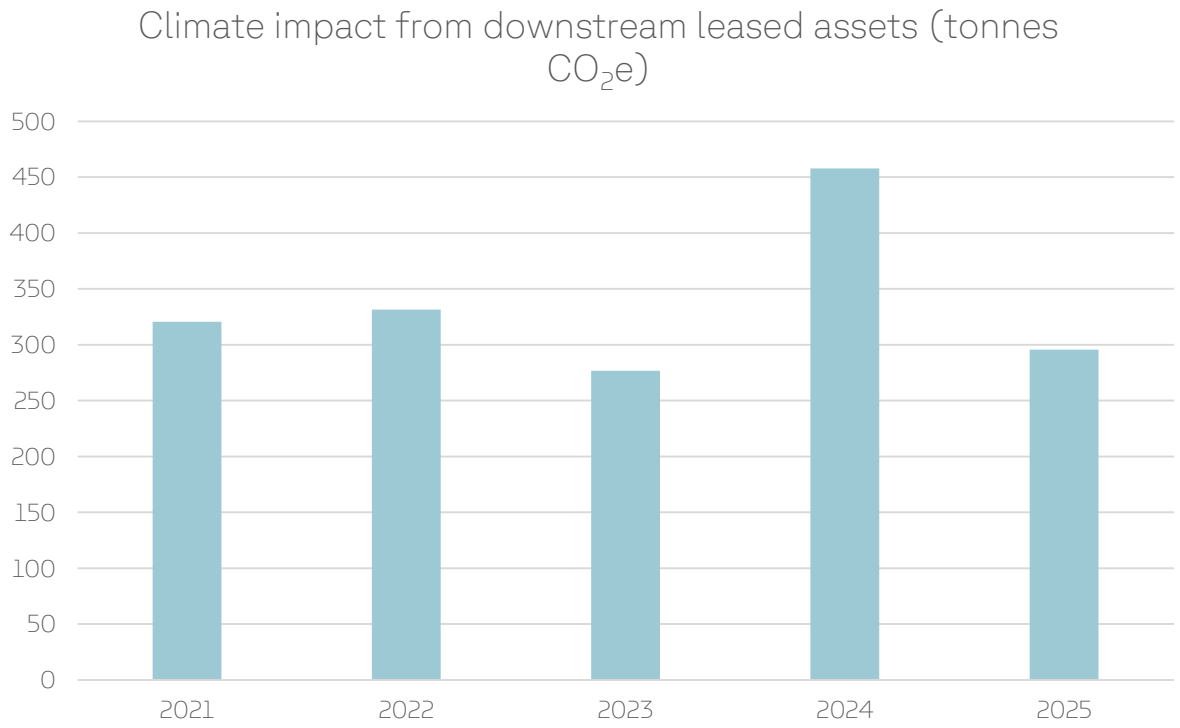

Figure 19. Climate impact from downstream leased assets.

Table 26. Climate impact (tonnes CO_2e) from downstream leased assets 2021 -2025. Change since previous year is presented in both tonnes CO_2e and %.

Climate impact (tonnes CO_2e)	2021	2024	2025	% of total 2025	Change 2024 - 2025	Change % 2024 - 2025
Electronics	115.8	174.5	88.1	29.8%	- 86.4	-49.5%
Electronics and IT products	169.0	152.8	190.1	64.3%	37.3	24.4%
Machines	35.7	120.9	17.3	5.9%	- 103.6	-85.7%
Other items		9.6			- 9.6	-100.0%
Total	**320.6**	**457.8**	**295.5**	**100.0%**	**- 162.3**	**-35.4%**

Reliability Analysis

The reliability analysis classifies the result into three categories, measured, estimated and spend (financial data) based on the reliability of the activity data. The purpose is to evaluate the activity data and see whether the data collection can be improved. The analysis is based on whether the data is measured or estimated by the company or whether financial data has been used. Generalizations and average values for emission factors are not evaluated because the company have no influence on these.

Data that are estimated can be replaced with measured data to give a higher reliability of the result. Spend data should be used to a limited extent to achieve higher reliability. Climate impact calculated on spend data gives an overall picture and it can be difficult to reduce climate impact based on such a basis. This is because prices can vary, which falsely makes it look like the climate impact has changed. The distribution of measured, estimated and spend based values is presented in Figure 20 below.

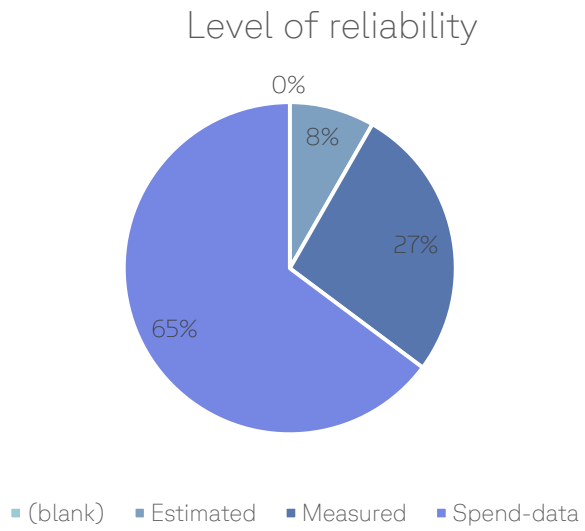

Figure 20. Reliability analysis of data for the climate audit.

More accurate results are obtained if spend-data is measured rather than estimated. When data is measured, it provides greater opportunities to work with and make reductions visible, which is required if targets are to be reached.

References

Source
Business Travel
Byggföretagen 2023, SMED 2021
Energimyndigheten, Trafa, Preem, OKQ8 2024
Exiobase 2022
SCB 2025
District cooling
Göteborgs energi 2025
Hafslund Oslo EPD
Stockholm Exergi 2025
Vattenfall 2025
Öresundskraft 2024
District heating
Energiföretagen 2025
Fjernkontrollen 2021
Downstream Leased Assets
Atmoz 2022
Atmoz 2025
ecoinvent 3.10
Exiobase 2022
Inrego and IVL Swedish Environmental Research Institute 2020
Inrego och IVL 2020
SCB 2025
Electric vehicles
Atmoz 2025
Byggföretagen 2023, SMED 2021
Energimarknadsinspektionen 2024
IEA 2025
Electricity
Atmoz 2025
Energimarknadsinspektionen 2024
IEA 2025
Vattenfall 2021
Employee Commuting
Atmoz 2024
Byggföretagen 2023, SMED 2021
Energimyndigheten, Trafa, Preem, OKQ8 2024
No source needed
NTM2025
TFV 2023
End-of-life treatment of sold products
Atmoz 2022
Atmoz 2025
ecoinvent 3.10
Exiobase 2022
Inrego and IVL Swedish Environmental Research Institute 2020
Inrego och IVL 2020
SCB 2025
Fuel- and energy-related activities

- Atmoz 2025
- Byggföretagen 2023, SMED 2021
- DEFRA 2025
- Energiföretagen 2025
- Energimarknadsinspektionen 2024
- Energimyndigheten, Trafa, Preem, OKQ8 2024
- Fjernkontrollen 2021
- Göteborgs energi 2025
- Hafslund Oslo EPD
- IEA 2025
- NTM2025
- Stockholm Exergi 2025
- Vattenfall 2021
- Vattenfall 2025
- Öresundskraft 2024

Purchased goods

- Atmoz 2022
- Atmoz 2025
- Customer
- ecoinvent 3.10
- Exiobase 2022
- Inrego and IVL Swedish Environmental Research Institute 2020
- Inrego och IVL 2020
- Internal
- SCB 2025

Purchased services

- Energimarknadsinspektionen 2024
- Exiobase 2022
- Internal
- Iver
- SCB 2025

Stationary combustion

- DEFRA 2025

Upstream transportation and distribution

- Best
- DB Schenker
- DHL
- Exiobase 2022
- FedEX Express
- Jetpak
- Posten Bring
- SCB 2025
- Services4Hire

Use of Sold Products

- Atmoz 2022
- Atmoz 2025
- ecoinvent 3.10
- Exiobase 2022
- Inrego and IVL Swedish Environmental Research Institute 2020
- Inrego och IVL 2020
- SCB 2025

Waste

DEFRA 2025
ecoinvent 3.10
Vehicles
DEFRA 2025
Energimyndigheten, Trafa, Preem, OKQ8 2024
NTM2025