

QES Report assessment period 2021
Knowit

knowit

Declaration of climate neutrality for the period 1 January 2021 to 31 December 2021 and commitment to achieve climate neutrality for the period 1 January 2022 to 31 December 2022 in accordance with PAS 2060

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Introduction

Knowit is a digitalisation consulting company with approximately 3,600 employees in Sweden, Norway, Denmark, Finland, Germany, and Poland. The company offers digital solutions and has expertise in design and communication, management consulting and IT.

Together with ZeroMission, Knowit has collected and analysed emissions coming from all operations in the value chain from 1 January 2021 to 31 December 2021 with the aim of becoming climate neutral according to PAS 2060.

General Information

PAS 2060, introductory information	
Individual responsible	Joakim Pilborg, Head of Sustainability, Knowit Group
Entity making the declaration	Knowit including all subsidiaries in all countries
Subject of the declaration	Knowit's operations 2021.
System boundaries	All upstream, core and relevant downstream activities needed for Knowit to provide its services are included, except capital goods. See "Scope" later in this report for more information.
Function	Knowit is a consulting company that offers digital solutions and has expertise in design, communication, management consulting and IT. During 2020 and 2021, Knowit has made several new acquisitions and divestments that in total results in significant changes to organisation structure enough to trigger a recalculation of the base year 2019 and the reporting year 2020. The recalculated values for 2019 and 2020 are shown in this report.
Rationale for the selection of the subject	The object is defined by the Greenhouse Gas Protocol, which describes all relevant emissions that arise from Knowit's operations from an "operational control approach" perspective.
Baseline period	1 January 2019 – 31 December 2019
Achievement period	1 January 2021 – 31 December 2021
Commitment period	1 January 2022 – 31 December 2022
Standard for assessing the reduction of greenhouse gas emissions	Greenhouse Gas Protocol – Corporate Accounting and Reporting Standard, Corporate value Chain (Scope 3) Standard and Scope 2 Guidance
Type of conformity assessment	OPV-3, Other party verified by ZeroMission AB– unified.
Knowit's carbon footprint 2021	3363 tCO ₂ e (Market-based method)
Confirmation	ZeroMission AB hereby confirms that the standard GHG Protocol has been used in accordance with its provisions and basic rules set out in PAS 2060.
Number of Employees (FTE) 2021	3599

Declaration of Climate Neutrality According to PAS 2060

"Carbon neutrality of Knowit's operations in 2021 achieved by Knowit in accordance with PAS 2060 on the 31st of December 2021 with commitment to maintain to 31st of December 2022 from the period commencing 1st of January 2022, ZeroMission AB certified."

Statement by Knowit

Digitization is accelerating, with both opportunities and risks for the climate and society as a result. Knowit's role, as a leading consulting company in the digitalisation industry, is therefore becoming increasingly important from a sustainability perspective. Knowit needs to understand how society is changing to better capture opportunities, manage risks and to continue to develop its business. Sustainable business means creating long-term value for owners, customers, and employees as well as other stakeholders. This is done by identifying and managing environmental, social, and financial opportunities and risks and by integrating these into Knowit's business strategy and operations. In 2018 and 2019, Knowit, together with more than 40 other companies in the digitalisation consulting industry, developed a roadmap for a fossil-free, climate-positive, and competitive digitization consulting sector. The plan was developed on behalf of the Swedish government within the framework of their initiative Fossil-Free Sweden. Part of the roadmap was that Knowit undertook to halve CO₂ emissions from its own operations by 2030 compared to 2018 and to be completely fossil-free by 2045. The climate accounts for 2019 and 2020 already showed that Knowit's sustainability work had begun to have an effect, which is also noticeable in the climate accounts for 2021. Over time, the company uses its electronics longer, a larger proportion of office furniture is reused in connection with office renovations or office relocations and travel remains at a low level. The company's assessment is that, above all, air travel will not return to the extent it was before the pandemic.

Since 2018, Knowit prepares climate accounts annually to understand how the climate footprint develops and what measures are required to achieve set goals. The reporting takes place in accordance with the Greenhouse Gas Protocol (GHG protocol), an international accounting standard for calculating and reporting a business's climate impact. In 2021, CO₂ emissions from Knowit's own operations have increased slightly compared to 2020, but are far below emissions in 2019, which is largely due to reduced travel during the covid-19 pandemic but is also a result of the work to actively reduce CO₂ emissions, which has continued. In 2021, the company emitted 0.93 tonnes of CO₂e per employee, which means that Knowit is still far below the set targets for the company's emissions. Emissions from Knowit's own operations continue to decrease, while emissions in Knowit's value chain on the supplier side increase slightly compared with 2020, mainly due to the exchange rate for computers and mobile phones being back to a level corresponding to that before the pandemic.

The climate accounts include direct emissions (such as travel to and from work and the service), as well as indirect emissions, (from the purchase of electricity, cooling and heating to offices, computers, mobile phones, transport and building materials and capital goods in connection with the renovation of offices). Knowit also measures its climate impact caused by purchased server operations for its own operations as well as server operations for the customers where Knowit has an operating commitment. In addition to reducing emissions in the areas above, Knowit has decided to invest in projects for climate compensation, outside its own operations and value chain, corresponding to the company's remaining emissions. For 2021, this means 3363 tonnes of CO₂e. Knowit has decided to be a climate-neutral company since 1 January 2019, based on climate accounts and through active measures, conscious choices, and carbon offsetting.

Signed:

Joakim Pilborg,
Head of Sustainability Knowit Group

Climate Footprint 2021

Introduction

To meet the PAS 2060 standard, at least 95% of all emissions related to the object must be included in the calculation. The calculation must also follow an accounting standard, either specified in the ISO standard for life cycle analyses, or GHG Protocol.

About GHG Protocol, Life Cycle Perspective and Greenhouse Gases

Greenhouse Gas Protocol: Corporate Accounting and Reporting Standard is an internationally accepted standard that takes a holistic perspective on organizations, with guidance and clear demarcation for how organizations should calculate their direct and indirect emissions. According to the standard, the emissions are grouped into three so-called Scopes:

Scope 1. Direct emissions

Scope 2. Indirect emissions from purchased energy

Scope 3. Indirect emissions arising from the value chain, both upstream and downstream

Overall, this means that a life cycle perspective applied for the entire organization, from purchased materials to the use of the products that Knowit delivers. The details of what is included in the assessment are described in detail in the section "Scope" below.

The calculations include all greenhouse gases (mainly CO₂, CH₄ and N₂O) that have been converted and reported as tonnes of carbon dioxide equivalents (CO₂e). IPCC AR5 is the source of the conversion factors (GWP) which has a 100-year perspective and is without "climate feedbacks". As far as possible, emission factors that are spatially and temporally specific have been used to calculate the climate impact, with a life cycle perspective in mind. Read more about the emission factors in the reference list among the appendices.

Time Period for the Calculation

All data in the analysis refer to activities during the period 1 January 2021 - 31 December 2021.

Control Approach: Operational Control

The reporting is based on operational control approach, meaning that the object (Knowit) consists of units (subsidiaries) that are controlled directly by Knowit. See the entire accounting structure in appendices.

Scope 2 Market-based and Location-based

Calculations for electricity and heat in Scope 2 are reported both as market-based and location-based in Knowit's climate accounts. The results reported in this report are calculated based on the market-based method and apply unless otherwise stated. The climate accounts are published on Knowit's external websites.

Scope

Included categories are reported in the figure below.

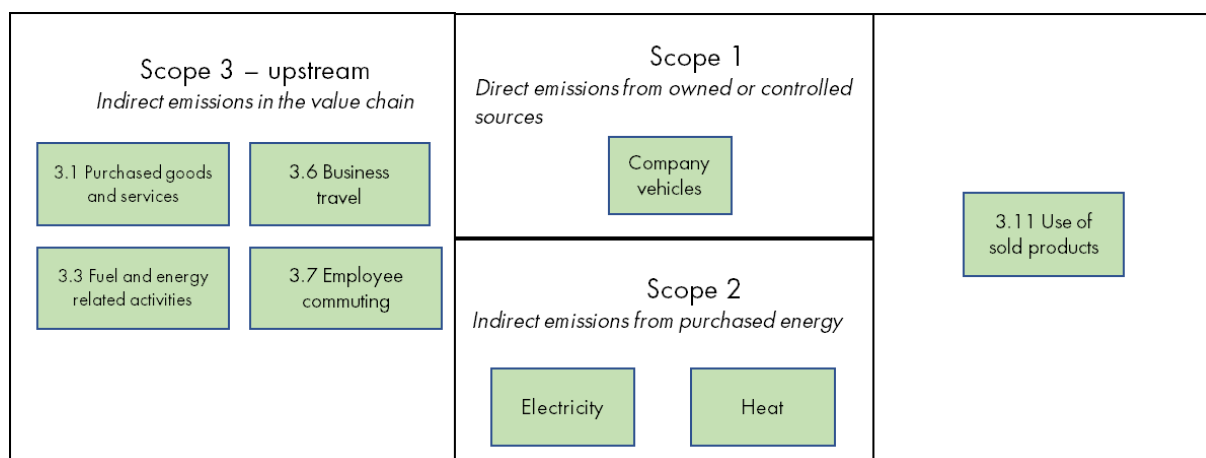


Figure 1 System boundaries for Knowit's climate accounts.

Table 1: Activities included in the accounts, grouped into the categories upstream, core activities and downstream.

Scope	Category	Included activities
Scope 1	Mobile combustion	Direct emissions from company owned and leased cars.
Scope 2	Purchased energy	Direct emissions from the use of electricity and district heating in owned or rented office spaces.
Scope 3	3. 1 – Purchased goods and services	Emissions from purchased goods and services such as IT equipment, food and drink, cloud services and office renovation.
	3.3 – Fuel and energy related activities	Upstream emissions from the generation of fuels and energy not reported under scope 1 and 2.
	3. 6 - Business travel	Employee travel by car, bus, plane, ferry, bicycle, motorcycle, taxi and train as well as hotel nights.
	3.7 - Commuting	Employees' commuting trips by car, bus, train, motorcycle, and bicycle as well as working from home.
	3.11 – Use of sold products	Hosted server space for customers where Knowit has contracted operations. Reported as "Provider of server services" upstream. No other emissions from sold services have been included in the calculation.

Excluded Processes and Relevance

The following categories in scope 3 have not been included in the assessment based on the guidelines and requirements in GHG Protocol and PAS 2060.

Table 2 Activities excluded in the accounts

Excluded categories	Rational
3.2 Capital goods	Knowit has not invested in capital goods with financial depreciation for a long time. Furniture and office space are included in the accounts as "purchased material".
3. 4 – Upstream transportation and distribution	Transport of purchased goods are included in the calculations for category 3.1 purchased goods and services.
3.5 – Waste management	Management of office waste has been excluded from the 2021 assessment as the category results in negligible emissions (0,1 % of total emissions in 2019).
3.10 - Processing of sold products	Not applicable / none existing.
3.12 - Waste management of sold products	Not applicable / none existing.
3.13 - Downstream leased assets	Not applicable / none existing.
3.14 - Franchises	Not applicable / none existing.
3.15 - Investments	Not relevant for the business and not a requirement according to GHG Protocol to report for this type of business.
3.8 - Upstream leased assets	Not applicable / none existing.
3.9 - Downstream transport	Not applicable / none existing.

Assumptions and Estimates

In cases where primary data is not available, or when gaps are present in the data, the following additions have been made. Data and uncertainty are discussed in detail below.

1. District heating and electricity have for some offices been calculated based on office space as exact kWh has not been available.
2. Questionnaire responses from employees regarding business travel and commuting have been extrapolated based on the response rate to cover all employees.
3. Energy consumption for servers where Knowit has operating commitments has been based on the energy use in all customer cases.

Data Quality and Uncertainty

Uncertainties exist both in activity data and in the emission factors applied. Uncertainty in climate calculations arises from applied activity data, method, assumptions, emission factors and GWP values. To

avoid underestimating emissions, conservative assumptions and emission factors have generally been applied. A quantified uncertainty analysis was conducted in 2020 to determine the main sources of uncertainty and has been used to further reduce uncertainties for this year's assessment.

All activity data has been collected by Knowit and consists of both primary data (actual, measured amounts) and secondary data. As far as possible, primary data is sought to avoid uncertainties in the result. The information that has been collected refers to e.g. travel distances, vehicle data, energy use, purchasing volumes, etc. A large part of the climate footprint in 2021 is based on primary data, especially regarding business travel, commuting trips and conference trips (which corresponds to 35% of the climate impact).

Travel

Business travel, commuting trips and conference trips are calculated on the basis of primary data collected by Knowit via surveys sent out to all employees. The response rate to the questionnaires was 100% from the office managers and the CEOs. 73% of the employees answered the survey about individual travel. Efforts have been made to ensure that companies and employees who travel extensively have responded to the survey, and the results have then been extrapolated to cover 100% of all employees in all regions.

Purchases

Electronics such as mobile phones, screens and laptops are based on real purchasing data from a representative period of the year (quarter 3), which is then extrapolated to cover the entire year's purchases. Food and drink are based on purchasing data from the whole year. Renovation of office space and the purchase of furniture for workplaces and conference rooms are included and are based on templates for emissions per renovated square meter or average workplace.

Electricity and Heat

Primary data for electricity consumption has been collected for 70% of Knowit's offices. The district heating and electricity consumption for the remaining offices have been calculated on the basis of office space that is rented, as heat and electricity are often included in the rent and are not specified in kWh. About 60% of the offices can present guarantees of origin for the purchased electricity.

Use of Sold Products

Server operation on behalf of customers is based on all customer cases that purchase this type of service from Knowit. Emissions are relatively low in most cases as Knowit does not have an agreement on operational commitment of servers on behalf of customers.

Emission Factors

The emission factors, the factors used to calculate the climate impact from different activities, are taken from several databases, life cycle analyses, published articles, national statistics, or combinations of these. The ambition is always to match the emission factors with the activities, with regard to geography, technology, time period, precision and scope. In practice, this means that the factors are as up to date as possible and relevant to the activities that Knowit carried out in 2021. The limitation for the quality of the emission factors is the current state of knowledge, which is constantly expanding and improving. See specific source reference in the appendix to the climate accounts.

Results

The total emissions of greenhouse gases in 2021 are 3363 tonnes CO₂ equivalents. This corresponds to 0.9 tonnes of CO₂e per employee stated in full-time equivalents. All results are reported in accordance with the market-based method unless otherwise stated.

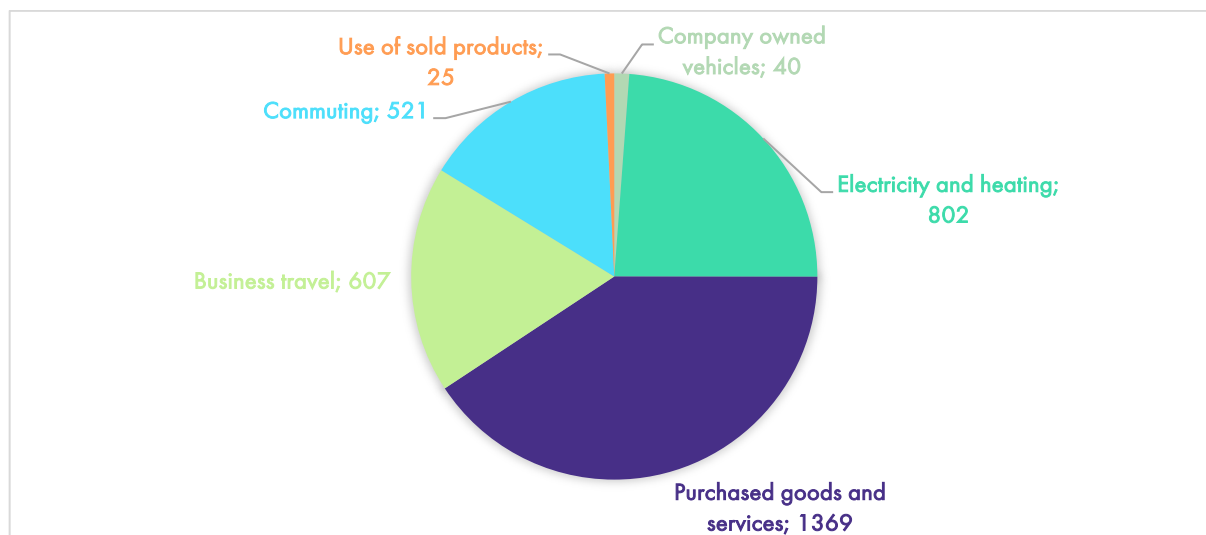


Figure 2 Emissions per category reported in tCO₂e.

Results per Scope According to GHG Protocol

Table 3 Results per scope for market-based and location-based methods.

Scope	Explanation	Ton CO ₂ e
Market-based method		
Scope 1	Direct greenhouse gas emissions from vehicles / properties that are under Knowit's control	31
Scope 2	Indirect greenhouse gas emissions arising from energy use in properties owned or controlled by Knowit (market-based reporting)	694
Scope 3	All other indirect greenhouse gas emissions	2637
Total 2021		3363
Location-based method		
Scope 1	Direct greenhouse gas emissions from vehicles / properties that are under Knowit's control	31
Scope 2	Indirect greenhouse gas emissions arising from energy use in properties owned or controlled by Knowit	602
Scope 3	All other indirect greenhouse gas emissions	2609
Total 2021		3242

Results, Data and Assumptions

Table 4 Results in 2021 per category in resp. scope according to GHG Protocol and information on data collection, emission factor, data quality and assumptions.

Scope	Category	Emissions [ton CO ₂ e]	Share of emissions	Type of activity data	Data quality
Scope 1	Company owned vehicles	31	1 %	Means of transport and distance	Secondary data
Scope 2	Purchased energy	694	21 %	Consumption data and square meter area	Primary and secondary data
Scope 3	Purchased goods and services	1369	41 %	Consumption data	Primary and secondary data
	Business travel	607	18 %	Means of transport and distance	Secondary data
	Commuting	521	15 %	Means of transport and distance	Primary data
	Upstream energy and fuel-related emissions	116	3 %	Consumption data and square meter area	Primary and secondary data
	Use of sold products and services	25	1 %	Number of customer assignments	Primary and secondary data

Recalculation of base year 2018, 2019 and 2020

During 2020 and 2021, Knowit made acquisitions that collectively changed the company structure to the extent a recalculation of the base year 2018 and the subsequent years 2019 and 2020 was triggered. The recalculation was based on the increase of number of employees at the time where the acquisitions were made. Going forward, Knowit will adapt a recalculation policy threshold of 5 %. Meaning that any significant changes in company structure, apart from organic growth and decline, which in aggregate results in more than 5 % change in total emission will trigger a recalculation of the base year.

	2021	2020 recalculated	2019 recalculated	2018 recalculated
Scope 1 & 2 - aggregated	726	956	1453	2077
Scope 1 - Company owned vehicles	31	84	148	358
Scope 2 - Purchased energy	694	873	1305	1720
Scope 3 - Aggregated	2496	1705	7068	8273
Cat 1 - Purchased goods and services	1369	668	1718	1469
Cat 3 - Upstream energy and fuel-related emissions	116	106	83	127
Cat 6 - Business Travel	607	420	3494	4630
Cat 7 - Commuting	521	617	1856	2024
Cat 11 - Use of sold products	25	23	23	23
Total emissions	3 363	2 800	8 636	10 350

Emission Reduction

Knowit's total emissions in 2021 have reduced 68 % compared to 2018. The reduction was mainly achieved from reduced business travel and commuting. The trend illustrated in figure 3 and 5 shows a clear reduction from 2018 in all categories. The pandemic has naturally played a major part in disrupting previous travel patterns and thus emissions as most employees have been working remotely. As the pandemic begins to decline and businesses start going back to normal, a small increase in emissions from the 2020 and 2021 level is likely to happen in the coming years. The increase in emission in 2021 compared with 2020 is mainly due to increased purchases and travel as employees started working from offices again, although in a smaller scale compared with pre pandemic levels.

Due to the impacts of the pandemic on Knowit's operations and emissions and fluctuations in travel patterns, a year-by-year comparison of emissions would misrepresent the organisational overall emissions profile. Consequently, the application of a rolling multi-year average base period to compare emissions from the previous period is more appropriate for Knowit and will be applied for the subsequent periods.

The rolling multi-year average base period is calculated by the average emissions from the previous three years and compared with the reporting period. For the reporting year 2021, emissions per FTE is compared with the average emission per FTE for 2018, 2019 and 2020. For the reporting period 2022, emissions will be compared with average emissions from 2019-2021 and so on.

Compared with the reporting period 2018-2020, emission have reduced 54%, both in intensity terms and absolute.

Intensity based reduction

Rolling multi-year average base period		Reporting year		Reduction
Multi-year average period	Rolling multi-year average base period [tCO ₂ e/FTE]	Reporting year	tCO ₂ e/FTE	Reduction
2018-2020	2,05	2021	0,93	-54%
2019-2021		2022		
2020-2022		2023		

Absolute based reduction

Rolling multi-year average base period		Reporting year		Reduction
Multi-year average period	Rolling multi-year average base period [tCO ₂ e]	Reporting year	tCO ₂ e	Reduction
2018-2020	7 262	2021	3363	-54%
2019-2021		2022		
2020-2022		2023		

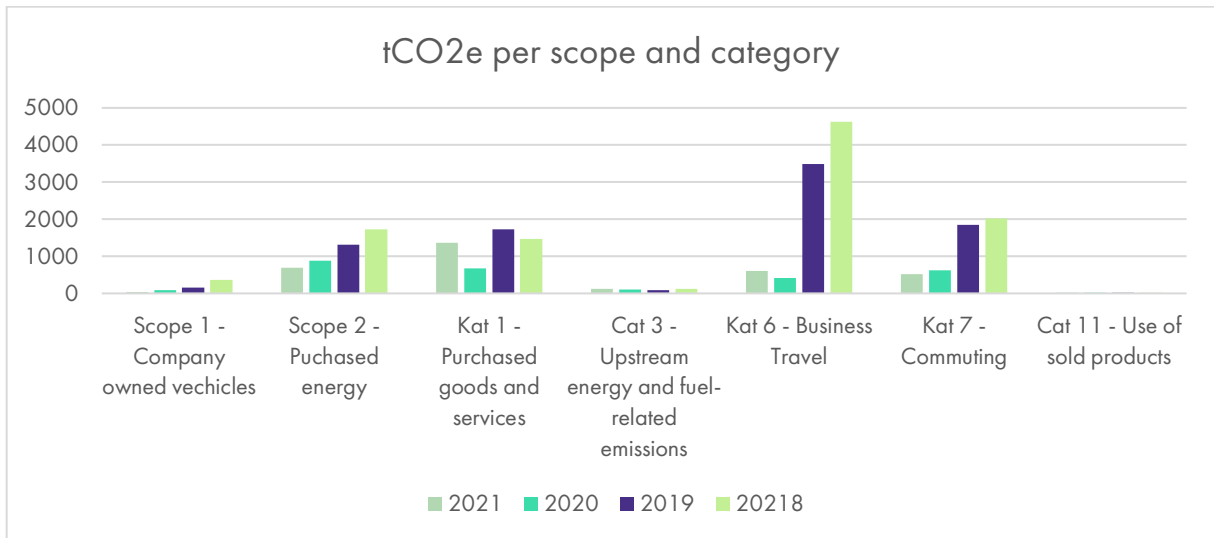


Figure 3 Comparison of emissions by scope and category 2018, 2019, 2020 and 2021.

Reduction Targets

Science Based Targets

During 2021 Knowit developed Science Based Targets that were approved by SBTi in March 2022. The targets cover Scope 1, 2 and 98,4 % of total scope 3 emissions. The target has been set in line with the 1,5-degree trajectory and requires Knowit to reduce Scope 1, 2 and 3 emissions by 50 % by 2030 from a 2019 base year. The official target wording is as follows:

Knowit AB commits to reduce absolute scope 1 and 2 GHG emissions 50% by 2030 from a 2019 base year. Knowit AB also commits to reduce absolute scope 3 emissions from purchased goods and services, business travel, and employee commuting 50% within the same timeframe.

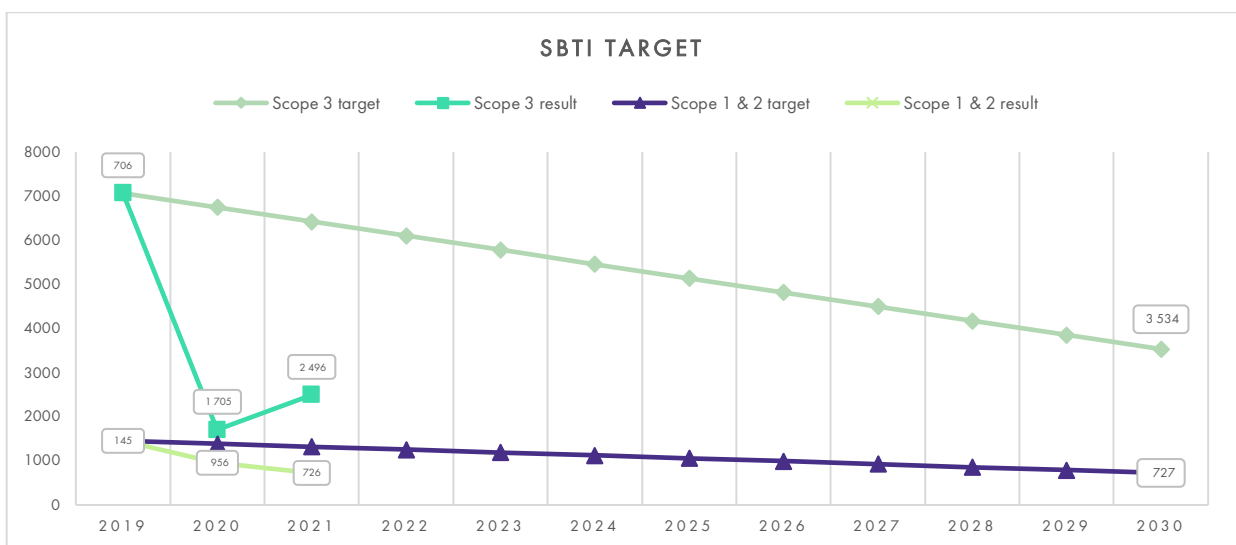


Figure 4 Target and result for Knowit's Science Based Targets.

Long term Fossil-free Sweden Target

Knowit has contributed to the development of the Digitalisation Consulting Industry's roadmap for fossil-free Sweden and signed it. The roadmap's goal is for greenhouse gas emissions per employee to be reduced by at least 50% by 2030 compared to 2018 and to be completely fossil-free by 2045. For Knowit, this means halving the reference value from 2018 of 2,95 tonnes CO₂e / employee by 2030.

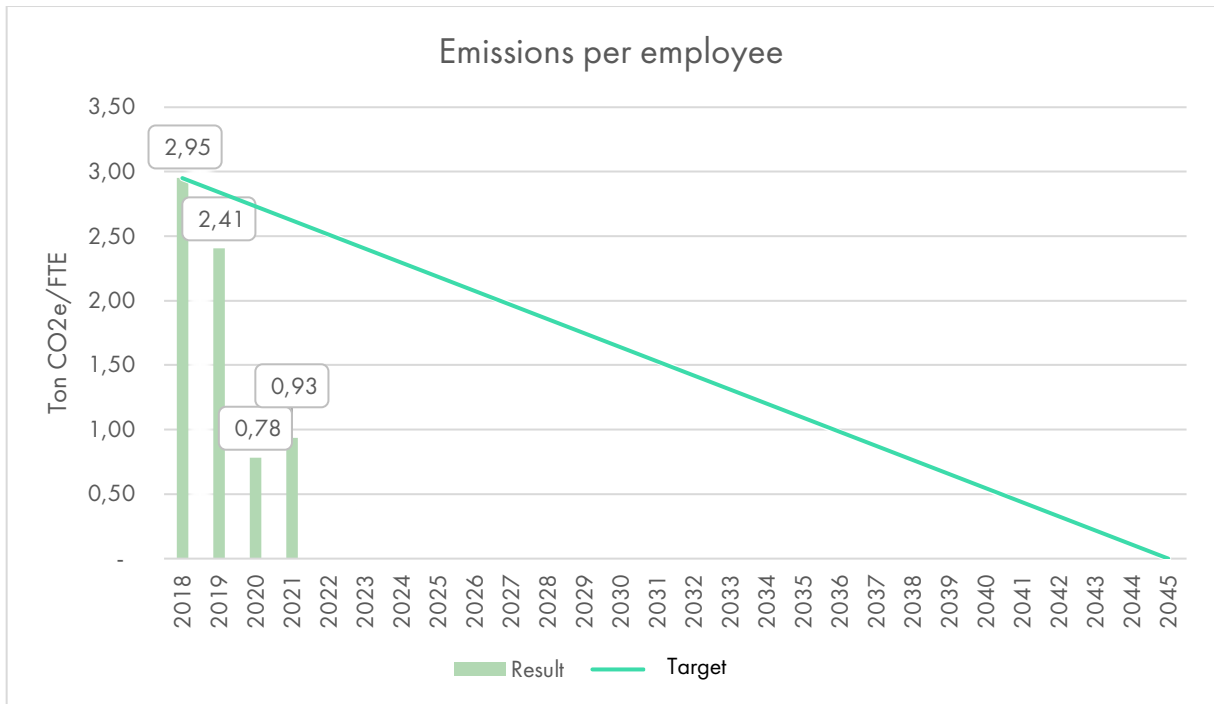


Figure 5 The bars show Knowit's emissions reported in tCO₂e / employee 2018–2021. The line shows the Digitalisation Consulting industry's roadmap for fossil-free Sweden's emission reduction targets until 2045.

Carbon Management Plan

Knowit has quantified its emissions for the years 2018–2021, and at the same time is actively working to reduce its emissions. Knowit's carbon management plan spans over 25 years, 2020 - 2045, with sub-targets in 2030 based on the approved Science Based Targets. The plan for how emissions is to be reduced is set out in Knowit's policy document (environmental policy, environmental goals and purchasing routine) and the Digitalisation Consulting industry's roadmap for fossil-free Sweden and is summarized below.

The 2021 emissions are well below the target curve, mainly due to reduced travel because of covid-19. The 2021 emissions are at the same value as the target curve for the year 2036. When the pandemic releases its grip on society, the challenge is not to fall back into old travel patterns but to continue working in accordance with the travel policy. Policy states that Knowit staff will take the train and bus whenever possible and flying or travel by car will only be used when there is no viable alternative.

In 2020, the Digitalisation Consulting industry has agreed on a minimum level for employees' knowledge of the effects of digitalisation on the climate and a level of sustainability competence. The next step is to develop an education model that is adapted to Knowit. The work was planned to be completed in 2020 but has been postponed because of covid-19 and is planned to be completed in 2022.

In its purchasing routine, Knowit classifies the purchase of materials and services such as electricity and heating, transport and travel, hotel nights, food and beverages, IT equipment and more as important from a sustainability perspective. When purchasing, Knowit has decided to primarily choose suppliers who are certified according to ISO 14001 and have sustainability work that complies with Knowit's own Supplier Code of Conduct.

Regarding leased vehicles, Knowit has accepted Fossil-free Sweden's challenge, *The company car challenge*. This means that Knowit only accepts leasing cars classified as "bonus vehicles" according to the Swedish Transport Administration's bonus-malus system.

By 2020 it was planned that Knowit would have applied a framework for reporting positive CO2 contributions that the industry would have jointly developed in accordance with the goals in the digitalisation consulting industry's roadmap in at least one project. This work has been postponed to 2022 due to the Covid-19 pandemic.

Plan for Improved Data Collection

An important part of the work towards achieving the 2030 goals and going forwards is to improve the reporting and data collection from the organization. A crucial part of this is the implementation of a new ERP system that is being implemented in 2019-2022. Through the system, Knowit will be able to work with adaptations and Knowit-unique functions to increase data quality.

Carbon Offset

Carbon Offsetting Period 2021

Knowit has carbon offset all emissions during 2021 to become carbon neutral. The offset is made in projects outside Knowit's organization, in line with the rules for certified carbon offsets. The projects are certified with Gold Standard and are ex-post credits. The certification, which is internationally accepted, means that the climate benefit is scientifically measurable, permanent over time and traceable to Knowit's emissions in 2021 via public registers. The certification also proves that the climate benefit is additional, that leakage is managed and minimized and finally that the projects are validated and verified by an auditing third party.

Statement of Purchased Credits

Knowit has purchased credits and carbon offset for a total of 3363 tonnes to achieve carbon neutrality in accordance with PAS 2060 for the period 1 January 2021 to 31 December 2021.

Table 5 Details from the cancellation of the carbon offset credits, including serial numbers.

Project	Standard	Tonnage	Vintage	Date of purchase carbon offset
Solar and efficient stoves in Madagascar	Gold Standard	1682	2016	2022-03-02
GS1-1-MG-GS464-3-2016-6424-213966-215647				
Effective cook stoves for Siaya communities, Kenya	Gold Standard	1681	2019	2022-03-02
GS1-1-KE-GS879-16-2019-19908-112457-114137				

Description of the carbon offset process

Below is a description of the process, from Knowits purchases of Gold Standard carbon credits.

1. The quantity of carbon credits required to offset their annual emissions is calculated and reported.
2. ZeroMission purchases the required quantity of issued carbon credits from the specified projects.
3. ZeroMission invoices Knowit the cost of the required carbon credits
4. ZeroMission received and retires the purchased credits in Knowits name, in the international environmental registry GS Registry.

Actors and concepts

The process of Cary Groups offsetting their emissions involves several actors along a chain, all with different functions that are described below.

Energy Efficient Cook Stoves for Siaya Communities, Kenya – the name of the Gold Standard project located in Kenya. <https://www.goldstandard.org/projects/energy-efficient-cook-stoves-siaya-communities-kenya>

Ex-post credits: Knowit purchases Ex-post credits. This means that the climate benefit occurs and is verified before the credits are issued.

GS Registry: An international environmental register where all sold certificates from Gold Standard are registered and retired and can be tracked. URL: <https://registry.goldstandard.org/credit-blocks>

Knowit: Buyer of certified carbon credits

Solar and efficient stoves in Madagascar – the name of the Gold Standard project located in Madagascar.

ZeroMission: Reseller of Plan Vivo certified carbon credits www.zeromission.se

Confirmation from ZeroMission AB, Stockholm

Knowit has appointed a second party, ZeroMission AB, to act as an external auditor (so-called "other party validator") to check compliance with the PAS 2060: 2014 standard.

The work has gone through three steps:

1. Inventory of the organization and sources of emissions
2. Calculation and reporting of emissions in accordance with GHG Protocol and preparation of PAS 2060:2014 reporting, including ensuring that calculation, method, management plan, etc. follows the specification.
3. Validated that the statement on climate neutrality is in accordance with the requirements of PAS 2060: 2014

In Summary

Knowit has offset all emissions arising from the organization during 2021 and achieved carbon neutrality in accordance with PAS 2060 for the period 1 January 2021 to 31 December 2021. Knowit has also declared a long-term goal and established a reduction plan with a commitment to reduce emissions per employee during the period 2020 – 2045 with a commitment on climate neutrality for the calendar year 2022.

Statement by ZeroMission AB, Sweden.

Appendices

A. QES Checklist

Checklist for QES supporting declaration of achievement of carbon neutrality

1) Define standard and methodology use to determine its GHG emissions reduction.	p.3 - 5
2) Confirm that the methodology used was applied in accordance with its provisions and the principles set out in PAS 2060 were met.	p.3, p.15
3) Provide justification for the selection of the methodologies chosen to quantify reductions in ^[1] the carbon footprint, including all assumptions and calculations made and any assessments of uncertainty. <i>(The methodology employed to quantify reductions shall be the same as that used to quantify the original carbon footprint. Should an alternative methodology be available that would reduce uncertainty and yield more accurate, consistent and reproducible results, then this may be used provided the original carbon footprint is re-quantified to the same methodology, for comparison purposes. Recalculated carbon footprints shall use the most recently available emission factors, ensuring that for purposes of comparison with the original calculation, any change in the factors used is taken into account).</i>	p.5-8
4) Describe the means by which reductions have been achieved and any applicable assumptions or justifications.	p. 9–11
5) Ensure that there has been no change to the definition of the subject. <i>(The entity shall ensure that the definition of the subject remains unchanged through each and every stage of the methodology. In the event that material change to the subject occurs, the sequence shall be re-started on the basis of a newly defined subject.)</i>	p.6
<ul style="list-style-type: none"> . 6) Describe the actual reductions achieved in absolute and intensity terms and as a percentage of the original carbon footprint. <i>(Quantified GHG emissions reductions shall be expressed in absolute terms and shall relate to the application period selected and/or shall be expressed in emission intensity terms (e.g. per specified unit of product or instance of service</i> . <i>plus</i> whether or not the actual reduction is in line with that forecast in the carbon management plan together with the reasons for any significant variation; . ^[1]and the time period chosen to measure reduced GHG emissions^[1] . <i>and</i> the size of the reduced carbon footprint. 	p.11-12
7) State the baseline/qualification date.	p.3
8) Record the percentage economic growth rate for the given application period used as a threshold for recognizing reductions in intensity terms.	N/A

9) Provide an explanation for circumstances where a GHG reduction in intensity terms is accompanied by an increase in absolute terms for the determined subject.	p.11
10) Select and document the standard and methodology used to achieve carbon offset.	p. 14-15
11) Confirm that:	
a) Offsets generated or allowance credits surrendered represent genuine, additional GHG emission reductions elsewhere.	p.14
b) Projects involved in delivering offsets meet the criteria of additionality, permanence, leakage and double counting. (See the WRI Greenhouse Gas Protocol for definitions of additionality, permanence, leakage and double counting).	p. 14
c) Carbon offsets are verified by an independent third-party verifier.	p.14
d) Credits from Carbon offset projects are only issued after the emission reduction has taken place.	p.14
e) Credits from Carbon offset projects are retired within 12 months from the date of the declaration of achievement.	p.14
f) Provision for event related option of 36 months to be added here.	N/A
g) Credits from Carbon offset projects are supported by publicly available project documentation on a registry which shall provide information about the offset project, quantification methodology and validation and verification procedures.	p.14
h) Credits from Carbon offset projects are stored and retired in an independent and credible registry.	p.14
12) Document the quantity of GHG emissions credits and the type and nature of credits actually purchased including the number and type of credits used and the time period over which credits were generated including:	p.14
a) Which GHG emissions have been offset.	p.14, p.9
b) The actual amount of carbon offset.	p.14
c) The type of credits and projects involved.	p.14-15
d) The number and type of carbon credits used and the time period over which the credits have been generated.	p.14-15
e) For events, a rationale to support any retirement of credits in excess of 12 months including details of any legacy emission savings, taken into account.	N/A
f) Information regarding the retirement/cancellation of carbon credits to prevent their use by others including a link to the registry or equivalent publicly available	p.14-15

record, where the credit has been retired.	
<p>13) Specify the type of conformity assessment:</p> <ul style="list-style-type: none"> . a) independent third party certification; ^[L]_[SEP] . b) other party validation; ^[L]_[SEP] c) self-validation. 	p.3, p.16
14) Include statements of validation where declarations of achievement of carbon neutrality are validated by a third-party certifier or second party organizations.	p.16
15) Date the QES and have it signed by the senior representative of the entity concerned (e.g. CEO of a corporation; Divisional Director, where the subject is a division of a larger entity; the Chairman of a town council or the head of the household for a family group).	p.4
16) Make QES publicly available and provide a reference to any freely accessible information upon which substantiation depends (e.g. via websites).	Published on knowit.se

B. Detailed results 2021

Table with detailed results for Knowit 2021.

Question group and activity	tCO _{2e}
Business Travel	509,88
Average battery electric car	0,38
Average bus	6,88
Average diesel car	34,21
Average ethanol car (E85)	2,45
Average HVO car	0,02
Average hybrid car	13,68
Average petrol car	60,91
Average petrol motorcycle	0,27
Average taxi	2,52
Bicycle	0,00
Electric scooter	0,01
Hotel night stays	30,45
Light rail/Tram	5,84
Long-haul, average class (RFI 2)	75,28
Medium-haul, average class (RFI 2)	40,65
Short-haul (RFI 2)	236,32
Business travel - External	2,96
Average bus	2,35
Average van (unknown fuel)	0,61
Commuting	446,03
Average battery electric car	1,95
Average bus	67,77
Average diesel car	137,65
Average ethanol car (E85)	5,58
Average HVO car	0,10
Average hybrid car	33,14
Average petrol car	179,41
Average petrol motorcycle	2,00
Bicycle	0,00
Electric scooter	0,12
Light rail/Tram	18,32
Conferences	106,74
Average car (unknown fuel)	4,63
Coach	6,43
Hotel night stays	35,35
Intercity/National train	0,31
Long-haul, average class (RFI 2)	8,72
Medium-haul, average class (RFI 2)	35,95
Short-haul (RFI 2)	15,34

Swedish rail	0,00
Electricity and Heating	801,69
District heating (default)	269,56
District heating Copenhagen	17,14
District heating EON Hallsberg-Örebro-Kumla	1,90
District heating EON Malmö-Burlöv	30,20
District Heating, Affärsverken Karlskrona AB, Karlskrona	0,11
District Heating, Borlänge Energi AB, Ornäs	1,23
District Heating, Gävle Energi AB, Gävle	0,13
District Heating, Göteborg Energi AB, Bra Miljöval, Göteborg, Partille och Ale	0,75
District Heating, Göteborg Energi AB, Göteborg, Partille och Ale (exkl. Bra Miljöval)	10,01
District Heating, Jämtkraft AB, Östersund	1,10
District Heating, Jönköping Energi AB, Jönköping	4,21
District Heating, Karlstads Energi AB, Karlstad	2,74
District heating, Krafringen, Eslov, Lomma & Lund	0,47
District Heating, Luleå Energi AB, Luleå	0,32
District Heating, Norrenergi AB, Sundbyberg-Solna	0,50
District Heating, Stockholm Exergi AB, Stockholm	32,39
District Heating, Sundsvall Energi AB	6,96
District Heating, Tekniska Verken i Linköping AB, Linköping	17,07
District Heating, Umeå Energi AB, Umeå	2,52
District Heating, Vattenfall AB, Uppsala	4,88
District Heating, Öresundskraft AB, Helsingborg	0,91
Electricity consumption	93,24
Electricity consumption (Nordic Market)	52,38
Electricity intensity, office (national average)	250,98
Food	126,17
Coffee and tea	32,91
Milk (liter)	9,28
Mixed fruit	11,47
Portion non-veg (320 g)	54,87
Portion veg (320 g)	4,72
Soda, soft drinks (liter)	12,91
Homeworkers	104,73
Home working day - desktop computer	104,73
Hosted servers	37,42
Electricity consumption	12,03
Electricity consumption (Nordic Market)	25,39
Materials purchased	1227,43
Computer (excluding use-phase)	305,00
Emissions per conference room seat (new furniture)	15,50
Emissions per conference room seat (reused furniture)	11,20
Emissions per renovated square meter	347,10
Emissions per workstation (new furniture)	106,40
Emissions per workstation (reused furniture)	20,00

Other small devices (general)	6,19
Phone (including use phase)	98,04
Screen (excluding use-phase)	318,00
Total	3363

C. Reporting units, company structure

Unit
Knowit
Sweden
Denmark
Finland
Norway
Germany
Poland