

knowit

Declaration of climate neutrality for the period 1 January 2020 to 31 December 2020 and commitment to achieve climate neutrality for the period 1 January 2021 to 31 December 2021 in accordance with PAS 2060

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Introduction

Knowit is a digitalisation consulting company with approximately 2,600 employees working at 15 locations in Sweden, five in Norway, and two in Denmark, Finland and Germany. The company offers its customers digital solutions and has expertise in design and communication, management consulting and IT. The business is divided into three business areas: Experience, Insight and Solutions.

Together with ZeroMission, Knowit has collected and analyzed emission data from 1 January 2020 to 31 December 2020 with the aim of becoming climate neutral according to PAS 2060.

General Information

PAS 2060, introductory information	
Individual responsible	Joakim Pilborg, VP Corporate Operations, Knowit Group
Entity making the declaration	Knowit including all subsidiaries (see appendix)
Subject of the declaration	Knowit's operations 2020.
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. Knowit is available in 15 locations in Sweden, five in Norway, two in Denmark and in Finland and Germany. The organizational system boundaries have changed compared with previous years due to new acquisitions and closed companies. However, the new structure has not changed significantly to trigger a recalculation of base years. See appendices for updated organizational structure.
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 services from an "operational control approach" perspective.
Baseline period	1 January 2019 – 31 December 2019
Achievement period	1 January 2020 – 31 December 2020
Commitment period	1 January 2021 – 31 December 2021
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 2020	1 721 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.
Annual sales 2020	3379,1 MSEK
Number of Employees (FTE) 2020	2213,6 (2213,3 2019)
Signature of senior company representative: Joakim Pilborg, Vice President Corporate Operations, Knowit Group	

Declaration of Climate Neutrality According to PAS 2060

"Carbon neutrality of Knowit's services in 2020 achieved by Knowit in accordance with PAS 2060 on the 31st of December 2020 with commitment to maintain to 31st of December 2021 from the period commencing 1st of January 2019, ZeroMission AB certified."

Statement by Knowit

Knowit's role in society is increasing as the world becomes more digitalized. Understanding how society is changing means that we better capture opportunities, manage risks and shape our business. For Knowit, sustainable business is about creating long-term value for us and our stakeholders. We do this by first identifying and managing environmental, social and financial risks and opportunities, which are then integrated into 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 digitalisation 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 that Knowit has committed to is halving CO₂ emissions from its own operations by 2030 compared to 2018 and to be completely fossil-free by 2045. The carbon assessment for 2019 already shows that Knowit's sustainability work has started to have an effect. At the end of 2019, Dagens Industri mentioned Knowit as one of the Stockholm Stock Exchange's most sustainable and profitable companies.

In 2020, CO₂ emissions from Knowit's own operations have decreased by 68 percent compared to 2019. This is largely due to reduced travel during the covid-19 pandemic but is also a result of the work to actively reduce CO₂ emissions that has continued in 2020. The company has introduced a clearer travel policy, a new policy for leasing cars in Sweden and continued the work of improving the routine for handling electronic waste. In 2021, the company will continue to work to continue to reduce flying and extend the life of computers and mobile phones. Knowit has decided to be a climate-neutral company since 1 January 2019, based on climate accounts and through active measures, conscious choices and climate compensation.

Signed:

Joakim Pilborg,
Vice President Corporate Operations Knowit Group

Climate Footprint 2020

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 analyzes, 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 both upstream and downstream

Overall, this means that a life cycle perspective is taken for the entire organization, from purchased materials to the use of the products that Knowit delivers. The details of what is included in the calculation 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, updated emission factors have been used to calculate 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 2020 - 31 December 2020.

Control Approach: Operational Control

The reporting is based on so-called operational control, 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.se.

Scope

Included and excluded categories are reported in the figure below.

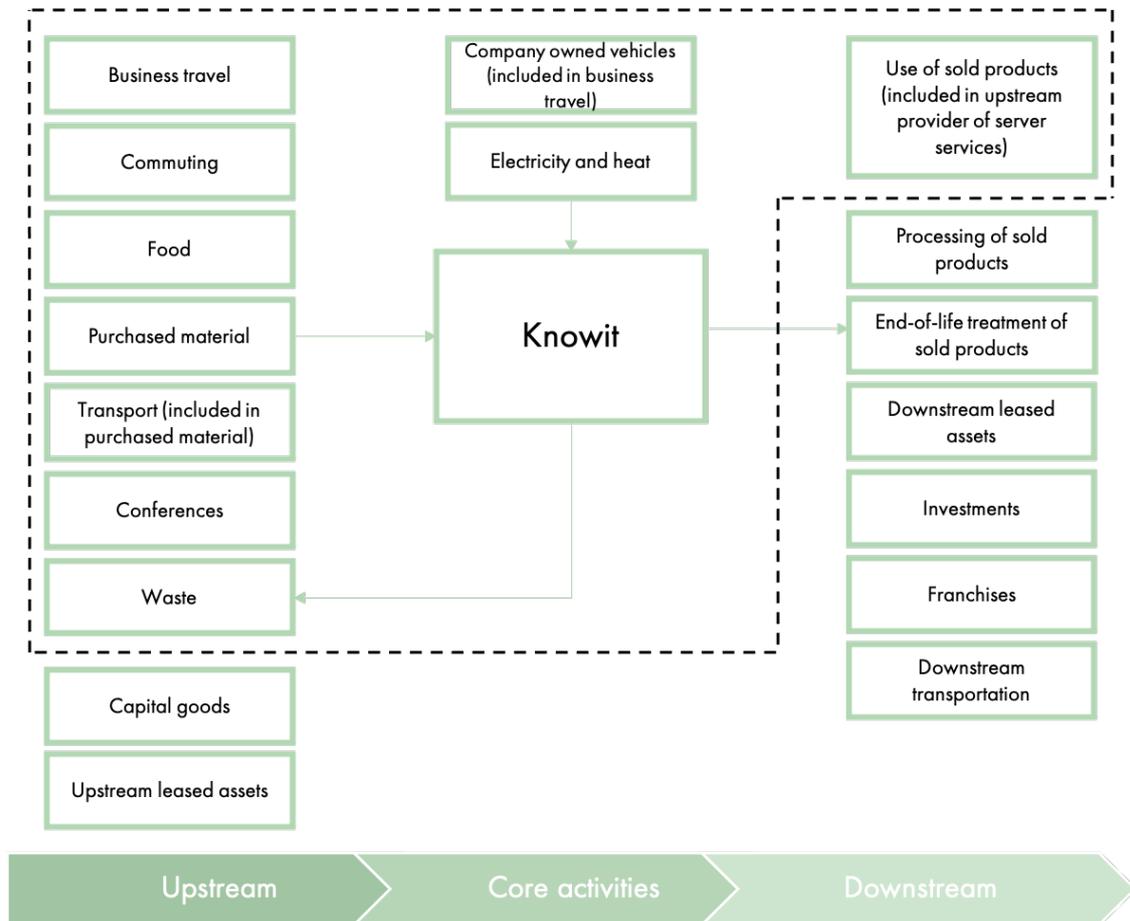


Figure 1 System boundaries for Knowit's climate accounts.

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

Category	Definition	Included activities
Upstream Emissions (Scope 3)		
	Business travel	Employee travel by car, bus, plane, ferry, bicycle, motorcycle, taxi and train as well as hotel nights.
	Commuting	Employees' commuting trips by car, bus, train, motorcycle and bicycle as well as working from home.
	Food	Coffee, fruit, vegetarian and non-vegetarian food served.
	Provider of server services	Electricity consumption in data centers and transmission in networks. Both own storage and customers' operating commitments.
	Purchased material	IT equipment for staff, material purchases for conference rooms and workplaces (new or reused furniture) and emissions per renovated square meter.
	Waste	Office waste. Waste for incineration, recycled waste.
	Transport	Included in the calculation of purchased materials.
	Conferences	Travel by car, bus, plane, ferry, taxi, train and hotel nights.
Upstream Emissions (Scope 2 and 3)		
	Electricity and heating	Electricity and district heating in owned or rented office space
Core activities (Scope 1)		
	Company owned vehicles	Knowit's leased cars used in the service are reported in business trips.
Downstream emissions (Scope 3)		
	Use of products sold	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 processes have not been included in the analysis based on the guidelines and requirements in GHG Protocol and PAS 2060.

Table 2 Activities excluded in the accounts

Excluded categories	Comments
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".
Processing of sold products	Not relevant to count on, as the products do not have a measurable intermediate condition.
Waste management of sold products	Not relevant for the business / none existing.

Downstream leased assets	Not relevant for the business / none existing.
Franchises	Not relevant for the business / none existing.
Investments	Not relevant for the business and not a requirement according to GHG Protocol to report for this type of business.
Upstream leased assets	Not relevant for the business / none existing.
Downstream transport	Not relevant for the business as products are not transported / 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 listed to cover all employees. The enumeration has been made for each subsidiary and linearly per employee.
3. Energy consumption in operating commitments of servers has been based on the energy use in all customer cases.
4. Waste quantities have previously been based on the compilation made in 2018 and have been calculated on the basis of "waste per square meter" for the office space. During 2020, a large part of the employees worked from home, which is why this increase was not considered representative for 2020. The waste has instead been excluded from the calculation. In 2019, waste accounted for 0.1% of total emissions and was thus not a significant emission.

Data Quality and Uncertainty

All activity data has been collected by Knowit and consists of both primary data (actual, measured amounts) and secondary data (estimated amounts). 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 2020 is based on primary data, especially regarding business travel, commuting trips and conference trips (which corresponds to 41% of the climate impact). Suggestions for improvements in data collection for the largest emission categories are presented in the Carbon Management Plan.

Quantitative Assessment of Uncertainties

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. Quantified uncertainties are indicative and are mainly an aspect for Knowit to keep track of in order to constantly improve accuracy, rather than giving an accurate idea of the size of the emissions. To avoid underestimating emissions, conservative assumptions and emission factors have generally been applied. More details about uncertainty can be found in the appendices.

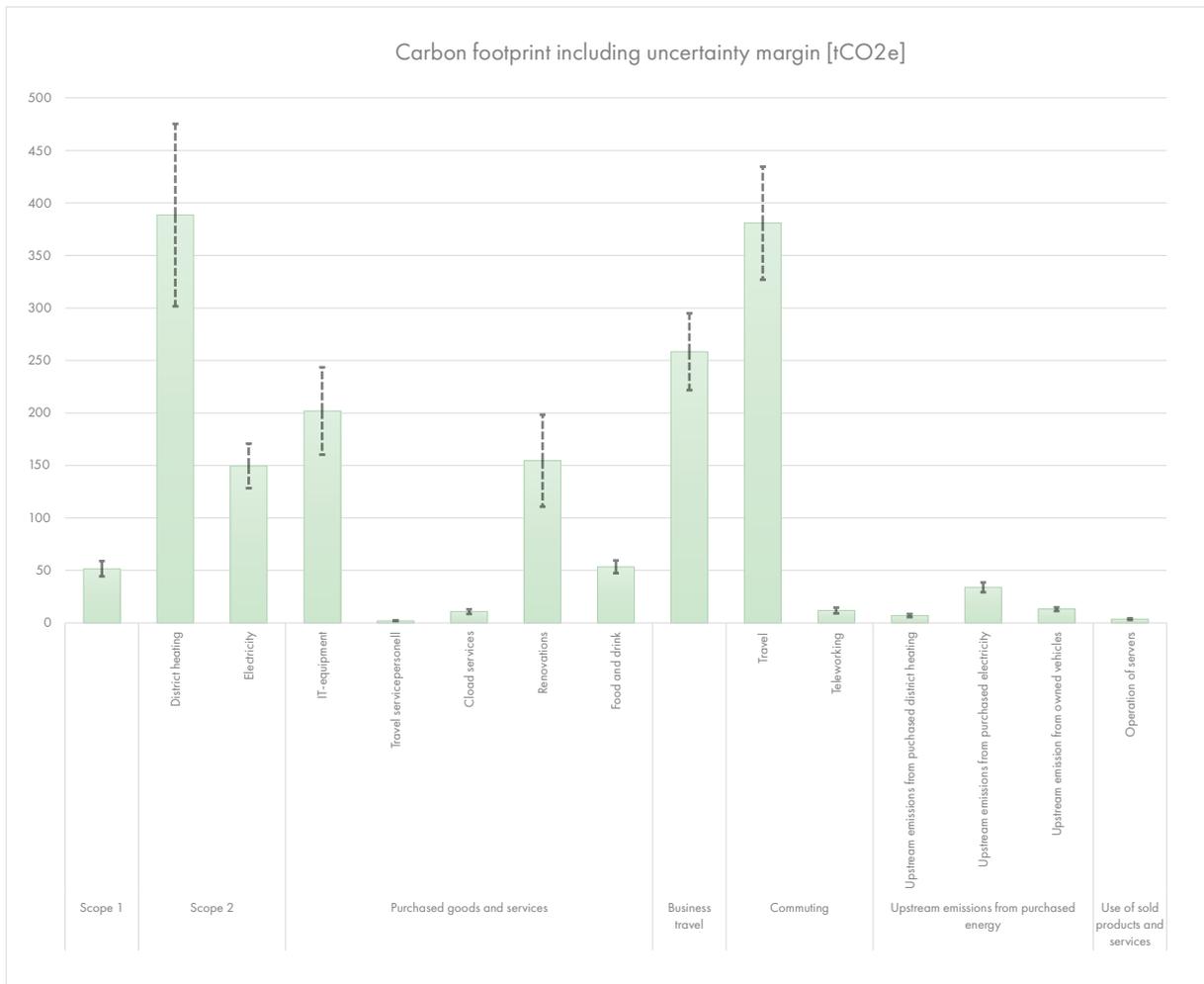


Figure 2 Carbon footprint including uncertainties.

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 complete from the office managers and the CEO. 76% of the employees answered the survey about individual travel. Knowit Experience All Rise AB has been part of Knowit Experience Stockholm since October 2020 and was thus no longer its own company when the survey was sent out. In order to include Knowit Experience All Rise AB in the calculation, data was used that were based on Knowit Experience Stockholm's survey results. 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 each company. In this way, the sum should be highly calculated and can be considered conservative.

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 appreciated and are based on templates for emissions per renovated square meter or average workplace. The standard is also based on the equipment that conference rooms were equipped with in 2019.

Electricity and Heat

Primary data for electricity consumption has been calculated for 43% 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. Originally marked electricity is available for about 70% of the offices.

Use of Products Sold

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 a number of databases, life cycle analyzes, 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 2020. 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 2020 are 1,721 tonnes of CO₂e. This corresponds to 0.78 tonnes of CO₂e per employee stated in full-time equivalents. All results are reported in accordance with the market-based method unless otherwise stated.

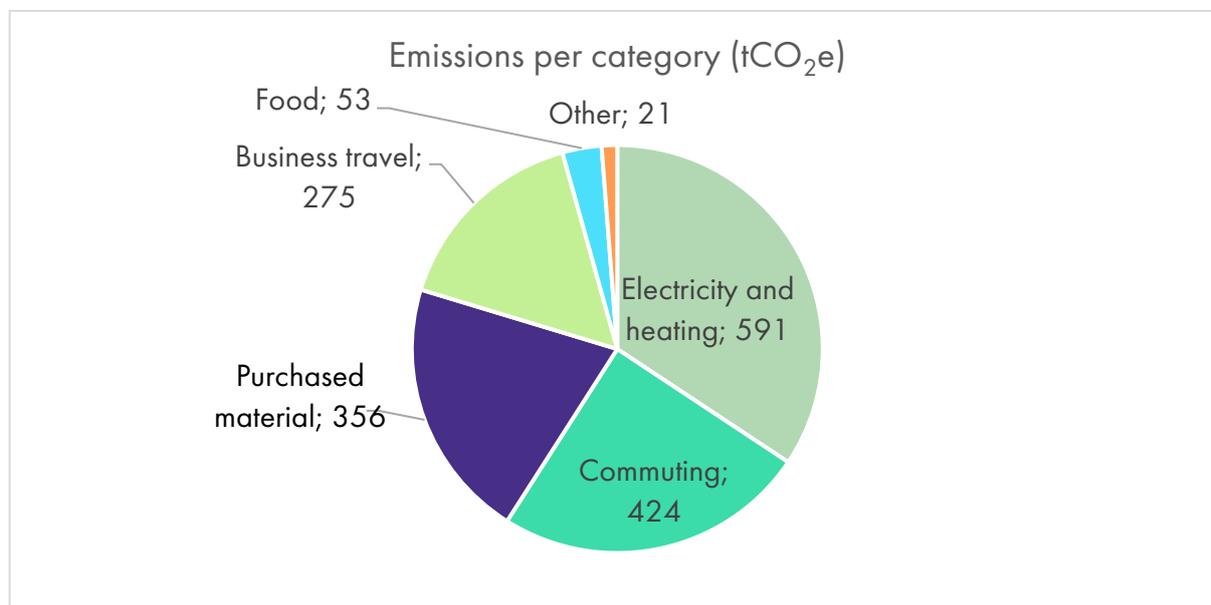


Figure 3 Emissions per category reported in tCO₂e. The Other category includes conferences (5 tCO₂e), server service provider (14 tCO₂e) and business travel - external (2 tCO₂e).

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	52
Scope 2	Indirect greenhouse gas emissions arising from energy use in properties owned or controlled by Knowit (market-based reporting)	538
Scope 3	All other indirect greenhouse gas emissions	1 131
Total 2020		1721
Location-based method		
Scope 1	Direct greenhouse gas emissions from vehicles / properties that are under Knowit's control	52
Scope 2	Indirect greenhouse gas emissions arising from energy use in properties owned or controlled by Knowit	462
Scope 3	All other indirect greenhouse gas emissions	1 109
Total 2020		1623

Results, Data and Assumptions

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

Scope	Category	Emissions [ton CO ₂ e]	Type of activity data	Emission factor	Data quality	Assumptions /method
Scope 1		52	Means of transport and distance	Product-specific data and generic data	Primary data	Survey
Scope 2		538	Consumption data and square meter area	Product-specific data and generic data	Primary and secondary data	Supplier data
Scope 3	Purchased goods and services	423	Consumption data	Generic and product-specific data	Primary and secondary data	Survey
	Business trips	258	Means of transport and distance	Generic data	Primary data	Survey
	Commuting trips	393	Means of transport and distance	Generic data	Primary data	Survey
	Upstream energy and fuel-related emissions	54	Consumption data and square meter area	Product-specific data and generic data	Primary and secondary data	Supplier data
	Use of services sold	4	Number of customer assignments	Generic data	Primary data	Calculated based on all customer assignments

Emission Reduction

Knowit's emissions have reduced by 3604 tCO₂e, from 5325 tCO₂e in 2019 to 1721 tCO₂e in 2020. This corresponds to a reduction of 68%. Emissions per category for 2019 and 2020 are shown in the diagram below.

Knowit has reduced emissions, both in absolute numbers and in relation to the number of employees, and has thus exceeded its reduction target for 2020.

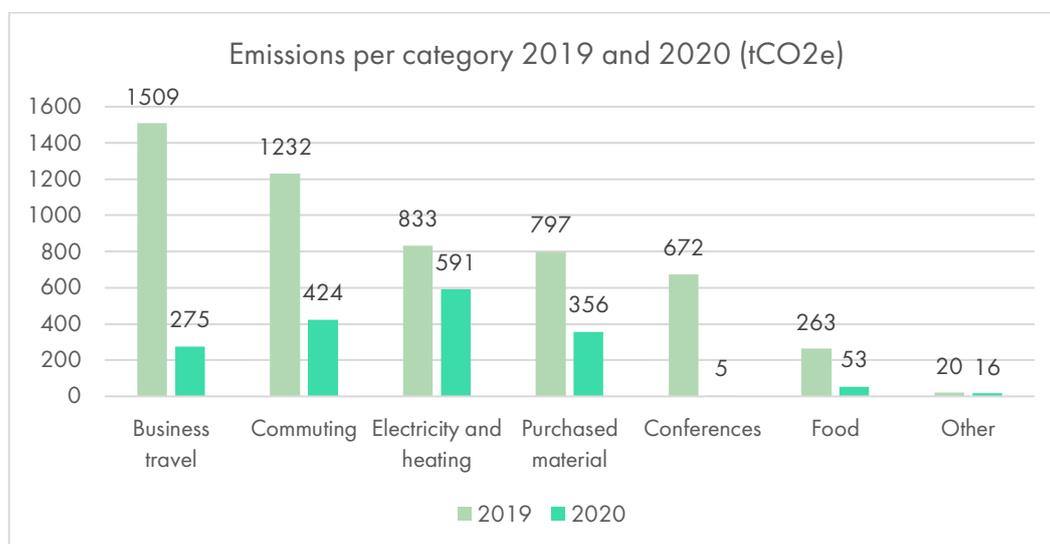


Figure 4 Comparison of emissions by category 2019 and 2020.

Carbon Management Plan

Knowit has quantified its emissions for the years 2018–2020, and at the same time is actively working to reduce its emissions. Knowit's carbon management plan spans 25 years, 2020 - 2045, with sub-targets in 2030. The plan for how emissions are 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.

Based on the 2020 climate footprint, the largest emission areas in Knowit's operations are the following:

1. Electricity and heat
2. Commuting trips
3. Purchased material
4. Business trips and conferences

Reduction 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 3.14 tonnes CO₂e / employee by 2030 according to Knowit's Environmental Goal of 2020 (see figure below). In 2021, the company will continue to work to reduce flying and extend the life of computers and mobile phones. Knowit works actively to reduce emissions from all its emission areas in order to stay below the curve towards halved emissions in 2030 and fossil freedom in each year following 2045.

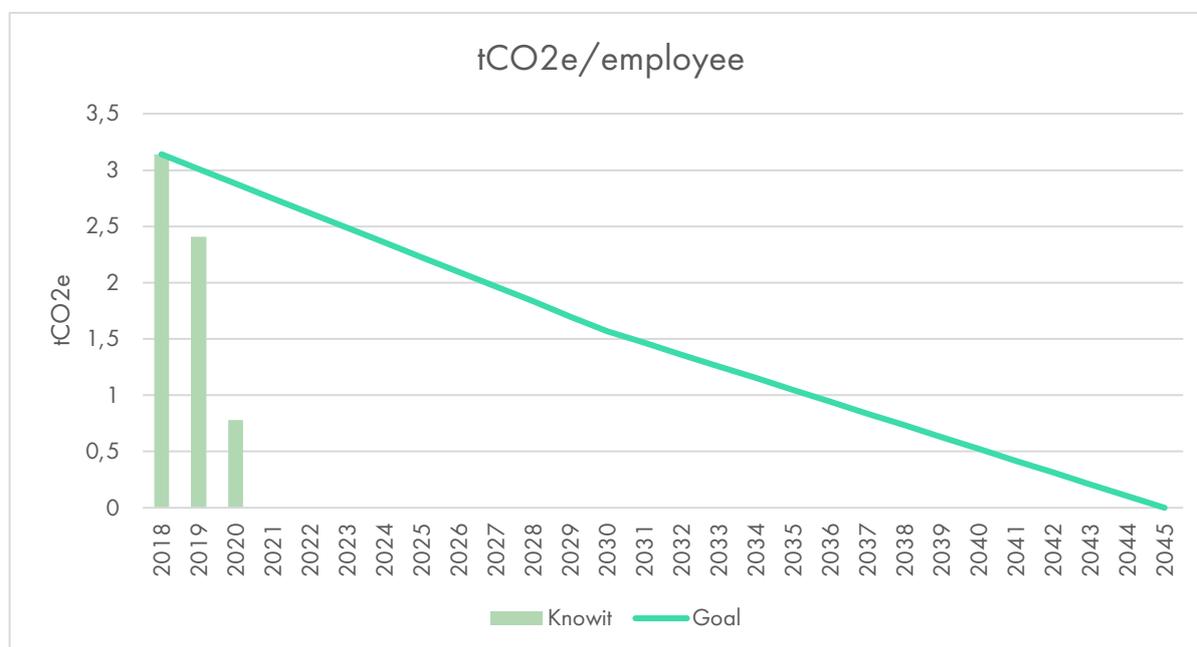


Figure 5 The bars show Knowit's emissions reported in tCO₂e / employee 2018–2020. The line shows the Digitalisation Consulting industry's roadmap for fossil-free Sweden's emission reduction targets until 2045.

Emission Reduction Plan

The 2020 emissions are well below the target curve, mainly due to reduced travel as a result of covid-19. The 2020 emissions are at the same value as the target curve for the years 2037–2038. 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 as a result of covid-19 and is planned to be completed in 2021.

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 Code of Conduct. Since 2020, Knowit has prioritized climate-neutral suppliers, and in 2021 the company plans to contact the major suppliers to request their plan to achieve climate neutrality.

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 at the latest, 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 2021 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 came into place in 2020. Through the system, Knowit will be able to work with adaptations and Knowit-unique functions to increase data quality.

In 2021, a project will be started to enable Knowit to retrieve as much data as possible for future climate accounts directly from the ERP system.

Carbon Offset Program

Carbon Offsetting Period 2020

Knowit has carbon offset all emissions during 2020 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 Plan Vivo and are ex-post credits. The certification, which is internationally accepted, means that the climate benefit is scientifically measurable, sustainable over time and traceable to Knowit's emissions in 2020 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 1721 tonnes to achieve carbon neutrality in accordance with PAS 2060 for the period 1 January 2020 to 31 December 2020.

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

Project	Standard	Tonnage	Vintage	Date of purchase carbon offset
Sun stoves in Madagascar	Gold Standard	860	2018	2021-03-16
GS1-1-MG-GS464-3-2018-19627-11889-12748				
Sustainable pastures in Mongolia	Plan Vivo	861	2016-2017	2021-03-16
PV-PVC-MN-10400000011993-01042016-31032017-5271191-5271504-MER-0-A and PV-PVC-MN-10400000011993-01042016-31032017-5272022-5272568-MER-0-A				

Serial numbers and cancellation certificates are publicly available at: <https://mer.markit.com/br-reg/public/index.jsp?s=ca> and <https://registry.goldstandard.org/credit-blocks>.

Carbon Offset Project

The carbon offset has taken place in two projects, one in Madagascar (Gold Standard) and one in Mongolia (Plan Vivo).

The hunt for new agricultural land, timber and firewood threatens the unique ecosystems of Madagascar. To reduce carbon dioxide emissions and counteract deforestation, efficient stoves and climate-friendly solar cookers are manufactured and distributed locally. The project also plants two trees for each kettle sold, and works actively to educate school children about climate change. The project has several advantages in addition to counteracting deforestation, such as improved air quality as cooking does not produce dangerous fumes and improved livelihoods for people who work with the production and distribution of the stoves.



Figure 6 Efficient stoves from the Madagascar project.

The project in Mongolia aims to move towards sustainable land use, preserve biodiversity and improve social conditions. The project includes more than 140 different shepherd families in three different areas on a total of 78,500 hectares of land. The pressure on the pastures is reduced by letting the fields rest, among other things by coordinating the shepherd groups to reduce the risk of a lot of livestock gathering in the same place. A prerequisite for the sustainability of the pastures is also that the number of livestock is reduced. The project therefore works with a number of different activities to stimulate other sources of income and maximize the income from the existing livestock. This is done, for example, through the production and sale of wool, hides and dairy products.

Conserved biodiversity is achieved through the formation of cooperatives that inventory and patrol the area to prevent illegal deforestation and the poaching of important animal species. The formation of the cooperatives has had an enormous impact since the start four years ago, resulting in animal populations such as the Mongolian gazelle and red deer starting to recover.



Figure 7 The fields in the Mongolia project.

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 2020 and achieved carbon neutrality in accordance with PAS 2060 for the period 1 January 2020 to 31 December 2020. 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 2021.

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, p.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 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. 6-11
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, p.24
<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; . and the time period chosen to measure reduced GHG emissions . and the size of the reduced carbon footprint. 	p.11-13
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 recognising reductions in intensity terms.	N/A
9) Provide an explanation for circumstances where a GHG reduction in intensity	p.12

terms is accompanied by an increase in absolute terms for the determined subject.	
10) Select and document the standard and methodology used to achieve carbon offset.	p.15
11) Confirm that:	
a) Offsets generated or allowance credits surrendered represent genuine, additional GHG emission reductions elsewhere.	p.15
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. 15
c) Carbon offsets are verified by an independent third-party verifier.	p.15
d) Credits from Carbon offset projects are only issued after the emission reduction has taken place.	p.15
e) Credits from Carbon offset projects are retired within 12 months from the date of the declaration of achievement.	p.15
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.15
h) Credits from Carbon offset projects are stored and retired in an independent and credible registry.	p.15
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.15
a) Which GHG emissions have been offset.	p.15, p.11
b) The actual amount of carbon offset.	p.15
c) The type of credits and projects involved.	p.15 ff.
d) The number and type of carbon credits used and the time period over which the credits have been generated.	p.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.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; . b) other party validation; c) self-validation. 	p.3, p.17
14) Include statements of validation where declarations of achievement of carbon neutrality are validated by a third-party certifier or second party organisations.	p.17
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 2020

Table with detailed results for Knowit 2020.

	ton CO _{2e}
Business travel - External	2,0
Average bus	0,1
Minivan, average (unknown fuel)	1,9
Energy and Heating	590,9
District heating (country default)	1,1
District heating Copenhagen	6,1
District heating EON Hallsberg-Örebro-Kumla	1,9
District heating EON Malmö-Burlöv	26,2
District Heating, Borlänge Energi AB, Torsång	3,8
District Heating, Gävle Energi AB, Gävle	0,2
District Heating, Göteborg Energi AB, Göteborg, Partille och Ale (exkl. Bra Miljöval)	14,2
District Heating, Jönköping Energi AB, Jönköping	4,4
District Heating, Karlstads Energi AB, Karlstad	3,0
District Heating, Luleå Energi AB, Luleå	0,8
District Heating, Stockholm Exergi AB, Stockholm	29,4
District Heating, Sundsvall Energi AB	13,4
District Heating, Tekniska Verken i Linköping AB, Linköping	9,9
District Heating, Umeå Energi AB, Umeå	2,4
District Heating, Vattenfall AB, Uppsala	7,0
District Heating, Öresundskraft AB, Helsingborg	0,8
Electricity (Nordic Market)	6,8
Electricity intensity, office (national average)	176,2
Electricity consumption	0,4
District heating (standard)	271,0
Home working day - laptop and screen	11,9
Purchased material	356,4
Desktop Knowit 2020, excl use-phase	1,7
Laptop Knowit 2020, excl use-phase	137,0
Mobile phones Knowit 2020, excl use-phase	25,0
Screens Knowit 2020, excl use-phase	34,8
Tablets Knowit 2020, excl use-phase	3,4
Emission per work place (used furniture)	19,0
Emission per work place (new furniture)	44,8
Emission per conference room seat (used furniture)	16,8
Emission per conference room seat (new furniture)	13,0
Emissions per renovated square meter	61,0

Conferences	4,7
Car, average (unknown fuel)	0,4
Average bus	1,1
Average ferry passenger	0,1
Hotel nights	3,1
Intercity/National train	0,0
SJ	0,0
Service Providers	14,4
Electricity consumption	14,4
Fruit	53,4
Mixed fruit	5,4
Coffee and tea	22,8
Milk (liter)	3,3
Non-vegetarian dish (single portion)	18,0
Soda, soft drinks (liter)	2,0
Vegetarian dish (single portion)	2,0
Commuting Travel	424,2
Bicycle	0,0
Electric bike or scooter	0,0
Average petrol car	134,3
Average petrol motorbike	3,2
Average bus	47,7
Average diesel car	168,9
Average electric car	0,9
Average ethanol car (E85)	4,9
Average hybrid	40,8
Intercity/National train	0,2
By foot	0,0
Tram	23,1
Business Trips	274,9
Bicycle	0,0
Electric bike or scooter	0,0
Average petrol car	36,9
Average petrol motorbike	0,3
Average bus	9,0
Average diesel car	26,9
Average electric car	0,1
Average ethanol car (E85)	0,3
Average hybrid	21,9
Hotel nights	16,9
Intercity/National train	5,5
Short flights (RFI 2)	83,2

Medium-long flights, economy (RFI 2)	59,8
Medium-long flights, economy (RFI 2)	12,7
Taxi	1,4
SJ	0,1
By foot	0,0
Total	1721

C. Reporting units, company structure

Unit		
Knowit		
Sweden	Knowit Jönköping AB	Knowit Reaktor AS
Kontor Sverige	Knowit Karlstad AB	Knowit Reaktor Solutions AS
Creuna AB	Knowit Mobile Stockholm AB	Knowit Secure AS
Knowit AB	Knowit Mobile Syd AB	Knowit Solutions Norway AS
Knowit Architecture AB	Knowit Norrland AB	Knowit Sor AS
Knowit Business Consulting AB	Knowit Product Development Göteborg AB	Knowit Stavanger AS
Knowit Cloud AB	Knowit Quality Services Syd AB	
Knowit Core Syd AB	Knowit Require AB	Denmark
Knowit Dalarna AB	Knowit Secure AB	Kontor Danmark
Knowit Dataunit AB	Knowit Solutions Linköping AB	Creuna Danmark A/S
Knowit Decision Göteborg AB	Knowit Stockholm Group AB	Knowit Experience Danmark A/S
Knowit Decision Helikopter AB	Knowit Syd Group AB	Knowit Solutions Danmark A/S
Knowit Decision Stockholm AB	Knowit Systems Development Göteborg AB	
Knowit Defence Technology AB	Knowit Test Solutions AB	Finland
Knowit Development AB	Knowit Transformation Management AB	Kontor Finland
Knowit Experience All Rise AB	Knowit Uppsala Solutions och Knowit Uppsala AB	Creuna Finland Oy
Knowit Experience CRM AB	Knowit Örebro AB	Knowit Experience Oy
Knowit Experience Göteborg AB		Knowit Insight Oy
Knowit Experience Linköping AB	Norway	Knowit Oy
Knowit Experience Malmö AB	Kontor Norge	Knowit Solutions Oy
Knowit Experience Norrland AB	Creuna AS	
Knowit Experience Stockholm AB	Knowit Amende AS	Germany
Knowit Gävleborg AB	Knowit Consulting Bergen AS	Kontor Tyskland
Knowit Göteborg Group AB	Knowit Dataess AS	Knowit Dataunit GmbH
Knowit HRM AB	Knowit Decision Oslo AS	
Knowit Insight Group AB	Knowit Experience AS	
Knowit Insight Organizing for speed AB	Knowit Experience Bergen AS	
Knowit Insight Syd AB	Knowit Experience CRM AS	
Knowit Insight Väst AB	Knowit Experience Oslo AS	
Knowit Insight Öst AB	Knowit Impact AS	
Knowit Invativa AB	Knowit Insight AS	
Knowit IT Management AB	Knowit Objectnet AS	
Knowit IT Strategy AB	Knowit Quality Management Oslo AS	

D. Quantification of uncertainty

The method for quantifying the uncertainty in the climate accounts is based on guidance in ISO / TR 14069: 2013 and has been based on uncertainty in activity data and emission factor. The uncertainty has been quantified by scope and category in Scope 3. The aggregate uncertainty has been calculated using the following equation:

$$\text{Aggregated uncertainty} = \sqrt{\text{Uncertainty activity data}^2 + \text{Uncertainty emission factor}^2}$$

Activity data:

The uncertainty for activity data has been assumed to be +/- 10% for data linked to business trips and commuting trips, +/- 5% for primary data, +/- 20% for secondary data and +/- 10% for a combination of primary and secondary data.

The applicable values are assumptions and have not been calculated based on a statistical analysis.

Emission factors:

Uncertainty for the majority of applied emission factors and conversion factors has been assumed as most published factors do not report uncertainty. The uncertainty span below should therefore be considered as a guide. Low uncertainty has been assumed for emission factors that are specific to the studied process and are relevant in time and geography. A higher uncertainty has been assumed if the factor involves conversions and others assumed and is general.

Activity group	Uncertainty emission factor +/-	Rationale
Vehicle	10 %	Categorization based on rough distribution of engine size and fuel type
Electricity	10 %	Includes partial conversion to kWh from used office space
Heating	10 %	Includes conversion to kWh from used office space
Working from home	20 %	Estimates regarding type of equipment and time
Renovation	20 %	Assumptions and estimates
Food and Drink	10 %	Generic data
Server information	5 %	Primary data has been applied from all customer cases
Service staff travel	20 %	Own assumptions regarding routes and means of transport
IT equipment	20 %	Assumption regarding distribution of different models.