



# Greenhouse Gas Protocol (Dual Reporting) Report for Bluestep Bank

Assessment Period: 2019

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# Assessment Details

## Consolidation Approach

Operational Control

## Organisational Boundaries

Operations of Bluestep Bank

### Included

- Bluestep Bank
- Sverige
- Helsingborg
- Stockholm
- Norway
- Oslo

## Operational Boundary

- Air travel
- Bus and coach
- Cars
- District cooling
- District heating
- Electricity consumption
- Employee owned cars
- Ferry
- Hotel night stays
- IT Equipment
- Incinerated waste treatment
- Motorcycle
- Paper and printed material
- Rail (train, tram, light rail, underground)
- Road freight, shared vehicle (tonne.km factors)
- Taxi
- Walk & Bike
- Water supply

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# Introduction

A greenhouse gas (GHG) emissions assessment quantifies the total greenhouse gases produced directly and indirectly from a business or organisation's activities. Also known as a carbon footprint, it is an essential tool, providing your business with a basis for understanding and managing its climate change impacts.

A GHG assessment quantifies all seven Kyoto greenhouse gases where applicable and is measured in units of carbon dioxide equivalence, or CO<sub>2</sub>e<sup>1</sup>. The seven Kyoto gases are carbon dioxide (CO<sub>2</sub>), methane (CH<sub>4</sub>), nitrous oxide (N<sub>2</sub>O), hydrofluorocarbons (HFCs), nitrogen trifluoride (NF<sub>3</sub>), sulphur hexafluoride (SF<sub>6</sub>) 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 <sub>2</sub> )	1
Methane (CH <sub>4</sub> )	28
Nitrous oxide (N <sub>2</sub> O)	265
Hydrofluorocarbons (HFCs)	1 - 12,400
Perfluorocarbons (PFCs)	1 - 11,100
Nitrogen trifluoride (NF <sub>3</sub> )	16,100
Sulphur hexafluoride (SF <sub>6</sub> )	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.

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<sup>1</sup> Carbon dioxide equivalent or CO<sub>2</sub>e is a term for describing different greenhouse gases in a common unit. For any quantity and type of greenhouse gas, CO<sub>2</sub>e signifies the amount of CO<sub>2</sub> 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 <sub>2</sub> e/year	%
Actual	343	91.7
Estimated	31.1	8.29
<b>Total</b>	<b>375</b>	<b>100</b>



Market-based Accuracy Overview		
	tCO <sub>2</sub> e/year	%
Actual	386	93
Estimated	29.2	7.03
<b>Total</b>	<b>415</b>	<b>100</b>

**Table 2. Data Quality and Availability**

Source of emissions	Data quality
<b>Premises</b>	
District cooling	Mixed
District heating	Mixed
Electricity consumption	Mixed
Home working	N/A
Incinerated waste treatment	Estimated
Recycled waste treatment	N/A
Road freight, shared vehicle (tonne.km factors)	Actual
Water supply	Estimated
<b>Business Travel</b>	
Air travel	Mixed
Employee owned cars	Mixed
Hired cars	N/A
Hotel night stays	Actual
Rail (train, tram, light rail, underground)	Mixed
Taxi	Mixed
<b>Company-Owned/Leased Vehicles</b>	

Cars	Actual
Office supply	
IT Equipment	Actual
Paper and printed material	Mixed
Commuting	
Bus and coach	Actual
Employee owned cars	Actual
Ferry	Actual
Motorcycle	Actual
Rail (train, tram, light rail, underground)	Actual
Walk & Bike	Actual

# Assessment Summary for Bluestep Bank

**Gross Overall Emissions (location-based): 375 tCO<sub>2</sub>e**

**Gross Overall Emissions (market-based): 415 tCO<sub>2</sub>e**

## Key Performance Indicators

Absolute GHG emissions will vary over time and often correspond to the expansion or contraction of an organisation. It is useful therefore to use reporting metrics that take these effects into account and monitor relative GHG emissions intensity. A common emissions intensity metric is tonnes of CO<sub>2</sub>e per full time equivalent. This has been calculated, along with other relevant metrics, in the table below:

Data	KPI
298 Full Time Equivalent Employees	1.26 tCO <sub>2</sub> e per Full Time Equivalent Employee (Location-Based)
16,487 Credit volume (MSEK)	0.0227 tCO <sub>2</sub> e per Credit volume (MSEK) (Location-Based)
5,819,013 Total Sales (KSEK)	6.44e-5 tCO <sub>2</sub> e per Total Sales (KSEK) (Location-Based)
3,280 Floor area (square metres)	0.114 tCO <sub>2</sub> e per square metre (Location-Based)
298 Full Time Equivalent Employees	1.39 tCO <sub>2</sub> e per Full Time Equivalent Employee (Market-Based)
16,487 Credit volume (MSEK)	0.0251 tCO <sub>2</sub> e per Credit volume (MSEK) (Market-Based)
5,819,013 Total Sales (KSEK)	7.13e-5 tCO <sub>2</sub> e per Total Sales (KSEK) (Market-Based)
3,280 Floor area (square metres)	0.126 tCO <sub>2</sub> e per square metre (Market-Based)

## Summary by Activity (Location-Based, tCO<sub>2</sub>e)



By Activity	tCO <sub>2</sub> e/year	%
Premises	37.9	10.1
Business Travel	55.3	14.8
Company-Owned/Leased Vehicles	7.58	2.03
Office supply	25.2	6.74
Commuting	248	66.3
<b>Total</b>	<b>375</b>	<b>100</b>

## Summary by Activity (Market-Based, tCO<sub>2</sub>e)



By Activity	tCO <sub>2</sub> e/year	%
Premises	78	18.8
Business Travel	55.3	13.3
Company-Owned/Leased Vehicles	7.58	1.83
Office supply	25.2	6.08
Commuting	248	59.9
<b>Total</b>	<b>415</b>	<b>100</b>

## Summary by WBCSD/WRI Scope (Location-Based, tCO<sub>2</sub>e)



Scope	tCO <sub>2</sub> e/year	%
Scope 1	6.11	1.63
Scope 2	36.1	9.65
Scope 3	332	88.7
<b>Total</b>	<b>375</b>	<b>100</b>

#### Summary by WBCSD/WRI Scope (Market-Based, tCO<sub>2</sub>e)



Scope	tCO <sub>2</sub> e/year	%
Scope 1	6.11	1.47
Scope 2	75.2	18.1
Scope 3	333	80.4
<b>Total</b>	<b>415</b>	<b>100</b>

#### Summary by Greenhouse Gas

Greenhouse Gas	GWP	tGHG/year (Location-Based)	tCO <sub>2</sub> e/year (Location-Based)	tGHG/year (Market-Based)	tCO <sub>2</sub> e/year (Market-Based)
CO <sub>2</sub>	1	299	299	338	338
CH <sub>4</sub>	28	0.00625	0.175	0.00564	0.158
N <sub>2</sub> O	265	0.00402	1.07	0.00393	1.04
CO <sub>2</sub> e	1	74.6	74.6	75.9	75.9
<b>Total</b>			<b>375</b>		<b>415</b>



# Summary of Scope 2 Market-Based Method for Bluestep Bank

## 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 <sub>2</sub> e	%
Client-supplied market-based instrument	128	24	0.0192	0.0255
Residual mix factors	112	21	43.2	57.4
Default location-based factors	293	55	32	42.6
<b>Total</b>	<b>534</b>	<b>100</b>	<b>75.2</b>	<b>100</b>

# Detailed Results

## Detailed Summary by WBCSD/WRI Scope

### Location-Based methodology

Source of Emissions	tCO <sub>2</sub> /yr	tCH <sub>4</sub> /yr	tN <sub>2</sub> O/yr	Total Emissions (tCO <sub>2</sub> e/yr)	%
<b>Scope 1 Total</b>	<b>6.06</b>	<b>4.19e-6</b>	<b>1.85e-4</b>	<b>6.11</b>	<b>1.63%</b>
Company-Owned/Leased Vehicles Total	6.06	4.19e-6	1.85e-4	6.11	1.63%
Cars	6.06	4.19e-6	1.85e-4	6.11	1.63%
<b>Scope 2 Total</b>	<b>4.09</b>	<b>5.87e-4</b>	<b>8.66e-5</b>	<b>36.1</b>	<b>9.65%</b>
Premises Total	4.09	5.87e-4	8.66e-5	36.1	9.65%
District cooling	0	0	0	0.494	0.132%
District cooling: District cooling (Stockholm Exergi), upstream emissions	0.0269	0	0	0.0269	0.00719%
District heating	0	0	0	31.5	8.41%
Electricity consumption	4.07	5.87e-4	8.66e-5	4.1	1.1%
<b>Scope 3 Total</b>	<b>288</b>	<b>0.00566</b>	<b>0.00375</b>	<b>332</b>	<b>88.7%</b>
Business Travel Total	54.1	0.00206	0.00152	55.3	14.8%
Air travel	44	0.00149	0.0014	44.5	11.9%
Employee owned cars	0.208	8.84e-7	5.05e-7	0.208	0.0557%
Hotel night stays	6.6	5.54e-4	2.22e-5	6.62	1.77%
Rail (train, tram, light rail, underground)	0.236	1.55e-5	6.28e-6	0.243	0.0648%
Rail (train, tram, light rail, underground): Train, national, upstream emissions	0	0	0	0.0468	0.0125%
Taxi	3.02	3.52e-6	9.22e-5	3.04	0.812%
Taxi: Regular taxi, upstream emissions	0	0	0	0.738	0.197%
Commuting Total	234	0.00356	0.00223	248	66.3%
Bus and coach	51	2.61e-4	0.00103	51.2	13.7%
Bus and coach: City bus, upstream emissions	0	0	0	12.4	3.3%
Employee owned cars	173	0.00176	0.00101	174	46.4%
Ferry	0.152	1.86e-6	6.95e-6	0.154	0.0411%
Motorcycle	0.752	5.28e-4	1.38e-5	0.771	0.206%
Motorcycle: Average petrol motorcycle, upstream emissions	0	0	0	0.198	0.0529%
Rail (train, tram, light rail, underground)	7.98	9.36e-4	1.57e-4	8.05	2.15%
Rail (train, tram, light rail, underground): Underground, upstream emissions	0.974	6.62e-5	8.6e-6	2.09	0.558%
Walk & Bike	0	0	0	0	0%
Company-Owned/Leased Vehicles Total	0	0	0	1.47	0.393%
Cars: Large diesel car, upstream emissions	0	0	0	1.47	0.393%
Office supply Total	0	0	0	25.2	6.74%
IT Equipment	0	0	0	20.9	5.59%

Paper and printed material	0	0	0	4.29	1.14%
<b>Premises Total</b>	<b>0.288</b>	<b>3.93e-5</b>	<b>6.38e-6</b>	<b>1.76</b>	<b>0.47%</b>
District heating: District Heating, Stockholm Exergi AB, Stockholm, upstream emissions	0	0	0	0.422	0.113%
District heating: District Heating, Öresundskraft AB, Helsingborg, upstream emissions	0	0	0	0.23	0.0615%
Electricity consumption: Electricity - transmission & distribution losses (MCR)	0.273	3.92e-5	5.77e-6	0.276	0.0737%
Electricity consumption: Electricity grid, T&D losses, upstream emissions	0	0	0	0.0283	0.00756%
Electricity consumption: Electricity grid, generated, upstream emissions	0	0	0	0.389	0.104%
Incinerated waste treatment	0	0	0	0	0%
Road freight, shared vehicle (tonne.km factors)	0.015	1.33e-7	6.1e-7	0.0152	0.00405%
Road freight, shared vehicle (tonne.km factors): Road freight, rigid HGV (>17t) average load, upstream emissions	0	0	0	0.00364	9.71e-4%
Water supply	0	0	0	0.395	0.106%
<b>Total</b>	<b>299</b>	<b>0.00625</b>	<b>0.00402</b>	<b>375</b>	<b>100%</b>

### Market-Based methodology

Source of Emissions	tCO <sub>2</sub> /yr	tCH <sub>4</sub> /yr	tN <sub>2</sub> O/yr	Total Emissions (tCO <sub>2</sub> e/yr)	%
<b>Scope 1 Total</b>	<b>6.06</b>	<b>4.19e-6</b>	<b>1.85e-4</b>	<b>6.11</b>	<b>1.47%</b>
Company-Owned/Leased Vehicles Total	6.06	4.19e-6	1.85e-4	6.11	1.47%
Cars	6.06	4.19e-6	1.85e-4	6.11	1.47%
<b>Scope 2 Total</b>	<b>43.2</b>	<b>0</b>	<b>0</b>	<b>75.2</b>	<b>18.1%</b>
Premises Total	43.2	0	0	75.2	18.1%
District cooling	0	0	0	0.494	0.119%
District cooling: District cooling (Stockholm Exergi), upstream emissions	0.0269	0	0	0.0269	0.0065%
District heating	0	0	0	31.5	7.6%
Electricity consumption	43.2	0	0	43.2	10.4%
<b>Scope 3 Total</b>	<b>288</b>	<b>0.00563</b>	<b>0.00375</b>	<b>333</b>	<b>80.4%</b>
Business Travel Total	54.1	0.00206	0.00152	55.3	13.3%
Air travel	44	0.00149	0.0014	44.5	10.7%
Employee owned cars	0.208	8.84e-7	5.05e-7	0.208	0.0503%
Hotel night stays	6.6	5.54e-4	2.22e-5	6.62	1.6%
Rail (train, tram, light rail, underground)	0.236	1.55e-5	6.28e-6	0.243	0.0585%
Rail (train, tram, light rail, underground): Train, national, upstream emissions	0	0	0	0.0468	0.0113%
Taxi	3.02	3.52e-6	9.22e-5	3.04	0.733%
Taxi: Regular taxi, upstream emissions	0	0	0	0.738	0.178%
<b>Commuting Total</b>	<b>234</b>	<b>0.00356</b>	<b>0.00223</b>	<b>248</b>	<b>59.9%</b>

Bus and coach	51	2.61e-4	0.00103	51.2	12.4%
Bus and coach: City bus, upstream emissions	0	0	0	12.4	2.98%
Employee owned cars	173	0.00176	0.00101	174	41.9%
Ferry	0.152	1.86e-6	6.95e-6	0.154	0.0371%
Motorcycle	0.752	5.28e-4	1.38e-5	0.771	0.186%
Motorcycle: Average petrol motorcycle, upstream emissions	0	0	0	0.198	0.0478%
Rail (train, tram, light rail, underground)	7.98	9.36e-4	1.57e-4	8.05	1.94%
Rail (train, tram, light rail, underground): Underground, upstream emissions	0.974	6.62e-5	8.6e-6	2.09	0.504%
Walk & Bike	0	0	0	0	0%
<b>Company-Owned/Leased Vehicles Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1.47</b>	<b>0.355%</b>
Cars: Large diesel car, upstream emissions	0	0	0	1.47	0.355%
<b>Office supply Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25.2</b>	<b>6.08%</b>
IT Equipment	0	0	0	20.9	5.05%
Paper and printed material	0	0	0	4.29	1.03%
<b>Premises Total</b>	<b>0.094</b>	<b>9.04e-6</b>	<b>1.89e-6</b>	<b>2.81</b>	<b>0.678%</b>
District heating: District Heating, Stockholm Exergi AB, Stockholm, upstream emissions	0	0	0	0.422	0.102%
District heating: District Heating, Öresundskraft AB, Helsingborg, upstream emissions	0	0	0	0.23	0.0555%
Electricity consumption: Electricity - transmission & distribution losses (MCR)	0.079	8.91e-6	1.28e-6	0.0796	0.0192%
Electricity consumption: Electricity grid, T&D losses, upstream emissions	0	0	0	0.0148	0.00357%
Electricity consumption: Electricity grid, generated, upstream emissions	0	0	0	0.189	0.0456%
Electricity consumption: MBI Upstream Emissions	0	0	0	1.46	0.353%
Incinerated waste treatment	0	0	0	0	0%
Road freight, shared vehicle (tonne.km factors)	0.015	1.33e-7	6.1e-7	0.0152	0.00366%
Road freight, shared vehicle (tonne.km factors): Road freight, rigid HGV (>17t) average load, upstream emissions	0	0	0	0.00364	8.77e-4%
Water supply	0	0	0	0.395	0.0953%
<b>Total</b>	<b>338</b>	<b>0.00564</b>	<b>0.00393</b>	<b>415</b>	<b>100%</b>

# Summary by Company Unit

## Location-Based methodology

Company Unit	tCO <sub>2</sub> e/year	FTE	tCO <sub>2</sub> e/FTE
Bluestep Bank	375	298	1.26
Sverige	243	226	1.07
Helsingborg	29.3	-	-
Stockholm	214	-	-
Norway	132	72	1.83
Oslo	132	-	-

### Market-Based methodology

Company Unit	tCO <sub>2</sub> e/year	FTE	tCO <sub>2</sub> e/FTE
Bluestep Bank	415	298	1.39
Sverige	248	226	1.1
Helsingborg	35.9	-	-
Stockholm	212	-	-
Norway	167	72	2.32
Oslo	167	-	-

# Annual Activity Data

Source of Emissions	Value	Unit
<b>Business Travel</b>		
Air travel		
Medium-haul, average class	10,276	pass.km
Short-haul	337,839	pass.km
Employee owned cars		
Average car (unknown fuel)	138	km
Average swedish car (whole fleet)	1,266	km
Hotel night stays		
Hotel night stays	408	night
Rail (train, tram, light rail, underground)		
Intercity/National train	6,458	pass.km
Swedish rail	18,715	pass.km
Taxi		
Average taxi	14,817	km
Hybrid taxi	226	km
<b>Commuting</b>		
Bus and coach		
City bus	652,687	pass.km
Employee owned cars		
Average car (unknown fuel)	275,750	km
Average swedish car (whole fleet)	865,550	km
Ferry		
Average ferry passenger	1,366	pass.km
Motorcycle		
Average petrol motorcycle	6,477	km
Rail (train, tram, light rail, underground)		
Underground/Subway	1,211,198	pass.km
Walk & Bike		
Bicycle	75,437	km
On foot	39,040	km
<b>Company-Owned/Leased Vehicles</b>		
Cars		
Large diesel car	29,960	km
<b>Office supply</b>		
IT Equipment		
Total CO2e emissions	20.9	tonne
Paper and printed material		
Office paper (from Europe)	634	kg
Office paper (from Sweden)	2,099	kg

Printed material (from Europe)	175	kg
Printed material (from Sweden)	17,277	kg
<b>Premises</b>		
District cooling		
District cooling (Stockholm Exergi), Stockholm	26,938	kWh
District cooling, Öresundskraft	6,960	kWh
District heating		
District Heating, Stockholm Exergi AB, Stockholm	101,538	kWh
District Heating, Öresundskraft AB, Helsingborg	580	m2
District heating (default)	503	m2
Electricity consumption		
Electricity consumption	128,326	kWh
Electricity consumption (Nordic Market)	21,014	kWh
Electricity intensity, office (national average)	503	m2
Incinerated waste treatment		
Combusted waste, energy recovery	2,230	kg
Road freight, shared vehicle (tonne.km factors)		
Rigid HGV (>17t) average load deliveries	83	tonne.km
Water supply		
Water supply	2,274	m3



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# Assessment Summary for Sverige

Gross Overall Emissions (location-based): 243 tCO<sub>2</sub>e

Gross Overall Emissions (market-based): 248 tCO<sub>2</sub>e

## Key Performance Indicators

Absolute GHG emissions will vary over time and often correspond to the expansion or contraction of an organisation. It is useful therefore to use reporting metrics that take these effects into account and monitor relative GHG emissions intensity. A common emissions intensity metric is tonnes of CO<sub>2</sub>e per full time equivalent. This has been calculated, along with other relevant metrics, in the table below:

Data	KPI
226 Full Time Equivalent Employees	1.07 tCO <sub>2</sub> e per Full Time Equivalent Employee (Location-Based)
2,777 Floor area (square metres)	0.0874 tCO <sub>2</sub> e per square metre (Location-Based)
2,815,756 Total Sales (KSEK)	8.62e-5 tCO <sub>2</sub> e per Total Sales (KSEK) (Location-Based)
9,584 Credit volume (MSEK)	0.0253 tCO <sub>2</sub> e per Credit volume (MSEK) (Location-Based)
226 Full Time Equivalent Employees	1.1 tCO <sub>2</sub> e per Full Time Equivalent Employee (Market-Based)
2,777 Floor area (square metres)	0.0891 tCO <sub>2</sub> e per square metre (Market-Based)
2,815,756 Total Sales (KSEK)	8.79e-5 tCO <sub>2</sub> e per Total Sales (KSEK) (Market-Based)
9,584 Credit volume (MSEK)	0.0258 tCO <sub>2</sub> e per Credit volume (MSEK) (Market-Based)

## Summary by Activity (Location-Based, tCO<sub>2</sub>e)



By Activity	tCO <sub>2</sub> e/year	%
Premises	14.9	6.12
Business Travel	32.7	13.5
Company-Owned/Leased Vehicles	7.58	3.12
Office supply	11.2	4.61
Commuting	176	72.7
<b>Total</b>	<b>243</b>	<b>100</b>

## Summary by Activity (Market-Based, tCO<sub>2</sub>e)



By Activity	tCO <sub>2</sub> e/year	%
Premises	19.6	7.91
Business Travel	32.7	13.2
Company-Owned/Leased Vehicles	7.58	3.06
Office supply	11.2	4.52
Commuting	176	71.3
<b>Total</b>	<b>248</b>	<b>100</b>

## Summary by WBCSD/WRI Scope (Location-Based, tCO<sub>2</sub>e)



Scope	tCO <sub>2</sub> e/year	%
Scope 1	6.11	2.52
Scope 2	13.6	5.58
Scope 3	223	91.9
<b>Total</b>	<b>243</b>	<b>100</b>

#### Summary by WBCSD/WRI Scope (Market-Based, tCO<sub>2</sub>e)



Scope	tCO <sub>2</sub> e/year	%
Scope 1	6.11	2.47
Scope 2	17.2	6.95
Scope 3	224	90.6
<b>Total</b>	<b>248</b>	<b>100</b>

#### Summary by Greenhouse Gas

Greenhouse Gas	GWP	tGHG/year (Location-Based)	tCO <sub>2</sub> e/year (Location-Based)	tGHG/year (Market-Based)	tCO <sub>2</sub> e/year (Market-Based)
CO <sub>2</sub>	1	208	208	212	212
CH <sub>4</sub>	28	0.00243	0.068	0.00187	0.0522
N <sub>2</sub> O	265	0.00198	0.525	0.0019	0.503
CO <sub>2</sub> e	1	33.9	33.9	35.1	35.1
<b>Total</b>			<b>243</b>		<b>248</b>

# Summary of Scope 2 Market-Based Method for Sverige

## 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 <sub>2</sub> e	%
Client-supplied market-based instrument	128	36.1	0.0192	0.112
Residual mix factors	21	5.91	7.11	41.3
Default location-based factors	206	58	10.1	58.6
<b>Total</b>	<b>356</b>	<b>100</b>	<b>17.2</b>	<b>100</b>

# Assessment Summary for Helsingborg

Gross Overall Emissions (location-based): 29.3 tCO<sub>2</sub>e

Gross Overall Emissions (market-based): 35.9 tCO<sub>2</sub>e

## Summary by Activity (Location-Based, tCO<sub>2</sub>e)



By Activity	tCO <sub>2</sub> e/year	%
Premises	4.64	15.9
Business Travel	4.95	16.9
Office supply	0.943	3.22
Commuting	18.7	64
<b>Total</b>	<b>29.3</b>	<b>100</b>

## Summary by Activity (Market-Based, tCO<sub>2</sub>e)



By Activity	tCO <sub>2</sub> e/year	%
Premises	11.3	31.4
Business Travel	4.95	13.8
Office supply	0.943	2.63
Commuting	18.7	52.2
<b>Total</b>	<b>35.9</b>	<b>100</b>

## Summary by WBCSD/WRI Scope (Location-Based, tCO<sub>2</sub>e)



Scope	tCO <sub>2</sub> e/year	%
Scope 2	4.33	14.8
Scope 3	24.9	85.2
<b>Total</b>	<b>29.3</b>	<b>100</b>

## Summary by WBCSD/WRI Scope (Market-Based, tCO<sub>2</sub>e)



Scope	tCO <sub>2</sub> e/year	%
Scope 2	11	30.5
Scope 3	24.9	69.5
<b>Total</b>	<b>35.9</b>	<b>100</b>

### Summary by Greenhouse Gas

Greenhouse Gas	GWP	tGHG/year (Location-Based)	tCO <sub>2</sub> e/year (Location-Based)	tGHG/year (Market-Based)	tCO <sub>2</sub> e/year (Market-Based)
CO <sub>2</sub>	1	23.1	23.1	29.7	29.7
CH <sub>4</sub>	28	3.14e-4	0.00879	2.39e-4	0.00668
N <sub>2</sub> O	265	2.34e-4	0.0621	2.23e-4	0.0592
CO <sub>2</sub> e	1	6.15	6.15	6.15	6.15
		<b>Total</b>	<b>29.3</b>		<b>35.9</b>

# Summary of Scope 2 Market-Based Method for Helsingborg

## 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 <sub>2</sub> e	%
Client-supplied market-based instrument	0	0	0	0
Residual mix factors	21	21.2	7.11	65
Default location-based factors	78	78.8	3.84	35
<b>Total</b>	<b>99</b>	<b>100</b>	<b>11</b>	<b>100</b>

# Assessment Summary for Stockholm

Gross Overall Emissions (location-based): 214 tCO<sub>2</sub>e

Gross Overall Emissions (market-based): 212 tCO<sub>2</sub>e

## Summary by Activity (Location-Based, tCO<sub>2</sub>e)



By Activity	tCO <sub>2</sub> e/year	%
Premises	10.2	4.78
Business Travel	27.8	13
Company-Owned/Leased Vehicles	7.58	3.55
Office supply	10.2	4.8
Commuting	158	73.9
<b>Total</b>	<b>214</b>	<b>100</b>

## Summary by Activity (Market-Based, tCO<sub>2</sub>e)



By Activity	tCO <sub>2</sub> e/year	%
Premises	8.3	3.92
Business Travel	27.8	13.1
Company-Owned/Leased Vehicles	7.58	3.58
Office supply	10.2	4.84
Commuting	158	74.5
<b>Total</b>	<b>212</b>	<b>100</b>

## Summary by WBCSD/WRI Scope (Location-Based, tCO<sub>2</sub>e)



Scope	tCO <sub>2</sub> e/year	%
Scope 1	6.11	2.86
Scope 2	9.23	4.32
Scope 3	198	92.8
<b>Total</b>	<b>214</b>	<b>100</b>

## Summary by WBCSD/WRI Scope (Market-Based, tCO<sub>2</sub>e)





Scope	tCO <sub>2</sub> e/year	%
Scope 1	6.11	2.89
Scope 2	6.26	2.96
Scope 3	199	94.2
<b>Total</b>	<b>212</b>	<b>100</b>

### Summary by Greenhouse Gas

Greenhouse Gas	GWP	tGHG/year (Location-Based)	tCO <sub>2</sub> e/year (Location-Based)	tGHG/year (Market-Based)	tCO <sub>2</sub> e/year (Market-Based)
CO <sub>2</sub>	1	185	185	182	182
CH <sub>4</sub>	28	0.00212	0.0593	0.00163	0.0455
N <sub>2</sub> O	265	0.00175	0.463	0.00167	0.444
CO <sub>2</sub> e	1	27.7	27.7	29	29
		<b>Total</b>	<b>214</b>		<b>212</b>

# Summary of Scope 2 Market-Based Method for Stockholm

## 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 <sub>2</sub> e	%
Client-supplied market-based instrument	128	50	0.0192	0.307
Residual mix factors	0	0	0	0
Default location-based factors	128	50	6.24	99.7
<b>Total</b>	<b>257</b>	<b>100</b>	<b>6.26</b>	<b>100</b>

# Assessment Summary for Norway

**Gross Overall Emissions (location-based): 132 tCO<sub>2</sub>e**

**Gross Overall Emissions (market-based): 167 tCO<sub>2</sub>e**

## Key Performance Indicators

Absolute GHG emissions will vary over time and often correspond to the expansion or contraction of an organisation. It is useful therefore to use reporting metrics that take these effects into account and monitor relative GHG emissions intensity. A common emissions intensity metric is tonnes of CO<sub>2</sub>e per full time equivalent. This has been calculated, along with other relevant metrics, in the table below:

Data	KPI
3,003,257 Total Sales (KSEK)	4.39e-5 tCO <sub>2</sub> e per Total Sales (KSEK) (Location-Based)
6,903 Credit volume (MSEK)	0.0191 tCO <sub>2</sub> e per Credit volume (MSEK) (Location-Based)
503 Floor area (square metres)	0.262 tCO <sub>2</sub> e per square metre (Location-Based)
72 Full Time Equivalent Employees	1.83 tCO <sub>2</sub> e per Full Time Equivalent Employee (Location-Based)
3,003,257 Total Sales (KSEK)	5.57e-5 tCO <sub>2</sub> e per Total Sales (KSEK) (Market-Based)
6,903 Credit volume (MSEK)	0.0242 tCO <sub>2</sub> e per Credit volume (MSEK) (Market-Based)
503 Floor area (square metres)	0.332 tCO <sub>2</sub> e per square metre (Market-Based)
72 Full Time Equivalent Employees	2.32 tCO <sub>2</sub> e per Full Time Equivalent Employee (Market-Based)

## Summary by Activity (Location-Based, tCO<sub>2</sub>e)



By Activity	tCO <sub>2</sub> e/year	%
Premises	23	17.5
Business Travel	22.6	17.2
Office supply	14	10.7
Commuting	72	54.7
<b>Total</b>	<b>132</b>	<b>100</b>

## Summary by Activity (Market-Based, tCO<sub>2</sub>e)



By Activity	tCO <sub>2</sub> e/year	%
Premises	58.5	35
Business Travel	22.6	13.5
Office supply	14	8.4
Commuting	72	43.1
<b>Total</b>	<b>167</b>	<b>100</b>

## Summary by WBCSD/WRI Scope (Location-Based, tCO<sub>2</sub>e)



Scope	tCO <sub>2</sub> e/year	%
Scope 2	22.6	17.1
Scope 3	109	82.9
<b>Total</b>	<b>132</b>	<b>100</b>

#### Summary by WBCSD/WRI Scope (Market-Based, tCO<sub>2</sub>e)



Scope	tCO <sub>2</sub> e/year	%
Scope 2	58	34.7
Scope 3	109	65.3
<b>Total</b>	<b>167</b>	<b>100</b>

#### Summary by Greenhouse Gas

Greenhouse Gas	GWP	tGHG/year (Location-Based)	tCO <sub>2</sub> e/year (Location-Based)	tGHG/year (Market-Based)	tCO <sub>2</sub> e/year (Market-Based)
CO <sub>2</sub>	1	90.3	90.3	126	126
CH <sub>4</sub>	28	0.00382	0.107	0.00377	0.106
N <sub>2</sub> O	265	0.00204	0.541	0.00204	0.54
CO <sub>2</sub> e	1	40.8	40.8	40.8	40.8
<b>Total</b>			<b>132</b>		<b>167</b>

# Summary of Scope 2 Market-Based Method for Norway

## 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 <sub>2</sub> e	%
Client-supplied market-based instrument	0	0	0	0
Residual mix factors	91	51.2	36.1	62.2
Default location-based factors	86.8	48.8	21.9	37.8
<b>Total</b>	<b>178</b>	<b>100</b>	<b>58</b>	<b>100</b>

# Assessment Summary for Oslo

Gross Overall Emissions (location-based): 132 tCO<sub>2</sub>e

Gross Overall Emissions (market-based): 167 tCO<sub>2</sub>e

## Summary by Activity (Location-Based, tCO<sub>2</sub>e)



By Activity	tCO <sub>2</sub> e/year	%
Premises	23	17.5
Business Travel	22.6	17.2
Office supply	14	10.7
Commuting	72	54.7
<b>Total</b>	<b>132</b>	<b>100</b>

## Summary by Activity (Market-Based, tCO<sub>2</sub>e)



By Activity	tCO <sub>2</sub> e/year	%
Premises	58.5	35
Business Travel	22.6	13.5
Office supply	14	8.4
Commuting	72	43.1
<b>Total</b>	<b>167</b>	<b>100</b>

## Summary by WBCSD/WRI Scope (Location-Based, tCO<sub>2</sub>e)



Scope	tCO <sub>2</sub> e/year	%
Scope 2	22.6	17.1
Scope 3	109	82.9
<b>Total</b>	<b>132</b>	<b>100</b>

## Summary by WBCSD/WRI Scope (Market-Based, tCO<sub>2</sub>e)



Scope	tCO <sub>2</sub> e/year	%
Scope 2	58	34.7
Scope 3	109	65.3
<b>Total</b>	<b>167</b>	<b>100</b>

### Summary by Greenhouse Gas

Greenhouse Gas	GWP	tGHG/year (Location-Based)	tCO <sub>2</sub> e/year (Location-Based)	tGHG/year (Market-Based)	tCO <sub>2</sub> e/year (Market-Based)
CO <sub>2</sub>	1	90.3	90.3	126	126
CH <sub>4</sub>	28	0.00382	0.107	0.00377	0.106
N <sub>2</sub> O	265	0.00204	0.541	0.00204	0.54
CO <sub>2</sub> e	1	40.8	40.8	40.8	40.8
		<b>Total</b>	<b>132</b>		<b>167</b>

# Summary of Scope 2 Market-Based Method for Oslo

## 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 <sub>2</sub> e	%
Client-supplied market-based instrument	0	0	0	0
Residual mix factors	91	51.2	36.1	62.2
Default location-based factors	86.8	48.8	21.9	37.8
<b>Total</b>	<b>178</b>	<b>100</b>	<b>58</b>	<b>100</b>