



GHG

# Report

Avoki

Financial year 2024

In collaboration with

ATMOZ

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# Introduction

This carbon accounting report describes Avoki HoldCo AB's (Avoki) climate impact during the year 2024 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 2024, the company had 307 employees (FTE) and a revenue of 975 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 2024 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<sub>2</sub> equivalents (CO<sub>2</sub>e), 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<sub>2</sub>, CH<sub>4</sub>, N<sub>2</sub>O, HFCs, PFCs, SF<sub>6</sub> and NF<sub>3</sub><sup>1</sup>. 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<sub>2</sub>e. Currently, Atmoz only reports the gases together, as the available emission factors from authorities and institutes etc. only are reported as CO<sub>2</sub>e.

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<sub>x</sub> 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<sup>2</sup> 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.

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<sup>1</sup> CO<sub>2</sub>: Carbon dioxide, CH<sub>4</sub>: Methan, N<sub>2</sub>O: Nitrous oxide, HFC: Fluorinated hydrocarbons, PFC: Perfluorocarbons, SF<sub>6</sub>: Sulfur hexafluoride and NF<sub>3</sub>: Nitrogen trifluoride.

<sup>2</sup> 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 increased this year compared to last year when biodiesel was primarily used. However, there was a significant reduction in emissions from vehicles. The highest-emitting category last year, 25,479 liters of gasoline recorded as "OM Finland Fuel cost 2023", decreased substantially to 1,454 liters in 2024.

Scope 2. Emissions from electric vehicles increased rapidly due to increased use. 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.

Scope 3. More sold and leased products increase emissions in most categories.



# 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		
<i>Upstream Categories</i>		
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	
<i>Downstream Categories</i>		
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. For transparency, direct biogenic carbon dioxide emissions are reported separately in .



# Climate Impact

Avokis operations during 2024 resulted in greenhouse gas emissions of 12,448 tonnes CO<sub>2</sub>e, 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 13% and use of sold products corresponding to 7% of the climate impact.

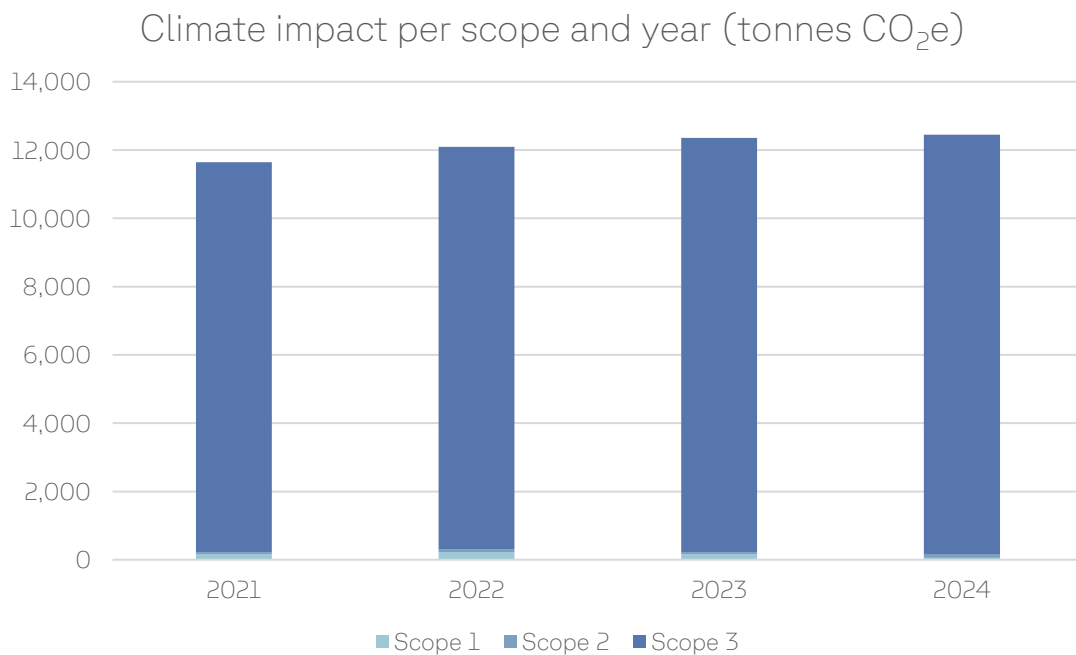


Figure 1. Climate impact (tonnes CO<sub>2</sub>e) per scope with market-based method.





Table 2. Total climate impact (tonnes CO<sub>2</sub>e) during 2021 – 2024 with market-based method. Change since previous year is shown both in tonnes CO<sub>2</sub>e and %.

Climate impact (tonnes CO <sub>2</sub> e)	2021	2023	2024	% of total 2024	Change 2023 - 2024	Change % 2023 - 2024
Scope 1	177.0	160.9	56.0	0.5%	- 104.8	-65.2%
Refrigerants		2.1	0.0	0.0%	- 2.1	-100.0%
Stationary combustion		0.4	0.7	0.0%	0.3	90.3%
Vehicles	177.0	158.4	55.4	0.4%	- 103.0	-65.0%
Scope 2	68.3	65.1	96.1	0.8%	31.0	47.6%
District cooling		0.0	0.0	0.0%	0.0	
District heating	44.2	30.1	24.2	0.2%	- 5.9	-19.5%
Electric vehicles	9.5	25.7	68.2	0.5%	42.6	166.1%
Electricity	14.6	8.1	1.4	0.0%	- 6.7	-82.7%
Vehicles		1.2	2.2	0.0%	0.9	76.8%
Scope 3	12 213.4	12 130.9	12 295.4	98.8%	164.5	1.4%
Business Travel	85.7	145.6	106.9	0.9%	- 38.7	-26.6%
Downstream Leased Assets	320.6	276.6	457.8	3.7%	181.2	65.5%
Employee Commuting	245.4	138.3	159.7	1.3%	21.4	15.5%
End-of-life treatment of sold products	3.3	6.8	1.3	0.0%	- 5.4	-80.2%
Fuel- and energy-related activities	49.1	66.2	35.9	0.3%	- 30.3	-45.8%
Purchased goods	8 878.8	8 058.5	8 963.1	72.0%	904.6	11.2%
Purchased services	1 930.6	2 431.0	1 556.1	12.5%	- 874.9	-36.0%
Upstream transportation and distribution	182.8	140.8	137.4	1.1%	- 3.4	-2.4%
Use of Sold Products	516.1	866.2	876.5	7.0%	10.3	1.2%
Waste	1.0	0.9	0.6	0.0%	- 0.2	-27.3%
Total	12 458.7	12 356.9	12 447.5	100.0%	90.6	0.7%



Table 3 shows the results with the location-based method for Scope 2.  
Table 3. Total climate impact (tonnes CO<sub>2</sub>e) with Scope 2 location-based method.

Climate impact (tonnes CO <sub>2</sub> e)	2021	2023	2024	% of total 2024	Change 2023 - 2024	Change % 2023 - 2024
Scope 1	177.0	158.6	56.0	0.4%	- 102.6	-64.7%
Refrigerants		2.1	0.0	0.0%	- 2.1	-100.0%
Stationary combustion		0.4	0.7	0.0%	0.3	90.3%
Vehicles	177.0	156.1	55.4	0.4%	- 100.7	-64.5%
Scope 2	134.3	245.8	129.5	1.0%	- 116.3	-47.3%
District cooling		0.0	0.0	0.0%	0.0	
District heating	44.2	30.1	24.2	0.2%	- 5.9	-19.5%
Electric vehicles	5.0	13.6	24.1	0.2%	10.5	77.1%
Electricity	85.1	201.5	80.5	0.6%	- 121.0	-60.1%
Vehicles		0.6	0.7	0.0%	0.1	12.6%
Scope 3	12 195.6	12 153.2	12 301.0	98.5%	147.8	1.2%
Business Travel	85.7	145.6	106.9	0.9%	- 38.7	-26.6%
Downstream Leased Assets	320.6	276.6	457.8	3.7%	181.2	65.5%
Employee Commuting	245.4	135.7	159.7	1.3%	24.0	17.7%
End-of-life treatment of sold products	3.3	6.8	1.3	0.0%	- 5.4	-80.2%
Fuel- and energy-related activities	31.2	91.1	41.5	0.3%	- 49.6	-54.4%
Purchased goods	8 878.8	8 058.5	8 963.1	71.8%	904.6	11.2%
Purchased services	1 930.6	2 431.0	1 556.1	12.5%	- 874.9	-36.0%
Upstream transportation and distribution	182.8	140.8	137.4	1.1%	- 3.4	-2.4%
Use of Sold Products	516.1	866.2	876.5	7.0%	10.3	1.2%
Waste	1.0	0.9	0.6	0.0%	- 0.2	-27.3%
Total	12 506.8	12 557.6	12 486.6	100.0%	- 71.1	-0.6%

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<sup>3</sup>, 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).

To know what this corresponds to in tonnes CO<sub>2</sub>e, 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 782 tonnes by next year, which Atmoz recommends striving for as a minimum.

<sup>3</sup> Rockström et al. *A roadmap to decarbonization* 2017



## KPIs

Table 4. KPIs for the total climate impact for 2021 – 2024 with market-based method. Change since previous year is shown both in tonnes CO<sub>2</sub>e and %.

KPI	2021	2023	2024	Change 2023 - 2024	Change % 2023 - 2024	Unit
Climate impact per employee	25.22	36.44	40.55	4.11	11.3%	t CO <sub>2</sub> e / FTE
Climate impact per revenue	13.48	11.58	12.77	1.19	10.3%	t CO <sub>2</sub> e / MEUR



# Scope 1

The climate impact within Scope 1 accounts for 56 tonnes CO<sub>2</sub>e corresponding to 0% of the calculated climate impact, see Figure 2 and Table 5. Since last year the climate impact has decreased with 65%.

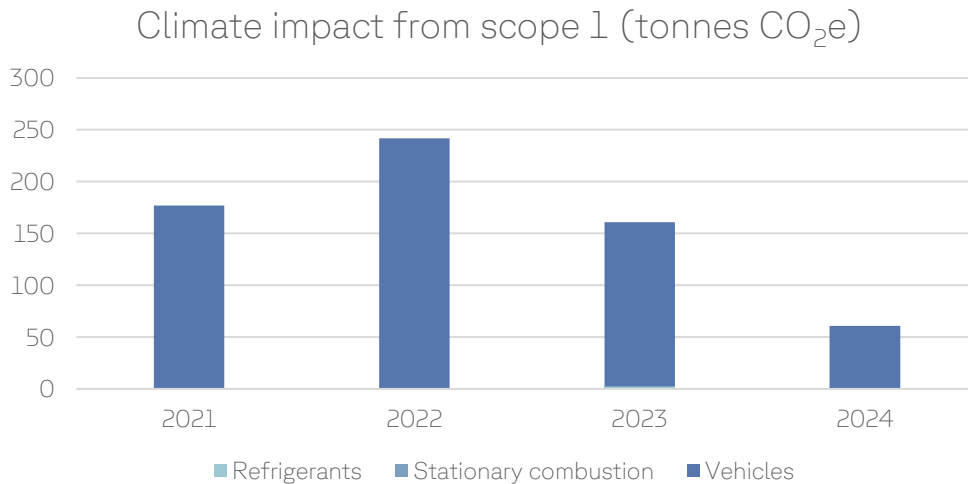


Figure 2. Climate impact (tonnes CO<sub>2</sub>e) within scope 1.

Table 5. Climate impact (tonnes CO<sub>2</sub>e) within scope 1. Change since previous year is shown in both tonnes CO<sub>2</sub>e and %.

Climate impact (tonnes CO <sub>2</sub> e)	2021	2023	2024	% of total 2024	Change 2023 - 2024	Change % 2023 - 2024
Refrigerants		2.1	0.0	0.0%	- 2.1	-
Refrigerants		2.1	0.0	0.0%	- 2.1	-
Stationary combustion		0.4	0.7	1.2%	0.3	90.3%
Biodiesel		0.1			- 0.1	-
Fuel oil		0.3	0.7	1.2%	0.4	127.6%
Vehicles	177.0	158.4	55.4	98.8%	- 103.0	-65.0%
Diesel	121.3	64.4	30.7	54.8%	- 33.7	-52.3%
Gasoline	51.4	91.7	19.8	35.3%	- 71.9	-78.4%
Hybrid	4.3	2.3	4.9	8.7%	2.6	113.2%
Total	177.0	160.9	56.0	100.0%	- 104.8	-65.2%

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 2024 accounts for 96 tonnes CO<sub>2</sub>e, corresponding to 1% of Avokis measured climate impact. See Figure 3 below for the climate impact in scope 2. Since last year the climate impact has increased with 48%.

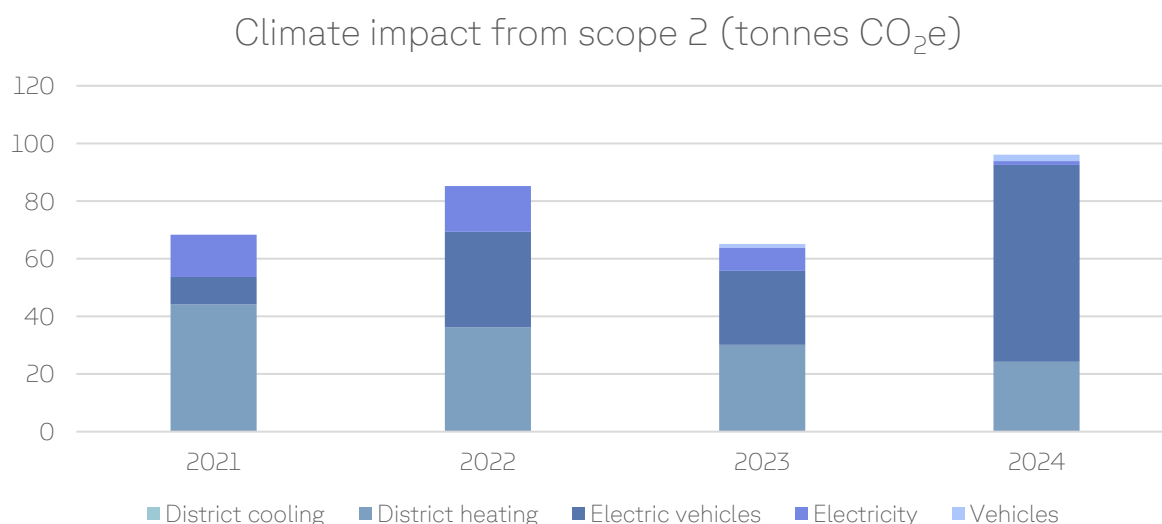


Figure 3. Climate impact from scope 2 with market-based method.

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<sub>2</sub>e) within scope 2 for 2021-2024 calculated with market-based method. Change since previous year is shown in both tonnes CO<sub>2</sub>e and %.

Climate impact (tonnes CO <sub>2</sub> e)	2021	2023	2024	% of total 2024	Change 2023 - 2024	Change % 2023 - 2024
District cooling		0.0	0.0	0.0%	0.0	
District heating	44.2	30.1	24.2	25.2%	- 5.9	-19.5%
Electric vehicles	9.5	25.7	68.2	71.0%	42.6	166.1%
Electricity	14.6	8.1	1.4	1.5%	- 6.7	-82.7%
Vehicles		1.2	2.2	2.3%	0.9	76.8%
Hybrid		1.2	2.2	2.3%	0.9	76.8%
Total	68.3	65.1	96.1	100.0%	31.0	47.6%

Table 7. Climate impact (tonnes CO<sub>2</sub>e) within scope 2 for 2021 - 2024 calculated with location-based method. Change since previous year is shown in both tonnes CO<sub>2</sub>e and %.



Climate impact (tonnes CO <sub>2</sub> e)	2021	2023	2024	% of total 2024	Change 2023 - 2024	Change % 2023 - 2024
District cooling		0.0	0.0	0.0%	0.0	
District heating	44.2	30.1	24.2	18.7%	- 5.9	-19.5%
Electric vehicles	5.0	13.6	24.1	18.6%	10.5	77.1%
Location-based	5.0	13.6	24.1	18.6%	10.5	77.1%
Electricity	85.1	201.5	80.5	62.1%	- 121.0	-60.1%
Location-based	85.1	201.5	80.5	62.1%	- 121.0	-60.1%
Vehicles		0.6	0.7	0.6%	0.1	12.6%
Location-based		0.6	0.7	0.6%	0.1	12.6%
Total	134.3	245.8	129.5	100.0%	- 116.3	-47.3%

Figure 4 shows the origin of the consumed electricity. The share of fossil free electricity this year is 100%. In Table 8 the yearly energy consumption is presented.

Origin of electricity (kWh)

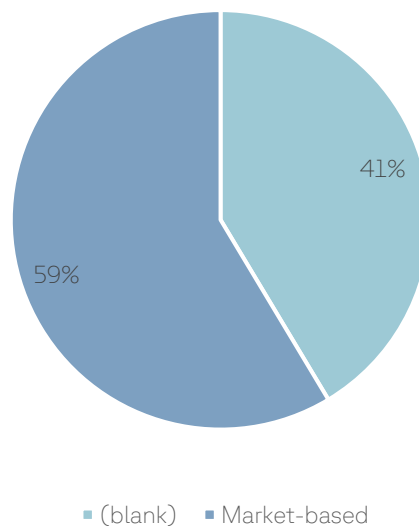


Figure 4. Electricity consumption per energy source.

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

Energy (kWh)	2021	2023	2024	% of total 2024	Change 2023 - 2024	Change % 2023 - 2024
District cooling		151 969	158 745	13.0%	6 776	4.5%
District heating	638 979	748 650	621 443	51.1%	- 127	-17.0%
Electric vehicles		1 555	1 454	0.1%	- 101	-6.5%
Electricity	1 574 815	832 101	435 479	35.8%	- 396	-47.7%
Total	2 213 794	1 734 276	1 217 121	100.0%	- 517	-29.8%



## KPIs, Scope 2

Table 9. KPIs for scope 2 for the years 2021 – 2024 with market-based method.

KPI Scope 2	2021	2023	2024	Change 2023 - 2024	Change % 2023 - 2024	Unit
Climate impact per area	58.78	38.21	25.68	-12.54	-32.8%	t CO <sub>2</sub> e / m <sup>2</sup>
Energy consumption per area	170.71	241.56	134.53	- 107.03	-44.3%	kWh / m <sup>2</sup>

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 12,296 tonnes CO<sub>2</sub>e corresponding to 99% of the calculated climate impact, see Figure 5 and Table 10. Since last year scope 3 has increased with 1%.

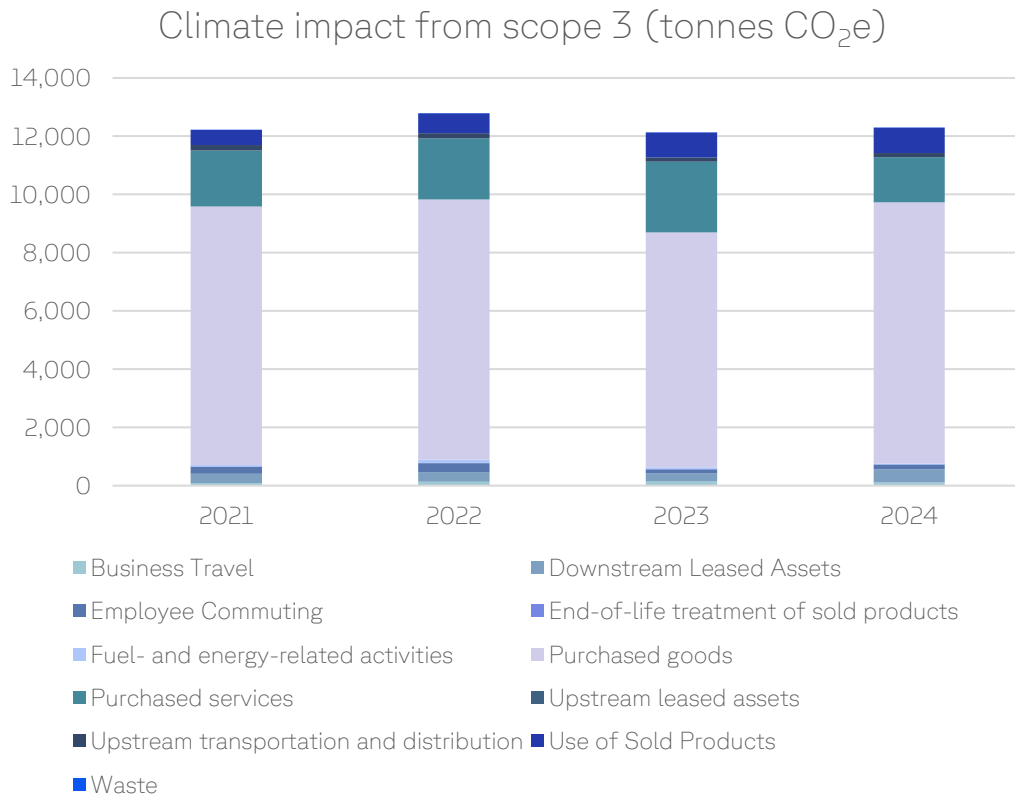


Figure 5. Climate impact scope 3.

Table 10. Climate impact (tonnes CO<sub>2</sub>e) scope 3.

Climate impact (tonnes CO <sub>2</sub> e)	2021	2023	2024	% of total 2024	Change 2023 - 2024	Change % 2023 - 2024
Business Travel	85.7	145.6	106.9	0.9%	- 38.7	-26.6%
Downstream Leased Assets	320.6	276.6	457.8	3.7%	181.2	65.5%
Employee Commuting	245.4	138.3	159.7	1.3%	21.4	15.5%
End-of-life treatment of sold products	3.3	6.8	1.3	0.0%	- 5.4	-80.2%
Fuel- and energy-related	49.1	66.2	35.9	0.3%	- 30.3	-45.8%
Purchased goods	8 878.8	8 058.5	8 963.1	72.9%	904.6	11.2%
Purchased services	1 930.6	2 431.0	1 556.1	12.7%	- 874.9	-36.0%
Upstream transportation and distribution	182.8	140.8	137.4	1.1%	- 3.4	-2.4%
Use of Sold Products	516.1	866.2	876.5	7.1%	10.3	1.2%
Waste	1.0	0.9	0.6	0.0%	- 0.2	-27.3%
<b>Total</b>	<b>12 213.4</b>	<b>12 130.9</b>	<b>12 295.4</b>	<b>100.0%</b>	<b>164.5</b>	<b>1.4%</b>





## Category 1 – Purchased Goods

Purchased goods accounts for 8,963 tonnes CO<sub>2</sub>e, 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 increased 11%.

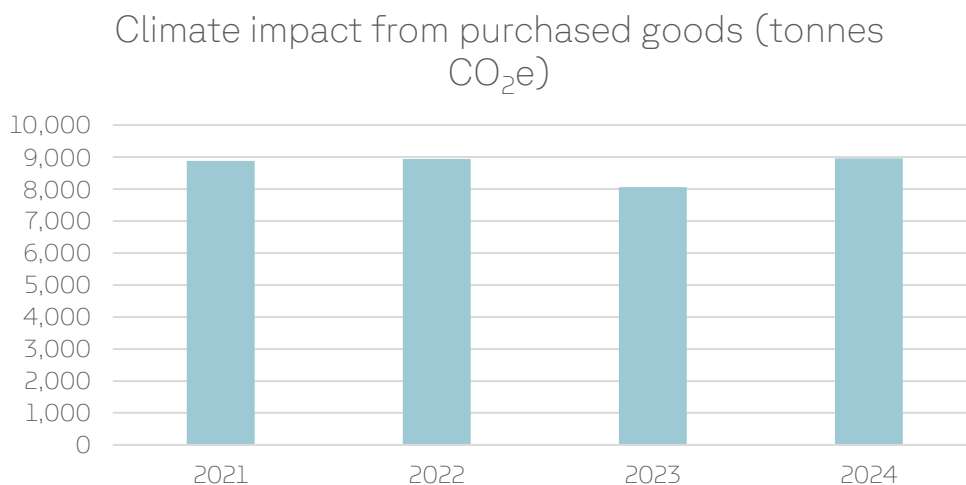


Figure 6. Climate impact from purchased goods.

Table 11. Climate impact (tonnes CO<sub>2</sub>e) from purchased goods 2021 - 2024. Change since previous year is shown in both tonnes CO<sub>2</sub>e and %.

Climate impact (tonnes CO <sub>2</sub> e)	2021	2023	2024	% of total 2024	Change 2023 - 2024	Change % 2023 - 2024
Chemicals	17.5	12.0	12.9	0.1%	0.9	7.3%
Electronics	2 951.2	2 105.6	2 144.8	23.9%	39.1	1.9%
Electronics and IT	4 416.8	4 834.6	5 254.4	58.6%	419.7	8.7%
Food, beverages and tobacco	94.2	119.0	61.2	0.7%	- 57.9	-48.6%
Furniture and interior design	6.7	7.2	25.0	0.3%	17.8	247.3%
Machines	926.1	505.2	688.5	7.7%	183.3	36.3%
Other items	465.4	51.6	70.2	0.8%	18.6	36.1%
Paper goods	0.9	423.1	641.3	7.2%	218.2	51.6%
Textiles and clothing		0.1	64.9	0.7%	64.9	69842.9%
Total	8 878.8	8 058.5	8 963.1	100.0%	904.6	11.2%



## Category 1 – Purchased Services

Figure 7 and Table 12 show Avokis climate impact from purchased services. The climate impact from this category accounts for 1,556 tonnes CO<sub>2</sub>e corresponding to 13% of the total climate impact. Since last year, the climate impact has decreased with 36%.

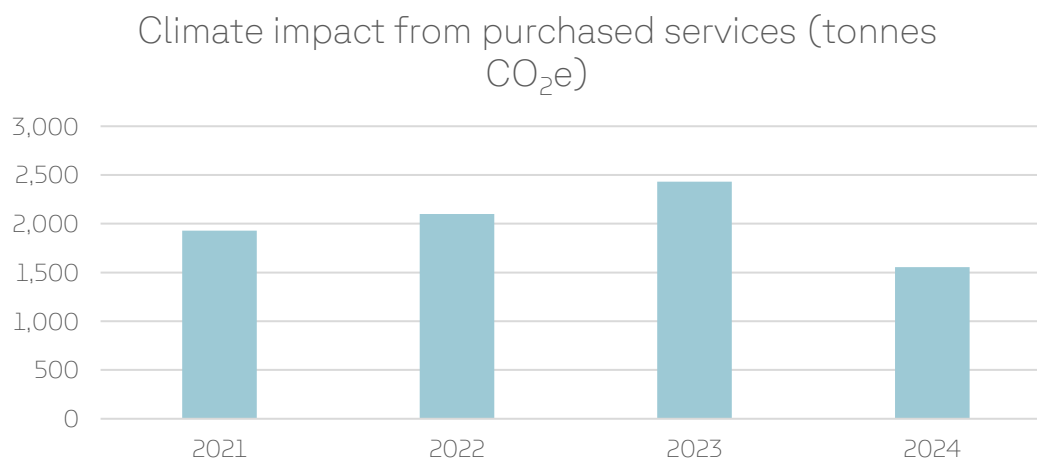


Figure 7. Climate impact from purchased services.

Table 12. Climate impact (tonnes CO<sub>2</sub>e) from services 2021 - 2021. Change since previous year is shown in both tonnes CO<sub>2</sub>e and %.

Climate impact (tonnes CO <sub>2</sub> e)	2021	2023	2024	% of total 2024	Change 2023 - 2024	Change % 2023 - 2024
Advertising and marketing	42.5	53.2	47.3	3.0%	- 5.9	-11.2%
Banking and finance	31.8	50.5	27.2	1.7%	- 23.3	-46.1%
Cleaning and property	2.0	24.5	46.5	3.0%	22.0	89.9%
Conference	53.8	37.9	9.6	0.6%	- 28.3	-74.6%
Consultancy	159.8	218.7	104.9	6.7%	- 113.7	-52.0%
Data storage	141.4	78.8	7.8	0.5%	- 71.0	-90.1%
Economics and law	148.0	68.6	25.7	1.7%	- 42.9	-62.5%
Healthcare	10.2	5.0	4.0	0.3%	- 1.0	-20.4%
IT and data consulting	458.2	546.6	491.2	31.6%	- 55.4	-10.1%
Machinery and		0.0	0.0	0.0%	0.0	
Other services	349.3	748.8	209.2	13.4%	- 539.7	-72.1%
Post and courier	2.9	0.1	0.2	0.0%	0.1	147.0%
Publishing services	1.7	0.0	0.3	0.0%	0.3	874.8%
Recruitment and staffing	81.0	94.2	43.4	2.8%	- 50.8	-53.9%
Service, installation and	424.1	418.2	481.1	30.9%	63.0	15.1%
Telecommunication	22.5	85.8	56.7	3.6%	- 29.2	-34.0%
Training	1.5	0.0	0.9	0.1%	0.9	17207.6%
<b>Total</b>	<b>1 930.6</b>	<b>2 431.0</b>	<b>1 556.1</b>	<b>100.0%</b>	<b>- 874.9</b>	<b>-36.0%</b>



### Category 3 – Fuel- and Energy-Related Activities

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 36 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.

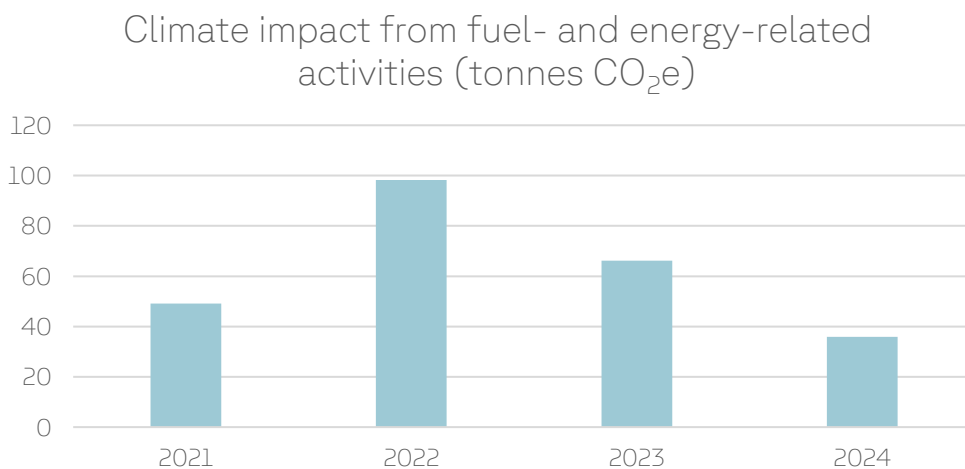


Figure 9. Climate impact from fuel- and energy-related activities with market-based method.

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

Climate impact (tonnes CO <sub>2</sub> e)	2021	2023	2024	% of total 2024	Change 2023 - 2024	Change % 2023 - 2024
District cooling		0.3	0.3	0.7%	- 0.1	-24.3%
District heating	2.4	2.6	3.1	8.7%	0.6	21.6%
Electric vehicles	1.5	4.1	7.8	21.9%	3.8	92.9%
Electricity	20.5	13.9	7.4	20.6%	- 6.5	-47.0%
Stationary combustion		0.2	0.1	0.4%	0.0	-22.6%
Vehicles	24.7	45.1	17.2	47.8%	- 28.0	-62.0%
Total	49.1	66.2	35.9	100.0%	- 30.3	-45.8%



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

Climate impact (tonnes CO <sub>2</sub> e)	2021	2023	2024	% of total 2024	Change 2023 - 2024	Change % 2023 - 2024
District cooling		0.3	0.3	0.6%	- 0.1	-24.3%
District heating	2.4	2.6	3.1	7.5%	0.6	21.6%
Electric vehicles	1.0	2.8	3.9	9.3%	1.0	36.8%
Electricity	3.1	40.3	19.1	46.0%	- 21.2	-52.7%
Stationary		0.2	0.1	0.4%	0.0	-22.6%
Vehicles	24.7	44.9	15.1	36.3%	- 29.9	-66.5%
Total	31.2	91.1	41.5	100.0%	- 49.6	-54.4%

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 transshipment 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 137 tonnes CO<sub>2</sub>e, 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 decreased by 2%.

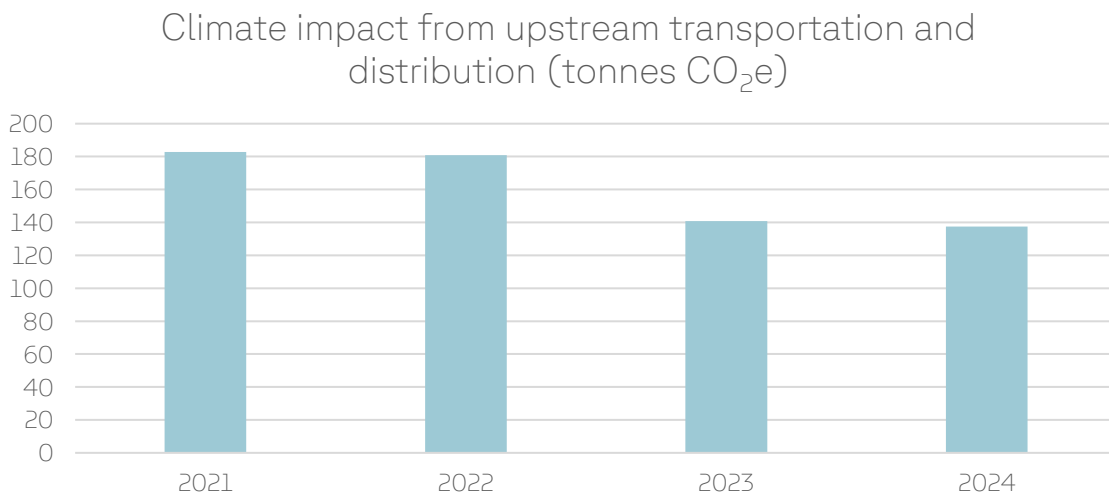


Figure 10. Climate impact (tonnes CO<sub>2</sub>e) from upstream transportation and distribution.

Table 16. Climate impact (tonnes CO<sub>2</sub>e) from upstream transportation and distribution 2021 - 2024. Change since previous year is shown in both tonnes CO<sub>2</sub>e and %.

Climate impact (tonnes CO <sub>2</sub> e)	2021	2023	2024	% of total 2024	Change 2023 - 2024	Change % 2023 - 2024
Air freight	3.9	0.8	18.3	13.3%	17.5	2138.6%
Truck	178.9	140.0	119.1	86.7%	- 20.9	-14.9%
Total	182.8	140.8	137.4	100.0%	- 3.4	-2.4%

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<sub>2</sub>e, corresponding to 0% of the measured climate impact. Since last year the climate impact has decreased with 27%.

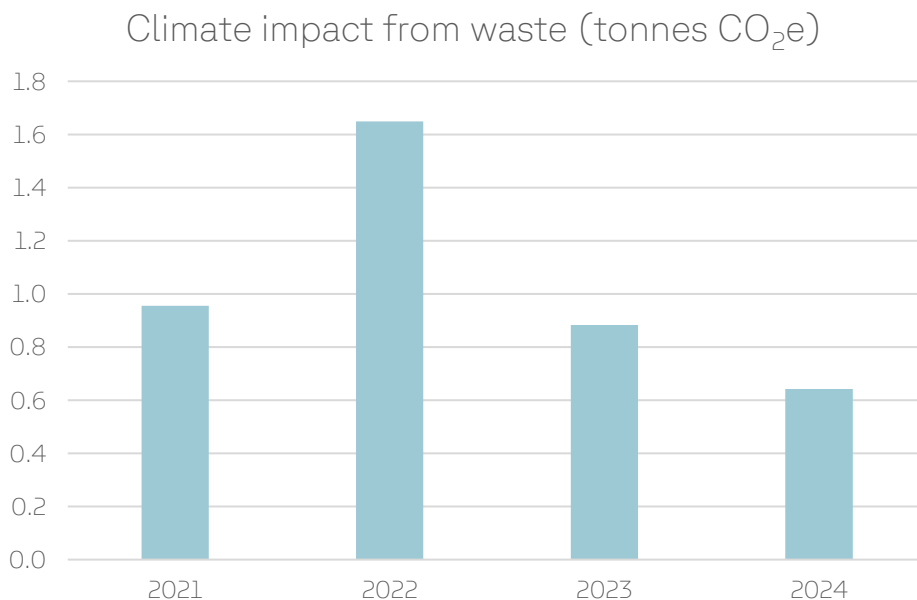


Figure 11. Climate impact from waste.

Table 17. Climate impact (tonnes CO<sub>2</sub>e) from waste 2021 - 2024. Change since previous year is presented in both tonnes CO<sub>2</sub>e and %.

Climate impact (tonnes CO <sub>2</sub> e)	2021	2023	2024	% of total 2024	Change 2023 - 2024	Change % 2023 - 2024
Batteries		0.00	0.00	0.0%	0.00	166.5%
Construction		0.00	0.00	0.0%	0.00	189.3%
Electronics	0.06	0.29	0.04	5.9%	- 0.25	-86.9%
Fluorescent lamp			0.00	0.0%	0.00	
Glass	0.00	0.04	0.01	1.3%	- 0.03	-78.9%
Hazardous waste			0.36	56.3%	0.36	
Household waste	0.86	0.21	0.12	19.0%	- 0.09	-42.6%
Industrial waste	0.03	0.00	0.00	0.3%	0.00	1631.6%
Metal		0.02	0.02	2.4%	0.00	-6.5%
Organic Waste		0.03	0.01	1.0%	- 0.02	-75.6%
Paper and board	0.01	0.22	0.08	12.7%	- 0.14	-62.7%
Plastic	0.00	0.03	0.00	0.5%	- 0.02	-89.0%
Wood	0.00	0.05	0.00	0.6%	- 0.05	-93.4%
Total	0.95	0.88	0.64	100.0%	- 0.24	-27.3%



## Category 6 – Business Travel

Business travel amounts to 107 tonnes or 1% of Avokis total climate impact 2024. 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 27%.

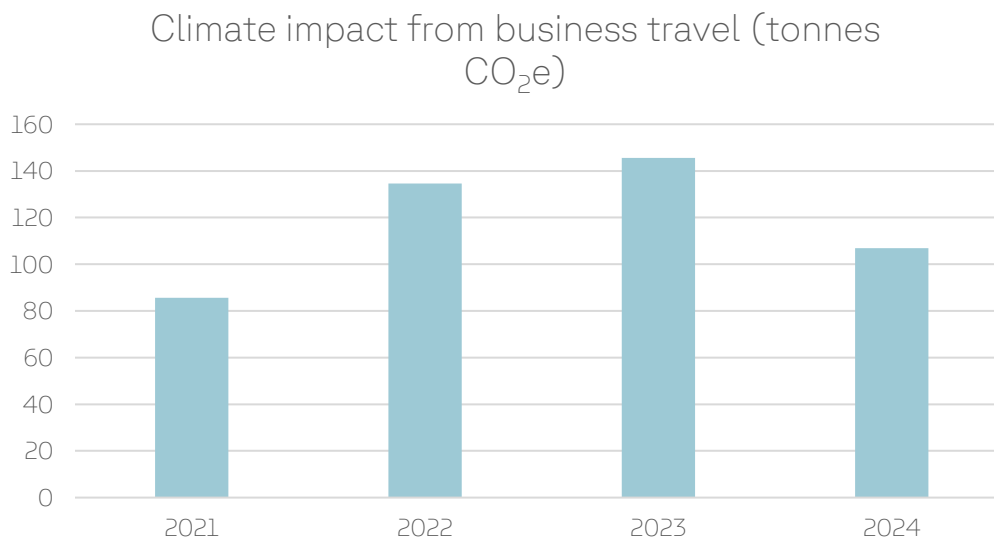


Figure 12. Climate impact of business travel.

Table 18. Climate impact (tonnes CO<sub>2</sub>e) from business travel 2021 - 2024. Change since previous year is shown in both tonnes CO<sub>2</sub>e and %.

Climate impact (tonnes CO <sub>2</sub> e)	2021	2023	2024	% of total 2024	Change 2023 - 2024	Change % 2023 - 2024
Bus			1.0	1.0%	1.0	
Car	47.1	23.9	0.1	0.1%	- 23.8	-99.7%
Flight	26.2	111.7	90.7	84.9%	- 21.0	-18.8%
Hotel	6.6	2.2	0.7	0.7%	- 1.4	-65.6%
Other Travel Expenses		2.4	9.8	9.2%	7.4	304.5%
Rail traffic	0.3	0.4	0.4	0.4%	0.0	7.7%
Taxi	5.6	5.1	4.1	3.9%	- 0.9	-18.6%
Total	85.7	145.6	106.9	100.0%	- 38.7	-26.6%



## KPIs, Business Travel

Table 19. KPIs for business travel 2021 - 2024. Change since previous year is shown both in tonnes CO<sub>2e</sub> and %.

KPI	2021	2023	2024	Change 2023 - 2024	Change % 2023 - 2024	Unit
Business travel						
Climate impact	0.17	0.43	0.35	- 0.08	-18.9%	t CO <sub>2e</sub> / 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 160 tonnes CO<sub>2</sub>e 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 15%.

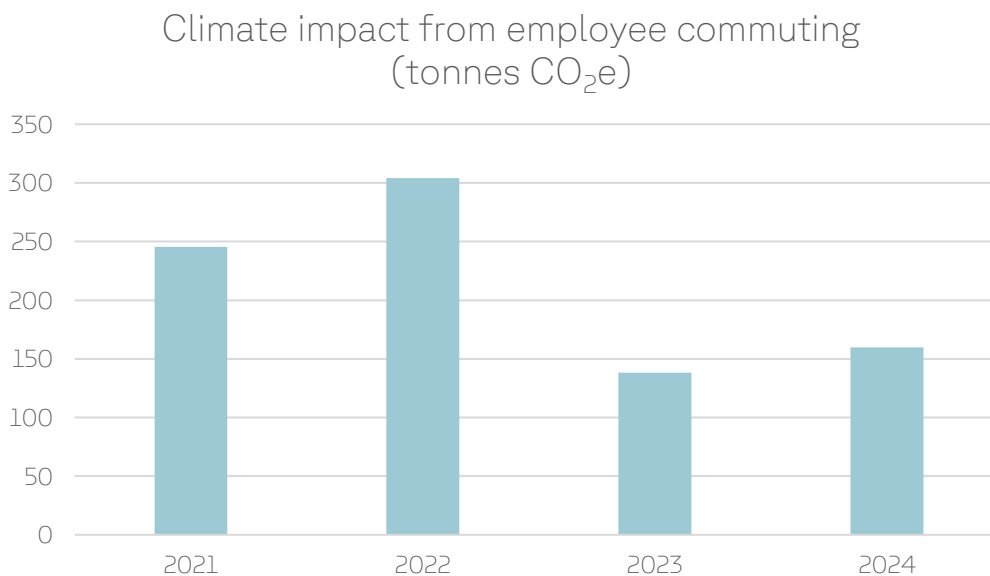


Figure 13. Climate impact from employee commuting.

Table 20. Climate impact (tonnes CO<sub>2</sub>e) from employee commuting 2021 - 2024. Change since previous year is shown in both tonnes CO<sub>2</sub>e and %.

Climate impact (tonnes CO <sub>2</sub> e)	2021	2023	2024	% of total 2024	Change 2023 - 2024	Change % 2023 - 2024
Bicycle	0.0	0.0	0.0	0.0%	0.0	
Bus	1.2	2.4	0.8	0.5%	- 1.6	-64.8%
Car	244.1	134.9	158.8	99.4%	23.8	17.7%
Electric bike	0.1	0.0			0.0	-100.0%
MC	0.0	0.7			- 0.7	-100.0%
Rail traffic	0.0	0.3	0.1	0.1%	- 0.2	-62.4%
Walking	0.0	0.0	0.0	0.0%	0.0	
Total	245.4	138.3	159.7	100.0%	21.4	15.5%



## 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 876 tonnes CO<sub>2</sub>e corresponding to 7% of the total climate impact. Since last year the climate impact has increased with 1%.

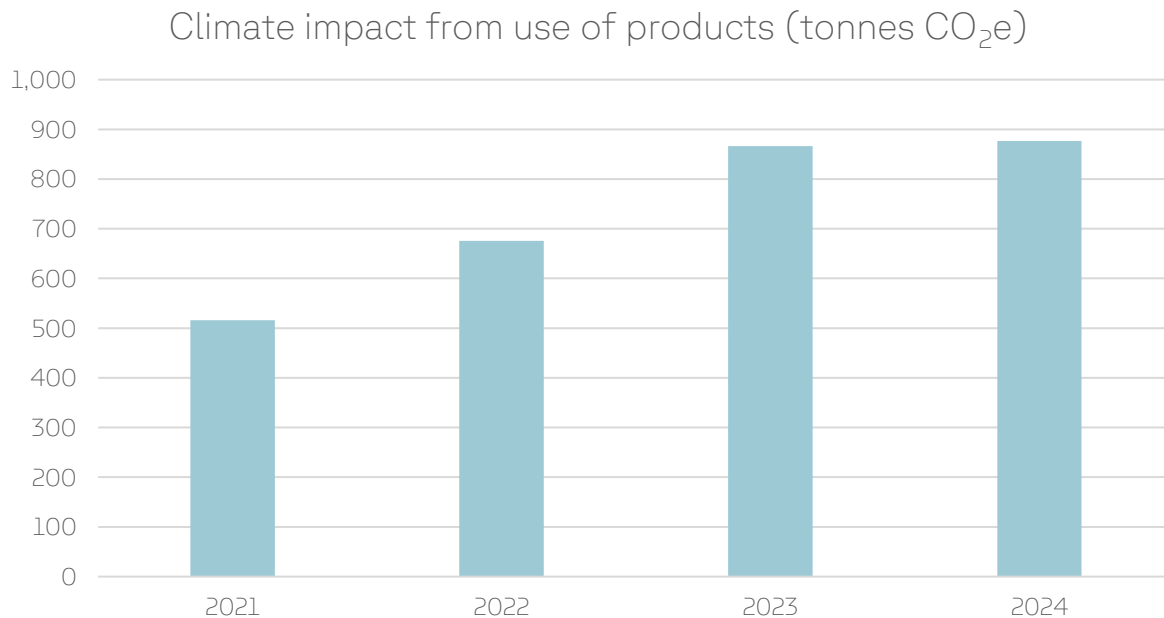


Figure 17. Climate impact from use of sold products.

Table 24. Climate impact (tonnes CO<sub>2</sub>e) from use of sold products 2021 – 2024. Change since previous year is presented in both tonnes CO<sub>2</sub>e and %.

	2021	2023	2024	% of total 2024	Change 2023 - 2024	Change % 2023 - 2024
Climate impact (tonnes CO <sub>2</sub> e)	2021	2023	2024	% of total 2024	Change 2023 - 2024	Change % 2023 - 2024
Display	243.5	231.6	207.4	23.7%	- 24.2	-10.5%
Electronics and IT products	234.2	589.9	553.0	63.1%	- 36.9	-6.3%
Laptop	23.2	12.7	24.2	2.8%	11.5	90.6%
Machines	15.2	32.0	91.9	10.5%	59.9	187.4%
Total	516.1	866.2	876.5	100.0%	10.3	1.2%



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. Therefore 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 1 tonnes CO<sub>2</sub>e corresponding to 0% of the total climate impact. Since last year the climate impact has decreased with 80%.

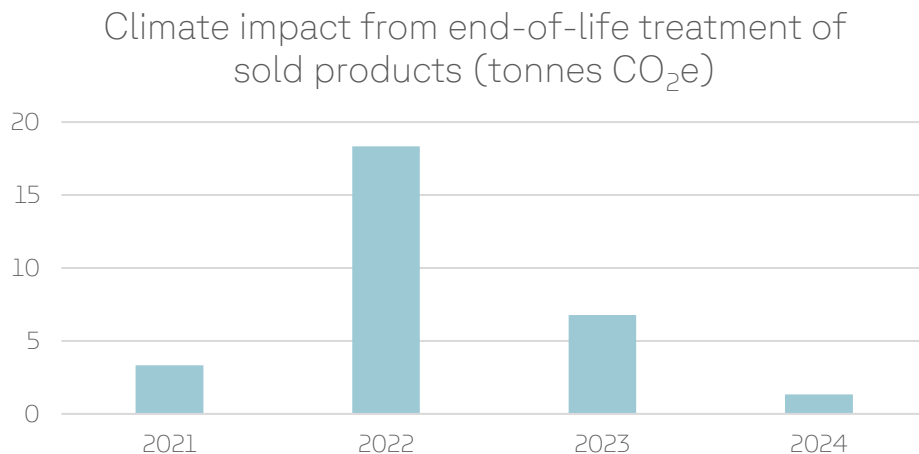


Figure 18. Climate impact from end-treatment of sold products.

Table 25. Climate impact (tonnes CO<sub>2</sub>e) from end-treatment of sold products 2021 – 2024. Change since previous year is presented in both tonnes CO<sub>2</sub>e and %.

Climate impact (tonnes CO <sub>2</sub> e)	2021	2023	2024	% of total 2024	Change 2023 - 2024	Change % 2023 - 2024
Electronics and IT		0.0	0.7	49.2%	0.7	
Food, beverages	0.1	0.2			- 0.2	-100.0%
Machines	0.3	0.0	0.0	0.0%	0.0	
Other items	2.9	6.6	0.7	50.8%	- 5.9	-89.6%
Total	3.3	6.8	1.3	100.0%	- 5.4	-80.2%

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 458 tonnes CO<sub>2</sub>e corresponding to 4% of the total climate impact. Since last year the climate impact has increased with 66%.

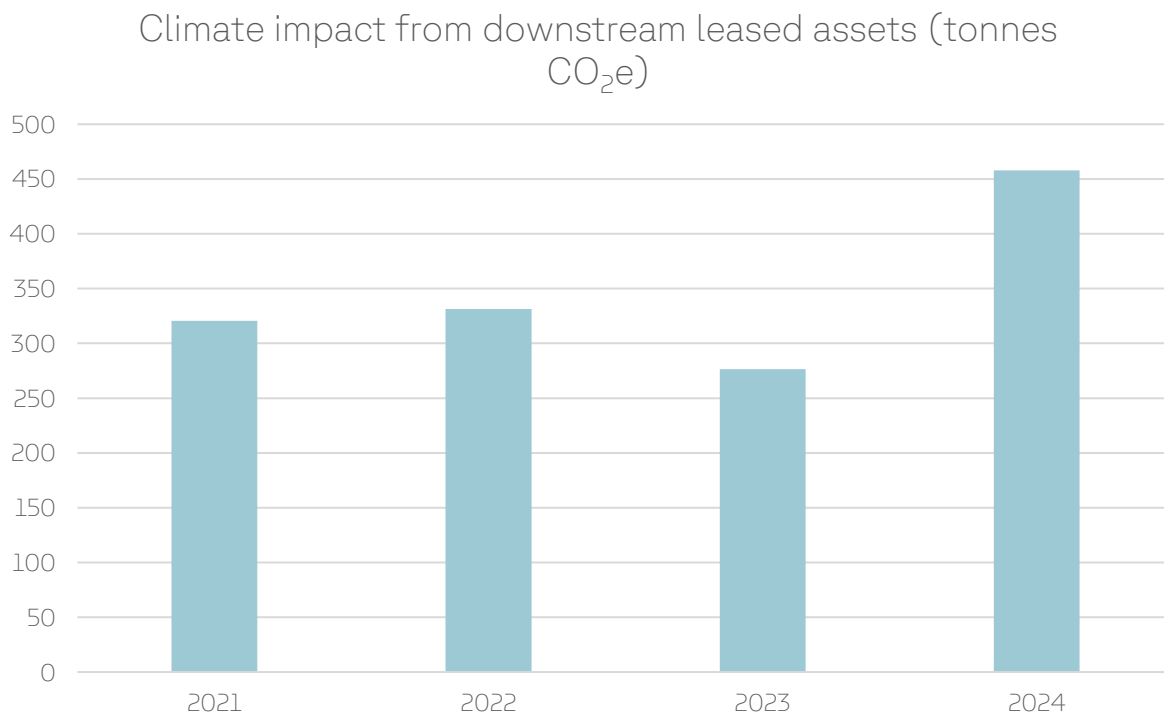


Figure 19. Climate impact from downstream leased assets.

Table 26. Climate impact (tonnes CO<sub>2</sub>e) from downstream leased assets 2021 -2024. Change since previous year is presented in both tonnes CO<sub>2</sub>e and %.

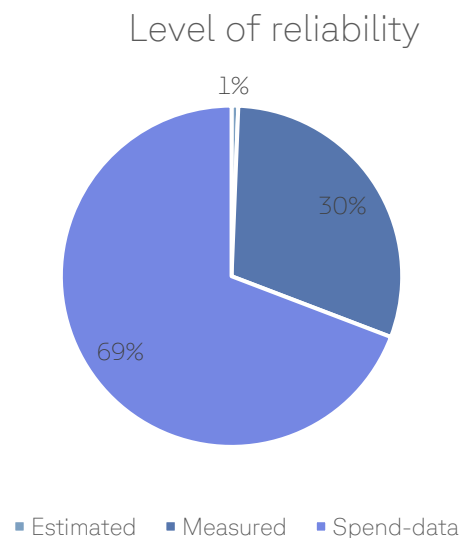
Climate impact (tonnes CO <sub>2</sub> e)	2021	2023	2024	% of total 2024	Change 2023 - 2024	Change % 2023 - 2024
Electronics	115.8	60.9	174.5	38.1%	113.6	186.5%
Electronics and IT	169.0	153.5	152.8	33.4%	- 0.7	-0.5%
Machines	35.7	62.2	120.9	26.4%	58.8	94.5%
Other items			9.6	2.1%	9.6	
Total	320.6	276.6	457.8	100.0%	181.2	65.5%



# 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

## **Business Travel**

Egencia 2024  
Hermes 2024  
SCB 2024

## **District cooling**

Gothenburg energy 2024  
Norrenergi 2024  
Öresundskraft 2024  
Stockholm Exergi 2024

## **District heating**

Avoki  
Hafslund Oslo Celsio 2025 (EPD 2022)  
Helen 2024  
Swedenergy 2024  
Tampereen Sähkölaitos 2024

## **Downstream Leased Assets**

Atmoz 2025  
Avoki  
Exiobase 2022  
Inrego and IVL Swedish Environmental Research Institute 2020  
SCB 2024

## **Electric vehicles**

Atmoz 2025  
The Swedish Energy Markets Inspectorate 2024

## **Electricity**

Atmoz 2024  
The Swedish Energy Markets Inspectorate 2024

## **Employee Commuting**

Atmoz 2024  
No source needed  
TFV 2023

## **End-of-life treatment of sold products**

Atmoz 2025  
Avoki  
Exiobase 2022  
Inrego and IVL Swedish Environmental Research Institute 2020  
SCB 2024

## **Fuel- and energy-related activities**

Atmoz 2024  
Atmoz 2025  
DEFRA 2024  
Gothenburg energy 2024  
Hafslund Oslo Celsio 2025 (EPD 2022)  
Helen 2024  
Norrenergi 2024  
NTM 2024  
Öresundskraft 2024  
Stockholm Exergi 2024  
Swedenergy 2024



Tampereen Sähkölaitos 2024
The Swedish Energy Markets Inspectorate 2024
<b>Heating</b>
DEFRA 2024
<b>Purchased goods</b>
Atmoz 2025
Avoki
Customer
Exiobase 2022
Fortinet 2024
Hermes 2024
Inrego and IVL Swedish Environmental Research Institute 2020
SCB 2024
<b>Purchased services</b>
Atmoz 2024
Exiobase 2022
Hermes 2024
Iver 2024
SCB 2024
<b>Refrigerants</b>
DEFRA 2024
<b>Upstream transportation and distribution</b>
Also 2024
DB Schenker 2024
DEFRA 2024
DHL 2024
Exiobase 2022
Jetpak 2024
Posten Bring 2024
SCB 2024
Services4Hire 2024
<b>Use of Sold Products</b>
Atmoz 2025
Avoki
Exiobase 2022
Inrego and IVL Swedish Environmental Research Institute 2020
SCB 2024
<b>Vehicles</b>
Atmoz 2024
NTM 2024
<b>Waste</b>
DEFRA 2024
ecoinvent 3.10