

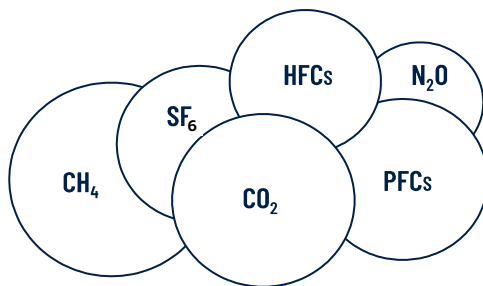
GHG Accounting Summary Report

Reporting year 2022

Versuni

Methodology

The GHG Protocol



The approach to emissions calculation is aligned with the GHG Protocol, the internationally recognised standard for corporate emissions accounting.



The system boundaries were defined using the **operational control approach**, meaning all entities and sites over which Versuni has operational control are included.

NOTE: Categories in grey in Scope 1 and Scope 3 are considered as **not applicable** to Versuni's footprint

Upstream activities

Versuni

Downstream activities

Total emissions by category - GHG Protocol

Scope	Category	tCO ₂ e	Portion of total
Scope 1 (direct emissions)	Fugitive emissions	291	<0.1%
	Mobile combustion	679	<0.1%
	Stationary combustion	2,922	<0.1%
Scope 2 (market-based)	Purchased cooling	0.04	<0.1%
	Purchased electricity	8,500	0.1%
	Purchased heat	30	<0.1%
	<i>Purchased cooling</i>	0.04	-
<i>Scope 2 (location-based)</i>	<i>Purchased electricity</i>	9,304	-
	<i>Purchased heat</i>	30	-
	3.1 Purchased goods and services	2,571,634	20.4%
Scope 3 (indirect emissions)	3.2 Capital goods	18,499	0.1%
	3.3 Fuel and energy related activities (market-based)	3,534	<0.1%
	3.4 Upstream transportation and distribution	95,499	0.8%
	3.5 Waste generated in operations	1,536	<0.1%
	3.6 Business travel	4,231	<0.1%
	3.7 Employee commuting	2,668	<0.1%
	3.8 Upstream leased assets	231	<0.1%
	3.9 Downstream transportation and distribution	11,346	0.1%
	3.11 Use of sold products	9,872,620	78.4%
	3.12 End of life treatment of sold products	6,649	<0.1%
	Total (market-based)	12,600,869	100.0%

As required by the SBTi, emissions generated from accommodation (Business travel) and work from home (Employee commuting) are excluded from our target boundary. The total emissions considered in the SBTi target setting are 12,599,518 tonCO₂e.

Global Warming Potential

Global warming potential (GWP) is a measure of the climate impact of a GHG compared to CO₂e over a time horizon. GHG emissions have different GWP values depending on their efficiency in absorbing longwave radiation and the atmospheric lifetime of the gas.

The GWP values used in GHG accounting include the six GHGs covered by the United Nations Framework Convention on Climate Change and the Kyoto Protocol, as represented in the table below. These are based on the IPCC 'Fifth Assessment Report' (AR5).

GHG	GWP (100 years)
CO ₂	1
Methane (CH ₄)	28
Nitrous oxide (N ₂ O)	265
Hydrofluorocarbons (HFCs)	See IPCC AR5
Perfluorocarbons (PFCs)	See IPCC AR5
Sulfur hexafluoride (SF ₆)	23,500

Emission factors by category - Scope 1 and 2

Category	Main emission factors sources
Fugitive emissions	United Kingdom Department of Business, Energy and Industrial Strategy (UK BEIS) 2022
Mobile combustion	UK BEIS 2022
Stationary combustion	UK BEIS 2022
Purchased cooling (market-based)	Euroheat & Power 2019 + Ecoinvent v3.8, other national specific sources
Purchased electricity (market-based)	International Energy Agency Emission Factors (IEA) 2022, Association of Issuing bodies (AIB) 2022, Ecoinvent v.3.9.1, IPCC 2014, other national specific sources
Purchased heat (market-based)	Euroheat & Power 2019 + Ecoinvent v3.8, other national specific sources
<i>Purchased cooling (location-based)</i>	<i>Euroheat & Power 2019 + Ecoinvent v3.8, other national specific sources</i>
<i>Purchased electricity (location-based)</i>	<i>IEA 2022, AIB 2022, Ecoinvent v.3.9.1, IPCC 2014, other national specific sources</i>
<i>Purchased heat (location-based)</i>	<i>Euroheat & Power 2019 + Ecoinvent v3.8, other national specific sources</i>

Emission factors by category - Scope 3

Scope 3 Category	Main emission factors sources
3.1 Purchased goods and services	Ecoinvent v.3.9.1, Comprehensive Environmental Data Archive (CEDA) 6.0, UK BEIS 2022
3.2 Capital goods	HP 2022, Lenovo 2022, Apple 2022, Dell 2022, CEDA 6.0
3.3 Fuel and energy related activities (market-based)	Please refer to Scope 1 and Scope 2
3.3 Fuel and energy related activities (location-based)	Please refer to Scope 1 and Scope 2
3.4/3.9 Upstream/Downstream transportation and distribution	UK BEIS 2022
3.5 Waste generated in operations	Ecoinvent v.3.9.1, UK BEIS 2022
3.6 Business travel	UK BEIS 2022, Cornell Hotel Sustainability Benchmarking Index 2021
3.7 Employee commuting	Mobitool-Faktoren v3.0, UK BEIS 2022
3.8 Upstream leased assets	IEA 2022, AIB 2022, Ecoinvent v.3.9.1, IPCC 2014, UK BEIS 2022, other national specific sources
3.11 Use of sold products	AIB 2022, Ecoinvent v.3.9.1, IPCC 2014, other national specific sources
3.12 End of life treatment of sold products	UK BEIS 2022