



DANIR

GHG inventory report 2025

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 around 9,500 employees, operating in 31 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. In addition to 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 subgroups 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 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 subgroups 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 subgroups 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. The scope of the report remains the same and covers the full Danir group with the exception of Thanda Group and PION Group, in order to keep the scope of the report the same as previous years. We have kept Position Green as the platform to collect data, which means that we this year have improved the comparability from the year before. The continuation of using the same platform and method also means that our reporters have had the ability to improve their reporting skills from the year before as they are now familiar with the tool.

Together with sustainability consultants at Sigma Industry Development and Position Green, the Danir Group has collected and analysed emissions data from January 1st, 2025, to December 31st, 2025.

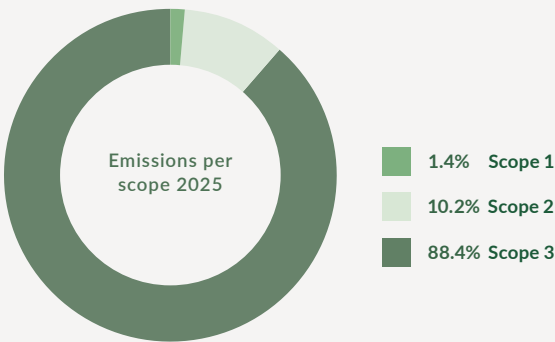
Klara Helmbold
Senior Sustainability Consultant
Sigma Industry Development
Stockholm, June 26th, 2026

Danir Group’s emissions overview

Below is an overview of Danir Group’s 2025 emissions, split into Scopes 1, 2, and 3, in accordance with the GHGP. The emissions generated by Danir Group in 2025 are 11,605 tonnes of CO₂-eq*. This corresponds to approximately 1.62 tonnes of CO₂-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 total emissions would amount to 7,738 tonnes of CO₂-eq and emissions per employee amount to 1.08 tonnes of CO₂-eq.

Distribution of emissions

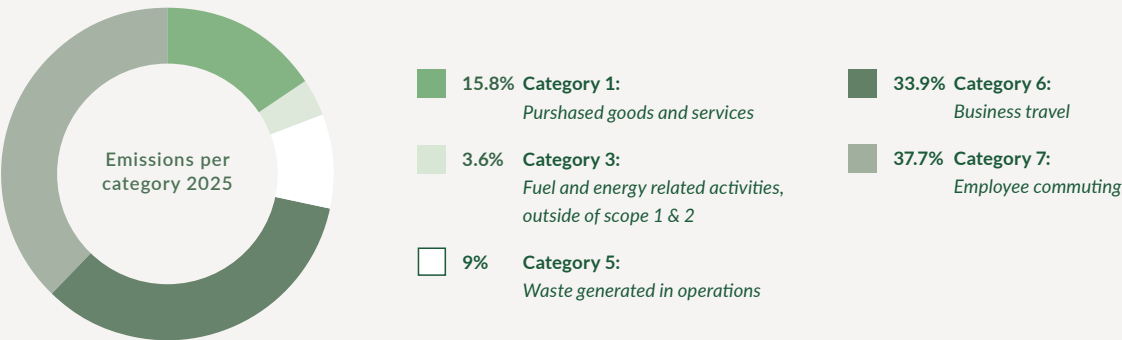
- Scope 1** Direct emissions from the company e.g. company owned or controlled vehicles (e.g. leased)
- Scope 2** Indirect emissions from purchased energy (market-based method)
- Scope 3** Indirect emissions both upstream and downstream the company’s value chain



SCOPE	EMISSIONS [TONNE CO ₂ -EQ]
Scope 1	162
Scope 2 (Location-based method)	1,014
Scope 2 (Market-based method)	1,184
Scope 3	10,258
Total (Location-based method)	11,435
Total (Market-based method)	11,605

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.



*CO₂-eq stands for carbon dioxide equivalent, a measure used to compare the emissions from various greenhouse gases based on their global warming potential.

Content

1 Company description	6
2 Greenhouse Gas Protocol	7
3 Methodology and scope	9
3.1 Organisational inventory boundaries	9
3.1.1 Control method.....	10
3.2 Operational inventory boundaries.....	10
3.3 Data collection methodology for Scopes 1 and 2.....	11
3.3.1 Scope 2: Location-based allocation method	12
3.3.2 Scope 2: Market-based allocation method	12
3.3.3 Purchased heating and cooling.....	12
3.4 Data collection methodology for Scope 3	12
3.4.1 Purchased goods and services	12
3.4.2 Fuel and energy-related activities.....	13
3.4.3 Waste generated in operations.....	13
3.4.4 Business travel	13
3.4.5 Employee commuting.....	14
3.4.6 Leased assets.....	15
3.5 Base year and reporting period	15
3.5.1 Base year recalculation policy.....	16
4 GHG inventory results	17
4.1 Summary of GHG inventory	17
4.2 Scope 1.....	19
4.3 Scope 2	19
4.4 Scope 3.....	20
4.4.1 Purchased goods and services	21
4.4.2 Fuel and energy-related activities.....	22
4.4.3 Waste generated in operations.....	22
4.4.4 Business travel	22
4.4.5 Employee commuting.....	23
5 Analysis of results	24
5.1 Scope 1 and 2	25
5.2 Scope 3.....	27
5.2.1 Purchased goods and services	27
5.2.2 Business travel	27
5.2.3 Employee commuting.....	28
6 Emission reduction actions, targets, and future work	31
6.1 Implementing sustainability activities	31
6.2 Recommended actions and long-term progress	34
7 References.....	37
8 Appendices	38
8.1 Appendix A.....	38
8.2 Appendix B	39

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 31 countries and has approximately 9,500 employees.

Danir Group consists primarily of four platforms with consulting operations: Sigma Group, Nexer, A Society and PION Group. Other Danir Group companies/company groups that are included are Aptio, 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. 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. During 2025 Danir Group acquired the QGroup company which is now reporting under the Nexer Group. Since the acquisition happened in April of 2025, we have decided to not include QGroup in this report since they have not been part of the Danir Group for the full year of 2025.

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*.

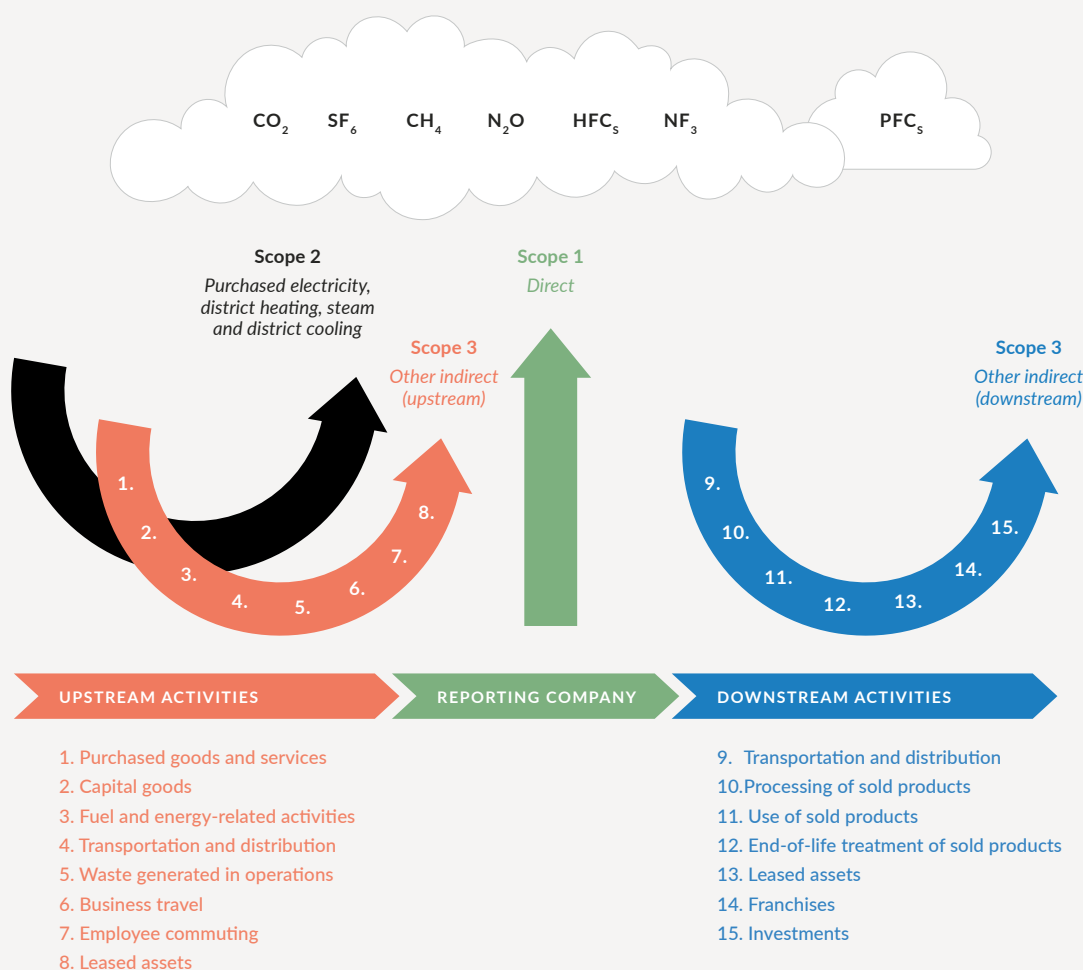


Figure 1. Scopes 1, 2, and 3 and operational inventory boundaries according to the GHGP (Greenhouse Gas Protocol, 2021b).

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 subgroup 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.

Last year, for the reporting of 2024 Danir Group decided to start using Position Green, an established software solution for sustainability reporting. We have continued to use this platform during this year's reporting of 2025. During the initial year of implementation, the system was new to the organization and historical data for 2023 was converted into the tool to enable consistency and comparability over time. In 2025, our second year using Position Green, both data quality and confidence in the reported results have improved as subgroups have become more familiar with the system and reporting requirements. At the same time, we view this as part of a continuous improvement journey, where our understanding of climate data and our ability to collect, structure and report it continue to develop. The structured framework and guidance within Position Green have contributed to more comprehensive data collection, including a broader range of emission categories and more detailed underlying data. As a result, some improvements in reporting from previous years have been identified, which may impact year-on-year comparability.

All emission factors continue to be sourced from Position Green's database, ensuring consistency across reporting years. Historical emissions data have been aligned accordingly and adjusted where necessary to reflect current organizational boundaries. Subgroups that have not been part of the climate reporting in previous years have been excluded this year as well to keep consistency.

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 subgroups 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.

When collecting data for each subgroup, 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.

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 subgroups (i.e. the companies in which Danir Group has operational control) have been included. However, PION Group, Thanda Group and QGroup were excluded from the report. 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. QGroup was acquired by the Danir Group during the spring of 2025 and was excluded as they were not part of the Danir Group for the full year of 2025.

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 was not included in the calculations, as we didn't have access to this kind of data and

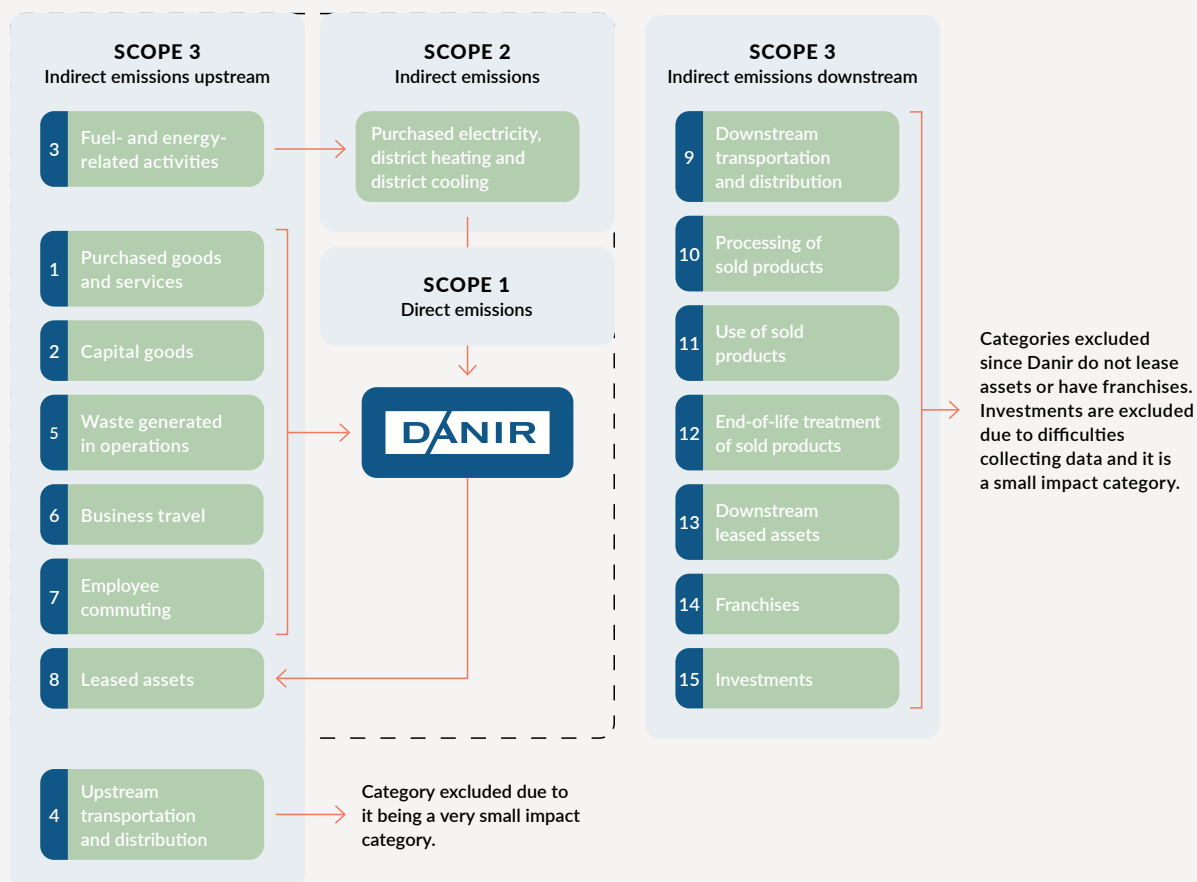


Figure 2. Inventory boundaries for categories included in Danir Group's GHG inventory 2025.

the emissions coming from this category were considered insignificant. The extent of such transportation is 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 A1* 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 subgroups 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".

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. Position Green use the market-based method as the primary method for presenting the total emissions, therefore Danir Group's total emissions will be presented with the market-based methods. 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 subgroups 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. The average energy consumption, including electricity, heating and cooling, is 190 kWh/m², and each employee is assumed to require 20 m² of office space (SVEBY – Brukarindata kontor version 1.1 (2013)). The emissions were then calculated by using the local based allocation method, see section 3.3.1.

This year, the estimate was updated due to the availability of more accurate data. The revised assumptions resulted in a slightly higher estimated energy usage per employee, compared to previous years. In order to

ensure comparability between reporting years, the 2024 figures have also been restated using the updated methodology, allowing for a consistent comparison of emissions over time.

For subgroups 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.

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, breakfast food and lunches bought for the office and were calculated using a spend-based approach. For each subgroup 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 several 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, mice, 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 subgroup 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 subgroup 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, it also doesn't include commuting to and from offices as this is accounted for under Employee Commuting. 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. Addi-

tionally, data on hotel stays was collected for 2025, 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. In a few cases travels had been planned by a travel agency where it wasn't possible to separate the emissions between mode of transportation and hotels, in these cases the total emissions from the trip were admitted under the travel agency as pre-calculated data. 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 subgroup's intranet. A total of 1,010 employees answered the survey and 76% of the respondents were based in Sweden. The remaining respondents are based in Albania, Brazil, Bulgaria, Canada, Croatia, Czech Republic, Denmark, Finland, Germany, Hungary, Kosovo, Latvia, Norway, Poland, Portugal, Romania, Singapore, Slovakia, Spain, Switzerland, United Kingdom, Ukraine, Uzbekistan 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.

Emissions were calculated using the Average Data Method as described in the GHG Protocol (2013), based on reported commuting patterns. The sample size was designed to achieve a margin of error of approximately 3% at a 95% confidence level, based on the total number of employees in Danir Group (approximately 7,163). With 1,010 responses collected, this threshold was met, ensuring a statistically robust result at group level.

This year, an updated methodology has been applied for calculating employee commuting emissions. The change was introduced to provide greater transparency at subgroup level and enable a clearer understanding of how different parts of the organization contribute to overall emissions. Based on the total number of



employees in Danir Group, a minimum target for survey responses was established to ensure a representative sample. Where response rates were lower, reminders were issued to increase participation. An average emission per employee was calculated based on survey responses using emission factors for different transport modes from the UK Government GHG Conversion Factors for Company Reporting (2025), published by DEFRA, and processed in Position Green. A group-wide average was then applied to total headcount to calculate overall commuting emissions at group level.

To increase usability of the data, total emissions were subsequently distributed across subgroups based on their relative share of emissions in the survey results. While this enables each subgroup to better understand and act on its estimated emissions, it also introduces a degree of uncertainty at subgroup level, as the statistical reliability decreases when analyzing smaller sample sizes.

The overall group-level result remains statistically robust, as it is based on the full survey dataset and is the figure reported in this 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.

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 subgroups 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. QGroup which was acquired during 2025 was also excluded as it was not part of the Danir Group for the full 2025 year.

In 2024, Position Green was implemented as a new system for collecting and calculating GHG emissions data, enabling a broader and more structured reporting process. As part of this transition, the 2023 data was recalculated using Position Green's emission factors and methodology to improve comparability between years. As a result, some 2023 figures differ from those previously published, in det 2024 report. The implementation of Position Green also made it possible to include additional data sources and collect significantly more detailed raw data across the Group, including from global offices and a wider range of purchase categories. During 2025, the second year of reporting under the new system and methodology, the quality and completeness of the reported data improved further as reporting entities became more familiar with the process and requirements.

As part of this year's validation process, some minor inaccuracies and methodological inconsistencies were identified in the 2024 data, primarily within Scope 1 and Scope 2. In these cases, the 2024 figures have been updated in the 2025 report to improve accuracy and ensure comparability between reporting years. Consequently, certain 2024 figures presented in this report may differ slightly from those published in the previous year's report.

As both reporting practices and applicable standards continue to evolve, and as the Group continues to improve its emissions data collection and analysis processes, similar adjustments may occur in future reporting periods 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 the Science Based Target initiative (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 subgroup, 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 7,163 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 2025 amounted to 11,435 tonnes CO₂-eq with the location-based method and 11,605 tonnes CO₂-eq with the market-based method. The breakdown of emissions per scope is presented in *Figure 3*. This is equivalent to 1.62 tonnes CO₂-eq, per full-time employee for the market-based method and 1.60 using the location-based method. This is a decrease from the result of last year's (2024) GHG report where the total emissions were 12,982 tonnes CO₂-eq with the location-based method and 13,006 tonnes CO₂-eq with the market-based method, and the average emissions per full-time employee were approximately 1.9 tonne CO₂-eq. The 2025 result are also slightly lower than the result from the 2023 report, where the total emissions were 12,129 tonnes CO₂-eq with the location-based method and 12,245 tonnes CO₂-eq with the market-based method. The average emissions per full-time employee were approximately 1.6 tonne CO₂-eq, which is very much in line with this year's results.

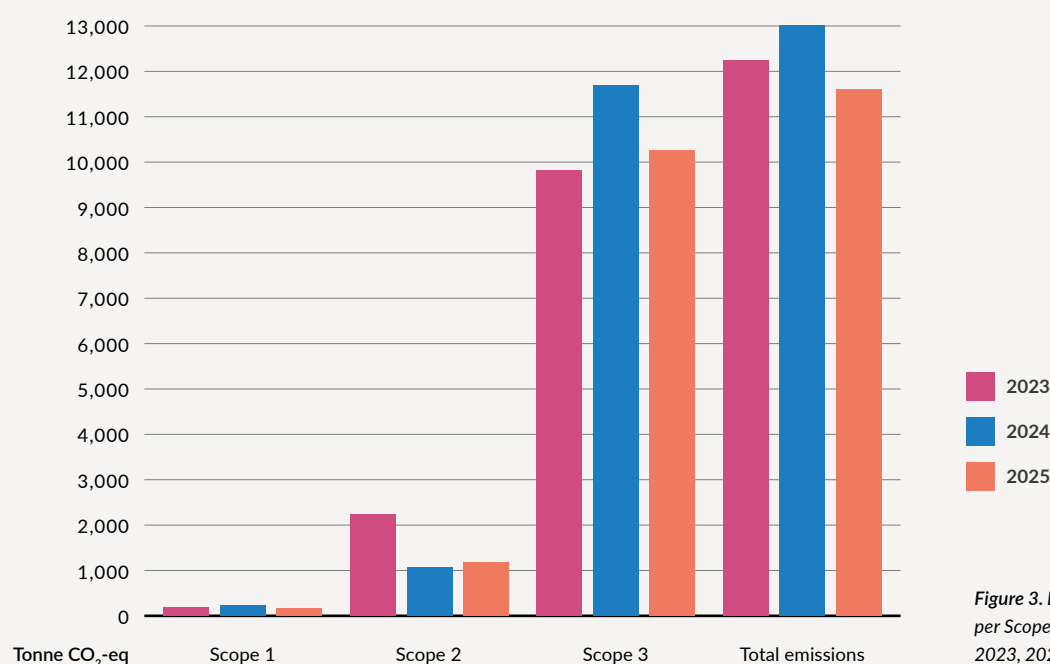


Figure 3. Emission distribution per Scope for Danir Group in 2023, 2024 and 2025.

The decrease in emissions in 2025 compared to 2024 is primarily driven by reductions within Scope 3. In particular, both business travel and purchased goods and services, two of the Group's most emissions-intensive categories, show lower results this year. These changes are largely explained by unusually high emissions in 2024, driven by several large conferences that increased business travel emissions, as well as office renovations that contributed to elevated emissions within purchased goods and services.

In addition, improvements in data quality between 2023, 2024 and 2025 have also influenced the results. This is partly due to increased internal knowledge and maturity, as 2025 marks the fourth year of Danir Group's climate reporting. It also reflects improved access to more accurate and comprehensive data from reporting entities, supported by a growing global demand for high-quality climate data. As a result, the 2025 data is considered to be more accurate and complete compared to previous reporting years.

As can be seen in *Figure 3*, The emissions in 2025 have especially decreased from 2024 within Scope 3, where they are more in line with the results of 2023.

SCOPE	EMISSIONS [TONNE CO ₂ -EQ]
Scope 1	162
Scope 2 (Location-based method)	1,014
Scope 2 (Market-based method)	1,184
Scope 3	10,258
Total (Location-based method)	11,435
Total (Market-based method)	11,605

Table 1. Greenhouse gas emissions in tonne CO₂-eq for Scopes 1, 2 and 3 with both calculation methods.

Table 1 shows Danir Group's emissions in tonnes CO₂-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*.

Since it's difficult for a company to control commuting habits of their employees, some companies have decided to exclude this category when presenting their total emission result. For comparability reasons, we also calculated the total emissions without including the employee commuting which would then be 7,569 tonnes CO₂-eq with the location-based method and 7,738 tonnes CO₂-eq with the market-based method which corresponds to 1.06 and 1.08 tonnes CO₂-eq with per full-time employee, respectively. 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 162 tonne CO₂-eq. The largest contributor within Scope 1 is stationary combustion from gas used for heating at the Ukrainian offices, in total 95 tonne CO₂-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 68 tonne CO₂-eq. No fugitive emissions were reported this year.

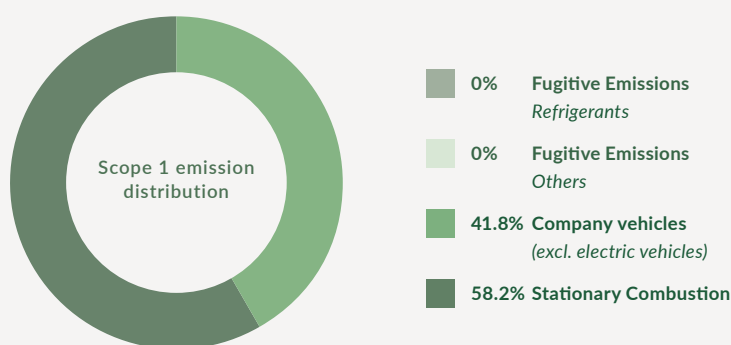


Figure 4. Emission distribution in Scope 1.

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 88.4% of total emissions from purchased energy. Purchased heating contributed the remaining 11.6%. Emissions from purchased cooling are reported as zero. It's important to note here that in cases where the exact energy consumption could not be obtained, an estimation was created for the total energy consumption for that office, including all categories, which was then reported under Purchased electricity. This number is hence slightly inflated and the division between Purchased heating and Purchased electricity would have been more even, if no estimations would have been used.

In Danir Group's case, the CO₂-eq obtained by applying the market-based allocation method is marginally higher than when the location-based method is applied. In terms of actual emissions, the difference between

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	5,975,695 (excl. electric vehicles)	1,047	878
Purchased heating	1,730,827	137	137
Purchased cooling	735,908	0	0
Total	8,442,430	1,184	1,015

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

the two calculation methods is approximately 169 tonne CO₂-eq. The market-based allocation method considers trade in origin-labelled electricity and district heating. This creates an incentive to choose a renewable energy contract (where available) and shows that the climate impact of purchased electricity and heating 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 employee commuting, 38%, and business travel, 34%. The third largest category is purchase of goods and services, which accounts for 16% of Scope 3 emissions.

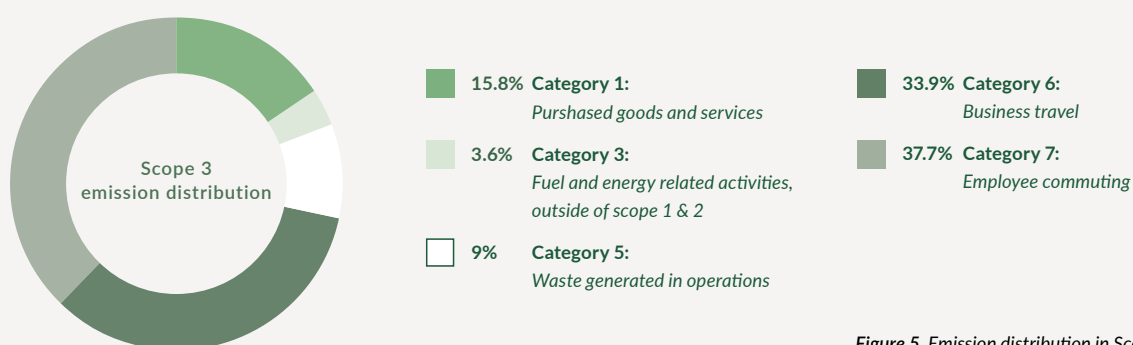


Figure 5. Emission distribution in Scope 3.



4.4.1 PURCHASED GOODS AND SERVICES

The total emissions for the Danir Group amounts to approximately 1,624 tonne CO₂-eq for purchased goods and services. Refer to *Table 3* for a breakdown of this category, including office related electronics and miscellaneous purchases using the spend based method. The spend-based method accounts for 1,504 tonnes CO₂-eq. 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	EMISSIONS [TONNES CO ₂ -EQ]
Clothing	24
Food	329
Furniture and other manufactured goods	162
Headphones	2
Keyboard	2
Laptop	566
Mobile phone	118
Monitor	51
Mouse	0.65
Other business services	11
Other electronics	305
Printer	15
Printing paper	0.76
Profile products	11
Refurbished mobile phone	15
Tablet	2
TV screen	10
Total	1,624

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 365 tonnes CO₂-eq.

4.4.3 WASTE GENERATED IN OPERATIONS

The total emissions related to waste corresponds to 922 tonne CO₂-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 30% of total emissions for Scopes 1, 2, and 3. The total amount of emissions is approximately 3,481 tonnes of CO₂-eq. Flights represent the most substantial emitting mode of transport for Scope 3 category business travel using all calculation methods. Please note that the second largest category, “Pre-calculated emission data from travel agencies,” consists of aggregated data provided by travel agencies where activity types could not be separated. As a result, this category may include both transport modes and hotel stays. Refer to *Table 4* for the total emissions from business travel by activity type.

SELECT MODE OF TRANSPORTATION	BUSINESS TRAVELS EMISSIONS (SPEND-BASED METHOD), SCOPE 3 [TONNES CO ₂ E]	SHARE OF TOTAL BUSINESS TRAVEL EMISSIONS (%)
Battery electric average car	0.77	0.0
Average car	58	1.7
Domestic flight	52	1.5
Short haul flight	0.56	0.0
Medium haul/long haul flight	97	2.8
Pre-calculated emission data from travel agencies	777	22.2
Hotel stays	200	5.7
Other means of land transport	336	9.6
Transport by air	1,626	46.7
Transport by railway (EU average and SJ train)	183	5.3
Transport by water	0.66	0.0
Transport services	153	4.4
Total	3,481	100

Table 4. Emissions summary for business travel.

4.4.5 EMPLOYEE COMMUTING

The total employee commuting emissions for the Danir Group were approximately 3,866 tonnes of CO₂-eq. The average emissions from employee commuting were calculated to be 0.57 tCO₂-eq per person in 2025. The breakdown by mode of transportation is presented in *Table 5*.

MEANS OF TRANSPORT	EMISSIONS PER MEANS OF TRANSPORT [TONNES CO ₂ -EQ]	SHARE OF EMPLOYEE COMMUTING EMISSIONS [%]
Car – Diesel	1,041	26.9
Car – Gasoline	1,240	32.1
Car – Hybrid	655	17.2
Car – Electric	291	7.5
Train	3	0.1
Bus	551	14.2
Tram	43	1.1
Metro	33	0.9
Bicycle and walking	0	0
Total	3,866	100

Table 5. Employee commuting emissions by mode of transportation for Danir Group during the reporting period.

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. Train travel accounts for the greatest travel distance while also having the lowest emissions impact.

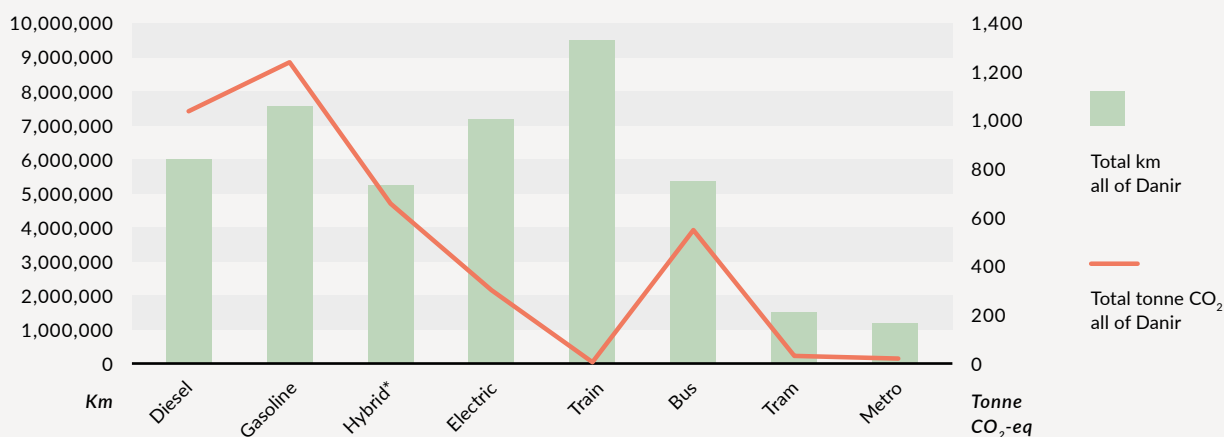


Figure 6. Total distance and total emissions for commuting within Danir Group, by means of transport.

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.

Total emissions per Scope and category

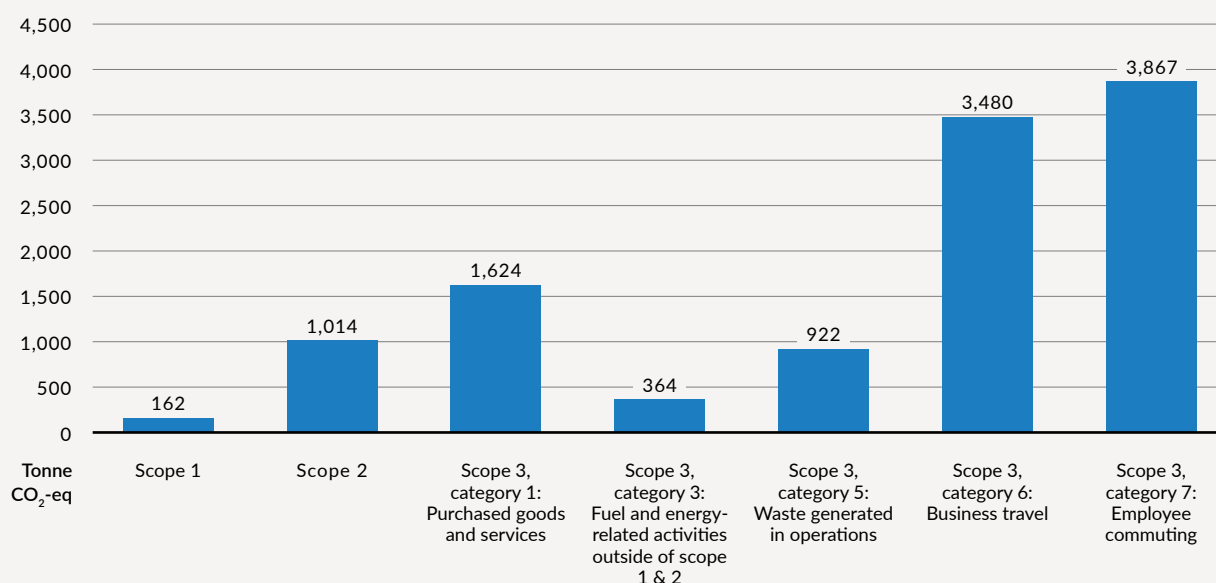


Figure 7. Distribution of Danir Group's emissions across all three scopes.

Total emissions for 2025 amounted to 11,605 tonnes CO₂-eq, representing a decrease compared to both 2024 when total emissions were 13,006, and slight decrease from 2023 when the total emissions amounted to 12,245 tonnes CO₂-eq. Please note that some minor recalculations have been made to the 2024 results, compared to when it was published in the 2024 report, following improvements in data collection and validation processes during 2025, which enabled the identification and correction of certain data collection inaccuracies from the previous reporting year.

The analysis in *Figure 8* on the next page includes a comparison between 2023, 2024 and 2025 emissions for all scopes and categories, to illustrate changes over time. Overall, emissions decreased in 2025 compared to 2024 across most categories and scopes, with the exception of Scope 2 emissions, where a slight increase was observed. To improve comparability between 2024 and 2025, certain assumptions and estimation methods, including standardized estimates for electricity consumption in smaller offices, were updated for both years.

While the quality and completeness of the data improved in 2025 due to increased access to raw data, some differences in data collection methods and estimations remain between the years. Comparisons with 2023 should be interpreted with greater caution, as a different reporting tool and methodology were used during that year. Despite these differences, the comparison provides a useful overview of overall emissions trends within the Danir Group.

Total emissions 2023, 2024, and 2025

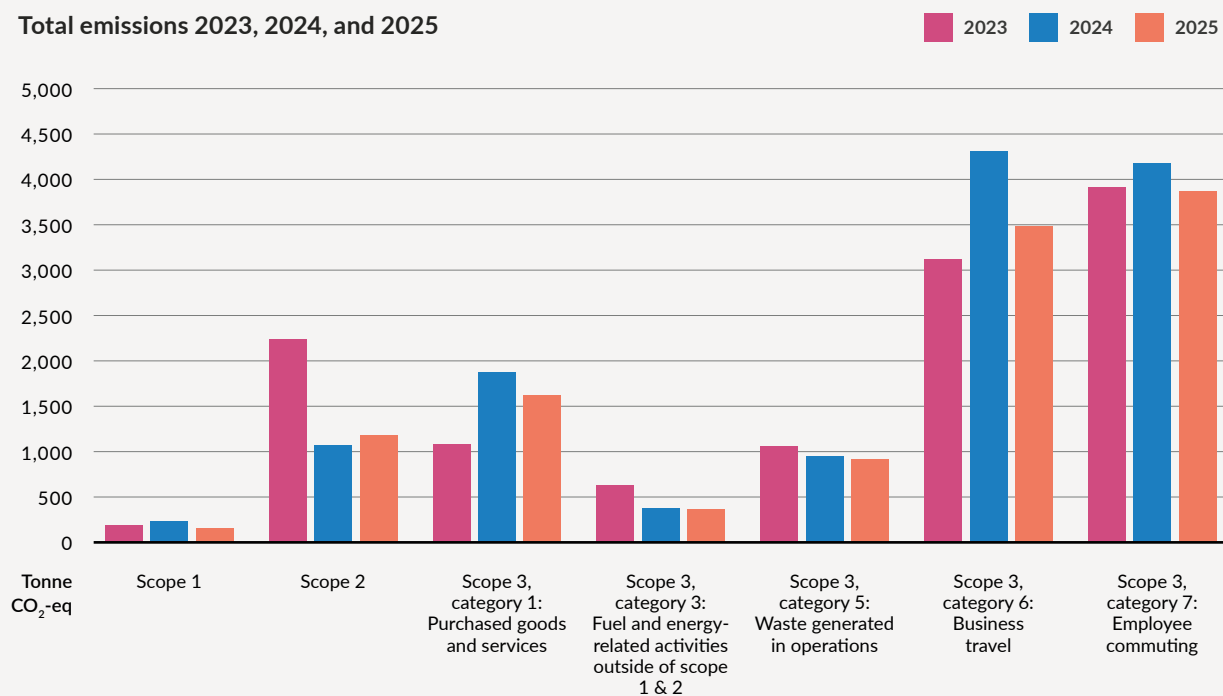


Figure 8. Comparison of Danir Group's emissions across all three scopes 2025 vs. 2024 and 2023.

Over recent years, the Danir Group has continuously improved its collection of raw emissions data, resulting in enhanced data quality and reporting accuracy. This development has been particularly noticeable since the implementation of the Position Green system, which has facilitated more comprehensive data collection and improved reporting processes across the organization. As methodologies, scope and data quality continue to evolve, some year-to-year changes in calculations and reporting boundaries may occur. These are described in further detail in the analysis below.

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 12% 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 and stands for 58.2% of the total emissions in Scope 1. This category comes from heating of the Ukrainian offices, which is done through gas heating. In the 2024 report there was some misestimations done in this category, since it was difficult to obtain correct data. In this report the results for 2024 have been recalculated with new data. The total emissions of Scope 1 in 2025 amounts to 162 tonnes CO₂-eq, which is just under the re-calculated results of 2024 which was 232 tonnes CO₂-eq, as well as 2023 which was 186 tonnes CO₂-eq.

The Scope 2 results show that purchased electricity remains the largest contributor to emissions within this scope and should therefore remain the primary focus for future reduction efforts. Heating represents a secondary contributor, while cooling currently has no measurable impact on total emissions.

Compared to 2024, Scope 2 emissions increased slightly in 2025. However, the change is relatively minor and the overall results remain broadly in line between the two years. Compared to 2023, a larger decrease can be observed, although this comparison should be interpreted with caution due to methodological changes, including adjustments in office consolidation and improvements in reporting processes.

Overall, Scope 2 emissions remain relatively low in relation to the Group's size. This is likely partly explained by the use of modern office buildings, investments in renewable and origin-labelled electricity, and regular energy audits conducted for the Swedish offices every fourth year, including action plans for potential future energy efficiency improvements.

The Group's offices outside Sweden account for the largest share of Scope 2 emissions. In several countries, access to renewable or origin-labelled electricity remains limited, which contributes to higher emissions levels. During the reporting process, it was also identified that several subgroup companies lacked detailed information regarding their purchased energy sources, highlighting an opportunity to improve data quality and energy transparency going forward.

Where available, the purchase of renewable electricity and low-carbon district heating can further support emissions reductions within Scope 2. Additional energy efficiency measures in office environments may also contribute to reducing overall electricity consumption.



5.2 Scope 3

The three largest categories within Scope 3 will be analysed below along with the 2024 and 2023 comparison.

5.2.1 PURCHASED GOODS AND SERVICES

Purchased Goods and Services account for 14% of the Danir Group's total emissions across all three scopes, making it one of the Group's most significant emissions categories. Electronics, together with miscellaneous purchases such as office furniture and décor, represent the largest share of emissions within this category, highlighting the substantial impact that purchasing decisions have on the Group's overall climate footprint.

Total emissions from Purchased Goods and Services amounted to 1,624 tonnes CO₂-eq in 2025, representing a decrease compared to 2024, when emissions totalled 1,877 tonnes CO₂-eq. The comparatively high emissions in 2024 appear to have been largely driven by several major office renovations during the year. In 2023, emissions from this category amounted to 1,086 tonnes CO₂-eq. However, it should be noted that this was prior to the implementation of the Position Green reporting system, and the Group believes that this category was significantly underreported during 2023 and earlier years. The transition to Position Green has enabled more comprehensive reporting of purchases and improved the identification and inclusion of relevant items within this category, improving overall data quality and completeness.

As this category represents a significant share of the Group's total emissions, continued efforts to reduce emissions related to purchasing decisions are important. Electronics are essential work tools within the Danir Group and therefore a necessary part of the business. However, emissions can be influenced by extending product lifespans, improving maintenance practices, and implementing system upgrades that allow equipment to remain in use for longer periods. Shorter product lifecycles generally result in higher emissions.

Several Group companies have already implemented circular solutions for IT equipment to varying degrees, including donation initiatives through the non-profit organisation Star for Life. While such initiatives do not directly reduce the Group's reported emissions, they may contribute positively to reducing emissions from a broader lifecycle perspective. Circular business models for electronics, where products are provided as a service rather than purchased individually, may also support lower emissions over time through improved utilisation, maintenance and product longevity.

A significant share of emissions within this category also originates from office furniture and interior purchases, which should be considered carefully in connection with office renovations and refurbishment projects.

5.2.2 BUSINESS TRAVEL

Business travel accounts for 30% of the Danir Group's total emissions across all three scopes, making it one of the Group's most significant emissions categories. Total emissions from business travel amounted to 3,481 tonnes CO₂-eq in 2025, representing a significant decrease compared to 2024, when emissions totalled 4,311 tonnes CO₂-eq. The comparatively high emissions in 2024 were largely driven by several major conferences and events during the year, which created a temporary peak in this category. Compared to 2023, when emissions amounted to 3,123 tonnes CO₂-eq, emissions in 2025 show a slight increase. However, as with several other categories, the Group believes that business travel emissions may have been somewhat underreported in 2023 due to limitations in previous reporting processes prior to the implementation of the Position Green system.

Flights continue to represent the largest share of emissions within the business travel category, accounting for 51% of total business travel emissions in both 2024 and 2025. Emissions from flights amounted to 1,776

tonnes CO₂-eq in 2025, compared to 2,586 tonnes CO₂-eq in 2024. Flights alone account for approximately 15% of the Danir Group's total emissions across all scopes and categories, highlighting air travel as one of the Group's most significant emissions sources and a key area for future reduction efforts. Please note that the category "Pre-calculated emission data from travel agencies" consists of aggregated data provided by travel agencies, which also includes air travel. This indicates that the actual emissions from flights are even higher than what is explicitly shown in the disaggregated data.

The data also demonstrates that rail travel is the most climate-efficient mode of transport in relation to travel distance. Several companies within the Group currently utilize the Danir Group's company agreement with SJ, which enables access to detailed company-specific travel data and facilitates improved monitoring of rail travel patterns. Increasing the use of rail travel, particularly for domestic business trips, therefore represents an important opportunity to reduce emissions within this category. Potential measures include prioritizing rail travel within travel policies and establishing incentives for employees to choose rail over air travel where feasible.

Several Group companies have already introduced measures aimed at reducing emissions from business travel. One example is Nexer, which has applied travel restrictions limiting travel to necessary business needs, while also investing in digital meeting equipment and evaluating a new travel portal to strengthen travel governance. Between 2023 and 2025, Nexer reduced emissions from business travel by 38%.

Travel by private gasoline- and diesel-powered vehicles also contributes significantly to emissions within this category. Where possible, replacing car travel with rail travel can reduce emissions substantially. When rental cars are necessary, choosing electric or hybrid vehicles instead of conventional fossil-fuel vehicles can further reduce climate impact. As the distribution of travel modes varies across the Group's subgroup companies, each company is encouraged to analyze its own travel patterns and identify targeted measures that could support continued emissions reductions.

5.2.3 EMPLOYEE COMMUTING

Employee commuting represents the Danir Group's largest emissions category, accounting for 3,867 tonnes CO₂-eq and approximately 38% of total Scope 3 emissions. These results demonstrate how daily commuting, even over relatively short distances, can collectively generate substantial greenhouse gas emissions when aggregated across a large global workforce. At the same time, this remains a category where the Danir Group has limited direct influence, creating certain challenges in implementing and monitoring reduction measures.

The calculations for this category are based on the results of an employee commuting survey distributed across the Danir Group's subgroup companies. The results are based on responses from 1,010 employees and extrapolated to the Group's total global workforce of 7,163 employees. As a result, the calculations contain a degree of uncertainty and may not fully reflect actual commuting emissions. The survey results are estimated to carry an approximate margin of error of 3%, and emissions calculations are based on DEFRA 2025 emission factors.

In 2025, commuting emissions were also distributed between subgroups based on responses from each company's employees, providing more detailed insights into local commuting behaviours. It should be noted, however, that the overall results at Danir Group level were calculated using the same methodology as in previous years (see Methodology section 3.4.5 Employee Commuting). Distributing the results at subgroup level introduces a greater degree of uncertainty, as response rates varied between companies. As a result, some entities have less statistically reliable results than others, and the subgroup-level results should therefore be interpreted with a certain degree of caution.

Employee commuting emissions decreased slightly compared to both 2024 and 2023. Emissions amounted to 4,176 tonnes CO₂-eq in 2024 and 3,919 tonnes CO₂-eq in 2023, compared to 3,867 tonnes CO₂-eq in 2025. This development is primarily driven by Sigma Software, whose operations are largely based in Ukraine, where many employees need to work remotely. More broadly, the trend is believed to reflect wider societal changes, including increased adoption of electric and hybrid vehicles and the continued use of hybrid and remote working arrangements.

Although employee commuting represents one of the Group's largest emissions sources, the Danir Group's ability to directly influence commuting habits remains limited. This is particularly relevant as a large proportion of employees work as consultants and therefore often follow the workplace policies and attendance requirements of client organizations, including policies related to remote and hybrid working arrangements.





6 Emission reduction actions, targets, and future work

The information below can be viewed as guidelines for subgroups 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 subgroups' 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.

Several companies within the Danir Group currently map, document and report their emissions to international sustainability platforms and frameworks such as CDP, Science Based Targets initiative and EcoVadis. In 2024, Nexer joined the Science Based Targets initiative (SBTi) and committed to reducing Scope 1 and 2 emissions by 65%, and Scope 3 emissions (excluding employee commuting) by 30% by 2027.

In October 2025, Sigma Group and A Society also joined SBTi. During 2025 and early 2026, both organizations have worked on developing and submitting science-based targets in line with the SBTi framework. This process has included conducting comprehensive greenhouse gas inventories, identifying key emission hot-spots, developing reduction pathways aligned with a 1.5°C trajectory, and establishing targets across Scope 1, 2 and relevant Scope 3 categories. As part of this work, Sigma Group and A Society engaged external climate experts from Position Green to support the analysis and better understand where reduction efforts can have the greatest impact. The companies are currently continuing to develop climate roadmaps and implementation plans, which are expected to be finalized no later than October 2027.

These initiatives represent an important step in aligning the Danir Group's companies with internationally recognized climate targets and are expected to contribute to long-term emissions reductions across the Group. To support successful implementation of these targets, it is recommended that each subgroup establish clear roadmaps, assign responsibilities within the organization, and create reporting structures that enable management teams to monitor progress and take corrective actions where necessary.

To further strengthen sustainability efforts across the Group, Danir Group encourages collaboration and knowledge-sharing between subgroup companies. This may include trainings, workshops, focus groups and the exchange of best practices related to emissions reductions, sustainability targets, purchasing policies and transport-related initiatives. Such collaboration is expected to become increasingly valuable as more companies within the Group develop and implement climate transition plans and SBTi-aligned roadmaps.

Many consultants within the Danir Group are actively engaged in supporting clients in their efforts to reduce CO₂ emissions and accelerate the transition towards more sustainable operations. This includes work across areas such as the development of battery-powered vehicles, electrification of industrial processes, energy efficiency improvements, and sustainability-driven innovation projects.

Through their consulting services, several subgroups contribute directly to clients' decarbonization journeys. This may involve designing and enabling electrification solutions, supporting the shift towards low-carbon technologies, and improving energy performance across products, systems and operations. In addition, many assignments focus on identifying emissions reduction opportunities and supporting the implementation of practical climate measures across value chains.

More broadly, the Group's expertise in digitalization, engineering and data-driven solutions plays an important role in enabling clients to make more informed sustainability decisions. By combining technical development with sustainability knowledge, Danir Group consultants contribute to solutions that support lower emissions and a more resource-efficient and climate-resilient 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. Energy efficiency measures in offices, such as activity-based lighting, are another option to reduce energy consumption

in office environments. These types of solutions can be further complemented by initiatives such as improved building automation, smarter HVAC systems, and behavioural changes among employees, all of which may contribute to lower overall energy use and improved operational efficiency.

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.

Refurbished products 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 subgroups 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.

These activities can also be applied to other products such as furniture and office decor were extending the lifespan as well as buying refurbished products, would have significant impact n the emissions from this category. 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 highly emissions-intensive category where subgroups have significant opportunities to influence and reduce their climate impact. One of the most effective measures is the development or revision of travel policies that actively encourage lower-emission alternatives. This may include creating incentives for employees to choose rail travel instead of air travel, or to use electric or hybrid vehicles instead of gasoline or diesel cars when travel by road is necessary. A commonly applied guideline is that journeys under a certain duration (e.g. five hours) should be made by train. In addition, reducing the overall need for travel by prioritising digital meetings, such as Teams or other virtual platforms, can further contribute to lowering emissions.

A particularly impactful lever within this category is the planning of conferences, workshops and larger meetings. Where possible, it is strongly recommended to select locations that can be reached without air travel, as flights remain the single largest contributor to emissions within business travel. By choosing more accessible destinations and structuring events accordingly, companies can significantly reduce their travel-related climate footprint.

Employee commuting is another area where subgroups can explore targeted reduction measures. Although commuting patterns are often influenced by office location and external factors, companies can still investigate their own commuting data to identify key emission drivers. Based on these insights, subgroups may consider introducing incentives that encourage more sustainable commuting options, such as public transport, carpooling, or the use of electric and hybrid vehicles.

In addition, the Danir Group can further reduce emissions from company-owned vehicles by reviewing fleet policies. A potential long-term approach is to require that company cars consist exclusively of electric or hybrid vehicles, thereby phasing out fossil-fuelled options over time. This type of policy would directly support the Group's overall emission reduction efforts and accelerate the transition towards lower-emission transport solutions.

Finally it's recommended that the Danir subgroups invest in internal systems and data collection processes that enable more granular tracking of sustainability data, particularly fuel consumption across different vehicle types, business units, and fuel categories. Improved fuel data quality and granularity would provide greater visibility into key emissions sources, support more accurate reporting, and enable the identification of targeted emissions reduction opportunities.

Creating a sustainability roadmap

This year, Sigma Group and A Society have joined the Science Based Targets initiative (SBTi), meaning that they will be required in 2026 to develop formal emissions targets and corresponding roadmaps aligned with this framework. This represents a significant and very welcome step forward for the Danir Group.

In order to enable meaningful emissions reductions, all subgroup companies should begin by developing company-specific roadmaps and, where not already in place, defining clear reduction targets. The first step in this process is to carefully review the company-specific emissions data. This provides insight into which Scope categories and which activities contribute most significantly to total emissions, and therefore where reduction efforts should be prioritized.

The next important step is to ensure that the company's overall ambition level is clearly defined and aligned with its sustainability goals. Once these foundational elements are in place, measurable and trackable emissions reduction targets can be established. These targets should, where possible, be based on the recommendations outlined in this report.

To achieve the defined targets, companies can then identify and implement actions linked to specific Scopes or high-emitting activities. It is equally important to establish processes for monitoring and measuring these actions over time, in order to ensure progress can be tracked and adjusted where necessary.

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 subgroups 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

- Develop clear climate roadmaps and assign responsibilities within each subgroup to ensure structured implementation of SBTi-aligned targets.

- Strengthen internal reporting lines so that senior management can actively follow up on progress and ensure accountability.
- Invest in systems that enable more granular sustainability data collection, improving emissions insights, reporting accuracy, and the identification of reduction opportunities.
- Encourage cross-company collaboration within the Danir Group to share best practices, tools and successful approaches to emissions reductions and sustainability initiatives.

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

- Prioritise rail travel over air travel and reduce overall travel by promoting digital meetings as the default option where possible, especially for shorter journeys.
- Encourage sustainable commuting through incentives such as public transport, carpooling, and electric or hybrid vehicles, and review company car policies towards electrification.
- Analyse commuting and travel data at subgroup level to identify key emission drivers and implement targeted reduction measures where impact is highest.

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.



7 References

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8 Appendices

8.1 Appendix A

SCOPE 3	CATEGORY	INCLUDES
<i>Upstream activities</i>	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
<i>Downstream activities</i>	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
Nexer Group AB	556279-4262
Nexer AB	556451-9345
Nexer Inc	93-4034066
Nexer Digital Ltd.	6 237 914
Nexer Engineering Process AB	559441-9029
Nexer Data Management Holding AB	559403-9892
Nexer Data Management AB	559364-6242
Nexer Data Management Inc	93-4105213
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 Holding AB	559173-7761
Nexer Enterprise Applications AB	559428-5826
Nexer Enterprise Applications Ltd	12254404
Nexer Enterprise Applications Prv. Ltd.	U72900KA2021FTC143306
Nexer Enterprise Applications S.A Holding	06.260.378/0001-00
Nexer Enterprise Applications Inc.	7307-166-6
Nexer Insight AB	559217-9070
Nexer Insight Inc.	27-0876156
Nexer Insight Sp.z.o.o.	891201
Nexer Insight Ltd.	13636079
Nexer Cybersecurity AB	559306-4404
Nexer Resources AB	556964-1029
Nexer Recruit AB	556975-4970
Nexer Tech Talent AB	556975-4962
Nexer Infrastructure AB	559132-0220
Nexer A Society AB	559307-9519
Kairos Future Holding AB	559230-2250
Kairos Future AB	556292-4398
Nexer Telescope AB	556807-2820
Nexer Engineering AB (fd. 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
Sigma Technology Group AB	556869-6016
Sigma Technology Embedded Group AB	559351-2352
Sigma Technology Solutions Group AB	559301-6776
Sigma Technology IT Group AB	559351-2402
Sigma Technology Norway AS	926 142 461
Sigma Technology Origo AB	559055-4928
Sigma Technology Magyarorzag Infor	253 282 092
Etecture GmbH	HRB 56449
Sigma Software Group Holding Ltd.	15533363

COMPANY	CORP. ID NO.
Sigma Software Holding Ltd.	15631718
Sigma Labs AB	559514-0103
Sigma Software Vertex Inc.	3354885 (fd. A Society Group Inc.)
Sigma Software LLC	31 935 930
Sigma Sweden Software AB	559120-5561
Sigma Software Sp. z o.o.	147376464
Sigma Software Inc.	3696653
Sigma Software Canada Ltd.	1175157230
Sigma Software Labs LLC	43162439
Sigma Park LLC	44139620
TNT + LLC	32673589
Sigma Software DC LLC	44528239
Sigma Tech Solutions Ltd.	516610060
Sigma Software LLC.	43544836 (fd. IdeaSoft Solutions LLC)
Sigma Software Digital LLC	45995476
Sigma Connectivity Group AB	559369-7294
Sigma Connectivity AB	556929-8051
Sigma Connectivity Ltd	14106498
Sigma Connectivity Sp z.o.o	5272732872
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 Connectivity MEA Limited L.L.C	-
Sigma Industry East / North AB	556946-9165
Sigma Industry Smart Holding AB	559374-4310
Sigma Industry Development Holding AB	559374-4302
Sigma Industry East Holding AB	559374-4351
Sigma Industry Evolve Holding AB	559374-4336
Sigma Industry North Holding AB	559374-4328
Sigma Industry Innovation Holding AB	559374-4344
Sigma Industry Spark AB	559369-2709
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 West AB	556958-4096
Sigma Embedded Engineering AB	559015-0685
Sigma Energy & Marine AB	556850-4673
CREW by Sigma AB	559370-4462
Sigma Industry Studios AB	559514-0947
Sigma Industry LifeTech AB	559538-4339
Aptio Group Sweden AB	559102-0150
Aptio Group Denmark ApS	39 42 09 37
Aptio Group Switzerland AG	CHE-180.923.107
InfoTech Scandinavia AB	556575-5336
NocNoc AB	556942-0622
A Society AB	556222-1068
Konsultera-IT i Sverige AB	556613-0752

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 31 countries with 9,500 employees.

Danir Group

Family business. With a focus on digitalisation. 9,500 employees.

