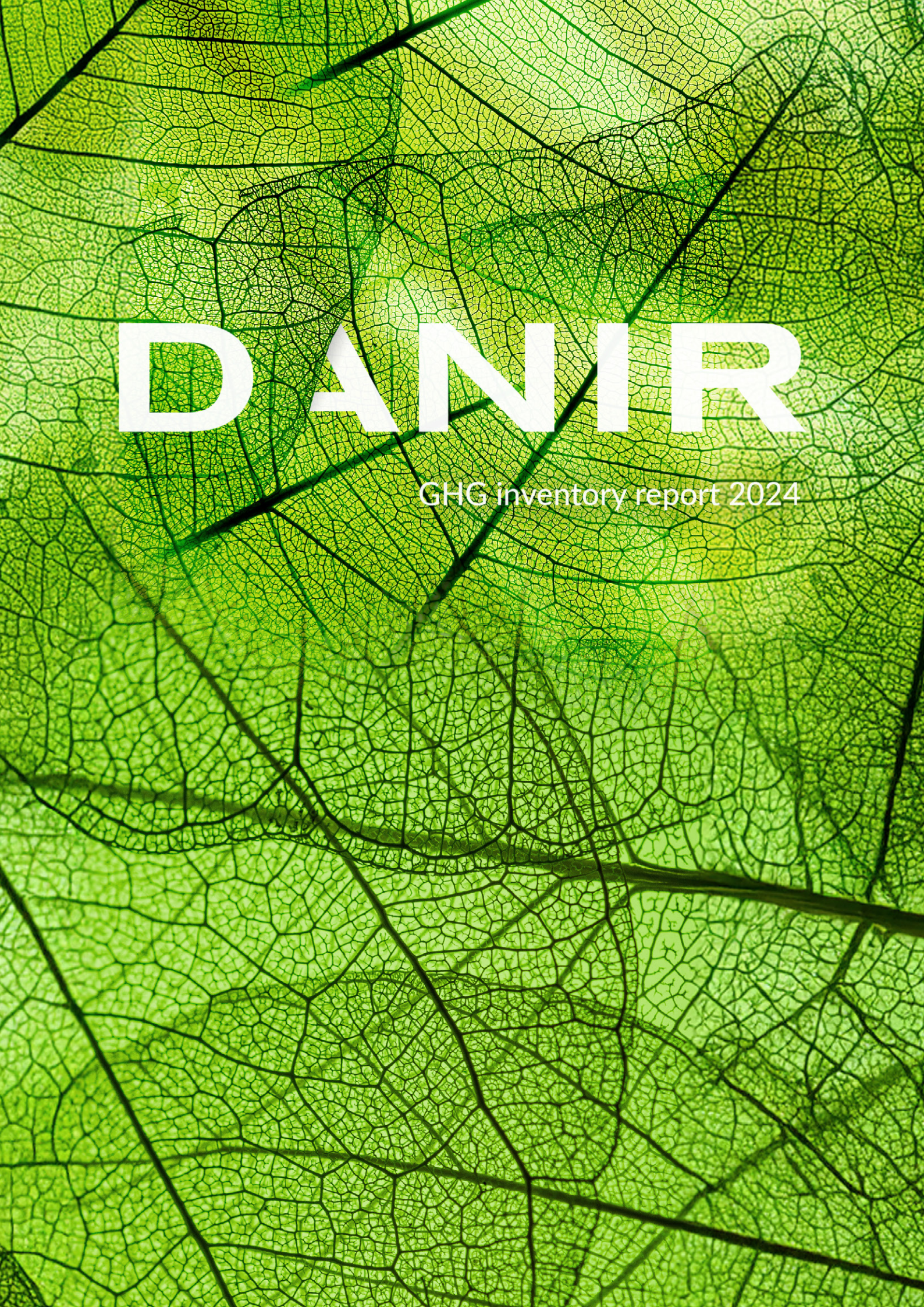

DANIR
GHG inventory report 2024

Content

Preface

Danir Group is an entrepreneur-driven company group which is majority controlled by the Dan Olofsson family. The Danir Group consist of over 200 companies, with almost 10,000 employees, operating in 27 countries worldwide. In addition to long-term entrepreneurship, the Danir Group has long focused on social commitment in several non-profit projects that in various ways aim to create positive societal development – both in Sweden and in other parts of the world. Along with Danir Group's emphasis on social sustainability, environmental sustainability has emerged as a central focus for the group. As awareness of sustainability and climate impact continues to rise, both within the organization and among clients, Danir Group is increasingly prioritising these critical issues.

Since Danir Group is a decentralised group, in which the operating subsidiaries work autonomously with an entrepreneurial focus, environmental sustainability is ultimately driven in the individual companies. In addition to Danir Group's own internal sustainability work – which is the focus of the information presented in this Greenhouse Gas (GHG) inventory report – the companies of the Danir Group are highly involved in the transition in society through the consultancy services offered to the group's customers in the areas of digitalisation, electrification, developing climate-neutral services, and sustainability reporting.

The focus of this report is to calculate Scope 1, 2, and 3 for Danir Group and its subsidiaries in order to map emissions. This GHG inventory report has been written in accordance with the Greenhouse Gas Protocol (GHGP). The goal is to provide the data and knowledge for subsidiaries to have a deeper understanding of where to focus their emission reduction measures. This enables an understanding of the effect of chosen climate actions and to continuously be able to set more ambitious and effective environmental targets.

This is Danir Group's fourth GHG inventory report. While the scope of the report remains the same, we have managed to improve the data quality in this year's report, as well as broadening the reporting coverage across the group. With the implementation of Position Green, a shared platform for sustainability reporting, subsidiaries have been better equipped to identify and submit relevant emissions data. While these improvements enhance accuracy, they also affect year-to-year comparability. Sigma Civil was excluded from this year's report as the company was sold in early 2025 which prevented access to their 2024 emission data. Furthermore, Thanda Group and PION Group was excluded from the report this year to keep the scope of the report consistent with the number of companies we accounted for last year, when these subsidiaries were also excluded.

Together with sustainability consultants at Sigma Industry Development and Position Green, the Danir Group has collected and analysed emissions data from January 1st, 2024, to December 31st, 2024.

Eleonora Trollsås, Klara Helmbold and Hanna Grahn
Sigma Industry Development
Stockholm, June 30th, 2025

Danir Group's emissions overview

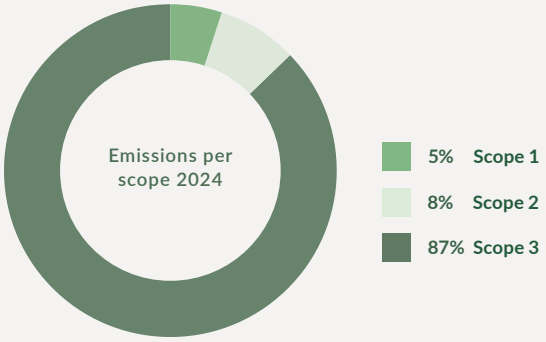
Below is an overview of Danir Group's 2024 emissions, split into Scopes 1, 2, and 3, in accordance with the GHGP. The emissions generated by Danir Group in 2024 are 13,472 tonnes of CO_2-eq* (market-based method). This corresponds to approximately 1.93 tonnes of CO_2-eq per employee. The majority of emissions are indirect and fall under Scope 3. If we exclude the emission category "employee commuting," which is common practice among Danir Group's industry colleagues, the emissions per employee amount to 1.33 tonnes of CO_2-eq.

Distribution of emissions

Scope 1 Direct emissions from the company e.g. company owned or controlled vehicles (e.g. leased)

Scope 2 Indirect emissions from purchased energy (market-based method)

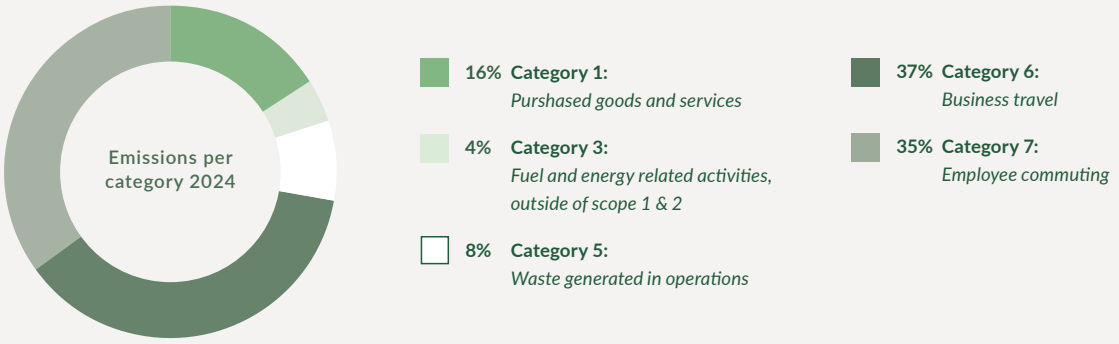
Scope 3 Indirect emissions both upstream and downstream the company's value chain



SCOPE	EMISSIONS [TONNE CO_2-EQ]
Scope 1	658
Scope 2 (Location-based method)	1,078
Scope 2 (Market-based method)	1,042
Scope 3	11,772
Total (Location-based method)	**13,509**
Total (Market-based method)	**13,472**

Scope 3 emissions overview

Scope 3 makes up the majority of emissions for Danir Group, with business travel, commuting, and purchased goods & services being the main contributing factors within Scope 3. Since a large amount of Scope 3 emissions occur in connection with travel, it is recommended to focus reduction activities here.



CO_2-eq stands for carbon dioxide equivalent, a measure used to compare the emissions from various greenhouse gases based on their global warming potential.

1 Company description

Danir Development AB (hereinafter “Danir Group” or “we”, including associated pronouns) is the parent company of an entrepreneur-driven business group owned by the Dan Olofsson family. Our operations consist primarily of consulting companies focused on supporting customers in areas such as digitalisation and electrification, thereby contributing to sustainable societal development. Danir Group operates in 29 countries and has approximately 9,900 employees.

Danir Group consists primarily of five platforms with consulting operations: Sigma Group, Nexer Group, A Society, Aptio Group and PION Group. Other Danir Group companies/company groups that are included are Danir AB, InfoTech and NocNoc. All aforementioned Danir Group companies included in the GHG inventory, are collectively referred to as the “Danir Group” in this report.

Three companies from the Danir Group are excluded from the report. Sigma Civil is excluded from the GHG inventory this year, as the company was sold in early 2025, which prevented access to their 2024 emission data. Both PION Group and Thanda Group have been excluded from previous year’s reporting, and are hence excluded this year as well, to keep the scope of the report consistent with previous years. PION Group is excluded because it is listed on OMX Nasdaq Stockholm and thus operates without coordination with Danir Group. Thanda Group is excluded since they represent a very small part of Danir Group’s revenue and is fundamentally different in terms of industry and operations.

For a full list of the companies accounted for in this report, see ***Appendix B***.

2 Greenhouse Gas Protocol

The Greenhouse Gas Protocol (GHGP) is the most widely used and recognised international standard for companies or organisations to calculate greenhouse gas emissions. The GHGP emerged from a collaboration between the World Resource Institute (WRI) and the World Business Council for Sustainable Development. Today, the GHGP provides a comprehensive framework to help companies to identify, quantify, manage, and report their greenhouse gas emissions. Danir Group has based its GHG inventory on this standard.

To help define organisational boundaries, identify which activities a company owns or controls, and manage emissions along the entire value chain, the GHGP classifies company emissions into three scopes:

- **Scope 1** – Direct emissions arising from activities owned or controlled by the company itself.
- **Scope 2** – Indirect emissions generated from purchased energy.
- **Scope 3** – Indirect emissions upstream and downstream in the value chain, linked to the company's operations but owned or controlled by someone else. The emissions are divided into eight upstream and seven downstream categories; see ***Figure 1***.

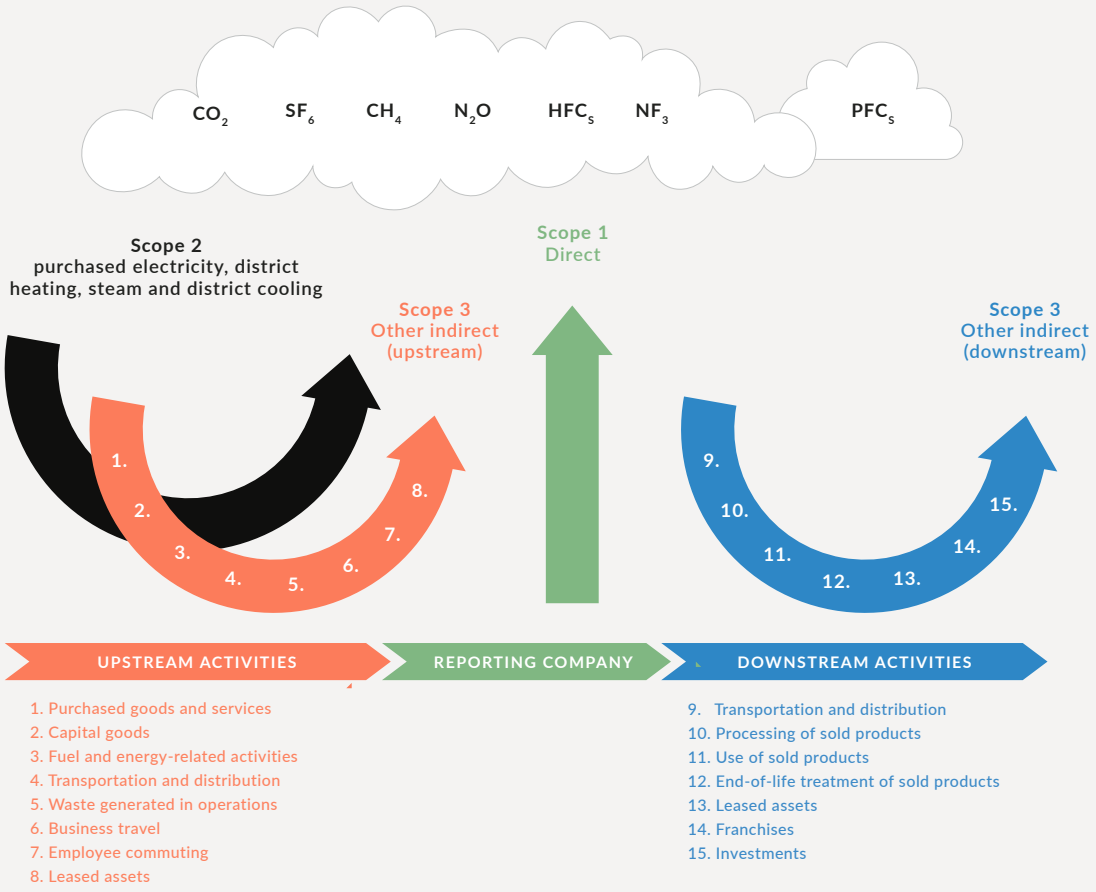


Figure 1. *Scopes 1, 2, and 3 and operational inventory boundaries according to the GHGP (Greenhouse Gas Protocol, 2021b).*

According to the GHGP guidelines, the primary focus is that the processes and activities included in the GHG inventory reflect the company's emissions in a complete and relevant way. The GHGP has five fundamental accounting and reporting principles that form the basis of the reporting process:

- Relevance
  The GHG inventory must reflect the company's emissions in a relevant way and be used as an internal and external basis for decision-making.
- Completeness
  The GHG inventory calculations must include all emissions within the defined inventory boundary. Any excluded emissions must be reported and justified.
- Consistency
  Calculation method(s) must be consistent to enable comparison over time. Any changes that occur over time – for example, regarding inventory boundaries, methods, or data – must be documented in a transparent manner.
- Transparency
  All sources, assumptions, methods, and data must be appropriately disclosed.
- Accuracy
  Calculated emissions should match actual emissions as closely as possible. (Greenhouse Gas Protocol, 2021c)

Table A, Appendix A provides a more detailed account of what upstream and downstream categories are included in Scope 3.

3 Methodology and scope

The purpose of the GHG inventory is to identify and quantify Danir Group's direct and indirect greenhouse gas emissions throughout the value chain. The methodology for this GHG inventory report will be described in the following sections and follows the guidelines set out in the GHGP. Based on these results, Danir Group can make more informed decisions on where to focus emission reduction measures and be able to set more relevant and effective environmental targets. Through continuous reporting, Danir Group will be able to track and measure these targets more effectively. Each subsidiary can see their own emissions through our data collection platform provided by Position Green, and it can be used to identify hotspots and set up plans for how to reduce these emissions going forward.

New for this year is that Position Green, an esteemed software solution for sustainability reporting, was implemented and used to collect and analyse the emission data. Due to the transition to this new system, along with its clear guidance for our reporters, we have managed to improve the data quality as well as expand on the scope of data collected in this year's report. Compared to 2023, significantly more raw data has been submitted, including new categories of purchases. As the system have made it easier for the reporters to recognize all categories which they have to account for in their reporting, we have recognized some underreporting from last year, which to some extent affect the year-on-year comparison.

All emission factors were sourced from Position Green's database, resulting in slight changes compared to those used in last year's report. Like last year, the data is based on internationally recognized databases and methodologies, ensuring high credibility. However, since the sources used by Position Green differ somewhat, minor variations in emission factors occur, which leads to slight differences in the results between 2023 and 2024. Moving forward, we intend to continue using emission factors from Position Green's database to ensure consistency in our reporting. Historical emissions data have also been adjusted to reflect current organisational boundaries, and subsidiaries that have been sold are excluded from the year-to-year comparison.

The transition to Position Green has also involved some methodological changes. For example, previously an estimated emission factor per employee for coffee, tea and fruit was used whereas Position Green calculates emissions based on expenditure. However, these changes in methodology are not expected to have a significant impact on the overall result. When collecting data for each subsidiary, primary data was used where available to ensure accuracy and reliability. For some offices, secondary data sources were applied. In Position Green, each reporter is required to specify whether primary or secondary data was used.

Different methods for data collection have been used depending on data availability, which is in line with the GHGP data quality hierarchy. A combination of methods was chosen to ensure broad coverage and to reflect the varying availability and granularity of data. Data has been collected for the activity-based method where emissions are calculated based on measurable activities, such as electricity consumption or driven distance. When this data has been missing, the spend-based method has been applied, this is to enable a broader category coverage, and the subsidiaries has reported money spent. Supplier-specific data has been used when available and pre-calculated third-party data, such as information from travel agencies, has also been included when available.

3.1 Organisational inventory boundaries

The calculations in the GHG inventory reflect the emissions linked to operations for the companies in which Danir Group has operational control. A complete list of these companies is presented in ***Appendix B***.

3.1.1 CONTROL METHOD

The GHG inventory was conducted by applying an operational control approach. This means that only the GHG emissions of Danir Group's subsidiaries (i.e. the companies in which Danir Group has operational control) have been included. However, Sigma Civil, PION Group and Thanda Group were excluded from the report. Sigma Civil was sold in beginning of 2025 and it was therefore not possible to access to their data. Both PION Group and Thanda Group have been excluded from previous year's reporting, and are hence excluded this year as well, to keep the scope of the report consistent with previous years. PION Group is excluded because it is listed on OMX Nasdaq Stockholm and thus operates without coordination with the Danir Group. Thanda Group is excluded since they represent a very small part of Danir Group's revenue and is fundamentally different in terms of industry and operations.

3.2 Operational inventory boundaries

The GHG inventory covers Scopes 1, 2, and 3, in accordance with the GHGP guidelines, see ***Figure 2***. The operational inventory boundaries for the GHG inventory were determined by categorising the emissions associated with the activities within Danir Group's operations.

For Danir Group's Scope 3 emissions, the 7 relevant emission categories were included. The category "upstream transportation and distribution" (4) was excluded, as it was deemed to be a very small impact category and hence was not considered as relevant. Upstream transportation of items such as office supplies, electronics and coffee were not included in the calculations, as we did not have access to this kind of data and the emissions coming from this category were considered insignificant. The extent of such transportation is

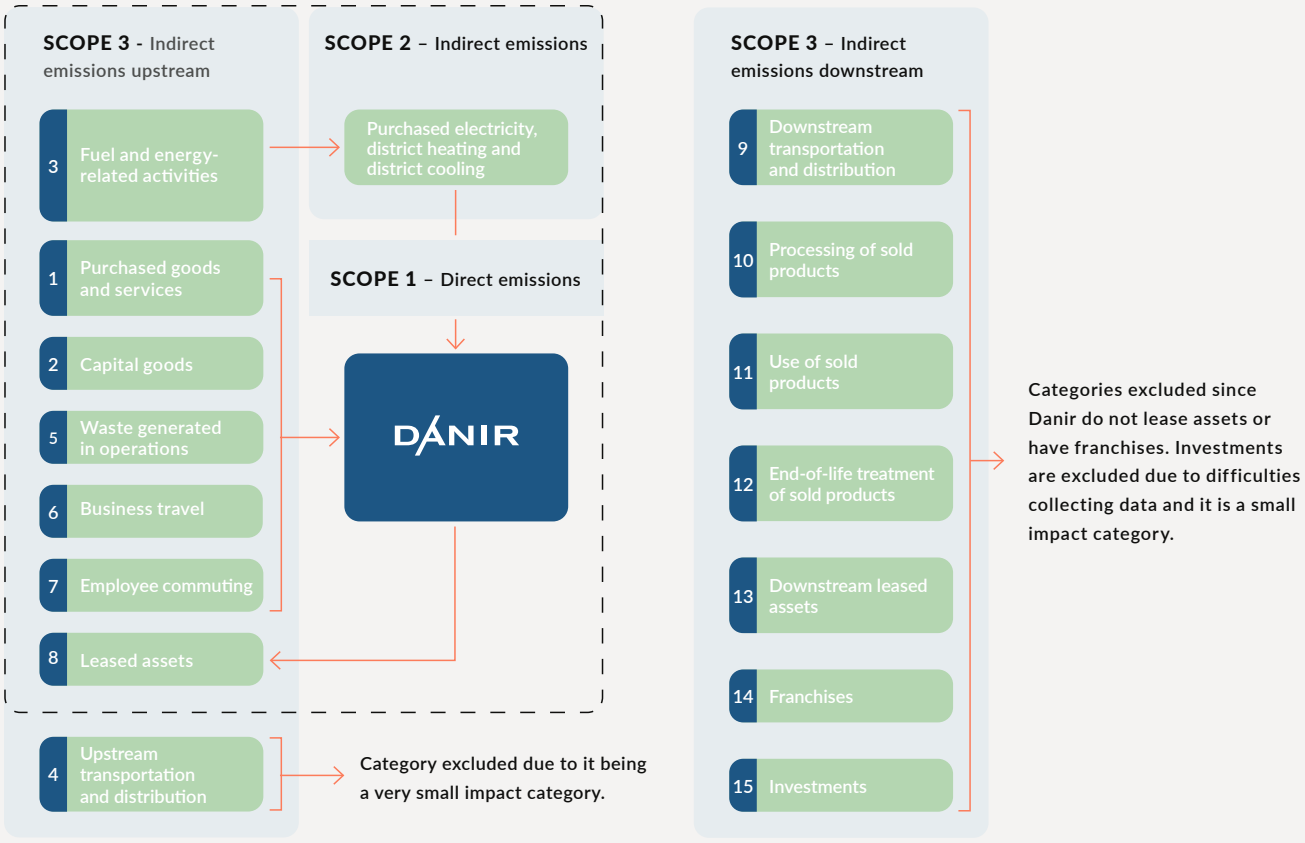


Figure 2. Inventory boundaries for categories included in Danir Group's GHG inventory 2024.

assumed to be relatively small since the transportation of e.g. food and office supplies only takes place over short distances from the retailer to the offices, while electronics are only transported on occasion.

Downstream categories in Scope 3, see ***Table A in Appendix A***, were excluded from the GHG inventory, as these categories were not deemed to be significant and/or relevant to Danir Group's operations, see ***Figure 2***. As a company operating primarily within consulting, Danir Group's subsidiaries do not manufacture any products and thus has no relevant downstream emissions related to goods sold, therefore categories 9-12 were excluded. Danir Group also does not have downstream leased assets or franchise operations, resulting in categories 13 and 14 being excluded from the GHG inventory. Finally, the category "investments" (15) was not included, since this is a small impact category, and the data is not available as the investment company, PION Group, is publicly traded.

3.3 Data collection methodology for Scopes 1 and 2

Scope 1 includes the direct GHG emissions arising from sources owned by Danir Group, according to the operational control approach applied for the GHG inventory. Direct emissions included in Scope 1 come from company-controlled vehicles, such as company owned or leased cars, and from refrigerant leakage. Some emissions from usage of private cars during business related activities may have been included in Scope 1 instead of Scope 3, as their emissions can be accounted for both under the category of "employee commuting" and under "company vehicles".

As part of this year's reporting process, it was identified that Sigma Software's Ukrainian offices use gas for heating. Heating-related emissions from these offices are therefore included in the group's Scope 1 reporting, as they are classified as stationary combustion in accordance with the GHGP.

Scope 2 includes indirect emissions generated through the production of purchased energy, such as electricity, steam, heating, and cooling for offices. Electricity used for electric cars for business travel are included in Scope 2, as per the GHGP. The emissions from purchased electricity were calculated according to two allocation methods from GHGP: the location-based method and the market-based method. We will continue to report our total emissions using the market-based method, which is also aligned with Position Green. However, we will also present the figures for the location-based method in this report.

For some of our larger subsidiaries with several small offices globally, it was challenging and resource-intensive to collect detailed emissions data for each individual site—especially for offices with fewer than 25 employees. Therefore, we chose to consolidate these offices geographically and report them as regional entities within the Position Green system. Offices were grouped into broader categories (e.g., Sweden, Europe, or global), and their emissions were estimated using the average emissions per employee in that region, multiplied by the number of employees at the combined sites. Electricity consumption was similarly calculated based on the average energy use per employee. The average energy consumption, including electricity, heating and cooling, is 140 kWh/m², and each employee is assumed to require 10 m² of office space (BFS 2007:4; Sveriges Kommuner och Landsting (Swedish Association of Local Authorities and Regions), 2014). The emissions were then calculated by using the local based allocation method, see section 3.3.1.

For subsidiaries with fewer offices, and over 25 employees per office, energy consumption was collected for each office individually. This was done by reviewing invoices for electricity, heating, and cooling. The emissions were then calculated by using both the location-based allocation method, described in section 3.3.1 and the market-based allocation method, described in section 3.3.2.

3.3.1 SCOPE 2: LOCATION-BASED ALLOCATION METHOD

The location-based allocation method means that the emission factor of the purchased electricity is based on the power grid's total production emissions. In this method, no account is taken of whether a company chooses to buy origin-labelled electricity. For Danir Group, the location-based allocation method means that the emission factor reflects the average emissions from country-specific electricity mix.

3.3.2 SCOPE 2: MARKET-BASED ALLOCATION METHOD

In the market-based allocation method, trade in origin-labelled electricity is accounted for. The emission factor for origin-labelled electricity production is assigned to the buyer, and other electricity delivery is assigned an emission factor based on the production and delivery that remains after origin-labelled delivery has been excluded, known as the residual mix. In cases where Danir Group has bought non-origin-labelled electricity, the residual mix for the specific company is applied. Emissions from origin-labelled electricity falls under Scope 3, energy and fuel related activities and depends on energy source.

3.3.3 PURCHASED HEATING AND COOLING

Emissions from heating and cooling are reported in Scope 2. The emissions from district heating were calculated using only the location-based allocation method, i.e. the country-specific electricity mix, and the emission factors provided by Position Green. Emissions from heating with electricity is included in the electricity reporting. For all office locations in Ukraine, heating was provided by natural gas. Hence, the associated emissions were classified as Scope 1.

District cooling is used for cooling in many of the Swedish offices. In Sweden, district cooling often comes either from free cooling from a cold-water source, from residual heat from e.g., industry via an absorption cooling machine process, or as a residual from electricity and heat production. Therefore, no emissions are allocated to district cooling in Sweden, as the emissions are allocated to the primary source, except in cases where the emission factor has been specified. For the offices that use electricity for cooling, the emissions are included in the electricity report. Emissions from refrigerant leakage is accounted for in Scope 1.

District heating and cooling data was unavailable for some offices. In these instances, an average assumption was applied for heating of 106 kWh/m^2 and for district cooling of 15 kWh/m^2 based on average data from Energimyndigheten (Swedish Energy Agency, 2024). Each employee is assumed to require 10 m^2 according to Sveriges Kommuner och Landsting (Swedish Association of Local Authorities and Regions, 2014).

3.4 Data collection methodology for Scope 3

Scope 3 includes the following categories: purchased goods and services, capital goods, fuel and energy related activities, waste generated in operations, business travel, employee commuting, and leased assets. The data collection methodology for each category is described below.

3.4.1 PURCHASED GOODS AND SERVICES

This category includes the production of purchased goods and services. For the Danir Group, the category includes office-related purchases such as food and electronics. Capital goods, such as furniture and printers, have been included under Purchased Goods and Services, in accordance with guidance from Position Green.

3.4.1.1 FOOD

Emissions from office related purchases such as food includes coffee, tea, fruit and breakfast food and were calculated using a spend-based approach. For each subsidiary within the Danir Group the total cost for food

was reported in Position Green, and the emissions were calculated by multiplying the cost with an emissions factor provided by Position Green. Food purchased outside of the office such as occasional dinners or drinks for employees, was excluded since it was considered to not have a substantial impact.

3.4.1.2 ELECTRONICS

Electronics are divided into 14 categories, of which the first four are mandatory to report on: laptops, monitors, headphones, mobile phones. Other products included TV screens, refurbished mobile phones, refurbished laptops, tablets, mouses, and keyboards, printers and other electronic such as IT equipment and other small electronic devices. Emissions from electronics were calculated using one of two methods: a spend-based approach or a data-specific approach. In the spend-based method, total expenditure per category was reported, whereas in the data-specific approach, the number of units per category was provided. Emission factors used in the calculations were sourced from Position Green, and the reporters for each subsidiary could select which method to use, in accordance with their needs.

3.4.1.3 CAPITAL GOODS AND MISCELLANEOUS PURCHASED GOODS

Capital goods refer to the production of owned plants and property, such as vehicles, buildings, machinery, and other equipment with a longer estimated lifetime. Capital goods are reported in the year of purchase and are not amortised over time and are therefore included in the category for Purchased goods and services.

Miscellaneous purchased goods include company specific purchases such as furniture, clothing, other large electronic devices (such as fridges and freezers) and profile products. Each subsidiary reports on all relevant categories, in the number of units purchased, money spent or weight (kg), and the emissions are calculated using Position Greens emission factors.

3.4.2 FUEL AND ENERGY-RELATED ACTIVITIES

This category includes upstream emissions related to purchased fuels and energy, such as extraction, production, and distribution. For the Danir Group, this covers upstream emissions from fuels used in company-controlled vehicles and from purchased electricity, heating, and cooling. Calculations are based on Scope 1 and 2 activity data, with emission factors provided by Position Green.

3.4.3 WASTE GENERATED IN OPERATIONS

This category relates to management of waste generated from the company's own operations and includes typical office waste. In Position Green, waste data can be reported using two methods. The primary method involved reporting the total weight of waste (in tonnes), categorized by waste type (plastic, paper etc) and treatment method (recycling, landfill etc). Alternatively, an average emission factor per employee was used when direct data was not available.

3.4.4 BUSINESS TRAVEL

This category includes all journeys made for business purposes with flights, rental cars, private cars, trains, buses, ferries, and taxis. It does not include travel with leased cars or private cars, as that falls within Scope 1 or 2 which has already been accounted for. Where possible, country-specific emission factors were applied, e.g. for train travel, to reflect specific differences in emissions, otherwise a global average was applied. Additionally, data on hotel stays was collected for 2024, under the category of business travel. Hotel stays could be reported either as number of nights and country, or by using the spend-based method. All emission factors were sourced from Position Green.

3.4.5 EMPLOYEE COMMUTING

Employee commuting refers to employees traveling to and from the workplace by means of transport that is not owned or controlled by the company. Data for employee commuting was collected via a survey, which was provided to all employees within the Danir Group via each subsidiary's intranet. A total of 943 employees answered the survey and 76 % of the respondents were based in Sweden. The remaining respondents are based in Brazil, Canada, Croatia, Czech Republic, Denmark, Germany, Hungary, Kosovo, Latvia, Moldavia, Norway, Singapore, Slovakia, Spain, Switzerland, Poland, Portugal, United Kingdom, Turkey, Ukraine, United Arab Emirates and the USA. Despite geographical differences, the commuting patterns reported were largely similar across countries. Therefore, the sample is considered sufficiently representative for group-level estimates.

The sample size was chosen to allow for a margin of error of 3% and a confidence level of 95%. The sampling method used is based on the Average Data Method of the GHGP guidelines (Greenhouse Gas Protocol, 2013). Based on number of employees according to Danir Group's 2024 yearbook and the sampling method a total of minimum 800 answers were required. Where response rates fell short, reminders were issued. An average annual emission per employee was calculated using emission factors sourced from DEFRA (Department of Environment, Food and Rural Affairs in the UK) and entered into Position Green's system to calculate total commuting-related emissions for the entire group. The emissions per employee were then multiplied by the average number of employees in 2024, which was 6,977, across the companies included in this climate report.

It should be noted that there is a potential risk of double counting, as some respondents may commute using company-leased vehicles. These emissions are already accounted for under Scope 1. This issue will be addressed in the next version of the survey to improve data accuracy, avoid category overlap and double counting emissions.

Finally, an update has also been made to the methodology used to calculate employee commuting emissions for the previous year, in order to enable a consistent comparison with the current year. Last year's data has been revised and recalculated, supported by improvements in system usage that have facilitated more accu-

rate data processing. All emission factors are based on DEFRA, using 2023 values for last year's calculations and 2024 values for the current year. This adjustment resulted in a higher emissions value per employee compared to the previous GHG inventory report.

3.4.6 LEASED ASSETS

This category relates to emissions from upstream leased assets within Scope 3. Emissions from the production of the leased product are allocated to the leasing company, while fuel-related emissions are included in the GHG inventory of the leasing company. The emissions related to this item are therefore already reported in Scope 1 and 2.

3.5 Base year and reporting period

The base year is the year against which emissions are benchmarked and serves as a reference for a company's emissions trends. The base year is defined so that emissions can be tracked over time in a meaningful and consistent way.

We use 2023 as our base year for comparison, as it was the first year the Danir Group included their global subsidiaries in the climate reporting. While climate reports were also produced in 2021 and 2022, they only covered the Swedish operations. Thanda Group and PION Group were excluded from the scope in 2023, and will continue to be excluded to ensure year-on-year comparability

This year, 2024, is the first year that Position Green was used to gather and calculate the GHG emission data. To be able to perform a reliable and accurate comparison between the 2023 and 2024 emissions, the 2023 data was recalculated using the Position Green system. As a result, there will be changes in the 2023 emissions result compared to the results published last year, due to the change to Position Greens emission factors and slight changes in the methodology. From here on out, references to 2023 figures will reflect the numbers adjusted in accordance with Position Green's emission factors.

As last year, 2023, was the first time that global offices were included in the climate reporting process, and the first year that more types of purchases beyond electronics were allowed to be reported, we have noticed some irregularities in the data from last year, due to the new scope and process. With 2024 being the second year to report according to our new standard we could see an improvement in the data as companies within the group have been able to identify and submit significantly more raw data this year. The recent system transition to Position Green has also facilitated the reporting process by making it easier for companies to understand which types of purchases to look for and include, for example adding clothing, food, larger electronic equipment and all types of furniture purchases. During the data validation process this year, it was identified that some categories where not completely covered during the 2023 reporting. This affects the comparability of emissions between the two years and should be taken into account when interpreting year-on-year changes.

Additionally, since Sigma Civil is excluded from the 2024 report, due the company being sold early 2025, we have chosen to exclude Sigma Civil from the 2023 data when comparing it to the 2024, so that the scopes between years will be correct.

Despite these inconsistencies, 2023 will serve as the base year to ensure consistency in tracking and reporting going forward. As we, and the global standards we are using for the report, are constantly evolving, the company group is transforming and we are continuously learning how to improve our emission data collection and analysis, we believe there may be changes like these in coming reports as well.

3.5.1 BASE YEAR RECALCULATION POLICY

The GHG inventory's base year recalculation policy involves defining the threshold or level of change required to recalculate the base year. The policy has been defined as follows, whereby recalculation shall take place in case of:

1. Significant structural changes within the organisation.
2. Significant changes in calculation methodology, for example through:
    a. Improved emission factors.
    b. Improved activity data.
    c. Change of scope and system boundaries.
3. Detection of material errors.
4. Detection of several smaller errors that together constitute a material misstatement.

To determine whether a change or error is significant enough to warrant a recalculation, a threshold of significance has been defined, which is set at 5%. This means that if a change in inventory boundaries or methodology results in a change in the base year inventory that amounts to 5% or more of the inventory's total reported emissions, the change is considered significant. This method is used in accordance with recognised international standards, such as SBTi.

4 GHG inventory results

The GHG inventory is based on company-specific data which is reported by each company within Danir Group. In cases where company-specific data was not available, representative templates were used, which are described in more detail under each activity category. It is important to keep in mind that some of the categories might be undervalued or overvalued, as the data has been collected through a responsible person at each subsidiary, and sometimes estimates have been used. The method used by the responsible person to collect data for travel and purchases could not be followed up or compared between companies. As a result, there is a risk that some emission-generating items were not counted and therefore not included in the report. Data for employee commuting was collected via a survey, which was provided to all employees within the Danir Group and scaled up to the total number of employees included in the GHG inventory.

The results from this GHG inventory are presented in Scopes 1, 2, and 3, as defined by the GHGP and results are based on 6,977 employees. These scopes are also divided into their respective subcategories in the results section below.

4.1 Summary of GHG inventory

The results of this GHG inventory show that the Danir Group's total emissions for year 2024 amounted to 13,509 tonnes CO_2-eq with the location-based method and 13,472 tonnes CO_2-eq with the market-based method. The breakdown of emissions per scope is presented in ***Figure 3***. This is, using both methods, equivalent to approximately 1.93 tonnes CO_2-eq per full-time employee. This is in line with the result of last year's (2023) GHG report where the total emissions were 12,129 tonnes CO_2-eq with the location-based method and 12,245 tonnes CO_2-eq with the market-based method. The average emissions per full-time employee were approximately 1.6 tonnes CO_2-eq in 2023.

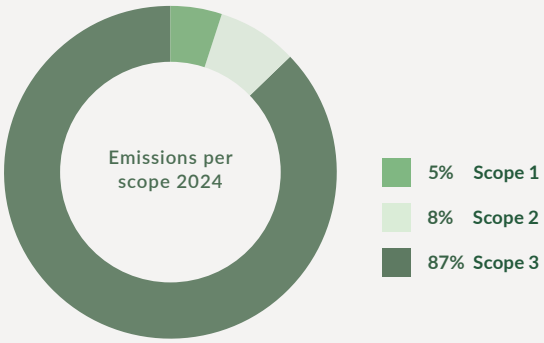


Figure 3. *Emission distribution per Scope for Danir Group in 2024.*

As shown in ***Figure 3***, 5% of Danir Group's emissions are in Scope 1 – direct emissions, 8% in Scope 2, indirect emissions from energy, and 87% in Scope 3 – other indirect emissi***ons. Table 1*** shows Danir Group's emissions in tonnes CO_2-eq broken down by Scope. Emissions from Scope 2 is reported using the market-based calculation method.

The overall emissions that are discussed in this report includes Scopes 1, 2, and all relevant categories within Scope 3, as presented in ***Figure 2***.

SCOPE	EMISSIONS [TONNE CO_2-EQ]
Scope 1	658
Scope 2 (Location-based method)	1,078
Scope 2 (Market-based method)	1,042
Scope 3	11,772
Total (Location-based method)	**13,509**
Total (Market-based method)	**13,472**

Table 1. *Greenhouse gas emissions in tonne CO_2-eq for Scopes 1, 2 and 3 with both calculation methods.*

Since it's difficult for a company to control commuting habits of their employees, it can be mentioned that some other companies within the same industries as the Danir Group, have decided to exclude this category when presenting their total emission result. For comparability reasons, we have therefore also calculated the total emissions without including the employee commuting which would then be 9,332 tonnes CO_2-eq with the location-based method and 9,296 tonnes CO_2-eq with the market-based method which corresponds to 1.33 per full-time employee. The results and analysis sections of this report, however, will be presenting emissions including commuting.

4.2 Scope 1

Scope 1 has the smallest emissions for Danir Group, amounting to approximately 658 tonne CO_2-eq. The largest contributor within Scope 1 is stationary combustion from gas used for heating at the Ukrainian offices, in total 549 tonne CO_2-eq (see ***Figure 4*** for distribution). The second largest source is company-controlled vehicles such as company owned or leased cars [excl. electric vehicles], accounting for 108 tonne CO_2-eq. No fugitive emissions this year.

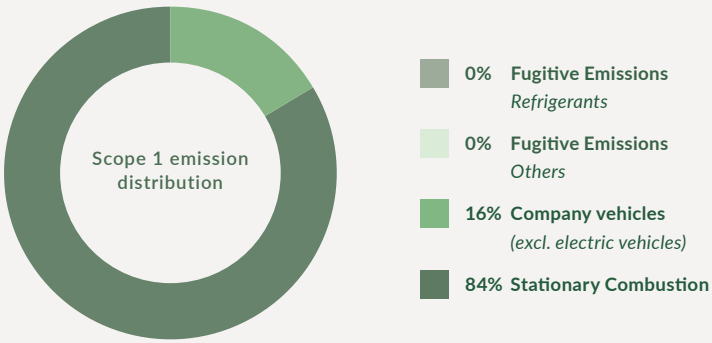


Figure 4. *Emission distribution in Scope 1.*

4.3 Scope 2

Scope 2 includes indirect emissions generated through the production of purchased energy, such as electricity, steam, district heating and district cooling. Danir Group's energy usage and its generated emissions are presented in ***Table 2***. The location-based method and the market-based method were used to calculate emissions in Scope 2. Purchased electricity, including electricity used for electric vehicles, is the main source of Scope 2 emissions, accounting for approximately 83% of total emissions from purchased energy. Purchased heating contributed the remaining 17%. Emissions from purchased cooling are reported as zero.

SCOPE 2 CATEGORY	CONSUMPTION [KWH]	EMISSIONS – MARKET-BASED METHOD [TONNE CO_2-EQ]	EMISSIONS – LOCATION-BASED METHOD [TONNE CO_2-EQ]
Purchased electricity incl. electric vehicles	4,705,999 (excl. electric vehicles)	862	898
Purchased heating	1,906,720	180	180
Purchased cooling	801,138	0	0
Total	**7,413,857**	**1,042**	**1,078**

Table 2. Purchased energy for the Danir Group and its generated emissions using market-based and location-based method.

In Danir Group's case, the CO_2-eq obtained by applying the location-based allocation method is marginally higher than when the market-based method is applied. In terms of actual emissions, the difference between the two calculation methods is approximately 36.5 tonne CO_2-eq. The market-based allocation method considers trade in origin-labelled electricity. This creates an incentive to choose a renewable energy contract (where available) and shows that the climate impact of purchased electricity is something that can be influenced by active choices.

4.4 Scope 3

Scope 3 is comprised of indirect emissions up and downstream of Danir Group's value chain. The relevant Scope 3 categories which are included in the system boundaries of this GHG inventory is purchased goods and services, capital goods, business travel, fuel and energy related activities, waste, and employee commuting.

Figure 5 below presents the emissions broken down by category in Scope 3. The two most impactful categories are business travel, 37%, and employee commuting, 35%. The third largest category is purchase of goods and services, which accounts for 16% of Scope 3 emissions.

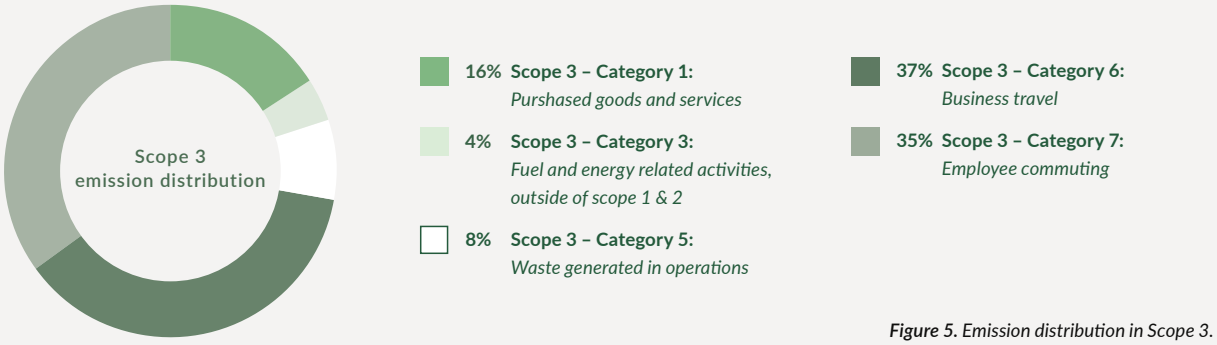


Figure 5. *Emission distribution in Scope 3.*

4.4.1 PURCHASED GOODS AND SERVICES

The total emissions for the Danir Group amounts to approximately 1,878 tonne CO_2-eq for purchased goods and services. Refer to ***Table 3*** for a breakdown of this category, including office related electronics and miscellaneous purchases. Miscellaneous includes purchases such as office furniture, printers, printing paper, clothing, and office decorations. Capital goods are included in the miscellaneous purchases of this category. No leased assets have been deemed relevant for Scope 3 since the emissions during usage have been included in Scope 1 and 2, for example in electricity reporting.

PURCHASED GOODS AND SERVICES	ITEMS	EMISSIONS [TONNE CO_2-EQ]	SHARE OF PURCHASED GOODS AND SERVICES EMISSIONS [%]
Food	Coffee, tea and fruit	179	9.6%
Miscellaneous purchases & Electronics	Furniture; other manufactured goods n.e.c.	365	19.4%
	Printing paper	1	0.1%
	Clothing	44	2.3%
	Headphones	3	0.2%
	Keyboard	0.5	0.0%
	TV screen	5	0.3%
	Laptop	102	5.4%
	Mobile phone	44	2.4%
	Monitor	125	6.7%
	Mouse	0.1	0.0%
	Printer	15	0.8%
	Tablet	0.9	0.0%
	Other electronics	563	30%
	Refurbished mobile phones	137	7.3%
	Refurbished computer	0.0	0.0%
	Profile Products	7	0.3%
	Other purchases – supplier specific data	286	15.2%
Total		**1,877.5**	**100%**

Table 3. Emissions summary for purchased goods and services.

4.4.2 FUEL AND ENERGY-RELATED ACTIVITIES

The category fuel and energy-related activities includes upstream emissions from company-controlled vehicles and purchased energy, i.e. electricity, heating, and cooling. The calculations for fuel and energy related activities are based on data from Scope 2 (see ***Table 1***) and Scope 1. Scope 3 emissions for electricity, district heating, district cooling, and company owned or leased vehicles corresponds to 453 tonnes CO_2-eq.

4.4.3 WASTE GENERATED IN OPERATIONS

The total emissions related to waste corresponds to 956 tonne CO_2-eq. This is based on an average of typical office waste per employee provided by Position Green. There was no other waste reported.

4.4.4 BUSINESS TRAVEL

Business travel constitutes the largest emissions category within Scope 3, and in total, accounting for 32% of total emissions for Scopes 1, 2, and 3. The total amount of emissions is approximately 4,311 tonnes of CO_2-eq. Flights represent the most substantial emitting mode of transport for Scope 3 category business travel using all calculation methods. This is followed by private cars and other means of land transport. Refer to ***Table 4*** for the total emissions from business travel.

BUSINESS TRAVEL	EMISSIONS [TONNE CO_2-EQ]	SHARE OF TOTAL BUSINESS TRAVEL EMISSIONS [%]
Average car	266	6.2%
Battery Electric Average Car	1.0	0.0%
Regular taxi	0.0	0.0%
City bus	0.0	0.0%
Transport by railway (EU average and SJ train)	188	4.3%
Other means of land transport	262	6.1%
Transport by water	1.0	0.0%
Transport by air	2,744	63.7%
Transport services; travel agency	0.1	0.0%
Hotel stays	447	10.4%
Pre-calculated emission data	402	9.3%
Total	**4,311.1**	**100%**

Table 4. Emissions summary for business travel.

4.4.5 EMPLOYEE COMMUTING

The total employee commuting emissions for the Danir Group were approximately 4,176 tonnes of CO_2-eq. The average emissions from employee commuting were calculated to be approximately 599 kg CO_2-eq per person in 2024. The breakdown by mode of transportation is presented in ***Table 5***.

MEANS OF TRANSPORT	EMISSIONS PER MEANS OF TRANSPORT [TONNE CO_2-EQ]	SHARE OF EMPLOYEE COMMUTING EMISSIONS [%]
Car - Diesel	1,069	25.6%
Car - Gasoline	1,579	37.8%
Car - Hybrid	489	11.7%
Car - Electric	372	0%
Train	3	0.1%
Bus	619	14.8%
Tram	24	0.6%
Metro	21	0.5%
Bicycle and walking	0	0%
Total	**4,176**	**100%**

Table 5. Emissions summary for employee commuting.

Total emissions and distance per means of transport

Figure 6 shows total distance and total emissions for commuting per means of transport. Commuting by cars, especially diesel and gasoline vehicles, and buses accounts for a large proportion of both the total distance commuted and emissions.

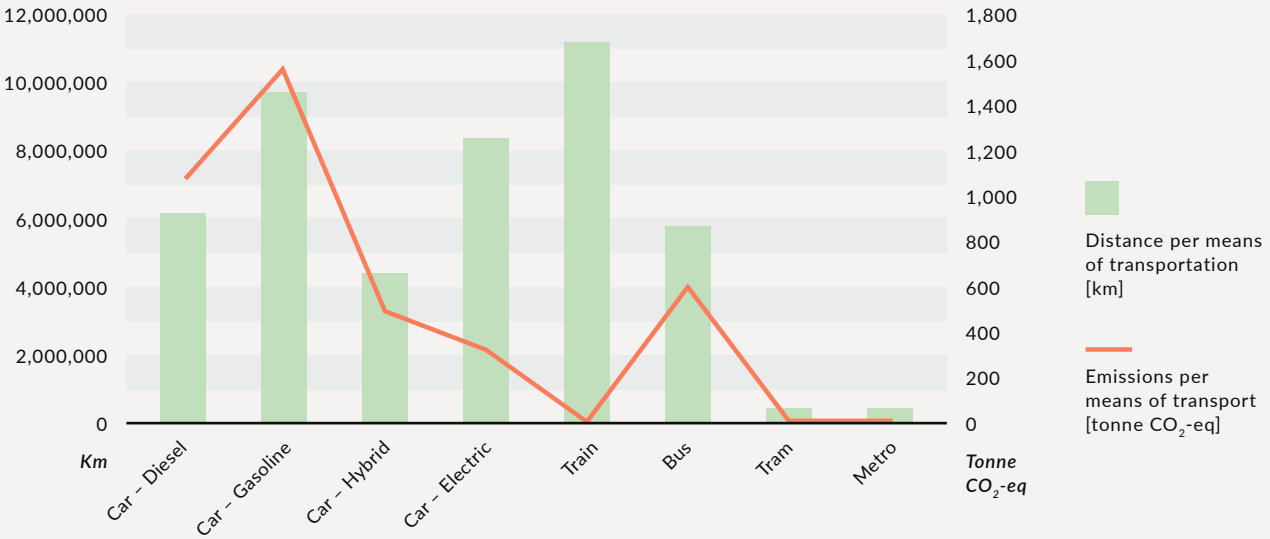


Figure 6. Total distance and total emissions for commuting within Danir Group, by means of transport.

5 Analysis of results

This section will analyse the results above and provide insight into which categories have emissions reduction potential. ***Figure 7*** illustrates the emissions generated per Scope, with Scope 3 further broken down into categories. As mentioned earlier, Scope 3 stands for the majority of Danir Group's emissions. Category waste and fuel and energy related activities are very small, and these will therefore not be further analysed.

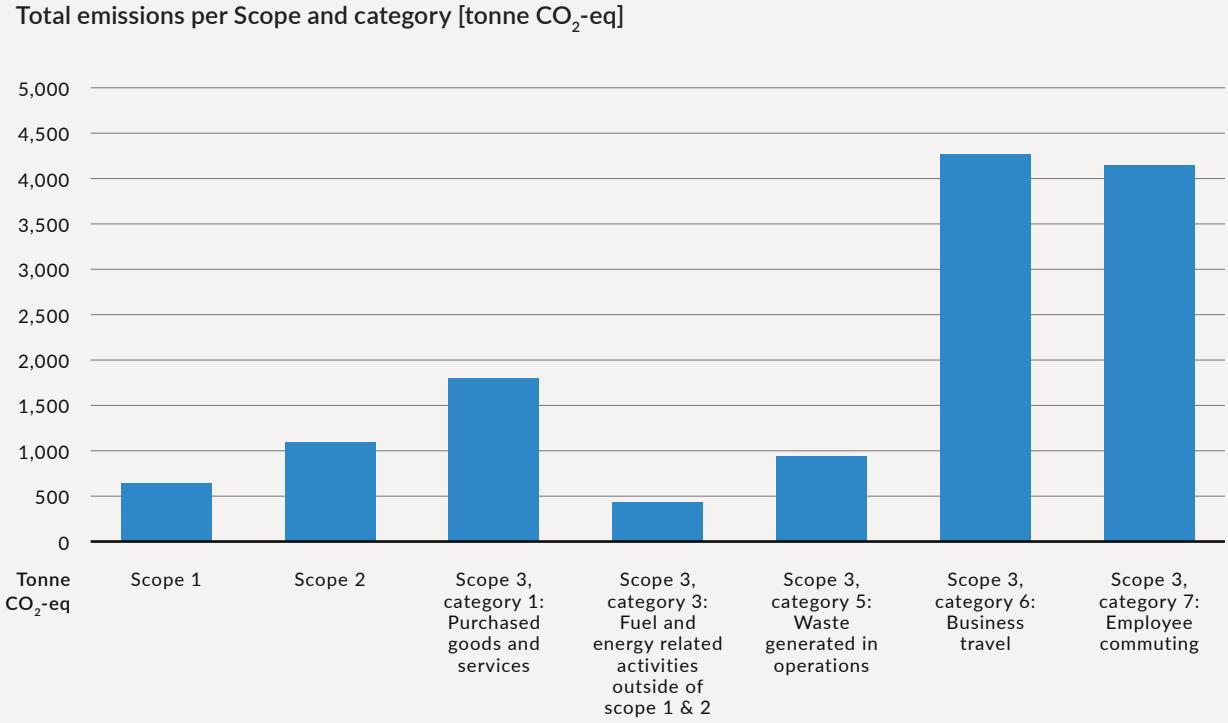


Figure 7. *Distribution of Danir Group's emissions across all 3 Scopes.*

The analysis also includes a comparison with 2023 data to show changes in emissions. Please note that differences in scope and data quality affects how well the years can be compared. The substantial increase in reported data for 2024, especially for purchased goods, makes the emissions more complete this year but it also limits the 2023 comparability. Despite this, the comparison gives a useful overview of overall changes for Danir Group. As Sigma Civil was sold and hence not included in the scope for the 2024 report, it has been excluded from the 2023 results below as well, for the purpose of comparability. The comparison between the total emissions 2023 and 2024 is presented in ***Figure 8***, see next page.

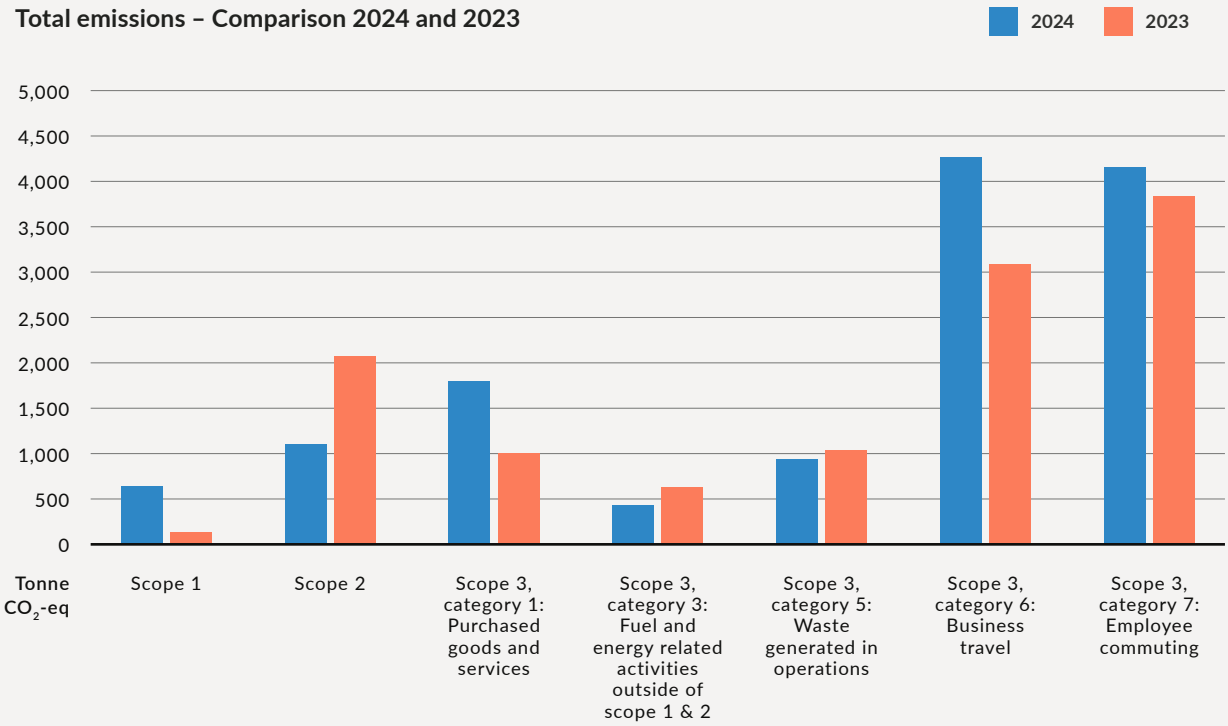


Figure 8. Comparison of Danir Group's emissions across all 3 Scopes 2024 vs. 2023 (excluding Sigma Civil).

The total emissions for 2023, including Sigma Civil was 12,245 tonnes CO_2-eq. If we remove Sigma Civil from the 2023 results to compare it to 2024, the emissions of 2023 would have been 12,553 tonnes CO_2-eq. It is important to note that since the sale of Sigma Civil took place in early 2025 this subsidiary should have been accounted for in our 2024 scope. However, as they are sold, we cannot access their data for this report and hence they were excluded. Assuming Sigma Civil would have had the same emissions as 2023, 283 tonnes CO_2-eq, the 2024 total emissions for Danir Group would have been 13,760 tonnes CO_2-eq. We can hence conclude that there has been an increase in the emissions of the Danir Group, between 2023 and 2024, regardless of Sigma Civil being accounted for or not.

5.1 Scope 1 and 2

The emissions included in Scope 1 and 2, come from company-controlled vehicles (owned or leased), refrigerant leakage, and from heating, cooling, and electricity for the offices. It should be noted that there is a potential risk of double counting when it comes to company vehicles and employee commuting, as some respondents may commute using company-leased vehicles. These emissions are already accounted for under Scope 1.

Scope 1 and 2 emissions corresponds to approximately 13% of Danir Group's emissions, see ***Figure 3*** in Section 4.1- Summary of GHG Inventory. Emissions from Scopes 1 and 2 arise from activities owned or controlled by the Danir Group. Therefore, Danir Group has great potential to minimize these reductions going forward.

The main contributing category to the Scope 1 emissions comes from stationary combustion. This category comes from heating for the Ukrainian offices and since this data has been difficult to obtain, we have hence been forced to use estimates and assumptions here. As this is the main emission factor within Scope 1 it's difficult to analyse these emissions further. and to draw conclusions thereafter.

Comparing the Scope 1 results this year to 2023, we can see a quite dramatic increase, from 185 to 658

tonnes CO_2-eq, in 2024. This is primarily driven by the stationary combustion category which comes from the Ukrainian offices. This category was not reported in 2023 however, which means that a proper comparison year-on-year is hard to make. Looking at the other categories within Scope 1, fugitive emissions and company vehicles, we can see a decrease this year compared to 2024.

The results from the Scope 2 calculations shows that electricity consumption is the most significant driver of emissions and should be the primary focus for future reduction efforts. Heating remains a secondary contributor, while cooling currently has no measurable impact.

The decrease in reported Scope 2 emissions this year may be due to the consolidation of offices. In some cases, a Swedish office has been included in a regional category and assigned the average European electricity mix instead of the Swedish one, which influence the emissions. Danir Group has also contributed to the reduction by purchasing renewable energy in its offices in Sweden. Many of these offices are also located in modern buildings, which are more energy efficient. Danir Group conducts an energy audit for all their offices in Sweden every four years in order to identify areas where we potentially could decrease the energy usage even further. The offices located outside of Sweden are the main contributor to Danir Group's Scope 2 emissions. Globally, emissions are high since many offices have not yet switched over to renewable and/or origin-labelled energy sources (as in many cases the option does not yet exist). Due to the consolidation of our smallest offices and the estimated data for these, emissions may also be lower than reported.

Green district heating, when available, can also be purchased as a way to minimize emissions. Through the data collection process, it was evident that many of the subsidiary companies did not have the data on energy sources. To further reduce emissions, Danir Group's subsidiaries can include prioritizing leasing electric and hybrid cars instead of gasoline or diesel in their policies.

5.2 Scope 3

The three largest categories within Scope 3 will be analysed below along with the 2023 comparison.

5.2.1 PURCHASED GOODS AND SERVICES

Purchased goods and services accounts for 14% of Danir Group's total emissions within all three Scopes. Electronics and miscellaneous purchases such as furniture represent the most significant part of the Purchased goods and services category. The size of this category demonstrates the large impact that purchasing choices have on the Danir Group's total emissions.

Comparing the results of 2024 to 2023 we can see a steep increase from the previous year, of 86%. It should however be noted that the transition to Position Green's system, have made it easier to report different items in this category, which means that there could have been some underreporting last year, compared to 2024. It would still be advised that each subsidiary consider this increase and investigate how it could be decreased going forward, see further information under Chapter 6.

Electronics are important work tools for employees in the Group and are therefore a necessary part of Danir Group's business. However, there are certain actions that influence the amount of emissions. A large amount of the purchases are office furniture and décor. Since these have a large impact, it is worth keeping this in mind during office renovations. Emissions are also affected by the amount of time that the products are being used, with shorter usage time accounting for high emissions. Better maintenance for products and system upgrades for electronics would allow for longer usage period and lower emissions.

Circular solutions for electronics, where access to necessary electronics can be offered as a service rather than the purchase of individual products, might have an effect in the Group's emissions. Such services allow products to be better taken care of, last longer and be better utilised during their lifetime. Some group companies already have circularity systems in place to varying degrees, including donating older IT equipment to the non-profit organisation Star for Life. While this doesn't influence Danir Group's emissions, it does impact emissions globally.

5.2.2 BUSINESS TRAVEL

Business travel accounts for 32% of Danir Group's total emissions within all three scopes. The result demonstrates that flights have the largest impact within business travel, land transportation with car, and hotel stays. It clearly indicates that business travel has large effects on the total emissions.

The data shows that trains are the most climate-smart option in terms of emissions per distance of travel. Danir Group's company agreement with SJ enables company-specific data to be obtained, which in turn facilitates good monitoring of rail travel. This is something that several companies in the group use today and something that can be investigated further. Therefore, promoting rail travel, especially for domestic business trips, is an excellent way to reduce emissions. This can be done, for example, by updating the travel policy to include rail travel as its primary mode of transport, or by establishing incentives for employees to choose rail travel over flights would decrease emissions significantly. An example of where this has been applied is Nexer, who revised their travel policy in 2024, resulting in an 49% decrease of emissions from business travel from 2023 to 2024. Nexer are currently reviewing their business travel portal, to see if they can reduce their emissions from travels even further.

Private cars, using gasoline or diesel, have large effects on business travel emissions. When possible, choosing train instead of private car can decrease impacts. When using a rental car is necessary, choosing electric & hybrid vehicles, which have lower emission rates, will positively impact the emissions results.

The proportion of business travel by means of transport varies between the different companies. The subsidiary companies are therefore encouraged to study their own emissions within this category to see where targeted measures could be implemented.

There is a difference in reported emissions from business-related (especially air travel) when comparing 2023 and 2024. If comparing to last years published GHG inventory report, the large discrepancy is explained by changes in the emission factors used. A comparison of the emissions published in 2023 with those published this year clearly illustrates the impact of the methodological update using other emission factors. When aligning the data using the updated emission factors from Position Green, it becomes evident however, that emissions have still increased in 2024.

This increase may partly be attributed to improved reporting coverage. For example, it has come to light that some conference-related travel was excluded 2023. Additionally, last year's reporting format also allowed entities to input only the number of trips, upon which an assumed average travel distance was applied. This year's data is based on more detailed and accurate travel information, resulting in improved data quality and a better reflection of actual business travel activity within Danir Group.

Since we are aware of some under reporting of business travel data from 2023, it's difficult to draw conclusions on how our emissions in this category compare to last year. It is however clear that business travel

remains the highest emission category for the Danir Group, and that flights are the main contributing factory within this. Policies regarding reduced air travel in business, would hence be recommended.

5.2.3 EMPLOYEE COMMUTING

Employee commuting accounts for a large proportion, 4,176 tonnes CO_2-eq, of the Danir Group's total emissions, for all three Scopes. This result demonstrates how even short transport distances using fossil fuels can accumulate large greenhouse gas emissions on an annual basis. This is a category in which subsidiaries have little control and therefore comes with certain challenges when implementing reduction efforts.

This category's calculations rely on averaging emissions data sampled from employees, potentially leading to deviations from the true emissions due to the inherent variability of the randomized sampling process. Emissions are based on commuting habits from 943 employees globally. This introduces uncertainty and the results may not reflect the actual emissions, according to the 3% margin of error. For the fourth consecutive year, commuting emissions have been assessed using this methodology, yielding results within a similar range each year. This year, however, the emission factors were updated to align with the methodology of Position Green, and we are now using DEFRA as the main source of our emission factors. This change of data source has resulted in a slightly higher emission per employee, when comparing to the results of last year.

Reducing and measuring emissions from commuting is difficult as options for using alternative modes of transport can be highly individual and location dependent. As commuting accounts for 31% of Danir Group's total emissions and is highly dependent on office location, there is reason for subsidiaries to conduct company specific studies of commuting to see what each company could do to facilitate and/or create other incentives to switch to more environmentally friendly commuting alternatives. Hybrid solutions, such as working from home, are one way that companies are reducing commuting-related emissions.

When comparing emissions by mode of transport between 2023 and 2024, we can conclude that the distribution remains in line with the 2023 results, and that no significant developments have occurred since last year.

6 Emission reduction actions, targets, and future work

The information below can be viewed as guidelines for subsidiaries to use for internal sustainability work. The guidelines have been developed through the data and results obtained in this GHG inventory report.

By mapping on an annual basis, Danir Group can continue to follow-up and identify emission reduction progress within the group. Since Danir Group is decentralised with a high degree of autonomy in each company, group-wide emission reductions measures can be challenging to implement on group level. However, Danir Group has great opportunities to achieve significant positive impact through increased coordination and follow-up of the subsidiaries' sustainability work. The following recommendations are available as inspiration for companies to adapt and implement to their respective businesses. The company specific emissions report can be used to identify which actions to focus on.

The emission reduction activities have been prioritized by the following materiality factors:

- The size of the activity's emissions.
- Climate impact – i.e. the contribution of the measure to potential emission reductions.
- Feasibility – i.e. the complexity and implementation of the measure.
- Economic justification – factors such as payback time, investment cost and financial incentives through reduced emissions should be considered here.
- Time perspective – can the measure be implemented immediately or in 5 to 10 years?

Section 6.1 Implementing sustainability activities, discusses ideas on how activities could be implemented based on the results from this GHG inventory. It also presents several ongoing initiatives and projects within the Danir Group that contribute to decreasing Danir Group's negative impact on the environment. Section 6.2 contains a summary of the proposed prioritised activities for the Danir Group, divided into four categories.

It is important to note that, through Danir Group's consulting operations, employees can contribute to emissions reductions and sustainability activities through projects at customers. These projects range from product development to data-driven approaches for monitoring, efficiency solutions, and digitalisation. While these activities are not reflected in the emissions reported in this GHG inventory report they do support the Danir Group's goal to drive emission reductions and create a more sustainable society.

6.1 Implementing sustainability activities

Working continuously, transparently, and ambitiously with environmental sustainability is a priority for the Danir Group to continue being an attractive business partner and employer. The focus will remain to reduce emissions per employee. To improve and develop an effective way of working with sustainability questions, Danir Group encourages its subsidiaries to share information regarding sustainability activities between companies within the group, in order to share best practice. This can be done through trainings, workshops, and focus groups. Discussion topics could include, for example, overarching targets for reducing emissions, sustainability ambitions, and policies that promote more environmentally friendly purchasing and transport practices.

Today, several companies within the Danir Group map, document, and report their emissions to different platforms such as CDP, SBTi and EcoVadis. The two largest company groups within Danir Group, Sigma Group and Nexer, have adopted emission reduction targets to be achieved by 2025 and 2030. For Nexer, the aim is to reduce emissions in Scope 1 and 2 by 65%, and emissions in Scope 3 (excluding employee commuting) by 30% by 2027. Sigma Group's target is to reduce emissions in Scope 1 and 2 by 50% and they are promoting sustainable commuting as well as business travel to significantly reduce their scope 3 emissions. A Society has also set targets to reduce their emissions in Scopes 1, 2, and 3 by 2030. All of this will contribute to reducing Danir Group's overall emissions.

Several subsidiaries are also focusing on supporting their clients in their sustainability work. For example, Sigma Industry Development's sustainability team supports clients with emissions reduction projects through emission calculations, strategy, and implementation. Sigma Connectivity works to develop climate-neutral projects through detailed GHG inventories and mappings. Sustainability Data Management is a sustainability initiative by Nexer, based on helping clients collect sustainability data similar to other master data – such as product data and supplier data – as part of an overall data management strategy, provided by Nexer Data Management. Many of the consulting services delivered by the Danir Group, such as in digitalisation and electrification, also help customers in emission reduction projects which lead to a more sustainable society.

Energy

To continue to decrease emissions from energy purchases within Scope 2, companies can replace electricity contracts to renewable electricity, where this option is available. If a company does not know what their energy source is, a good first step is to find out and inquire if it is possible to switch to renewables (unless not already selected). Origin-labelled heating, if available for purchase, can also be a great way to reduce emissions, especially for the offices located in Sweden. Choosing electronic products is also an important way to reduce emissions. For example, reviewing the energy classification when purchasing products and prioritizing energy efficiency, could decrease amount of purchased energy, leading to emissions and cost reductions. However, these changes may unfortunately not fully be reflected in the total emissions when using the location-based method, as this approach relies on the country-specific average emission factors. The impact of green electricity purchases will instead be visible when reviewing the Scope 2 market-based emissions section.

Purchases

The biggest impact that can be made for reducing emissions within electronics purchases is to extend the lifespan by at least one year. The companies' policies for purchasing and using mobile phones plays an important role in extending the lifespan of electronics. Such policies could include compensating employees who keep their mobile phone for a longer period; for example, the compensation amount could correspond to the increased cost the company would have incurred to replace the phone. When phones are replaced, there could also be a process to ensure that the old mobile phone is properly handled and can be used again or recycled appropriately. This has a positive economic impact as well, as there is still an economic value in electronics after a few years.

Circularity agreements for electronics purchases can also be explored further. Several companies offer circular solutions for purchasing mobile phones and laptops. Some companies within the group are already working with circular solution for electronics. In addition to using products longer and decreasing their carbon footprint, circular solutions also allow subsidiaries to purchase less electronics, further reducing emissions. Other options such as donating electronics to increase the lifespan usage have a positive impact overall but does not affect the Group's emissions when reported according to GHGP. This still makes this sustainability activity worthwhile, even if it is not evident in reporting.

Another way to reduce emissions on purchases is to create a climate impact checklist for purchasing of new goods. For example, aim to buy products that have sustainability labels or a lower carbon footprint. This could also be implemented when buying food for corporate events and at the office.

Business travel and commuting

Business travel is a very emissions heavy category that subsidiaries have the power to affect. Therefore, creating or revising travel policies is a very efficient tool to reduce the climate footprint. For example, establishing incentives to replace air travel or travel by gasoline/diesel vehicles with rail or electric/hybrid vehicles is recommended. A commonly used travel policy example is that trips under 5 hours long must be taken by train. Another way to decrease business travel emissions is to reduce travels when/if possible and instead, for example, prioritize Teams-meetings.

Since commuting is highly dependent on office location, it is recommended that subsidiaries investigate their own subsidiaries commuting habits to see what their highest emitters are. The companies can then see where to prioritize reduction activity if possible. For example, by implementing incentives to switch to more environmentally friendly commuting alternatives, such as electric/hybrid vehicles and public transport, or initiate carpooling.

Creating a sustainability roadmap

For it to be possible to reduce emissions, all subsidiary companies can start by creating roadmaps and set targets, if they have not already done so. To create a company specific roadmap, it is recommended to first carefully look through the company specific emissions sheet. This will show which Scope, and which activities have the highest emissions impacts and therefore where to focus reduction actions. Next, it is important that the company's ambition level is aligned. Once these two foundational steps have been done, targets can be set on how much emissions reductions the company aims to achieve. Targets should be measurable and trackable, as far as possible. These can be based on the recommendations in this report. To meet these targets, actions that correspond to specific scopes or emitting activities, can then be chosen. It is important to create processes to measure these actions in order to track progress.

6.2 Recommended actions and long-term progress

Below are suggestions for emission reduction measures based on the analysis, results, and Danir Group's current environmental work. These proposals are meant to support subsidiaries of the Danir Group in emission reduction activities as well as the implementation and tracking of activities. They are divided into four categories: foundational sustainability activities, energy, purchases, and travel.

Foundational sustainability activities

- Danir Group should continue to perform an annual group wide GHG inventory reports for the entire group.
- It is recommended that each company within the group sets targets and roadmaps to reduce emissions based on the results from this GHG inventory. The targets should, as far as possible, be measurable to facilitate tracking and can also serve as a tool to meet future legal and customer requirements.
- Subsidiaries are encouraged to share information and coordinate sustainability work within the group when possible.

Energy

- Continue to replace existing electricity contracts with renewable energy certificates, where available.
- Purchase climate-certified district heating for offices when available.
- If energy-using products need to be replaced or purchased, exchange with a more energy efficient product.

Purchases

- Review the lifespan of purchased electronics and extend the lifespan if possible.
- Opportunities for circular solutions can be sought.
- Implement a climate impact checklist for purchases of new goods.

Travel

- It is recommended that each company implements a travel policy if not already in place. Trains should be the first choice, over vehicle and air, for domestic travel.
- Companies could explore the possibility of having electric and hybrid vehicles available for employee usage.
- Companies could conduct a comprehensive mapping of employee commuting. This mapping can facilitate incentives to switch to more environmentally friendly transportation.

In addition to these sustainability activities within the Danir Group, it is important to keep in mind that as a group with a focus on consultancy services within digitalization and electrification, we and our employees are actively contributing to emissions reductions and transformation to a more sustainable society through our continuous projects at our customers. Through our services we assist with crucial industry transformation and product development aiming for an overall reduced climate footprint, even if this important contribution is not reflected in the emissions reported in this GHG inventory report.

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8 Appendices

8.1 Appendix A

SCOPE 3	CATEGORY	INCLUDES
Upstream activities	1. Purchased goods and services	Extraction, production, and transport of purchased goods and services
	2. Capital goods	Extraction, production, and transport of capital goods
	3. Fuel and energy-related activities	Upstream activities for purchased fuel and energy
	4. Upstream transportation and distribution	Transportation of purchased goods and services in vehicles not owned by the company
	5. Waste generated in operations	The management of waste generated from the company's own operations
	6. Business travel	Transportation of employees for business-related activities
	7. Employee commuting	Employees' travel to and from the workplace
Downstream activities	8. Leased assets	Emissions from equipment leased by the company
	9. Downstream transportation and distribution	Transportation and distribution of goods and services sold, in transports not owned by the company
	10. Processing of sold products	Processes between the sale of the product and the use phase
	11. Use of sold products	Emissions from products sold throughout their life cycle
	12. End-of-life treatment of sold products	Waste management of products sold during the reporting period
	13. Downstream leased assets	Emissions from equipment leased out to others by the company
	14. Franchises	Operation of franchise services
	15. Investments	Operation of investments, mainly related to investment companies

Table 1. Emissions categories in Scope 3.

8.2 Appendix B

This appendix shows all the companies within the Danir Group that are covered by the GHG inventory.

COMPANY	CORP. ID NO.
Danir Development AB	556576-7208
Danir AB	556432-7111
A Society AB	556222-1068
Konsultera-IT i Sverige AB	556613-0752
Aptio Group Sweden AB	559102-0150
Aptio Group Denmark ApS	39 42 09 37
Aptio Group Switzerland AG	CHE-180.923.107
NocNoc AB	556942-0622
InfoTech Scandinavia AB	556575-5336
Sigma Connectivity Group AB	559369-7294
Sigma Connectivity AB	556929-8051
Sigma Connectivity Srl	48536748
Sigma Connectivity Sp z.o.o.	5272732872
Sigma Connectivity Ltd	14106498
Sigma Connectivity GmbH	HRB 262711
Sigma Connectivity Medtech AB	559043-0566
Sigma Connectivity Inc.	38-3982410
Connectivity Spring AB	559043-0590
Sigma Connectivity Engineering AB	559058-0345
Sigma Connectivity ApS	40944168
Sigma Connectivity Integrate AB	559152-9077
Sigma Lundinova AB	556599-5791
Sigma Connectivity WSI AB	556631-6609
Sigma Connetivity MEA Limited L.L.C	-
Sigma Technology Group AB	556869-6016
Sigma Technology IT Group AB	559351-2402
Sigma Technology Information AB	556348-3634
Sigma Technology IT Infra AB	559321-8497
Sigma Technology Cloud AB	559283-3783
Sigma Technology Systems AB	559085-4617
Sigma Technology Experience AB	559369-7302
Sigma Technology Transformation AB	559265-7919
Sigma Technology Digital Solutions AB	559300-4855
Sigma Technology ERP Advisory AB	559291-7818
Sigma Technology Tech House AB	559283-3775
Sigma Technology Norway	926 142 461
Sigma Technology Elevate AS	932 759 144
Sigma Technology Systems AS	933 276 716
Sigma Technology Origo AB	559055-4928
Sigma Technology Magyarorzag Infor,	253 282 092
Sigma Technology Solutions Group AB	559301-6776
Sigma Technology Informatics Solutions AB	556944-7534
Sigma Technology Insight Solutions AB	559265-7968
Sigma Technology Software Solutions AB	559283-3791
Sigma Technology North Solutions AB	559398-1714
Appbites SH.P.K	810857550
Sigma Technology Embedded Group AB	559351-2352
Sigma Technology Embedded Solutions AB	559031-4570
Sigma Technology Development AB	556382-5933
Sigma Technology Embedded Network AB	559411-5890
Etecture GmbH	HRB 56449
Sceel.io GmbH	HRB 765119
Sigma Industry West AB	556958-4096

COMPANY	CORP. ID NO.
Sigma Embedded Engineering AB	559015-0685
Sigma Embedded Engineering Future AB	559312-1550
Sigma Energy & Marine AB	556850-4673
Sigma Energy & Marine AS	920 445 357
CREW by Sigma AB	559370-4462
Sigma Industry South AB	556955-3109
Sigma Industry Solutions AB	559165-1681
Sigma Industry Evolution AB	559311-5305
Sigma Industry Power and Energy AB	559398-1706
Sigma Industry East North AB	556946-9165
Sigma Industry Smart AB	559366-1480
Sigma Industry Development AB	559366-1472
Sigma Industry East AB	559366-1530
Sigma Industry North AB	559369-2717
Sigma Industry Evolve AB	559366-1514
Sigma Industry Innovation AB	559366-1522
Sigma Industry Services AB	559488-4503
Sigma Industry Spark AB	559369-2709
Sigma Software Group Holding Ltd.	15533363
Sigma Software Holding Ltd.	15631718
Sigma Software LLC	31 935 930
Sigma Sweden Software AB	559120-5561
Sigma Software s.r.o.	173 25 722
Sigma Software OOD/Сигма Софтуер	207237840
Sigma Software Gmbh	HRB 42487
Sigma Software Sp. z o.o.	147376464
Sigma Park LLC	44139620
TNT + LLC	32673589
Sigma Software DC LLC	44528239
Nexer Group AB	556279-4262
Nexer AB	556451-9345
Nexer Digital Ltd.	6 237 914
Nexer Inc	93- 4034066
Nexer Engineering Process AB	559441–9029
Nexer Data Management Holding AB	559403-9892
Nexer Data Management Inc	93-4105213
Nexer Data Management AB	559364-6242
Nexer Data Management AsP	43785109
Nexer Data Management India Prv Ltd.	U72900KA2023FTC170597
Nexer Unified Commerce AB	559364-6234
Nexer Unified Commerce Inc	93-4058873
Nexer Unified Commerce Ltd	13636079
Nexer Asset Management Oy	2078607-1
Nexer Asset Management AS	811 632 082
Nexer Prv. Ltd	U72900KA2017FTC099547
Nexer Group S.A.S.	901589785-11
Nexer Enterprise Applications AB	559428-5826
Nexer Enterprise Applications Ltd	12254404
Nexer Enterprise Applications Prv. Ltd.	U72900KA2021FTC143306
Nexer Enterprise Applications - Holding S.A.	06.260.378/0001-00
Nexer Enterprise Applications - Servicos de Informatica Ltda.	10.586.564/0001-01
Nexer Enterprise Applications USA LLC.	L16000092775
Nexer Enterprise Applications S.A.S	N90157969-7

COMPANY	CORP. ID NO.
Nexer Enterprise Applications Lda	25169225722
Nexer Enterprise Applications Inc.	7307-166-6
Nexer Insight AB	559217-9070
Nexer Insight Inc.	27-0876156
Nexer Insight Sp.z.o.o.	0000891201
Nexer Insight Ltd.	13636079
Nexer Cybersecurity AB	559306-4404
Nexer Recruit AB	556975-4970
Nexer Tech Talent AB	556975-4962
Nexer Infrastructure AB	559132-0220
Kairos Future Holding	559230-2250
Kairos Future AB	556292-4398
Telescope Services AB	556807-2820
Nexer Mobility AB	559394-9927
Nexer Czech Republic s.r.o.	173 79 270
Holisticon AG	HRB 107396
Chroma Experience GmbH	HRB 7720 KI
Holisticon Connect Sp. z o.o.	8943099803
Nexer GmbH	HRB 292218
Nexer Slovakia s.r.o.	56372523

Danir Group is a family-owned business, held by the Dan Olofsson family. The group consists primarily of consulting companies with a focus on supporting our customers in their digitalisation. Our companies operate in 27 countries with 9,900 employees.

Danir Group

Family business. With a focus on digitalisation. 9,900 employees.