

Climate Report
BILLOGRAM AB



Executive Summary

This climate report covers the carbon footprint of Billogram AB registered between 1/1/2023 and 12/31/2023. During this period, greenhouse gas (GHG) emissions from the company's operations amounted to **1,043.5** tonnes CO₂e. This corresponds to **7.5** tonnes CO₂e per co-worker.



Period: 1/1/2023 - 12/31/2023

Date of report: 2/2/2024

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1 About the report

Calculating the climate impact of your business is the first step in transitioning towards a future-proof company. It leads to a more sustainable organization - environmentally, socially, and financially. Identifying and quantifying your GHG emissions allow you to make smarter decisions and act more efficiently since you'll know where to prioritize your efforts. Therefore, it is essential for companies that want to align with the Paris Agreement and be among the first actors to take a stance for the climate.

This report presents the measured climate footprint of Billogram AB. Based on this, the organization should start to take deliberate climate action and meaningful, fact-based measures to reduce its climate impact.

Companies and individuals aware of their carbon footprint tend to reduce their emissions more than others.

2 Purpose

The climate report aims to provide a clear picture of the business's impact on the climate for the specified period.

Measuring the emissions associated with business operations can contribute to multiple goals, including identifying opportunities to reduce emissions, publishing the report publicly, participating in collaborative initiatives for climate action, and earning recognition for voluntary action.

An overview of the emissions makes it possible to make intelligent choices that positively impact the climate and future-proof the business.

3 Scope of the report

This climate report covers Billogram AB's greenhouse gas (GHG) emissions registered between 1/1/2023 - 12/31/2023.

3.1 Assumptions

Most of the calculations are based on the specific quantities that the company has actually purchased or consumed. It can be either activity data like kWh or cost of the services. However, when data is missing, assumptions are made. In these cases, calculations are based on averages drawn from national statistics, scientific articles or GoClimate's own client database.

- Calculations and intensities per co-worker are based on 140 co-workers.
- Emissions from electricity consumption are based on an estimation of m² office area for the number of co-workers and average kWh per m² of which 100% is reported to be from green electricity sources.
- The heating emissions are calculated assuming that district heating is used and are based on an estimation of m² office area for the number of co-workers and average kWh per m².

3.2 Exclusions

Co-worker commuting and waste disposal are not included in the calculations.

4 The Climate Impact of Billogram AB

The total emissions of greenhouse gases from the organization's operations amounted to 1,043.5 tonnes CO₂e. This corresponds to 7.5 tonnes CO₂e per co-worker. The emissions are distributed as follows.

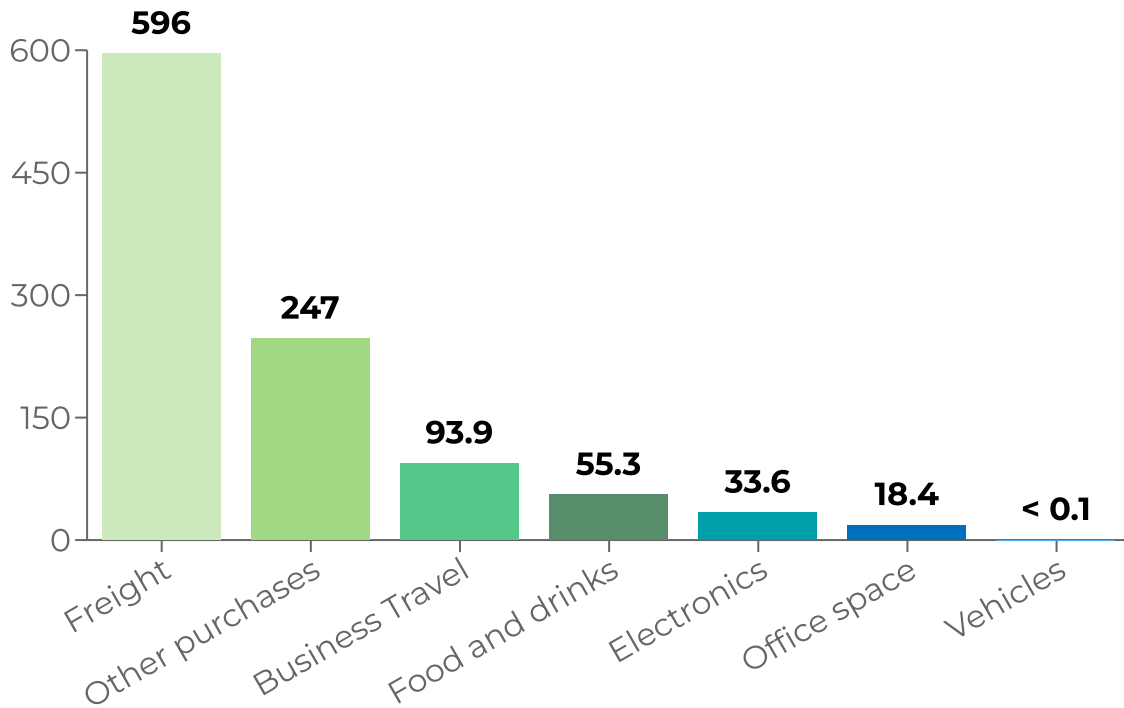
Emission source	GHG Emissions (kg CO ₂ e)	Share
Business Travel	93,911	9.0 %
Accommodation	11,940	1.1 %
Bus	59	< 0.1 %
Mileage allowance	502	< 0.1 %
Flight	73,399	7.0 %
Public Transport	53	< 0.1 %
Taxi	1,674	0.2 %
Train	536	< 0.1 %
Unspecified travel	5,748	0.6 %
Electronics	33,601	3.2 %
Computers	24,365	2.3 %
Leased IT Equipment	459	< 0.1 %
Monitors	521	< 0.1 %
Other electronics	3,613	0.3 %
Phones	4,643	0.4 %
Food and drinks	55,279	5.3 %
Alcohol	4,367	0.4 %
Groceries	6,251	0.6 %
Restaurant	40,042	3.8 %
Unspecified representation	4,619	0.4 %
Freight	595,619	57.1 %
Office space	18,357	1.8 %
Electricity	4,205	0.4 %
Heating	14,152	1.4 %
Vehicles	84	0.0 %
Car manufacturing	84	< 0.1 %

Emission source	GHG Emissions (kg CO₂e)	Share
Other purchases	246,690	23.6 %
Advertising	13,145	1.3 %
Apparel and textiles	1,079	0.1 %
Broadband plan	1,096	0.1 %
Building materials	6	< 0.1 %
Cleaning supplies	1,257	0.1 %
Cloud Servers	118,781	11.4 %
Flowers	1,239	0.1 %
Furniture	365	< 0.1 %
General purchases	7,928	0.8 %
Phone plan	7,351	0.7 %
Printed materials	34,609	3.3 %
Rented venues	61	< 0.1 %
Software	59,773	5.7 %
Total emissions	1,043,541	100 %

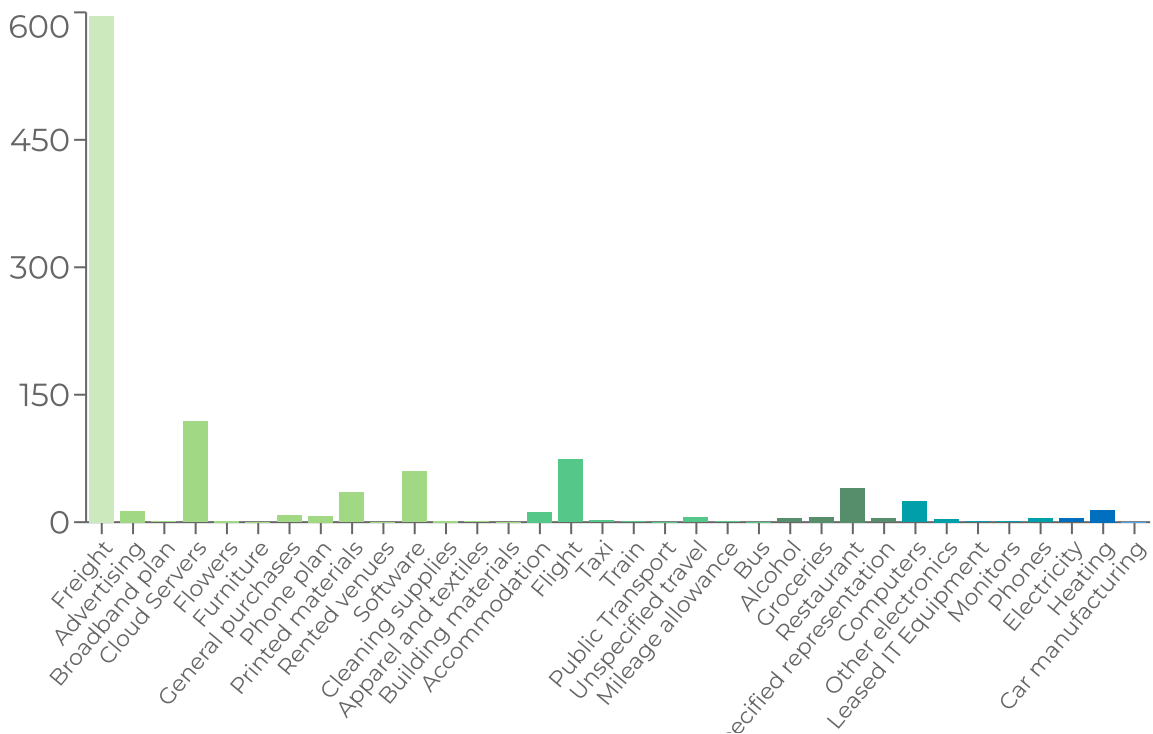
5.1 Categories and sources of emissions

The emissions sources are grouped into general categories that make business sense, making it more straightforward where you need to act. Below, the emissions are shown in their broader categories and divided into more specific sources.

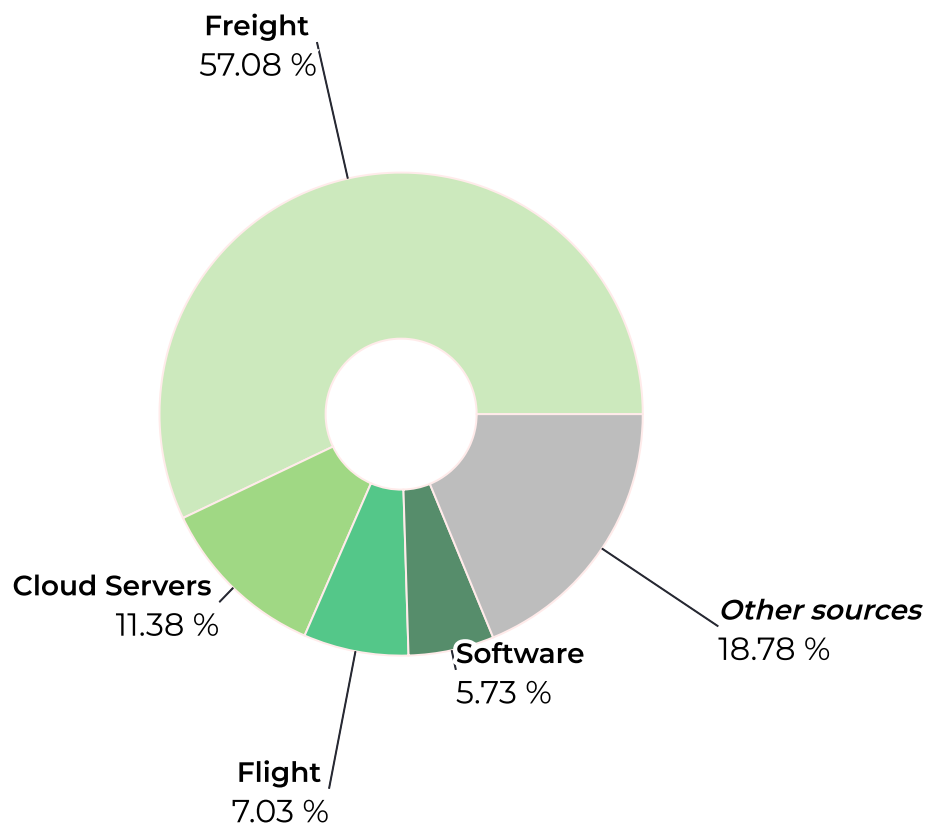
Emissions per category tonnes CO₂e



Emissions per source tonnes CO₂e



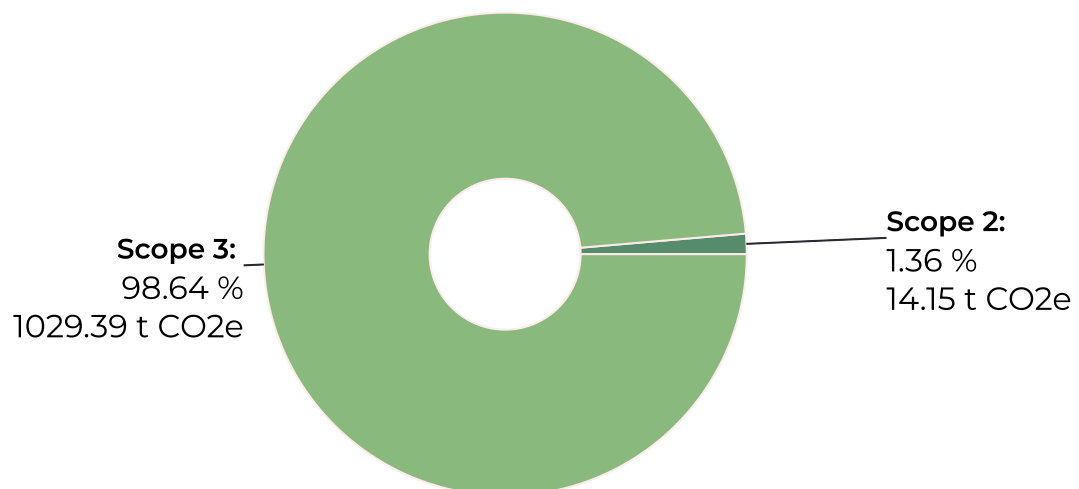
Emissions per source



5.2 Emissions under the Greenhouse Gas Protocol

Under the Greenhouse Gas Protocol, your organization's carbon footprint is divided into Scope 1, 2, and 3. Here you find your emissions under this format, as some reporting systems ask you to input your emissions this way.

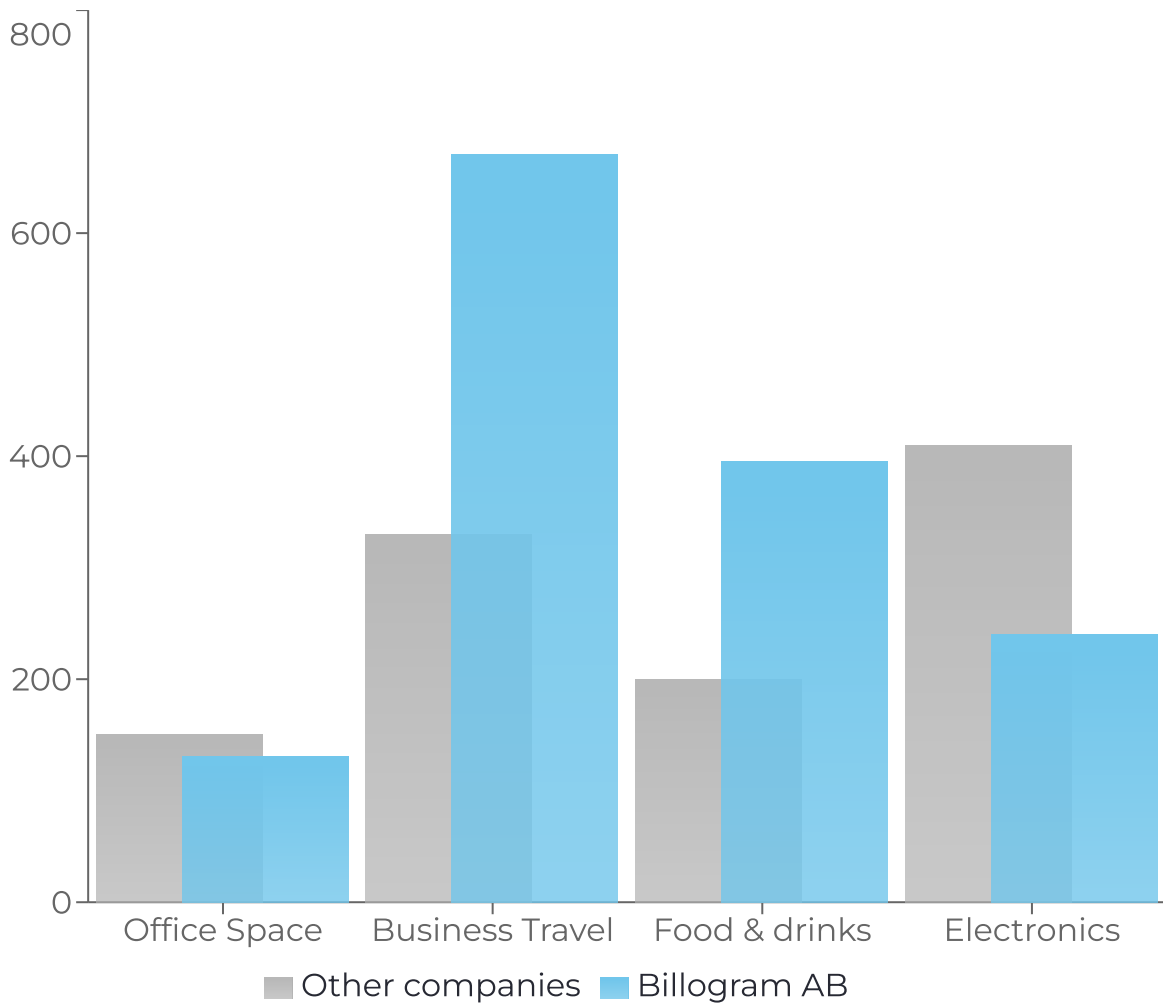
- **Scope 1** covers your direct emissions – what is emitted from sources you own – such as fuel-driven cars or if you happen to run a factory.
- **Scope 2** involves the indirect emissions generated from the electricity, heat, and cooling you purchase.
- **Scope 3** deals with all the rest; it is viewed as the footprint of your value chain. It can include business trips, commuting, food, purchasing goods and services, waste, etc.



6 Comparison with other companies

Each business is unique, and its emissions can come from different needs and patterns, making it hard to know how significant our emissions are, even when we know we should always strive to reduce them. Here, you will find a comparison of your emissions with those of other service companies in GoClimate's database. The figures below are displayed per co-worker, allowing for a comparison regardless of companies' size. Note that we only include categories that apply to all companies, which means emissions in the 'other' category are not included, given the variability of those emissions between organizations.

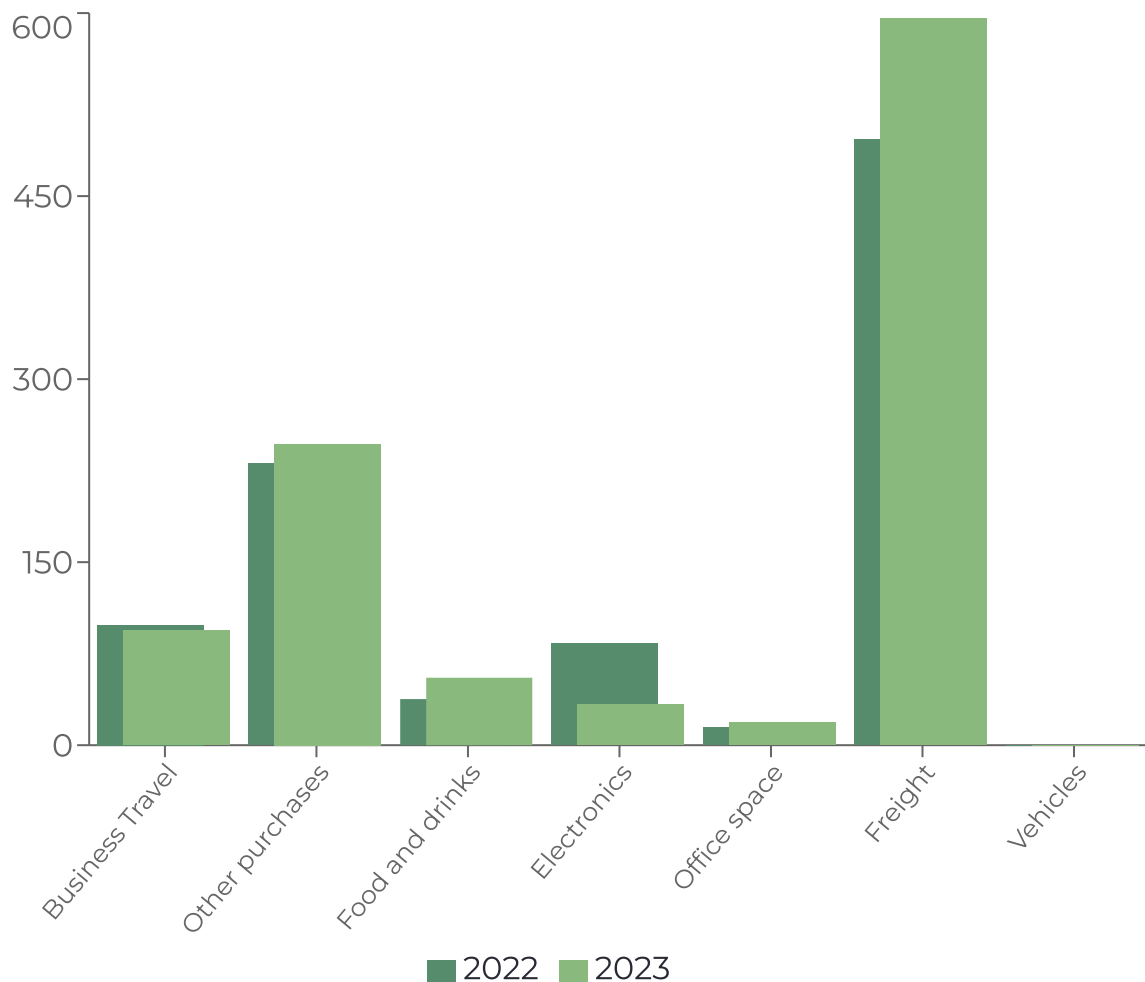
Emissions per category & co-worker, compared to average kg CO₂e



7 Comparison to previous measurement periods

Companies' emissions may vary from year to year due to changes in business structure and day-to-day operations, and, hopefully, due to efforts to reduce their emissions. It is vital to track these changes and compare how the emissions evolve over time. Doing so enables an identification of what changes in the company have affected its emissions. That is, what has been working to reduce the emissions or where more focused efforts must be put in place.

Emissions progression over time tonnes CO₂e



8 Emissions reductions advice

Through this report, your organization can make active choices that benefit the climate and reduce the environmental impact of the business. By working strategically and implementing measures aimed at the largest sources of emissions, it is possible to align with the Paris Agreement and become a sustainable stakeholder. Here are some examples of climate-friendly choices and policies which can make a significant difference:

- Limit the number of trips by plane. A round-trip flight from Stockholm to Malmö corresponds to 0.5 tonnes of CO₂e, while the same journey by train corresponds to 0.002 tonnes of CO₂e.
- Increasing the amount of vegetarian food purchased by the company from the current 0 % to 100 % would drop emissions from 40042 kg CO₂e to 20021 kg CO₂e.
- Employee commuting can be a large source of emissions for companies. Since commuting data is unattainable from the company's bookkeeping, we invite the company to include these emissions for more transparent and comprehensive climate reporting. At GoClimate we can help you to integrate this in a simple way.
- Remember that improvements can happen both by the reduction of own emissions and by influencing partners, suppliers, and customers to join the transition to a sustainable society. We recommend you ask your suppliers, especially those that are big companies, about their work on climate change and how they plan to reduce their emissions. Similarly, you can encourage your partners and customers to engage more and more to take responsibility in the climate. If you would like help with this or have some questions we can accompany you through it.

We encourage organizations to set goals for their climate work based on science to better plan where they are going and ensure they contribute in the best way possible to reduce global emissions. But what are they, and how do they work?

Emission targets are part of companies' work to combat the climate crisis.

- They are quantitative goals of how companies plan to take responsibility for the carbon/greenhouse gas emissions their activities bring to the atmosphere.
- The goals are based on companies' understanding of their initial year (referred to as "the base year") and what those emissions should be after a certain period ("the target year").
- They should achieve a reduction that has a minimum level of ambition in line with what science has told us is needed to stay below a 1,5°C or well below a 2°C temperature rise.
- Once set, companies can identify a reduction path and yearly compare their emissions to see if they are on track. Doing that can help you determine if more ambitious actions need to occur or if it's time to set a new target.

Our climate advisors would be happy to help you in this task to determine your reduction targets to be aligned with science.

9 Offsetting what you can't reduce

Some measures to reduce the company's emissions are relatively easy to implement and can lead to significant change, while others take longer. One way of taking responsibility for the emissions you cannot mitigate immediately is through carbon offsetting, where corresponding emissions are avoided elsewhere. GoClimate offers carbon offsetting through projects certified by Gold Standard, which ensures that the projects are of high quality and that the avoided emissions are real, additional, and permanent. The projects' avoided emissions are monitored and verified regularly. In addition to the climate benefits, the Gold Standard certification guarantees that the projects contribute to other sustainability goals from the UN Agenda 2030 and are thus part of the broader sustainable development in the location where they are implemented.

10 About the calculations

The emission assessment is based on guidelines from the Greenhouse Gas (GHG) Protocol, the world-leading standard for measuring and managing emissions with an impact on the climate. Both nations, cities, and companies use this standard—more than 9 out of 10 Fortune 500 companies reporting to CDP use the GHG Protocol.

10.1 Principles of GHG calculations

GoClimate follows the five principles of the GHG protocol when calculating and reporting your organization's emissions. These principles exist to guarantee that the calculations are reliable and comparable. They are:

i. **Relevance**

Reporting must contain the information external and internal users need for decision-making. This is reassured by in-depth communication with the responsible staff, who have the best insight into operations. An important aspect is the choice of emission sources and the boundaries of the inventory, which should reflect the activities of the business fairly. See also; the choice of consolidation method below.

ii. **Completeness**

All emission sources and activities within the chosen boundary must be accounted for and reported. This is ensured by basing the data collection on a standardized form to help the company get an overview and identify what else should be included. Continuous dialogue is crucial to identify all emission sources.

iii. **Consistency**

One of the purposes of calculating the business' emissions is to be able to follow up on them over time. Using the GoClimate business tools, the company can measure its emissions using the same method repeatedly and be sure that the results are comparable from period to period.

iv. **Transparency**

Information on how the calculations have been carried out, assumptions made, and delimitations must be reported. GoClimate presents this mainly in the Methodology and Scope of the report section.

v. **Accuracy**

GoClimate complements the latest official data from responsible authorities to the time available and the available research and leading company calculations. Data must be accurate enough for the report to be credible. The measurement and emission factors must not be systematically underestimated or overestimated to the extent that they can be determined, and the uncertainties must be reduced as much as possible.

10.2 Consolidation method

The choice of consolidation method concerns the assumption of responsibility, which determines how the emissions are linked to one business or another. According to the GHG protocol, this can be divided into different ways based on ownership (equity share), financial control, or operational control. Based on the nature of service companies, GoClimate has chosen operational control, where the reporting includes all the emissions over which the company has operational control and can influence. For not service companies, our climate advisors have looked into your business to understand its work and only include the emissions related to those. The advantage of this method is that the company takes full ownership of the emissions that they can directly affect and reduce.

10.3 Data gathering and Methodology

Every invoice and expense from the last corresponding bookkeeping year has been categorized and estimated from a climate emissions perspective. The transactions have been examined for specific information on energy, travel, and purchased goods to improve the accuracy of the calculations. The data was automatically gathered from the organization's accounting system corresponding to the reporting year.

If locations outside of Sweden are included in the calculations, and in cases within Sweden where additional information is required about company operations, activity data is gathered separately from accounting and reported directly by the company. In these cases, calculations were made using the assumptions presented in section 3.1.

The emissions from energy are calculated according to the market-based method, defined in the GHG protocol, and classified as Scope 2.

This method considers emissions from electricity and heating that companies have deliberately chosen (or actively not). In practice, these reward companies who choose to purchase renewable energy. The alternative approach, the location-based method, use national or regional average data and therefore excludes the impact of the company's energy choice.

Emissions from vehicles (cars) are classified as Scope 1, as they are assumed to be owned or leased by the company, which then has operational control over the vehicle and its emissions. If the company owns the vehicle, its emissions are categorized as Scope 1 if it is fuel-powered or Scope 2 if it is electric-powered. Scope 3 includes business travel, where flights are reported.

10.4 Time frame

The review considers consumption, purchases, and sales made in the relevant year. This implies that the full carbon cost of an item is ascribed to the period in which it was purchased, even though it may be in use for a longer time than this period.

10.5 Level of precision

It should be noted that the level of precision in a GHG calculation is dependent on various factors. It depends on the data which the company can provide regarding its products and operations and the emission factors used. This means that the calculations are as accurate as possible but should, first and foremost, serve to give an overview of the emissions and their sources. Nonetheless, efforts are made to keep the accuracy along the different calculations. Still, changes might be made if new relevant data becomes available.

The values are presented rounded off to the nearest kg CO₂e where possible, which is the level of precision we see as relevant for the report.



