

Carbon footprint accounting 2020

Report developed for ATEA ASA

Project description

This project was commissioned to provide Atea Group an overview of the operations' CO₂ emissions.

The report contains the carbon footprint with carbon indicators for Atea's operations in 2020. The greenhouse gas emissions have been calculated in accordance with the international standard, the Greenhouse Gas Protocol Initiative and include GHG emissions from consumption of fossil fuels for transportation and heating of premises, purchased electricity, district heating and cooling, business travels along with flight trips, generated waste, consumption of electricity in external data centers, downstream transportation and distribution and upstream activities in consumed fuels and electricity value chain. All greenhouse gas emissions are converted into CO₂ equivalents. The report supports the group's commitment to responsible operations locally and for the entire group.

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List of abbreviations

EF - emission factor(s)

GHG - greenhouse gas

IEA- international Energy Agency

tCO₂e - tonnes CO₂-equivalents

Introduction

Environmental focus is an integrated part of Atea's business strategy towards customers and within their own organization. The aim of this report is to get an overview of Atea's greenhouse gas (GHG) emissions and to facilitate the identification of concrete measures in order to reduce energy consumption and GHG emissions contributed from own operational activities and within supply chain. The data collection involves the commitment from employees from various group levels. The annual carbon footprint accounting report enables the organization to benchmark performance indicators and evaluate progress over time.

The carbon footprint report for 2020 includes all Atea's operations in Norway, Denmark, Sweden, Finland and the Baltics.

Methodology

The carbon accounting gives a general overview of the company's greenhouse gas emissions, converted into CO₂ – equivalents, based on reported data from internal and external systems. The analysis facilitates the identification of possible measures to reduce energy consumption as well as the overall carbon footprint. The carbon indicators facilitate monitoring of company activities in order to identify improvement areas and highlights areas of possible concern.

The carbon accounting has been measured using best practice standards and guidelines, such as the Greenhouse Gas Protocol, (WBCSD/WRI, 2004). Established emissions factors have been derived from reliable references for each emissions source. Here, calculated national and regional emission factors for electricity, have been derived from information provided by the International Energy Agency (IEA), (IEA, 2020). Average emission factors for fossil fuels have been derived from The UK Department for Environment, Food and Rural Affairs (DEFRA), (DEFRA, 2020).

The international standard the Greenhouse Gas Protocol Initiative is an accounting tool to manage greenhouse gas emissions. Today, hundreds of companies and organizations around the world are using GHG Protocol standards and tools to manage their emissions. The standard was developed through a decade-long partnership between the World Resources Institute and the World Business Council for Sustainable Development. The Greenhouse Gas Protocol Initiative is working with businesses, governments, and environmental groups around the world and in 2006, the standard was used as the basis for the ISO standard 14064-1: Specification with Guidance at the Organization Level for Quantification and Reporting of Greenhouse Gas Emissions and Removals.

The methodology considers the six most important greenhouse gases: carbon dioxide (CO₂), nitrous oxide (N₂O), methane (CH₄), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs) and sulphur hexafluoride (SF₆). These are converted into CO₂ equivalents based on their global warming potential.

The carbon accounting report should include valuable information for decision making for internal as well as external operations. An important aspect of relevance is the selection of an appropriate inventory boundary that reflects the substance and economic reality of the company's business relationships. This report is based on the operational control approach that defines what should be included in the carbon inventory, as well as how the emissions are categorized as direct and indirect emissions.

Significant changes

The emission factor for Nordic electricity mix in 2020 has increased by 5% since 2019. The increase was noticed for the first time in the last 10 years. This is caused by a slight change in share of resources used for the electricity production. Increase in EF value indicates higher share of fossil fuels in production of electricity.

All EF used in the analysis have been updated in accordance with the most recent sources. The past results of climate accounting have been adjusted by moving electricity consumed in data centers ATEA Group does not have operational control over, and fossil fuels consumed within business travels in cars not owned or leased by ATEA Group to scope 3. On the other hand, certain consumptions of fossil fuels for travelling purposes with cars leased by ATEA Group assigned earlier to scope 3 have been moved to scope 1 in accordance with GHG Protocol guidelines.

GHG emission from upstream activities in fossil fuels and electricity value chain is calculated on Group level and therefore not disclosed per country.

GHG emissions from purchased goods and services as well as commuting are currently under revision and updated results will be included in the next year carbon footprint accounting.

Carbon footprint accounting

The carbon footprint accounting is divided into three scopes in accordance with the GHG Protocol:

Scope 1: Direct emissions (mandatory reporting)

This scope comprises of all direct emissions from company-controlled sources, such as internal transport with company vehicles and stationary combustion on-site. For Atea Group, scope 1 includes following:

- Fuel consumption (petrol, diesel, LPG) from cars owned or leased
- Natural gas

Scope 2: Indirect emissions (mandatory reporting)

This scope includes all indirect emissions from purchased energy as well electric and hybrid vehicles. For ATEA Group, scope 2 includes following:

- Electricity
- District heating
- District cooling
- Electric and hybrid cars owned or leased

GHG emission from electricity and district heating/cooling is accounted based on actual data or data based on invoices (recalculated from currency to consumption data based on avg. energy prices).

GHG emission from consumed electricity is accounted in accordance with location- and market-based method, (WBCSD/WRI, 2015).

The location based GHG emission accounting reflects actual GHG emissions associated with consumed grid electricity. Electricity EF are based on national gross electricity production mixes published by IEA. The Nordic electricity mix EF covers the weighted production in

Sweden, Norway, Finland and Denmark, which reflects the common Nord Pool market area. EF for district heating/cooling are based on actual (local) production mixes or come from UK Government GHG Conversion Factors for Company Reporting published by DEFRA.

Market-based GHG emission associated with consumed electricity takes into account purchase of Guarantees of Origin (GoO). Electricity covered with GoOs is accounted as zero emission. GHG emission from electricity not covered with GoO is accounted with residual EF from European Residual Mixes 2019 document published by AIB, (AIB, 2020). The Nordic residual electricity mix covers the weighted yearly numbers reported by AIB for Sweden, Norway, Finland and Denmark.

Atea Sweden, Denmark, Norway and Finland purchased GoO for a part of their electricity consumption in 2020.

GHG emission from use of electric and hybrid cars is accounted based on actual data reported.

Scope 3: Indirect emissions (voluntary reporting)

While Scope 1 and 2 are mandatory according to the GHG protocol, emissions under Scope 3 are reported on a voluntary basis. Scope 3 comprises other indirect emissions from company activities originating from sources not controlled by the company. The Atea Group report includes following sources of scope 3 GHG emissions:

- Business travel (air travel, train travel, mileage allowance, fuel consumption in vehicles not owned or leased by company)
- Waste management
- Downstream transportation and distribution
- Electricity consumption in data centers outside operational control of ATEA Group
- Upstream activities within consumed fuels and electricity value chain

Air travel: air travel is reported as actual travel distance. In some cases, if other data not available, the climate impact from air travel is reported in GHG emission precalculated by travel company.

Train travel: the same as in case of air travel, train travel is reported as actual travel distance in passenger kilometer unit, which afterwards is recalculated to GHG emission.

Mileage allowance is reported in km driven in employees' private cars (not leased or owned by company) and refunded by company.

Downstream transportation and distribution includes freight transport of commercial products. The distribution center in Sweden provides products to the end customer and to Atea's operations in Norway, Denmark, Sweden, Finland and the Baltics. Reported GHG emission was precalculated by the logistics company.

Waste: The waste figures are based on actual and estimated amount of waste. The emission factors comprise the total climate impact of waste treatment without including avoided

emissions in other systems (next cycle). Here, the energy recovery from incineration of waste included in the production of district heating is not deducted from the emission factor of waste for incineration. Recycled waste fractions include only a small transport component (collection of waste) while the material recycling and replacement of virgin materials takes place outside the system (by the actor who buy the recycled material).

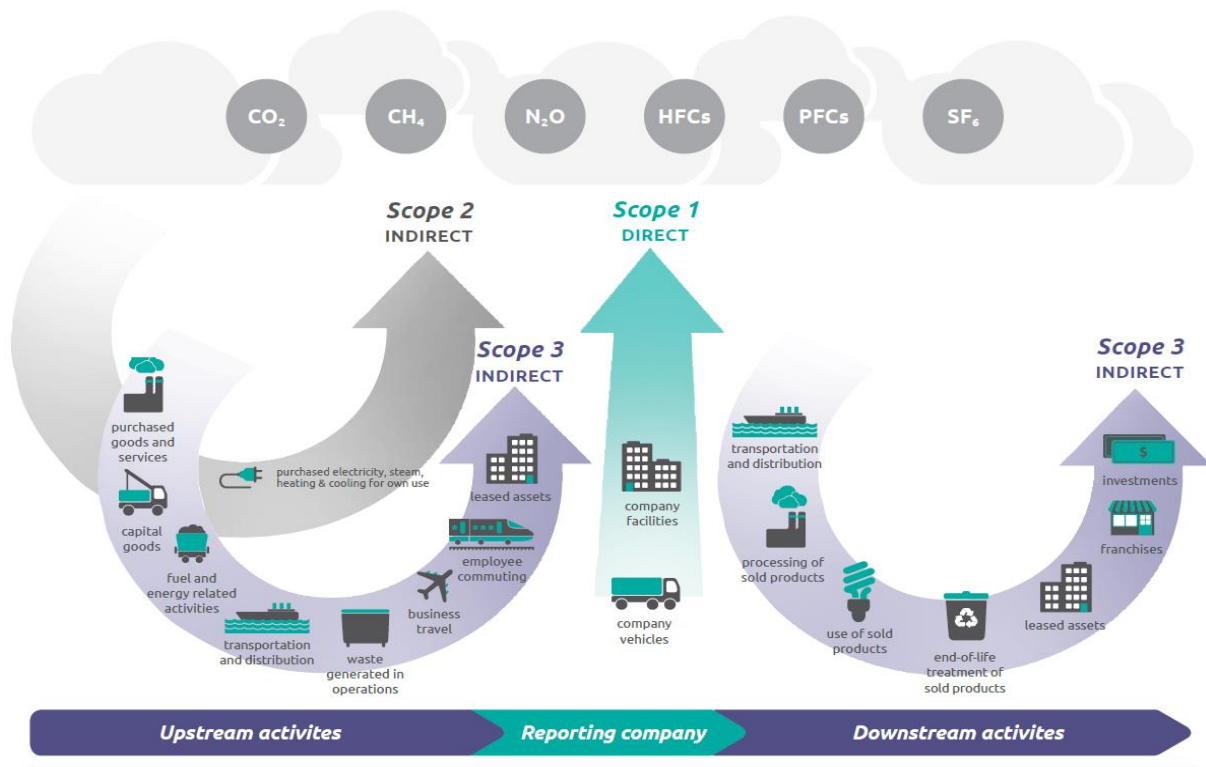


Figure 1 Reporting boundaries of the GHG Protocol. Source WBCSD/WRI (2011). Corporate value chain (Scope 3).

Verification

GHG emissions accounting disclosed in the report was verified by independent auditors from DNV Business Assurance Norway AS on 15th April 2021. The verification was conducted in accordance with ISO 14064-3, Greenhouse Gas Protocol Corporate Accounting and Reporting Standard and Value Chain (Scope 3) Accounting and Reporting Standard. The verification letter will be published as a part of 2021 report to Carbon Disclosure Project.

Results

ATEA GROUP

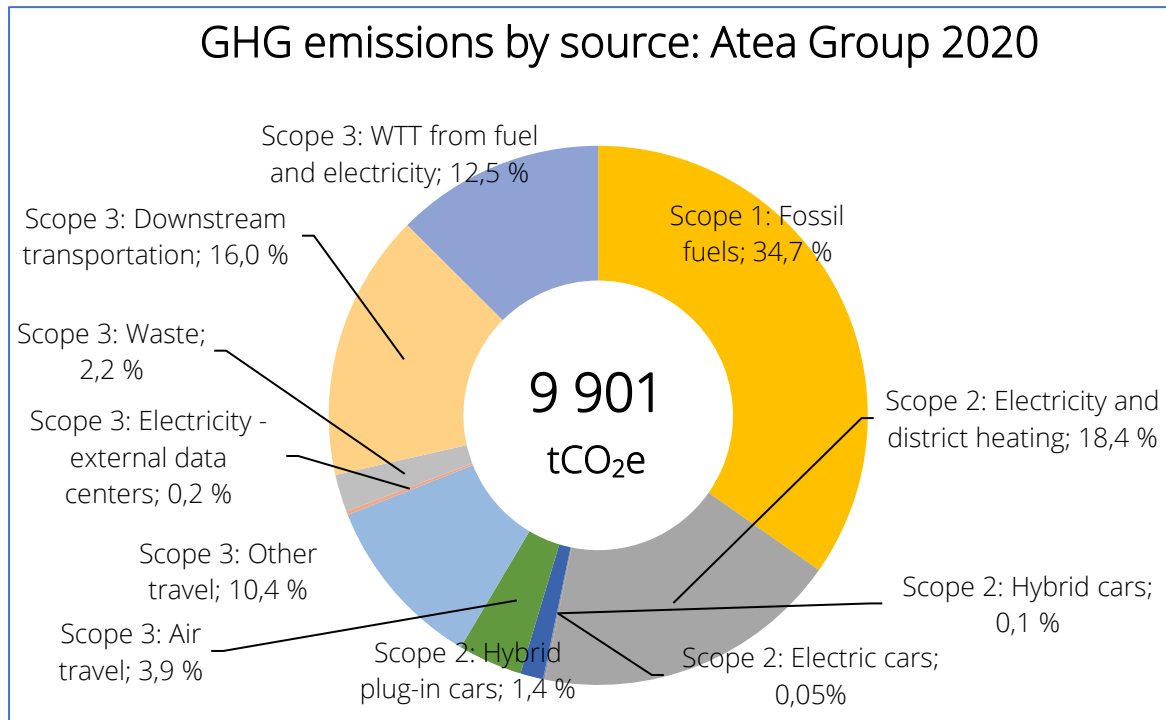


Figure 2 Distribution of 2020 GHG emissions by source in ATEA Group.

Atea evaluates its climate efforts by comparing the current carbon emissions per employee and revenue with 2007 levels. GHG emission per both full-time employee and revenue has decreased since 2007 by 27% and 55%, respectively. Both indicators were also reduced in comparison with 2019. Looking on the performance within last two years, the total location based GHG emission in 2020 decreased by 29%. Market-based GHG emission has also decreased, in this case by 24%. Reduction in total GHG emission was caused mainly by less air flights and other travels as a result of covid pandemic and associated changes in business activity patterns. In 2020, ATEA Group purchased Guarantees of Origin (GoO) for 49% of total electricity consumption that is 10% increase since previous year.

Atea Group total tCO ₂ e emissions	2007	2019	2020	07/20	19/20
Total corporate tCO ₂ e with location based electricity emission factor	7 986	13 935	9 901	24 %	-29%
Total corporate tCO ₂ e with market based electricity emission factor		16 934	12 822	NA	-24 %
Atea Group key performance indicators					
tCO ₂ e emissions per full time employee*	2,00	1,94	1,45	-27 %	-25 %
tCO ₂ e emissions per revenue in MNOK*	0,48	0,32	0,22	-55 %	-33 %
MWh electricity with GoO		12 847	14 120	NA	10 %
*tCO ₂ e emission with location based electricity emission factor					

Table 1 ATEA Group consolidated results and KPIs

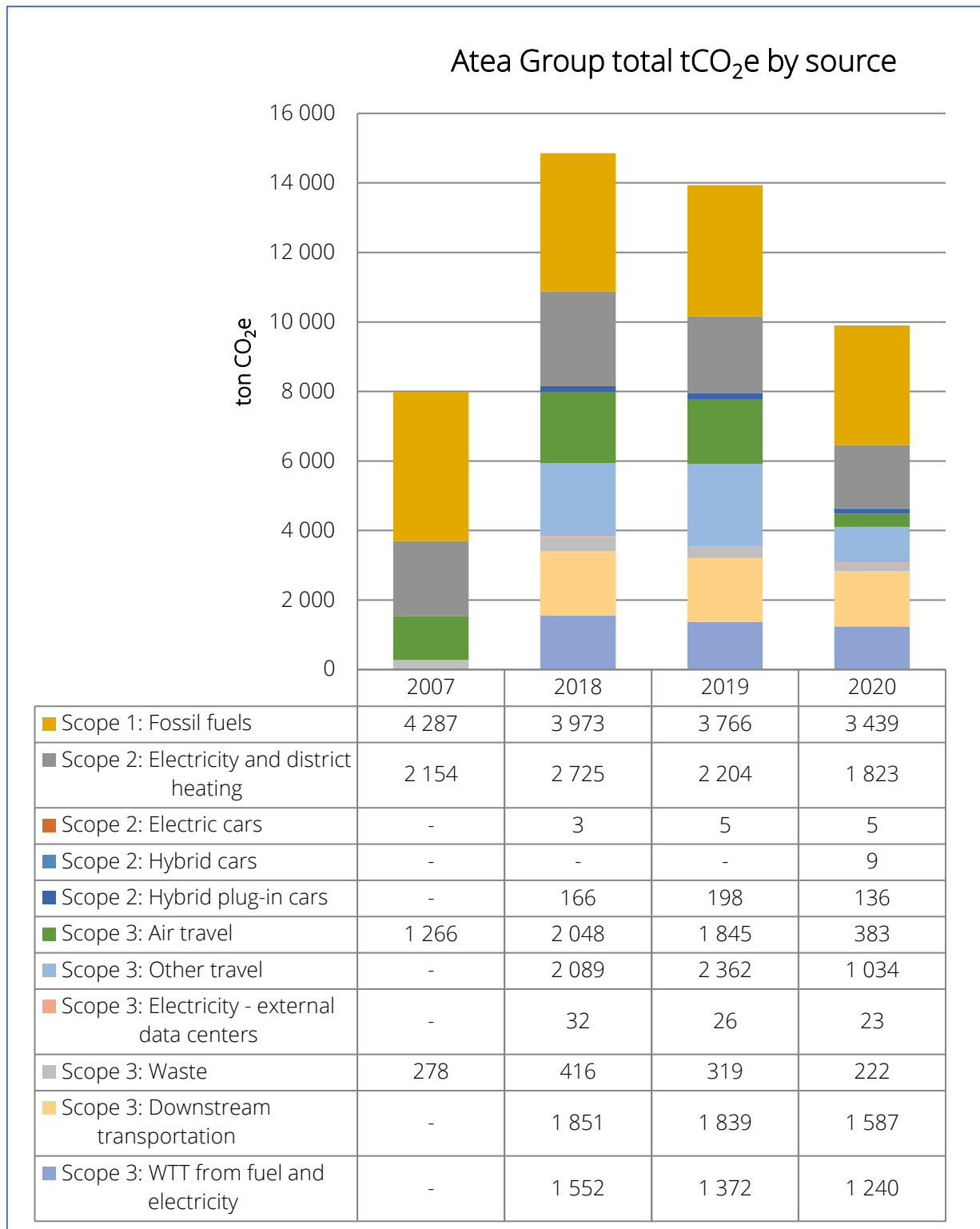


Figure 3 Total annual GHG emissions by source in ATEA Group

ATEA company	Scope	unit	consumption	MWh	tCO ₂ e	%share	
ATEA Norway	Scope 1			1 108	237	2,7 %	
	Petrol	liters	11 873	114	28	0,3 %	
	Diesel	liters	95 379	994	210	2,4 %	
	Scope 2			9 907	405	4,7 %	
	Electricity	kWh	9 428 495	9 429	387	4,5 %	
	District heating	kWh	478 387	478	19	0,2 %	
	Scope 3			-	244	2,8 %	
	Air travel	kgCO ₂ e	43 093	-	4	0,04 %	
		Waste	kg	251 799	-	50	0,6 %
	Mileage allowance	km	772 099	-	102	1,2 %	
ATEA Denmark	Scope 1			7 585	1 837	21,2 %	
	Petrol	liters	24 786	238	57	0,7 %	
	Diesel	liters	694 461	7 347	1 779	20,5 %	
	Scope 2			7 913	461	5,3 %	
	Electricity	kWh	6 021 425	6 022	247	2,9 %	
	District heating	kWh	1 891 903	1 892	215	2,5 %	
	Scope 3			-	580	6,7 %	
	Air travel	pkm	1 001 586	-	95	1,1 %	
	Waste	kg	194 203	-	78	0,9 %	
		Mileage allowance	km	2 370 038	-	406	4,7 %
	Waste water	m ³	5 296	-	2	0,02 %	
ATEA Sweden	Scope 1			747	155	1,8 %	
	Petrol	liters	13 208	125	29	0,3 %	
	Diesel	liters	59 981	623	126	1,5 %	
	Biogas	liters	10	-	-	0,00 %	
	Scope 2			10 845	622	7,2 %	
	Electricity	kWh	8 045 754	8 046	330	3,8 %	
	District heating	kWh	2 681 403	2 681	142	1,6 %	
	Electric vehicles	km	695 524	118	5	0,1 %	
	Hybrid vehicles	km	75 363	-	9	0,1 %	
	Hybrid plug-in vehicles	km	1 404 303	-	136	1,6 %	
	Scope 3			-	689	8,0 %	
	Air travel	pkm	1 744 002	-	163	1,9 %	
	Waste	kg	197 680	-	64	0,7 %	
Train travel	pkm	828 178	-	0	0,00 %		
	Mileage allowance	liters	206 014	-	439	5,1 %	
	Electricity - external data centers	kWh	562 927	-	23	0,3 %	
ATEA Logistics AB	Scope 2			2 354	93	1,1 %	
	Electricity	kWh	1 813 100	1 813	64	0,7 %	
	District heating	kWh	541 320	541	29	0,3 %	
	Scope 3			-	1 614	18,6 %	
	Air travel	pkm	15 582	-	1	0,02 %	
	Freight transport	tCO ₂ e	1 587	-	1 587	18,3 %	
	Waste	kg	1 132 163	-	25	0,3 %	
	Train travel	pkm	4 409	-	-	0,00 %	
ATEA Finland	Scope 1			681	165	1,9 %	
	Petrol	liters	29 591	284	69	0,8 %	
	Diesel	liters	37 519	397	96	1,1 %	
	Scope 2			1 027	93	1,1 %	
	Electricity	kWh	490 330	490	20	0,2 %	
	District heating	kWh	536 460	537	73	0,8 %	
	Scope 3			-	97	1,1 %	
	Air travel	pkm	75 417	-	8	0,1 %	
Waste	kg	89 230	-	2	0,02 %		
	Mileage allowance	km	507 536	-	87	1,0 %	
ATEA Baltics	Scope 1			4 365	1 045	12,1 %	
	Petrol	liters	123 263	1 183	285	3,3 %	
	Diesel	liters	281 269	2 976	721	8,3 %	
	Autogas/LPG	liters	6 800	49	11	0,1 %	
	Natural gas	m ³	14 265	157	29	0,3 %	
	Scope 2			3 760	298	3,4 %	
	Electricity	kWh	3 394 458	3 394	234	2,7 %	
	District heating	kWh	365 876	366	63	0,7 %	
	Scope 3			-	25	0,3 %	
	Air travel	pkm	277 886	-	24	0,3 %	
	Waste	kg	58 147	-	1	0,01 %	
Totalsum			50 331 888	50 294	8 661	100 %	

Table 2 Location based GHG emissions per BU (upstream fuel and electricity GHG emission not disclosed on BU level).

ATEA NORWAY

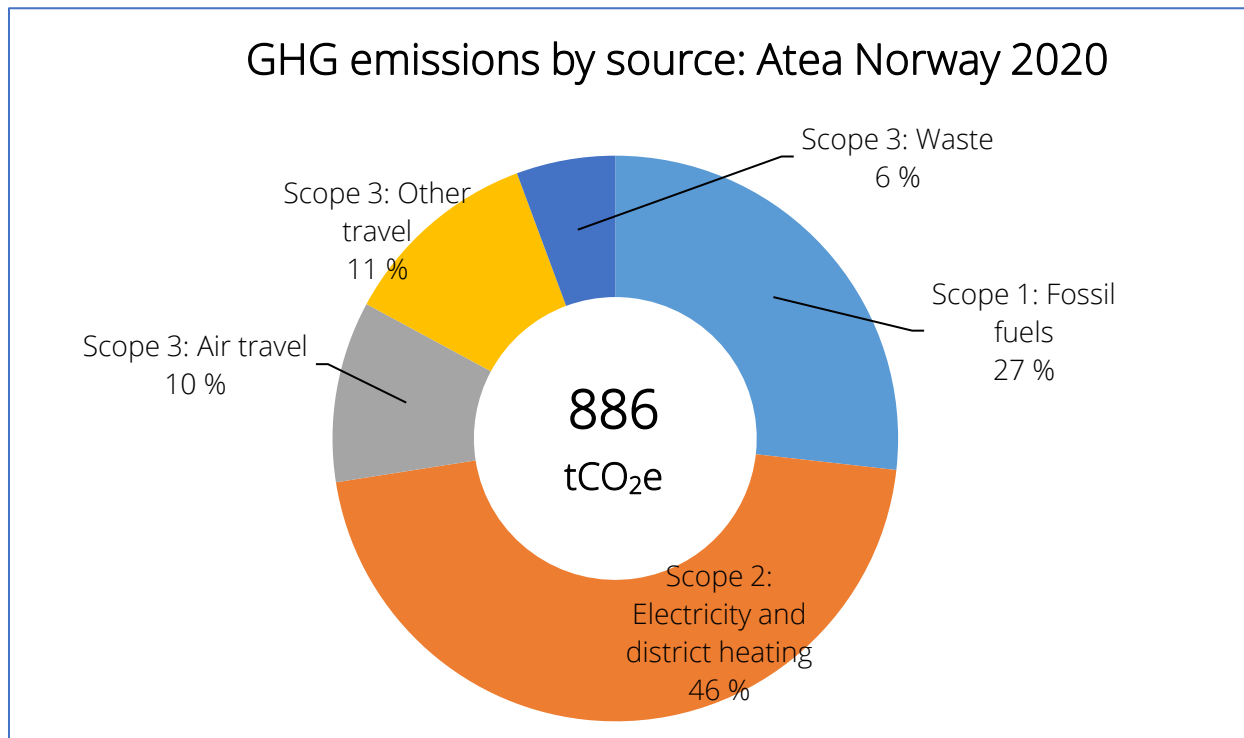


Figure 4 Distribution of 2020 GHG emissions in ATEA Norway

In 2020, the total GHG emission in Atea Norway was calculated to be 886 tCO₂e that is 48% lower in comparison with 2019. This is caused mainly by significant reduction in plane and other travels as well as lower electricity and district heating consumption. The latter one remains the biggest source of GHG emissions. In 2020, Atea Norway purchased Guarantees of Origin for 11% of the total electricity consumption (1 084 MWh) that is 69% less than in previous year. However, due to reduction in electricity consumption market based GHG emission has been reduced by 19% since 2019. GHG emission per FTE has decreased by 44% since 2007 and 48% since 2019. GHG emission per revenue has decreased by 56% since 2007 and 48% since 2019. There was no significant change in number of FTEs and revenue since 2019 what means reduction of KPI values is exclusively due to decrease in total GHG emission.

Atea Norway total tCO ₂ e emissions	2007	2019	2020	07/20	19/20
Total corporate tCO ₂ e with location based electricity emission factor	1 383	1 720	886	-36 %	-48%
Total corporate tCO ₂ e with market based electricity emission factor		3 340	2 694	NA	-19 %
Atea Norway key performance indicators					
tCO ₂ e emissions per full time employee*	1,83	1,02	0,53	-44 %	-48 %
tCO ₂ e emissions per revenue in MNOK*	0,42	0,18	0,09	-56 %	-48 %
MWh electricity with GoO		3 445	1 084	NA	-69 %
*tCO ₂ e emission with location based electricity emission factor GHG emissions calculated on a group level not included in KPIs					

Table 3 ATEA Norway consolidated results and KPIs

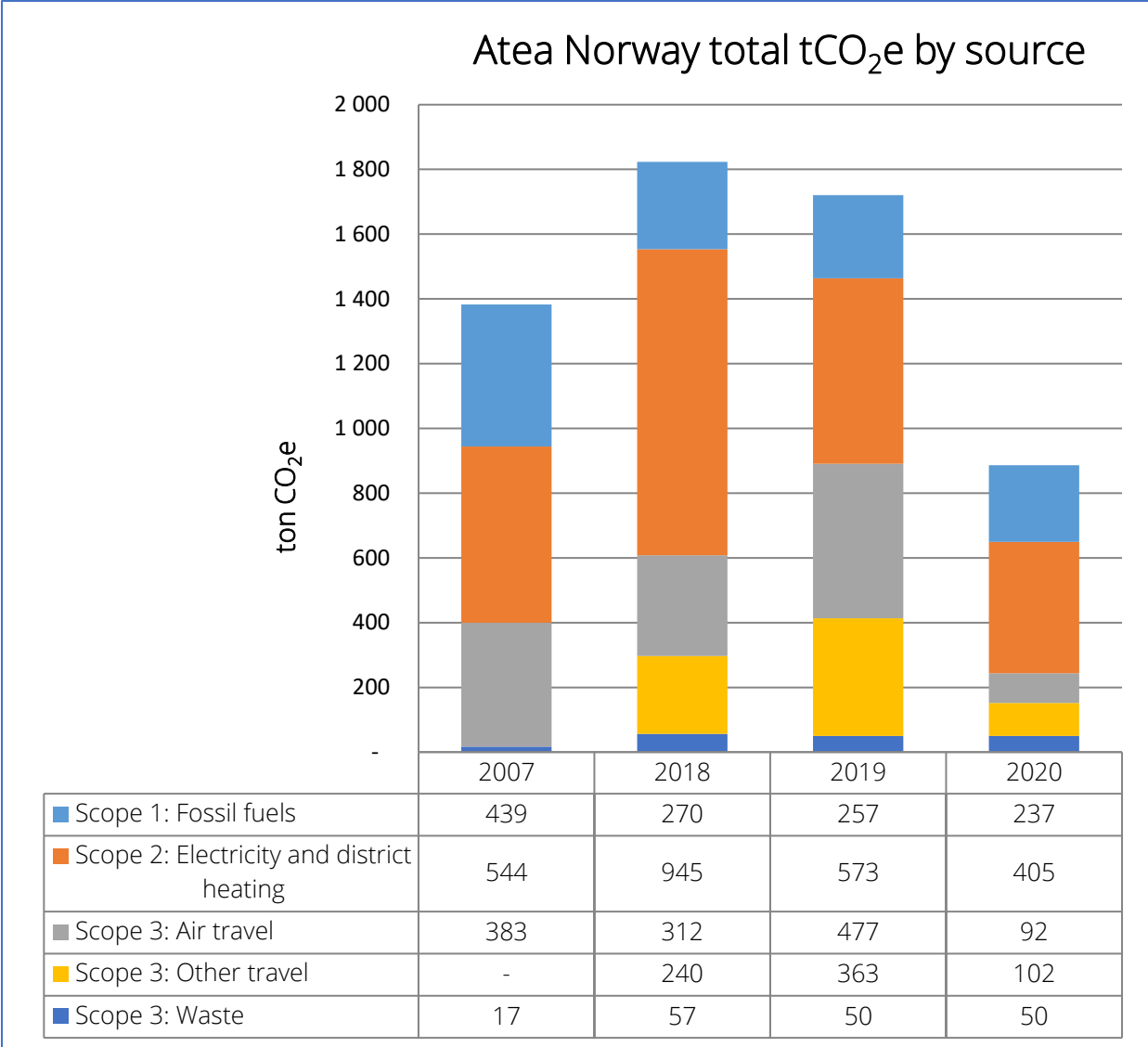


Figure 5 Total annual GHG emissions by source in ATEA Norway

ATEA SWEDEN

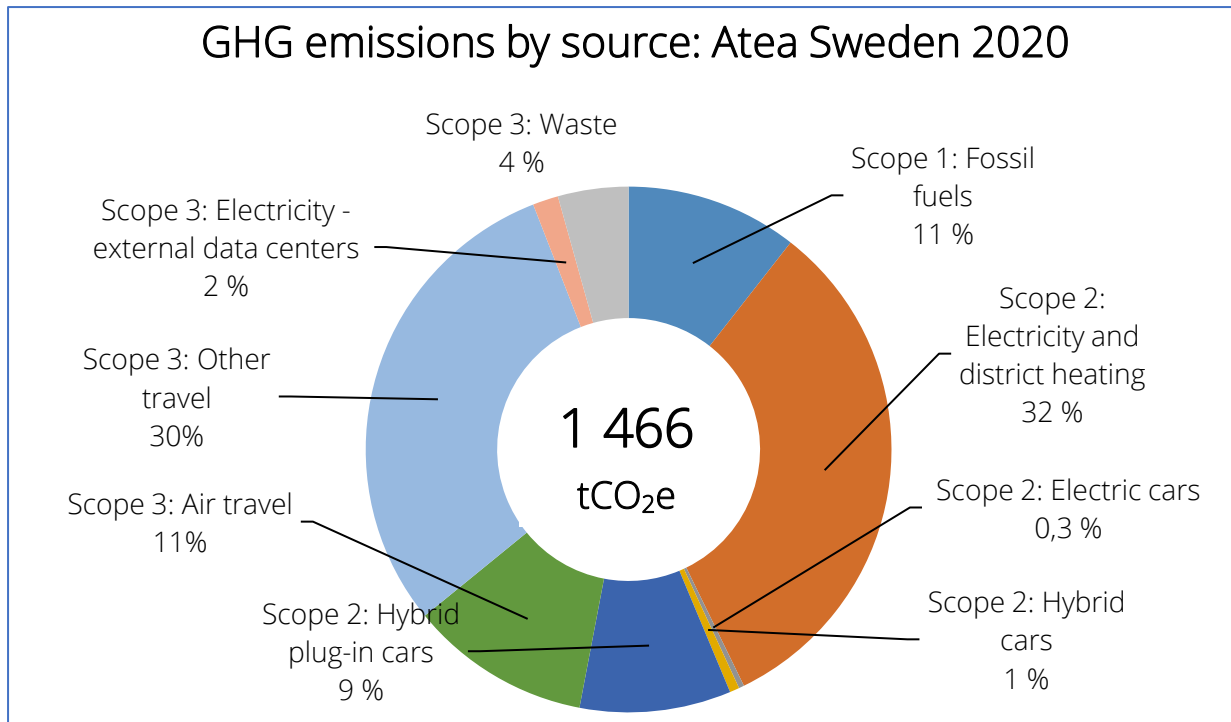


Figure 6 Distribution of 2020 GHG emissions in ATEA Sweden

In 2020, the total GHG emission in Atea Sweden was calculated to be 1 466 tons CO₂e, a 40% decrease since 2019. This is caused mainly by less plane and other travels. The main source of GHG in 2020 was electricity and district heating that is change from 2019 when the main source of GHG emissions were other travels. Looking on GHG emission per FTE, it has decreased by 48% since 2007 and 37% since 2019. Decrease in above KPI since 2019 is caused by reduction in total GHG emissions. Number of FTEs was reduced by 5% since last year. The other tracked KPI has decreased by 68% since 2007 and 46% since 2019. Decrease in above KPI since 2019 is caused first of all by reduction in total GHG emissions and 10% increase in revenue. Atea Sweden is continuously purchasing GoO. In 2020, the company bought GoO for 99% of total electricity consumption (7 978 MWh) that contributed to 49% reduction of total market based GHG emission since 2019.

Atea Sweden total tCO ₂ e emissions	2007	2019	2020	07/20	19/20
Total corporate tCO ₂ e with location based electricity emission factor	2 147	2 460	1 466	-32 %	-40%
Total corporate tCO ₂ e with market based electricity emission factor		2 251	1 154	NA	-49 %
Atea Sweden key performance indicators					
tCO ₂ e emissions per full time employee*	1,82	0,95	0,59	-48 %	-37 %
tCO ₂ e emissions per revenue in MNOK*	0,52	0,17	0,09	-68 %	-46 %
MWh electricity with GoO		5 576	7 978	NA	43 %
*tCO ₂ e emission with location based electricity emission factor GHG emissions calculated on a group level not included in KPIs					

Table 4 ATEA Sweden consolidated results and KPIs

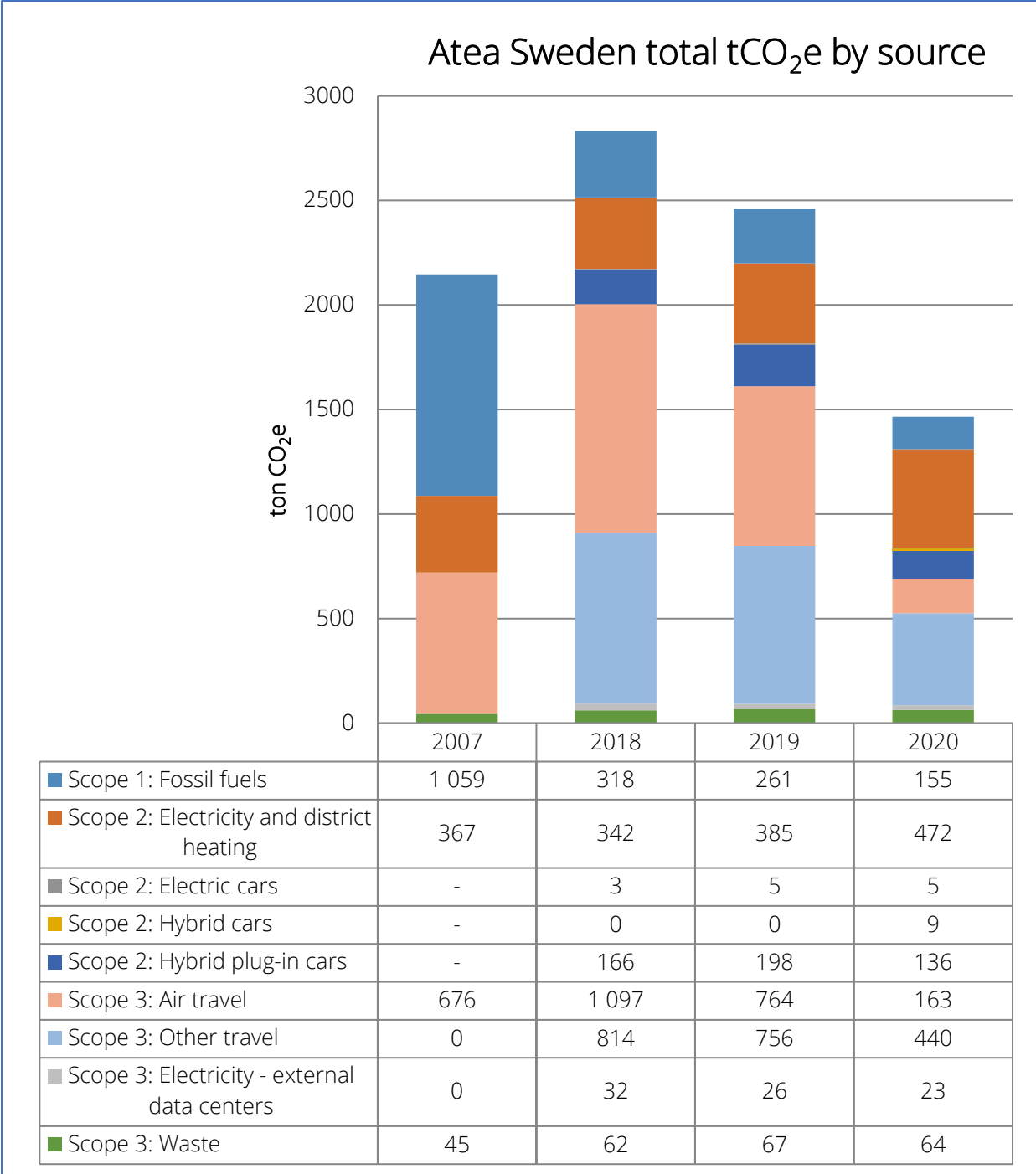


Figure 7 Total annual GHG emissions by source in ATEA Sweden

ATEA DENMARK

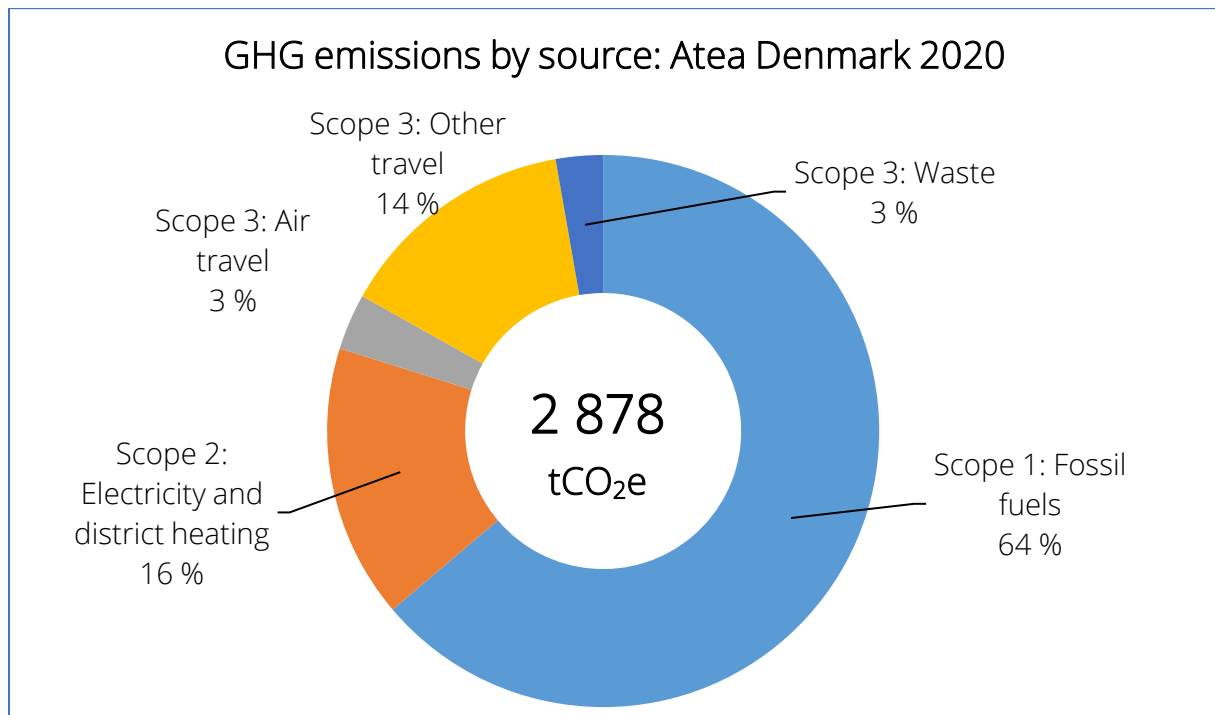


Figure 8 Distribution of 2020 GHG emissions in ATEA Denmark

In 2020, the total GHG emission in Atea Denmark was calculated to be 2 878 tCO₂e. The major source of GHG emission was fossil fuel used in company cars. The total GHG emission has decreased by 24% since 2019. That was mainly caused by less plane and other types of travels. Looking on GHG emission per FTE, it has increased by 20% since 2007 but decreased by 19% since 2019. The reduction in KPI was caused by decrease in total GHG emission while employment was reduced by 94 FTE at the same time. GHG emission per revenue decreased by 19% since 2007 and 24% since last year. That was also due to reduction in total GHG emission since revenue remained stable since last year. Looking on marked-based emission, it was reduced by 19% since 2019. In 2020, Atea Denmark purchased GoO for 58% of total electricity consumption (3 486 MWh).

Atea Denmark total tCO ₂ e emissions	2007	2019	2020	07/20	19/20
Total corporate tCO ₂ e with location based electricity emission factor	2 588	3 783	2 878	11 %	-24%
Total corporate tCO ₂ e with market based electricity emission factor		4 057	3 298	NA	-19 %
Atea Denmark key performance indicators					
tCO ₂ e emissions per full time employee*	2,17	2,60	2,11	20 %	-19 %
tCO ₂ e emissions per revenue in MNOK*	0,56	0,45	0,34	-19 %	-24 %
MWh electricity with GoO		3 825	3 486	NA	-9 %
*tCO ₂ e emission with location based electricity emission factor					
GHG emissions calculated on a group level not included in KPIs					

Table 5 ATEA Denmark consolidated results and KPIs

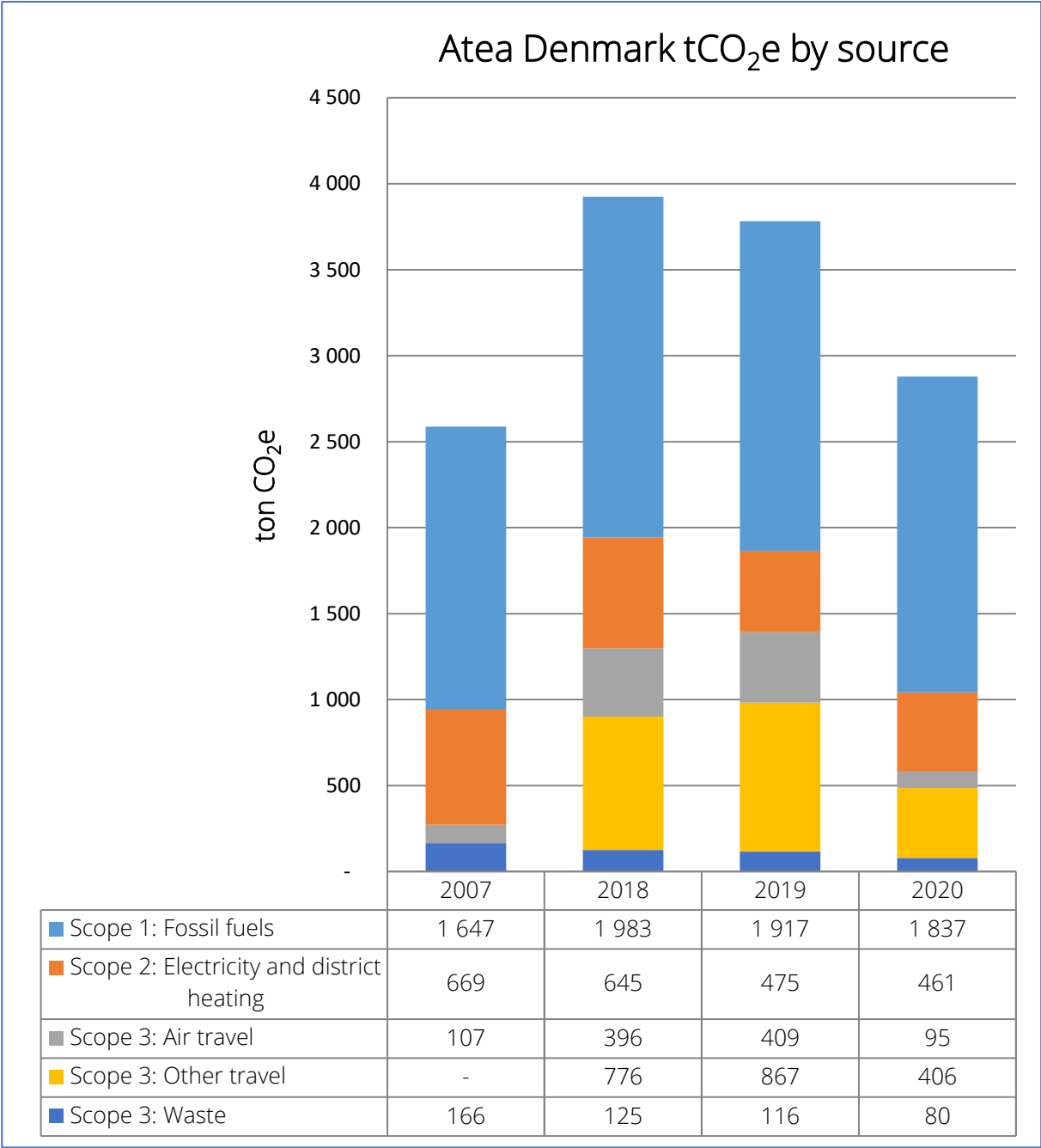


Figure 9 Total annual GHG emissions by source in ATEA Denmark

ATEA FINLAND

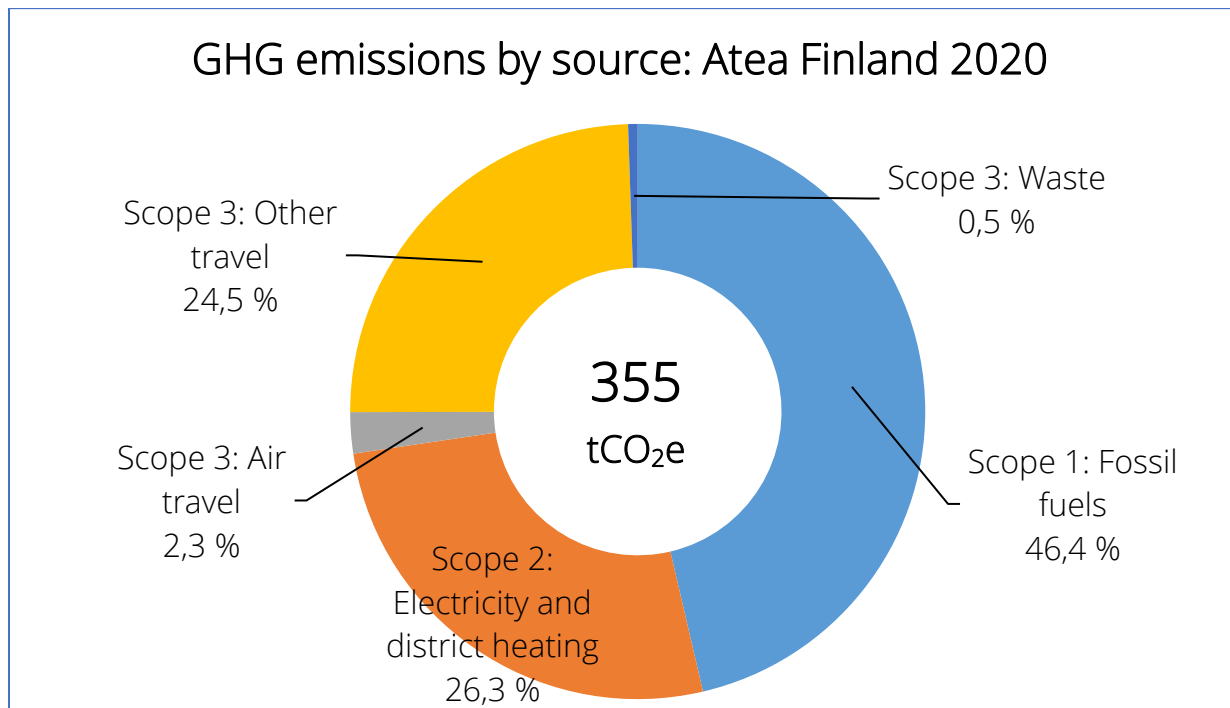


Figure 10 Distribution of 2020 GHG emissions in ATEA Finland

In 2020, the annual greenhouse gas emission in Atea Finland was calculated to be 355 tCO₂e, a 46% decrease since 2019. That was mainly caused by less plane and other types of travel. Looking on KPIs, GHG emission per FTE has decreased by 65% since 2007 and 32% since 2019. Decrease in KPI since last year was caused by decrease in total GHG emission since employment was reduced by 20% at the same time. The other tracked KPI has decreased by 71% since 2007 and 49% since 2019. The reason for decrease in KPI was both decrease in total GHG emission and 7% increase in revenue. The market based GHG emission decreased by 41% since 2019. That was caused by lower electricity consumption since ATEA Finland does not purchase GoO.

Atea Finland total tCO ₂ e emissions	2007	2019	2020	07/20	19/20
Total corporate tCO ₂ e with location based electricity emission factor	988	654	355	-64 %	-46%
Total corporate tCO ₂ e with market based electricity emission factor		783	464	NA	-41 %
Atea Finland key performance indicators					
tCO ₂ e emissions per full time employee*	3,55	1,25	0,85	-65 %	-32 %
tCO ₂ e emissions per revenue in MNOK*	0,68	0,19	0,10	-71 %	-49 %
MWh electricity with GoO		0	0	NA	0 %
*tCO ₂ e emission with location based electricity emission factor					
GHG emissions calculated on a group level not included in KPIs					

Table 6 ATEA Finland consolidated results and KPIs

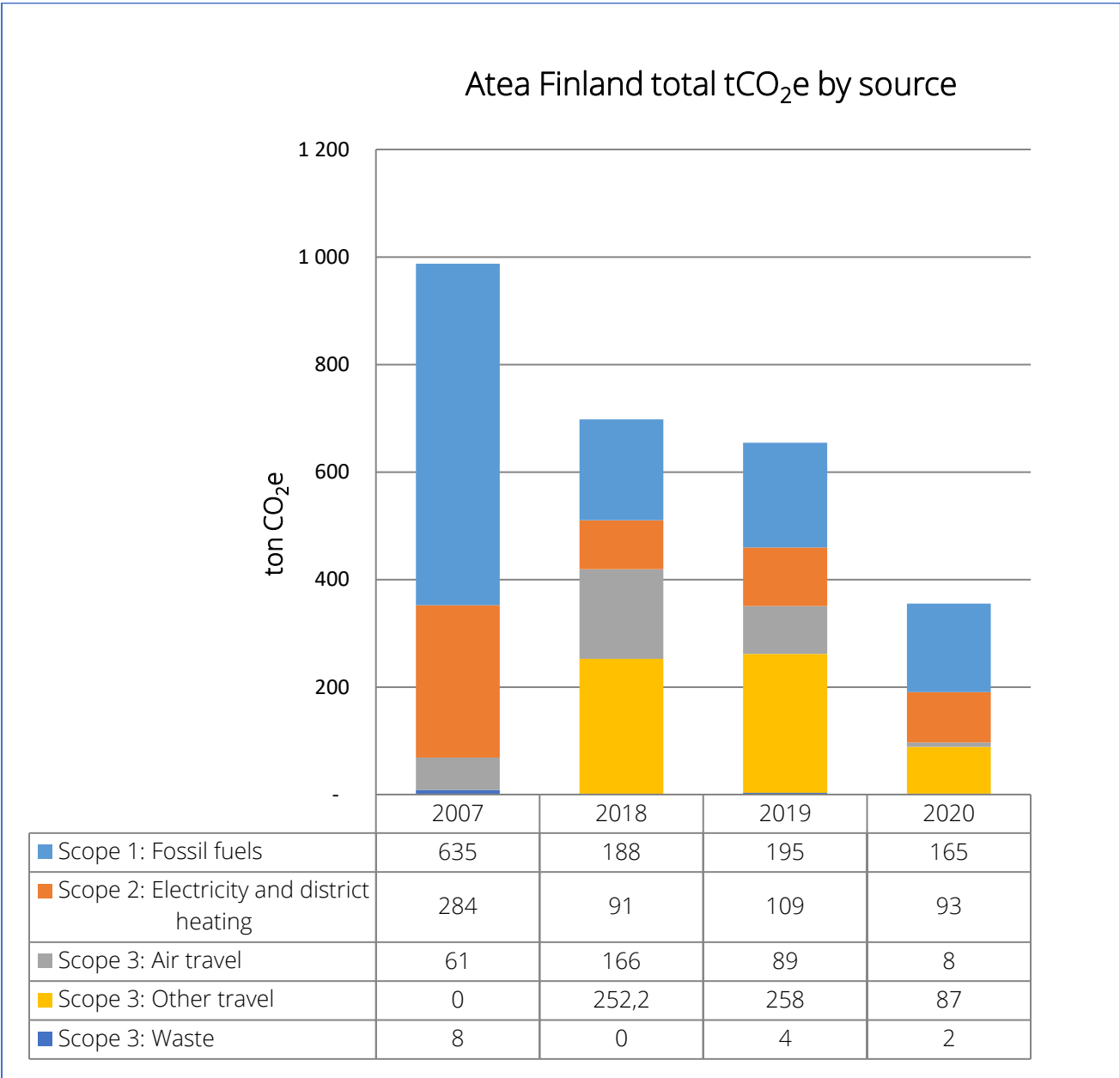


Figure 11 Total annual GHG emissions by source in ATEA Finland

ATEA LOGISTICS

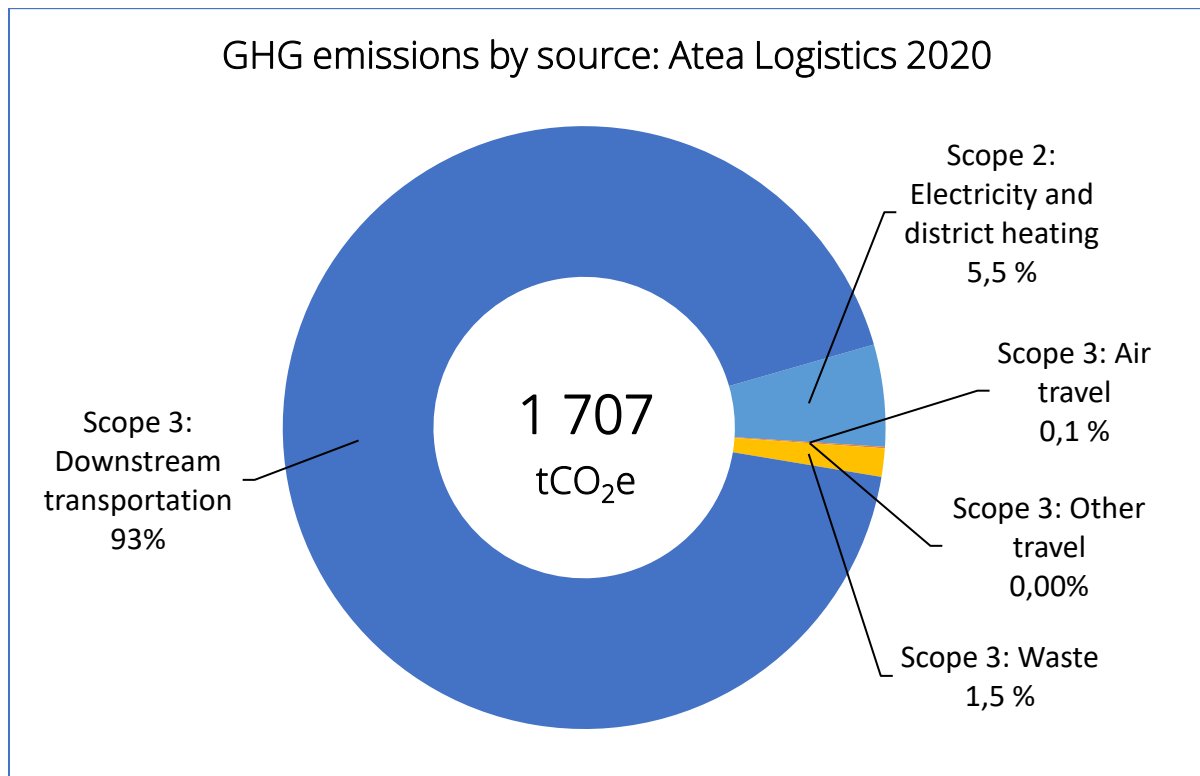


Figure 12 Distribution of 2020 GHG emissions in ATEA Logistics

Atea Logistics is a part of Atea Groups Shared Services. In 2020, the total greenhouse gas emission in Atea Logistics was calculated to be 1 707 tCO₂e, a 23% decrease in comparison with 2019. That is mainly caused by less travelling and lower GHG emission from downstream transportation and distribution. In 2020, GHG emission from freight of goods accounted for around 93% of the total GHG emission in Atea Logistic. Looking on KPIs, GHG emission per FTE decreased by 36% since 2019 while GHG emission per revenue decreased by 30% at the same time. The reason for change in KPIs was reduction in total GHG emission as well as 20% increase in employment and 10% increase in revenue. A huge increase in the total GHG emission and KPIs since 2007 is due to the fact the inventory boundary for scope 3 has been extended to include freight transport ordered by Atea Logistics. The market based GHG emission has decreased by 37% since 2019 due to lower electricity consumption since ATEA Logistics does not purchase GoO.

Atea Logistics total tCO ₂ e emissions	2007	2019	2020	07/20	19/20
Total corporate tCO ₂ e with location based electricity emission factor	192	2 226	1 707	788 %	-23%
Total corporate tCO ₂ e with market based electricity emission factor		2 603	1 643	NA	-37 %
Atea Logistics key performance indicators					
tCO ₂ e emissions per full time employee*	0,99	10,50	6,69	965 %	-36 %
tCO ₂ e emissions per revenue in MNOK*	0,08	0,36	0,25	369 %	-30 %
MWh electricity with GoO		-	-	NA	0 %
*tCO ₂ e emission with location based electricity emission factor GHG emissions calculated on a group level not included in KPIs					

Table 7 ATEA Logistics consolidated results and KPIs

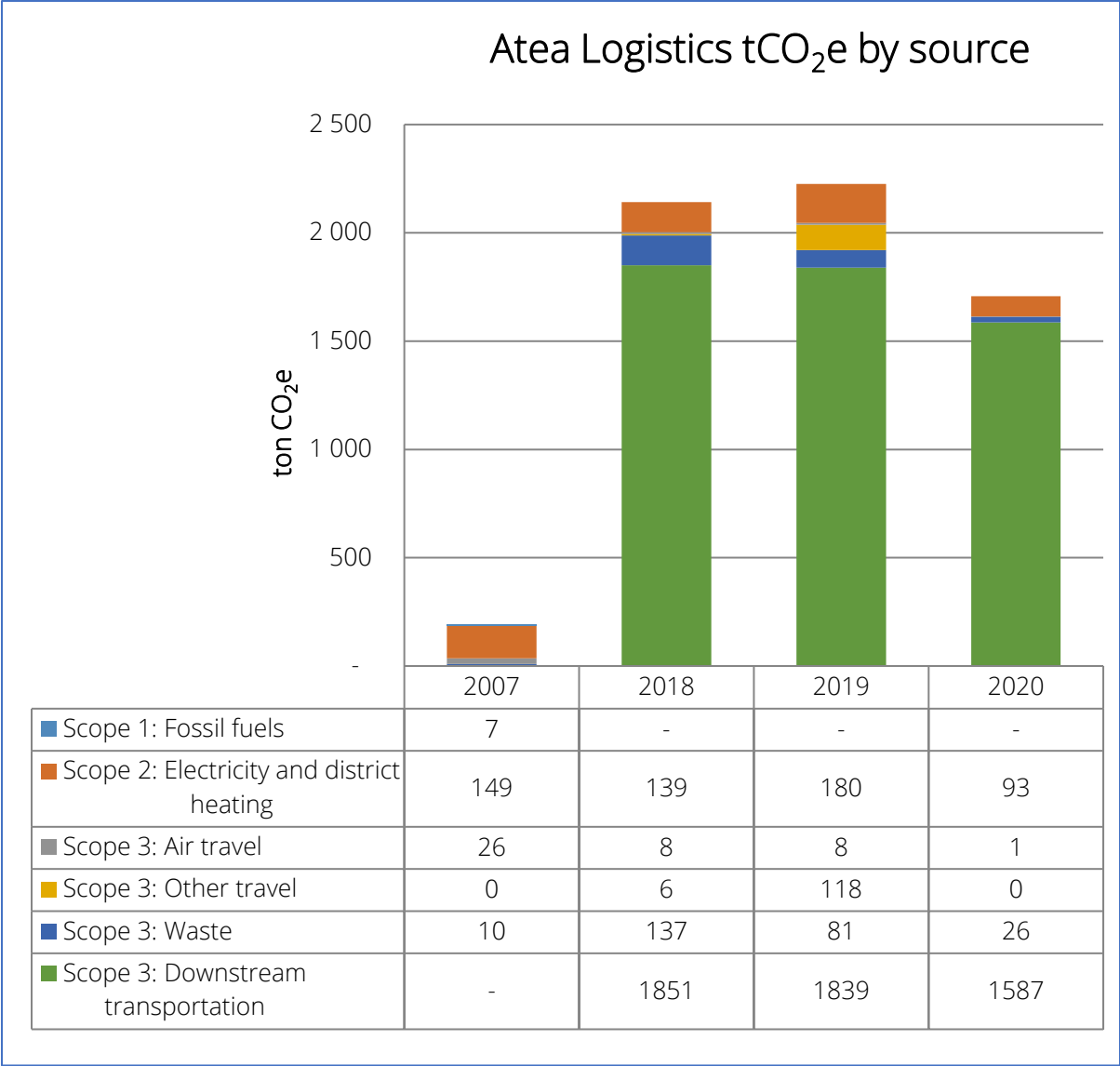


Figure 13 Total annual GHG emissions by source in ATEA Logistics

ATEA BALTICS

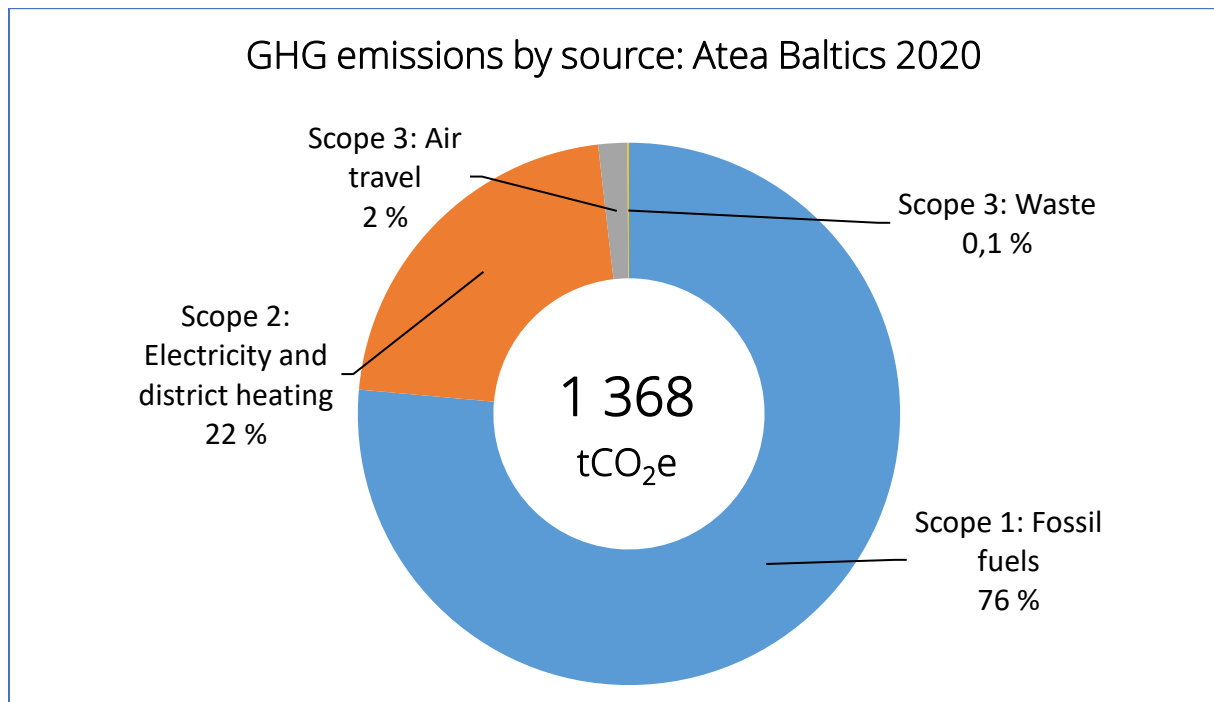


Figure 14 Distribution of 2020 GHG emissions in ATEA Baltics

In 2020, the annual greenhouse gas emission in Atea Baltics was calculated to be 1 368 tCO₂e, a 20% decrease in comparison with previous year. The major reason for decrease in GHG emission is around 49% reduction in carbon intensity of Lithuanian grid electricity. GHG emission per FTE and revenue have been reduced by 21% and 17%, respectively. This is due to decrease in total GHG emission since both employment and revenue have not changed significantly since previous year. The market based GHG emission has been reduced by 8% since last year due to a decrease in residual electricity emission factor. Atea Baltic does not currently purchase GoO for its electricity consumption.

Atea The Baltics total tCO ₂ e emissions	2007	2019	2020	07/20	19/20
Total corporate tCO ₂ e with location based electricity emission factor	689	1 719	1 368	99 %	-20%
Total corporate tCO ₂ e with market based electricity emission factor		2 528	2 328	NA	-8 %
Atea The Baltics key performance indicators					
tCO ₂ e emissions per full time employee*	1,71	2,59	2,05	52 %	-21 %
tCO ₂ e emissions per revenue in MNOK*	1,23	1,26	1,04	2 %	-17 %
MWh electricity with GoO		0	0	NA	0 %
*tCO ₂ e emission with location based electricity emission factor GHG emissions calculated on a group level not included in KPIs					

Table 8 ATEA Baltics consolidated results and KPIs

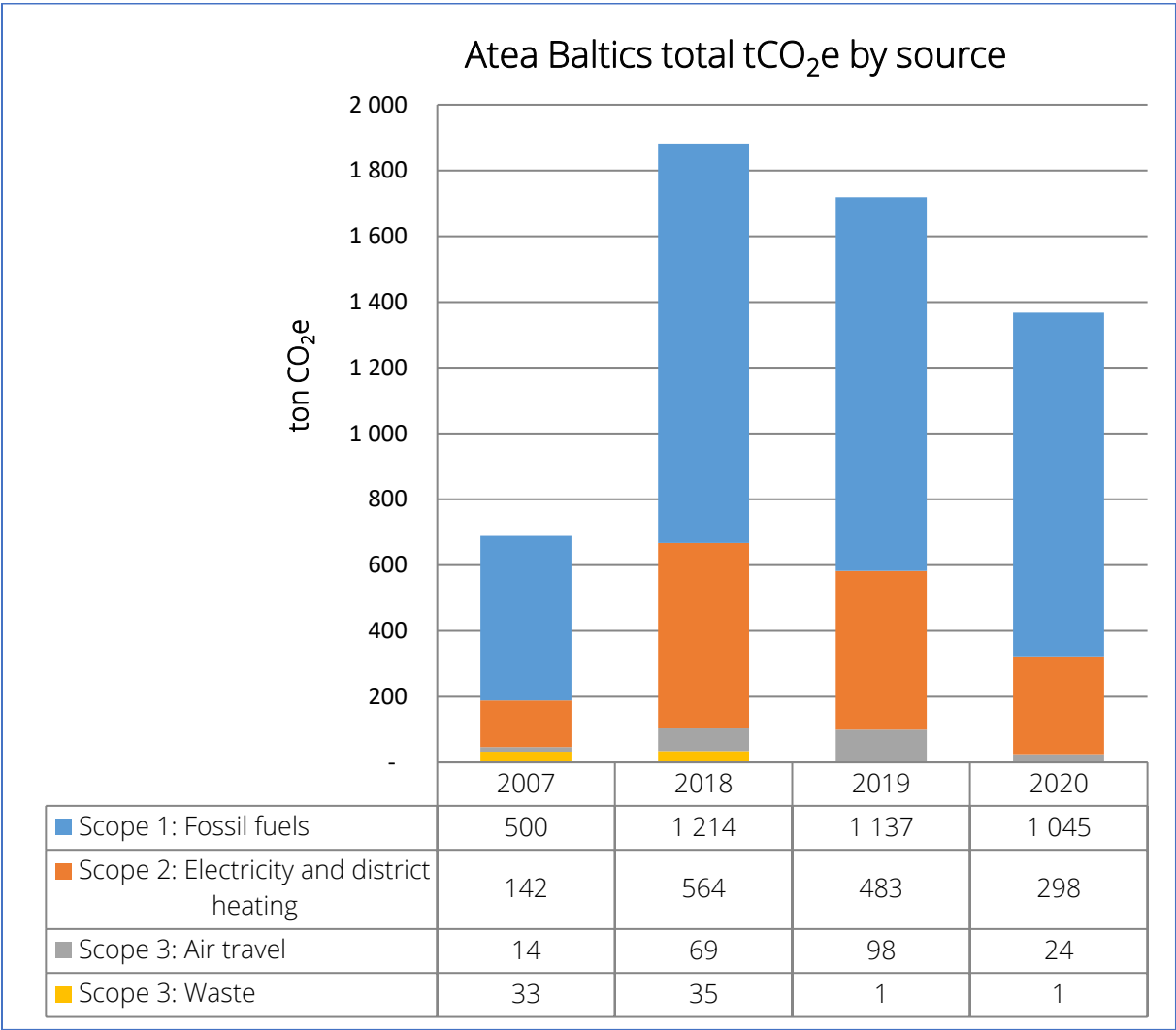


Figure 15 Total annual GHG emissions by source in ATEA Baltics

Avoided GHG emissions

In 2020, ATEA Group started quantifying avoided GHG emissions associated with use of software provided to customers. Using software providing meeting and chat function by employees can significantly limit GHG emissions associated with commuting on both short and long distances. Avoided GHG emissions are caused by saving fossil fuels which otherwise burned would contribute to global warming. Commuting for most employees is a daily routine and therefore, if altered on a broader scale, can significantly affect climate change. Besides avoided GHG emissions due to limited commuting, use of software may also affect GHG emissions related to business travels. The impact on climate associated with less business travels is greater compared with the effect of limited commuting because flight trips and hotel stays are involved. Travelling for business increases together with globalization of workplaces and has a significant contribution to climate change worldwide. It is therefore desirable to look for alternative solutions that will reduce mobility of employees without impairing quality of work.

Calculation of avoided GHG emissions has currently several limitations. The major obstacle in proper assessment is lack of data on commuting patterns in different geographical zones. The commuting patterns may also change over the years what implies a need for recurrent update of variables taken into calculations. In addition, the commuting patterns may vary depending on the current world situation as well as company policy. The most appropriate method such as regular collection of data on commuting within companies using software providing meeting and chat function is usually infeasible due to limited financial and human resources. All above challenges make assessment of avoided emissions more difficult.

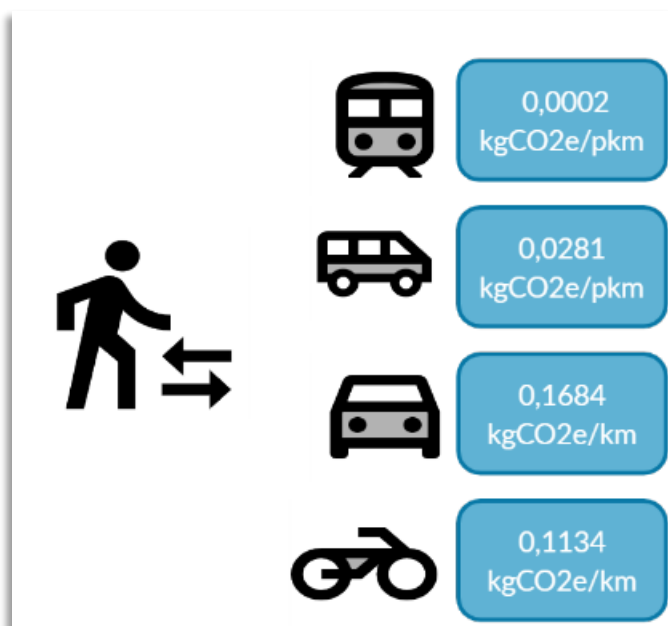


Figure 16 Potential avoided GHG emission per mean of transport, based on DEFRA 2020

However, ATEA Group is currently evaluating the most effective methods of quantifying avoided GHG emissions. The goal is to assess impact of avoided GHG emissions on climate and increase the positive contribution in the future. The results of the assessment will be presented to the public in order to encourage companies to reconsider increased use of software and this way decrease GHG emissions from employee commuting.

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