



Greenhouse Gas Protocol (Dual Reporting) Report for Bluestep Bank

Assessment Period: 2020

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Assessment Details

Consolidation Approach

Operational Control

Organisational Boundaries

Operations of Bluestep Bank

Included

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

Operational Boundary

- Air travel
- Bus and coach
- Cars
- District cooling
- District heating
- Electricity consumption
- Employee owned cars
- Ferry
- Home working
- Hotel night stays
- IT Equipment
- Incinerated waste treatment
- Motorcycle
- Paper and printed material
- Rail (train, tram, light rail, underground)
- Recycled waste treatment
- 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 CO₂e¹. The seven Kyoto gases are carbon dioxide (CO₂), methane (CH₄), nitrous oxide (N₂O), hydrofluorocarbons (HFCs), nitrogen trifluoride (NF₃), sulphur hexafluoride (SF₆) and perfluorocarbons (PFCs). The global warming potential (GWP) of each gas is illustrated in the Table 1.

Table 1. GWP of Kyoto Gases (IPCC 2013, without climate-carbon feedback)

Greenhouse Gas	GWP
Carbon dioxide (CO ₂)	1
Methane (CH ₄)	28
Nitrous oxide (N ₂ O)	265
Hydrofluorocarbons (HFCs)	1 - 12,400
Perfluorocarbons (PFCs)	1 - 11,100
Nitrogen trifluoride (NF ₃)	16,100
Sulphur hexafluoride (SF ₆)	23,500

This assessment has been carried out in accordance with the World Business Council for Sustainable Development and World Resources Institute's (WBCSD/WRI) Greenhouse Gas Protocol; a Corporate Accounting and Reporting Standard, including the GHG Protocol Scope 2 Guidance. This protocol is considered current best practice for corporate or organisational greenhouse gas emissions reporting. GHG emissions have been reported by the three WBCSD/WRI Scopes.

Scope 1 includes direct GHG emissions from sources that are owned or controlled by the company such as natural gas combustion and company owned vehicles.

Scope 2 accounts for GHG emissions from the generation of purchased electricity, heat and steam generated off-site. As the subject of this assessment operates in markets which offer contractual instruments with product or supplier-specific data, scope 2 emissions are reported using both the location-based method and the market-based method. The location-based method applies average emission factors that correspond to the grid where consumption occurs, whereas the market-based method applies emission factors that correspond to energy purchased (or not purchased) through contractual instruments. Contractual instruments include energy attribute certificates, direct energy contracts, and supplier specific emission rates. The subject of this assessment has ensured that any contractual instruments used in the market-based method have met the Scope 2 Quality Criteria, as defined in the Guidance. Where contractual instruments do not meet the Quality Criteria, or where contractual instruments were not purchased, market-based scope 2 emissions have been calculated using residual mix emission factors. Where residual mix emission factors are not available, market-based scope 2 emissions have been calculated using default location grid-average emission factors, per the Protocol hierarchy. This may result in double counting between electricity consumers, as an adjusted emission factor taking into account voluntary purchases of electricity with specific attributes was not available.

Scope 3 includes all other indirect emissions such as waste disposal, business travel and staff commuting. Reporting of these activities is optional under the WBCSD/WRI GHG Protocol, but as they can contribute a significant portion of overall emissions Ecometrica recommends they are reported where applicable.

A GHG assessment is an essential tool in the process of monitoring and reducing an organisation's climate change impact as it allows reduction targets to be set and action plans formulated. GHG assessment results can also allow organisations to be transparent about their climate change impacts through reporting of GHG emissions to customers, shareholders, employees and other stakeholders. Regular assessments allow clients to track their progress in achieving reductions over time and provide evidence to support green claims in external marketing initiatives such as product labelling or CSR reporting. Ecometrica GHG assessments are designed to be transparent, consistent and repeatable over time.

¹ Carbon dioxide equivalent or CO₂e is a term for describing different greenhouse gases in a common unit. For any quantity and type of greenhouse gas, CO₂e signifies the amount of CO₂ which would have the equivalent global warming impact.

Data Quality and Availability

In order to provide the most accurate estimate of an organisation's GHG emissions, primary (actual) data should be used where it is available, up to date and geographically relevant. Secondary data in the form of estimates, extrapolations and industry averages may be used when primary data is not available. Table 2 details the quality of data submitted for this assessment with the key assumptions used stated below.

Data Quality Overview



Location-based Accuracy Overview		
	tCO ₂ e/year	%
Actual	250	94.8
Estimated	13.7	5.19
Total	264	100



Market-based Accuracy Overview		
	tCO ₂ e/year	%
Actual	290	96.3
Estimated	11	3.65
Total	301	100

Table 2. Data Quality and Availability

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

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): 264 tCO₂e

Gross Overall Emissions (market-based): 301 tCO₂e

Key Performance Indicators

Absolute GHG emissions will vary over time and often correspond to the expansion or contraction of an organisation. It is useful therefore to use reporting metrics that take these effects into account and monitor relative GHG emissions intensity. A common emissions intensity metric is tonnes of CO₂e per full time equivalent. This has been calculated, along with other relevant metrics, in the table below:

Data	KPI
305 Full Time Equivalent Employees	0.865 tCO ₂ e per Full Time Equivalent Employee (Location-Based)
17,118 Credit volume (MSEK)	0.0154 tCO ₂ e per Credit volume (MSEK) (Location-Based)
6,196,526 Total Sales (KSEK)	4.26e-5 tCO ₂ e per Total Sales (KSEK) (Location-Based)
3,475 Floor area (square metres)	0.0759 tCO ₂ e per square metre (Location-Based)
305 Full Time Equivalent Employees	0.986 tCO ₂ e per Full Time Equivalent Employee (Market-Based)
17,118 Credit volume (MSEK)	0.0176 tCO ₂ e per Credit volume (MSEK) (Market-Based)
6,196,526 Total Sales (KSEK)	4.86e-5 tCO ₂ e per Total Sales (KSEK) (Market-Based)
3,475 Floor area (square metres)	0.0866 tCO ₂ e per square metre (Market-Based)

Summary by Activity (Location-Based, tCO₂e)



By Activity	tCO ₂ e/year	%
Premises	50.2	19
Business Travel	18.1	6.86
Company-Owned/Leased Vehicles	5.57	2.11
Office supply	51	19.3
Commuting	139	52.7
Total	264	100

Summary by Activity (Market-Based, tCO₂e)



By Activity	tCO ₂ e/year	%
Premises	87.3	29
Business Travel	18.1	6.01
Company-Owned/Leased Vehicles	5.57	1.85
Office supply	51	16.9
Commuting	139	46.2
Total	301	100

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



Scope	tCO ₂ e/year	%
Scope 1	4.49	1.7
Scope 2	47.7	18.1
Scope 3	211	80.2
Total	264	100

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



Scope	tCO ₂ e/year	%
Scope 1	4.49	1.49
Scope 2	83.9	27.9
Scope 3	212	70.6
Total	301	100

Summary by Greenhouse Gas

Greenhouse Gas	GWP	tGHG/year (Location-Based)	tCO ₂ e/year (Location-Based)	tGHG/year (Market-Based)	tCO ₂ e/year (Market-Based)
CO ₂	1	160	160	196	196
CH ₄	28	0.00387	0.108	0.00317	0.0887
N ₂ O	265	0.00204	0.54	0.00192	0.508
CO ₂ e	1	103	103	105	105
Total			264		301

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 ₂ e	%
Client-supplied market-based instrument	152	24.9	0.0243	0.029
Residual mix factors	109	17.9	42.1	50.1
Default location-based factors	348	57.2	41.8	49.8
Total	608	100	83.9	100

Detailed Results

Detailed Summary by WBCSD/WRI Scope

Location-Based methodology

Source of Emissions	tCO ₂ /yr	tCH ₄ /yr	tN ₂ O/yr	Total Emissions (tCO ₂ e/yr)	%
Scope 1 Total	4.45	3.08e-6	1.36e-4	4.49	1.7%
Company-Owned/Leased Vehicles Total	4.45	3.08e-6	1.36e-4	4.49	1.7%
Cars	4.45	3.08e-6	1.36e-4	4.49	1.7%
Scope 2 Total	5.91	6.62e-4	1.12e-4	47.7	18.1%
Premises Total	5.91	6.62e-4	1.12e-4	47.7	18.1%
District cooling	0	0	0	0.453	0.172%
District cooling: District cooling (Stockholm Exergi), upstream emissions	0.0277	0	0	0.0277	0.0105%
District heating	0	0	0	41.3	15.7%
Electricity consumption	5.88	6.62e-4	1.12e-4	5.93	2.25%
Scope 3 Total	149	0.0032	0.00179	211	80.2%
Business Travel Total	17.7	8.23e-4	4.01e-4	18.1	6.86%
Air travel	11.3	3.87e-4	3.57e-4	11.4	4.31%
Employee owned cars	0.897	1.19e-5	6.8e-6	0.899	0.341%
Hotel night stays	4.71	4.21e-4	1.05e-5	4.72	1.79%
Rail (train, tram, light rail, underground)	0.0184	1.21e-6	4.9e-7	0.0189	0.00715%
Rail (train, tram, light rail, underground): Train, national, upstream emissions	0	0	0	0.00364	0.00138%
Taxi	0.861	1.64e-6	2.64e-5	0.868	0.329%
Taxi: Regular taxi, upstream emissions	0	0	0	0.213	0.0807%
Commuting Total	131	0.00229	0.00137	139	52.7%
Bus and coach	28.2	1.44e-4	5.7e-4	28.3	10.7%
Bus and coach: City bus, upstream emissions	0	0	0	6.84	2.59%
Employee owned cars	96.2	0.00119	6.79e-4	96.4	36.6%
Ferry	0.0841	1.03e-6	3.85e-6	0.0852	0.0323%
Motorcycle	0.415	2.88e-4	7.6e-6	0.425	0.161%
Motorcycle: Average petrol motorcycle, upstream emissions	0	0	0	0.11	0.0416%
Rail (train, tram, light rail, underground)	5.39	6.32e-4	1.06e-4	5.43	2.06%
Rail (train, tram, light rail, underground): Underground, upstream emissions	0.5	3.4e-5	4.42e-6	1.25	0.475%
Walk & Bike	0	0	0	0	0%
Company-Owned/Leased Vehicles Total	0	0	0	1.08	0.411%
Cars: Large diesel car, upstream emissions	0	0	0	1.08	0.411%
Office supply Total	0	0	0	51	19.3%
IT Equipment	0	0	0	44.7	16.9%

Paper and printed material	0	0	0	6.28	2.38%
Premises Total	0.788	9.21e-5	1.6e-5	2.44	0.924%
District heating: District Heating, Stockholm Exergi AB, Stockholm, upstream emissions	0	0	0	0.506	0.192%
District heating: District Heating, Öresundskraft AB, Helsingborg, upstream emissions	0	0	0	0.23	0.0873%
Electricity consumption: Electricity - transmission & distribution losses (MCR)	0.341	4.26e-5	6.78e-6	0.344	0.13%
Electricity consumption: Electricity grid, T&D losses, upstream emissions	0	0	0	0.0384	0.0146%
Electricity consumption: Electricity grid, generated, upstream emissions	0	0	0	0.673	0.255%
Home working	0.401	4.63e-5	7.84e-6	0.405	0.153%
Home working: Electricity - transmission & distribution losses (MCR)	0.0232	2.97e-6	4.73e-7	0.0234	0.00886%
Home working: Electricity grid, T&D losses, upstream emissions	0	0	0	0.00241	9.12e-4%
Home working: Electricity grid, generated, upstream emissions	0	0	0	0.0432	0.0164%
Incinerated waste treatment	0	0	0	0	0%
Recycled waste treatment	0	0	0	0	0%
Road freight, shared vehicle (tonne.km factors)	0.0231	2.05e-7	9.41e-7	0.0234	0.00887%
Road freight, shared vehicle (tonne.km factors): Road freight, rigid HGV (>17t) average load, upstream emissions	0	0	0	0.00561	0.00213%
Water supply	0	0	0	0.144	0.0544%
Total	160	0.00387	0.00204	264	100%

Market-Based methodology

Source of Emissions	tCO ₂ /yr	tCH ₄ /yr	tN ₂ O/yr	Total Emissions (tCO ₂ e/yr)	%
Scope 1 Total	4.45	3.08e-6	1.36e-4	4.49	1.49%
Company-Owned/Leased Vehicles Total	4.45	3.08e-6	1.36e-4	4.49	1.49%
Cars	4.45	3.08e-6	1.36e-4	4.49	1.49%
Scope 2 Total	42.1	0	0	83.9	27.9%
Premises Total	42.1	0	0	83.9	27.9%
District cooling	0	0	0	0.453	0.151%
District cooling: District cooling (Stockholm Exergi), upstream emissions	0.0277	0	0	0.0277	0.00921%
District heating	0	0	0	41.3	13.7%
Electricity consumption	42.1	0	0	42.1	14%
Scope 3 Total	149	0.00317	0.00178	212	70.6%
Business Travel Total	17.7	8.23e-4	4.01e-4	18.1	6.01%
Air travel	11.3	3.87e-4	3.57e-4	11.4	3.78%

Employee owned cars	0.897	1.19e-5	6.8e-6	0.899	0.299%
Hotel night stays	4.71	4.21e-4	1.05e-5	4.72	1.57%
Rail (train, tram, light rail, underground)	0.0184	1.21e-6	4.9e-7	0.0189	0.00627%
Rail (train, tram, light rail, underground): Train, national, upstream emissions	0	0	0	0.00364	0.00121%
Taxi	0.861	1.64e-6	2.64e-5	0.868	0.289%
Taxi: Regular taxi, upstream emissions	0	0	0	0.213	0.0707%
Commuting Total	131	0.00229	0.00137	139	46.2%
Bus and coach	28.2	1.44e-4	5.7e-4	28.3	9.42%
Bus and coach: City bus, upstream emissions	0	0	0	6.84	2.27%
Employee owned cars	96.2	0.00119	6.79e-4	96.4	32%
Ferry	0.0841	1.03e-6	3.85e-6	0.0852	0.0283%
Motorcycle	0.415	2.88e-4	7.6e-6	0.425	0.141%
Motorcycle: Average petrol motorcycle, upstream emissions	0	0	0	0.11	0.0364%
Rail (train, tram, light rail, underground)	5.39	6.32e-4	1.06e-4	5.43	1.81%
Rail (train, tram, light rail, underground): Underground, upstream emissions	0.5	3.4e-5	4.42e-6	1.25	0.417%
Walk & Bike	0	0	0	0	0%
Company-Owned/Leased Vehicles Total	0	0	0	1.08	0.36%
Cars: Large diesel car, upstream emissions	0	0	0	1.08	0.36%
Office supply Total	0	0	0	51	16.9%
IT Equipment	0	0	0	44.7	14.9%
Paper and printed material	0	0	0	6.28	2.09%
Premises Total	0.521	5.76e-5	1.04e-5	3.42	1.14%
District heating: District Heating, Stockholm Exergi AB, Stockholm, upstream emissions	0	0	0	0.506	0.168%
District heating: District Heating, Öresundskraft AB, Helsingborg, upstream emissions	0	0	0	0.23	0.0765%
Electricity consumption: Electricity - transmission & distribution losses (MCR)	0.0737	8.08e-6	1.16e-6	0.0743	0.0247%
Electricity consumption: Electricity grid, T&D losses, upstream emissions	0	0	0	0.0144	0.0048%
Electricity consumption: Electricity grid, generated, upstream emissions	0	0	0	0.184	0.0611%
Electricity consumption: MBI Upstream Emissions	0	0	0	1.76	0.586%
Home working	0.401	4.63e-5	7.84e-6	0.405	0.134%
Home working: Electricity - transmission & distribution losses (MCR)	0.0232	2.97e-6	4.73e-7	0.0234	0.00777%
Home working: Electricity grid, T&D losses, upstream emissions	0	0	0	0.00241	8e-4%
Home working: Electricity grid, generated, upstream emissions	0	0	0	0.0432	0.0144%
Incinerated waste treatment	0	0	0	0	0%
Recycled waste treatment	0	0	0	0	0%
Road freight, shared vehicle (tonne.km factors)	0.0231	2.05e-7	9.41e-7	0.0234	0.00778%

Road freight, shared vehicle (tonne.km factors):						
Road freight, rigid HGV (>17t) average load, upstream emissions	0	0	0	0.00561	0.00186%	
Water supply	0	0	0	0.144	0.0477%	
Total	196	0.00317	0.00192	301	100%	

Summary by Company Unit

Location-Based methodology

Assessment	2019		2020	
Company Unit	Total Emissions (tCO ₂ e)	Emissions per FTE (tCO ₂ e/FTE)	Total Emissions (tCO ₂ e)	Emissions per FTE (tCO ₂ e/FTE)
Bluestep Bank	375	1.26	264	0.865
Sverige	243	1.07	144	0.67
Helsingborg	29.3	-	17.3	-
Stockholm	214	-	127	-
Norway	132	1.83	80.3	1.06
Oslo	132	-	80.3	-
Finland	n/a	-	39.5	2.82
Helsingfors	n/a	-	39.5	-

Market-Based methodology

Assessment	2019		2020	
Company Unit	Total Emissions (tCO ₂ e)	Emissions per FTE (tCO ₂ e/FTE)	Total Emissions (tCO ₂ e)	Emissions per FTE (tCO ₂ e/FTE)
Bluestep Bank	415	1.39	301	0.986
Sverige	248	1.1	147	0.685
Helsingborg	35.9	-	22.8	-
Stockholm	212	-	125	-
Norway	167	2.32	116	1.52
Oslo	167	-	116	-
Finland	n/a	-	37.7	2.69
Helsingfors	n/a	-	37.7	-

Annual Activity Data

Source of Emissions	Value	Unit
Business Travel		
Air travel		
Short-haul	88,007	pass.km
Employee owned cars		
Average car (unknown fuel)	1,859	km
Average swedish car (whole fleet)	3,977	km
Hotel night stays		
Hotel night stays	323	night
Rail (train, tram, light rail, underground)		
Intercity/National train	503	pass.km
Swedish rail	1,265	pass.km
Taxi		
Average taxi	4,174	km
Hybrid taxi	165	km
Commuting		
Bus and coach		
City bus	360,940	pass.km
Employee owned cars		
Average car (unknown fuel)	185,396	km
Average swedish car (whole fleet)	442,890	km
Ferry		
Average ferry passenger	756	pass.km
Motorcycle		
Average petrol motorcycle	3,582	km
Rail (train, tram, light rail, underground)		
Underground/Subway	669,800	pass.km
Walk & Bike		
Bicycle	41,717	km
On foot	21,589	km
Company-Owned/Leased Vehicles		
Cars		
Large diesel car	22,016	km
Office supply		
IT Equipment		
Total CO2e emissions	44.7	tonne
Paper and printed material		
Office paper (from Europe)	393	kg
Office paper (from Sweden)	1,205	kg
Printed material (from Europe)	213	kg

Printed material (from Sweden)	28,122	kg
Premises		
District cooling		
District cooling (Stockholm Exergi), Stockholm	27,706	kWh
District cooling, Öresundskraft	6,380	kWh
District heating		
District Heating, Stockholm Exergi AB, Stockholm	121,920	kWh
District Heating, Öresundskraft AB, Helsingborg	580	m2
District heating (default)	698	m2
Electricity consumption		
Electricity consumption	3.84	MWh
Electricity consumption	147,812	kWh
Electricity consumption (Nordic Market)	17,442	kWh
Electricity intensity, office (national average)	503	m2
Home working		
Home working day - laptop	34,197	Day
Incinerated waste treatment		
Combusted waste, energy recovery	1,958	kg
Recycled waste treatment		
Material recycling (open-loop)	1,504	kg
Road freight, shared vehicle (tonne.km factors)		
Rigid HGV (>17t) average load deliveries	128	tonne.km
Water supply		
Water supply	898	m3

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Assessment Summary for Sverige

Gross Overall Emissions (location-based): 144 tCO₂e

Gross Overall Emissions (market-based): 147 tCO₂e

Key Performance Indicators

Absolute GHG emissions will vary over time and often correspond to the expansion or contraction of an organisation. It is useful therefore to use reporting metrics that take these effects into account and monitor relative GHG emissions intensity. A common emissions intensity metric is tonnes of CO₂e per full time equivalent. This has been calculated, along with other relevant metrics, in the table below:

Data	KPI
215 Full Time Equivalent Employees	0.67 tCO ₂ e per Full Time Equivalent Employee (Location-Based)
2,777 Floor area (square metres)	0.0518 tCO ₂ e per square metre (Location-Based)
3,253,932 Total Sales (KSEK)	4.42e-5 tCO ₂ e per Total Sales (KSEK) (Location-Based)
10,280 Credit volume (MSEK)	0.014 tCO ₂ e per Credit volume (MSEK) (Location-Based)
215 Full Time Equivalent Employees	0.685 tCO ₂ e per Full Time Equivalent Employee (Market-Based)
2,777 Floor area (square metres)	0.0531 tCO ₂ e per square metre (Market-Based)
3,253,932 Total Sales (KSEK)	4.53e-5 tCO ₂ e per Total Sales (KSEK) (Market-Based)
10,280 Credit volume (MSEK)	0.0143 tCO ₂ e per Credit volume (MSEK) (Market-Based)

Summary by Activity (Location-Based, tCO₂e)



By Activity	tCO ₂ e/year	%
Premises	16.6	11.5
Business Travel	8.32	5.78
Company-Owned/Leased Vehicles	5.57	3.87
Office supply	23.1	16
Commuting	90.4	62.8
Total	144	100

Summary by Activity (Market-Based, tCO₂e)



By Activity	tCO ₂ e/year	%
Premises	20	13.6
Business Travel	8.32	5.64
Company-Owned/Leased Vehicles	5.57	3.78
Office supply	23.1	15.7
Commuting	90.4	61.3
Total	147	100

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



Scope	tCO ₂ e/year	%
Scope 1	4.49	3.12
Scope 2	15	10.4
Scope 3	125	86.5
Total	144	100

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



Scope	tCO ₂ e/year	%
Scope 1	4.49	3.05
Scope 2	17.2	11.7
Scope 3	126	85.3
Total	147	100

Summary by Greenhouse Gas

Greenhouse Gas	GWP	tGHG/year (Location-Based)	tCO ₂ e/year (Location-Based)	tGHG/year (Market-Based)	tCO ₂ e/year (Market-Based)
CO ₂	1	102	102	104	104
CH ₄	28	0.0013	0.0364	7.05e-4	0.0197
N ₂ O	265	8.51e-4	0.225	7.62e-4	0.202
CO ₂ e	1	41.6	41.6	43	43
		Total	144		147

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 ₂ e	%
Client-supplied market-based instrument	140	36.4	0.021	0.122
Residual mix factors	17.4	4.54	5.9	34.3
Default location-based factors	227	59	11.3	65.6
Total	384	100	17.2	100

Assessment Summary for Helsingborg

Gross Overall Emissions (location-based): 17.3 tCO₂e

Gross Overall Emissions (market-based): 22.8 tCO₂e

Summary by Activity (Location-Based, tCO₂e)



By Activity	tCO ₂ e/year	%
Premises	4.53	26.2
Business Travel	1.13	6.54
Office supply	1.56	9.03
Commuting	10.1	58.3
Total	17.3	100

Summary by Activity (Market-Based, tCO₂e)



By Activity	tCO ₂ e/year	%
Premises	10	44
Business Travel	1.13	4.96
Office supply	1.56	6.86
Commuting	10.1	44.2
Total	22.8	100

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



Scope	tCO ₂ e/year	%
Scope 2	4.2	24.3
Scope 3	13.1	75.7
Total	17.3	100

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



Scope	tCO ₂ e/year	%
Scope 2	9.7	42.5
Scope 3	13.1	57.5
Total	22.8	100

Summary by Greenhouse Gas

Greenhouse Gas	GWP	tGHG/year (Location-Based)	tCO ₂ e/year (Location-Based)	tGHG/year (Market-Based)	tCO ₂ e/year (Market-Based)
CO ₂	1	11.1	11.1	16.6	16.6
CH ₄	28	1.26e-4	0.00352	6.32e-5	0.00177
N ₂ O	265	7.35e-5	0.0195	6.43e-5	0.017
CO ₂ e	1	6.2	6.2	6.2	6.2
		Total	17.3		22.8

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 ₂ e	%
Client-supplied market-based instrument	0	0	0	0
Residual mix factors	17.4	18.4	5.9	60.9
Default location-based factors	77.4	81.6	3.8	39.1
Total	94.8	100	9.7	100

Assessment Summary for Stockholm

Gross Overall Emissions (location-based): 127 tCO₂e

Gross Overall Emissions (market-based): 125 tCO₂e

Summary by Activity (Location-Based, tCO₂e)



By Activity	tCO ₂ e/year	%
Premises	12	9.52
Business Travel	7.18	5.67
Company-Owned/Leased Vehicles	5.57	4.4
Office supply	21.5	17
Commuting	80.3	63.4
Total	127	100

Summary by Activity (Market-Based, tCO₂e)



By Activity	tCO ₂ e/year	%
Premises	9.96	8
Business Travel	7.18	5.77
Company-Owned/Leased Vehicles	5.57	4.48
Office supply	21.5	17.3
Commuting	80.3	64.5
Total	125	100

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



Scope	tCO ₂ e/year	%
Scope 1	4.49	3.55
Scope 2	10.7	8.49
Scope 3	111	88
Total	127	100

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



Scope	tCO ₂ e/year	%
Scope 1	4.49	3.61
Scope 2	7.51	6.03
Scope 3	113	90.4
Total	125	100

Summary by Greenhouse Gas

Greenhouse Gas	GWP	tGHG/year (Location-Based)	tCO ₂ e/year (Location-Based)	tGHG/year (Market-Based)	tCO ₂ e/year (Market-Based)
CO ₂	1	91	91	87.6	87.6
CH ₄	28	0.00118	0.0329	6.41e-4	0.018
N ₂ O	265	7.77e-4	0.206	6.98e-4	0.185
CO ₂ e	1	35.4	35.4	36.8	36.8
		Total	127		125

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 ₂ e	%
Client-supplied market-based instrument	140	48.3	0.021	0.279
Residual mix factors	0	0	0	0
Default location-based factors	150	51.7	7.49	99.7
Total	290	100	7.51	100

Assessment Summary for Norway

Gross Overall Emissions (location-based): 80.3 tCO₂e

Gross Overall Emissions (market-based): 116 tCO₂e

Key Performance Indicators

Absolute GHG emissions will vary over time and often correspond to the expansion or contraction of an organisation. It is useful therefore to use reporting metrics that take these effects into account and monitor relative GHG emissions intensity. A common emissions intensity metric is tonnes of CO₂e per full time equivalent. This has been calculated, along with other relevant metrics, in the table below:

Data	KPI
76 Full Time Equivalent Employees	1.06 tCO ₂ e per Full Time Equivalent Employee (Location-Based)
2,892,561 Total Sales (KSEK)	2.78e-5 tCO ₂ e per Total Sales (KSEK) (Location-Based)
6,789 Credit volume (MSEK)	0.0118 tCO ₂ e per Credit volume (MSEK) (Location-Based)
503 Floor area (square metres)	0.159 tCO ₂ e per square metre (Location-Based)
76 Full Time Equivalent Employees	1.52 tCO ₂ e per Full Time Equivalent Employee (Market-Based)
2,892,561 Total Sales (KSEK)	4e-5 tCO ₂ e per Total Sales (KSEK) (Market-Based)
6,789 Credit volume (MSEK)	0.0171 tCO ₂ e per Credit volume (MSEK) (Market-Based)
503 Floor area (square metres)	0.23 tCO ₂ e per square metre (Market-Based)

Summary by Activity (Location-Based, tCO₂e)



By Activity	tCO ₂ e/year	%
Premises	23	28.6
Business Travel	8.03	10
Office supply	8.34	10.4
Commuting	41	51
Total	80.3	100

Summary by Activity (Market-Based, tCO₂e)



By Activity	tCO ₂ e/year	%
Premises	58.5	50.5
Business Travel	8.03	6.94
Office supply	8.34	7.2
Commuting	41	35.4
Total	116	100

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



Scope	tCO ₂ e/year	%
Scope 2	22.6	28.2
Scope 3	57.7	71.8
Total	80.3	100

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



Scope	tCO ₂ e/year	%
Scope 2	58.2	50.2
Scope 3	57.7	49.8
Total	116	100

Summary by Greenhouse Gas

Greenhouse Gas	GWP	tGHG/year (Location-Based)	tCO ₂ e/year (Location-Based)	tGHG/year (Market-Based)	tCO ₂ e/year (Market-Based)
CO ₂	1	47	47	82.5	82.5
CH ₄	28	0.00215	0.0601	0.0021	0.0587
N ₂ O	265	9.64e-4	0.255	9.56e-4	0.253
CO ₂ e	1	33	33	33	33
Total			80.3		116

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 ₂ e	%
Client-supplied market-based instrument	0	0	0	0
Residual mix factors	91.2	51.2	36.2	62.2
Default location-based factors	87.1	48.8	22	37.8
Total	178	100	58.2	100

Assessment Summary for Oslo

Gross Overall Emissions (location-based): 80.3 tCO₂e

Gross Overall Emissions (market-based): 116 tCO₂e

Summary by Activity (Location-Based, tCO₂e)



By Activity	tCO ₂ e/year	%
Premises	23	28.6
Business Travel	8.03	10
Office supply	8.34	10.4
Commuting	41	51
Total	80.3	100

Summary by Activity (Market-Based, tCO₂e)



By Activity	tCO ₂ e/year	%
Premises	58.5	50.5
Business Travel	8.03	6.94
Office supply	8.34	7.2
Commuting	41	35.4
Total	116	100

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



Scope	tCO ₂ e/year	%
Scope 2	22.6	28.2
Scope 3	57.7	71.8
Total	80.3	100

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



Scope	tCO ₂ e/year	%
Scope 2	58.2	50.2
Scope 3	57.7	49.8
Total	116	100

Summary by Greenhouse Gas

Greenhouse Gas	GWP	tGHG/year (Location-Based)	tCO ₂ e/year (Location-Based)	tGHG/year (Market-Based)	tCO ₂ e/year (Market-Based)
CO ₂	1	47	47	82.5	82.5
CH ₄	28	0.00215	0.0601	0.0021	0.0587
N ₂ O	265	9.64e-4	0.255	9.56e-4	0.253
CO ₂ e	1	33	33	33	33
		Total	80.3		116

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 ₂ e	%
Client-supplied market-based instrument	0	0	0	0
Residual mix factors	91.2	51.2	36.2	62.2
Default location-based factors	87.1	48.8	22	37.8
Total	178	100	58.2	100

Assessment Summary for Finland

Gross Overall Emissions (location-based): 39.5 tCO₂e

Gross Overall Emissions (market-based): 37.7 tCO₂e

Key Performance Indicators

Absolute GHG emissions will vary over time and often correspond to the expansion or contraction of an organisation. It is useful therefore to use reporting metrics that take these effects into account and monitor relative GHG emissions intensity. A common emissions intensity metric is tonnes of CO₂e per full time equivalent. This has been calculated, along with other relevant metrics, in the table below:

Data	KPI
14 Full Time Equivalent Employees	2.82 tCO ₂ e per Full Time Equivalent Employee (Location-Based)
195 Floor area (square metres)	0.202 tCO ₂ e per square metre (Location-Based)
50,033 Total Sales (KSEK)	7.89e-4 tCO ₂ e per Total Sales (KSEK) (Location-Based)
48.8 Credit volume (MSEK)	0.809 tCO ₂ e per Credit volume (MSEK) (Location-Based)
14 Full Time Equivalent Employees	2.69 tCO ₂ e per Full Time Equivalent Employee (Market-Based)
195 Floor area (square metres)	0.193 tCO ₂ e per square metre (Market-Based)
50,033 Total Sales (KSEK)	7.53e-4 tCO ₂ e per Total Sales (KSEK) (Market-Based)
48.8 Credit volume (MSEK)	0.772 tCO ₂ e per Credit volume (MSEK) (Market-Based)

Summary by Activity (Location-Based, tCO₂e)



By Activity	tCO ₂ e/year	%
Premises	10.6	26.9
Business Travel	1.73	4.39
Office supply	19.6	49.6
Commuting	7.54	19.1
Total	39.5	100

Summary by Activity (Market-Based, tCO₂e)



By Activity	tCO ₂ e/year	%
Premises	8.84	23.5
Business Travel	1.73	4.6
Office supply	19.6	51.9
Commuting	7.54	20
Total	37.7	100

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



Scope	tCO ₂ e/year	%
Scope 2	10.2	25.7
Scope 3	29.3	74.3
Total	39.5	100

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



Scope	tCO ₂ e/year	%
Scope 2	8.53	22.6
Scope 3	29.2	77.4
Total	37.7	100

Summary by Greenhouse Gas

Greenhouse Gas	GWP	tGHG/year (Location-Based)	tCO ₂ e/year (Location-Based)	tGHG/year (Market-Based)	tCO ₂ e/year (Market-Based)
CO ₂	1	10.6	10.6	8.89	8.89
CH ₄	28	4.16e-4	0.0117	3.7e-4	0.0104
N ₂ O	265	2.22e-4	0.0589	2e-4	0.053
CO ₂ e	1	28.8	28.8	28.7	28.7
Total			39.5		37.7

Summary of Scope 2 Market-Based Method for Finland

Energy Consumed and Emissions By Factor Type In Scope 2 Market-Based Method

Scope 2 Market-Based Energy



Scope 2 Market-Based Emissions



Emission Factor Type	Energy		Market-Based Emissions	
	MWh	%	tCO ₂ e	%
Client-supplied market-based instrument	11.6	25.6	0.00336	0.0394
Residual mix factors	0	0	0	0
Default location-based factors	33.7	74.4	8.52	100
Total	45.3	100	8.53	100

Assessment Summary for Helsingfors

Gross Overall Emissions (location-based): 39.5 tCO₂e

Gross Overall Emissions (market-based): 37.7 tCO₂e

Summary by Activity (Location-Based, tCO₂e)



By Activity	tCO ₂ e/year	%
Premises	10.6	26.9
Business Travel	1.73	4.39
Office supply	19.6	49.6
Commuting	7.54	19.1
Total	39.5	100

Summary by Activity (Market-Based, tCO₂e)



By Activity	tCO ₂ e/year	%
Premises	8.84	23.5
Business Travel	1.73	4.6
Office supply	19.6	51.9
Commuting	7.54	20
Total	37.7	100

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



Scope	tCO ₂ e/year	%
Scope 2	10.2	25.7
Scope 3	29.3	74.3
Total	39.5	100

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



Scope	tCO ₂ e/year	%
Scope 2	8.53	22.6
Scope 3	29.2	77.4
Total	37.7	100

Summary by Greenhouse Gas

Greenhouse Gas	GWP	tGHG/year (Location-Based)	tCO ₂ e/year (Location-Based)	tGHG/year (Market-Based)	tCO ₂ e/year (Market-Based)
CO ₂	1	10.6	10.6	8.89	8.89
CH ₄	28	4.16e-4	0.0117	3.7e-4	0.0104
N ₂ O	265	2.22e-4	0.0589	2e-4	0.053
CO ₂ e	1	28.8	28.8	28.7	28.7
		Total	39.5		37.7

Summary of Scope 2 Market-Based Method for Helsingfors

Energy Consumed and Emissions By Factor Type In Scope 2 Market-Based Method

Scope 2 Market-Based Energy



Scope 2 Market-Based Emissions



Emission Factor Type	Energy		Market-Based Emissions	
	MWh	%	tCO ₂ e	%
Client-supplied market-based instrument	11.6	25.6	0.00336	0.0394
Residual mix factors	0	0	0	0
Default location-based factors	33.7	74.4	8.52	100
Total	45.3	100	8.53	100