



Klimato

SUSTAINABILITY REPORT 2023

CUSTOMERS,
PLANET
& PEOPLE





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A LETTER FROM KLIMATO'S CEO

Seven years ago, I co-founded Klimato with the goal of contributing to emissions reduction and a more sustainable food system. However, when you're in the middle of pursuing short-term financial metrics and performance goals, it's easy to lose sight of our business's core purpose. This tendency becomes even more noticeable during challenging economic and market conditions, which we, like many other small businesses, have encountered in recent years.

As 2023 marked the hottest year on record, the need for climate-friendly food has never been greater. Klimato, in collaboration with customers, consumers, competitors, and regulators, plays an important role in driving the transition toward a sustainable food system.

Throughout 2023, we undertook significant initiatives to further support customers on their sustainability journey. We expanded our assessment beyond Carbon Footprint to encompass additional environmental impacts such as water footprint, land use, and eutrophication, providing customers with a more comprehensive understanding of a food product's sustainability performance. We also introduced emissions reduction services to assist customers in efficient climate impact mitigation, complementing our existing emissions calculation and reporting capabilities.

A milestone achievement I'm particularly proud of is our partnership with the World Resources Institute and CoolFood, who have reviewed and validated our climate data methodology. I really believe that such collaborations, even if they would involve competitors, are essential for upholding credibility within our industry. Consistency in data is essential; discrepancies undermine trust with customers and consumers alike.

Another notable accomplishment in 2023 is the publication of this sustainability report. It emphasizes the importance for businesses, regardless of size, to conduct internal evaluations and identify opportunities for climate impact reduction and operational efficiency. We've outlined several initiatives aimed at reducing our climate impact per full-time employee (FTE) in 2024, now it's all about diligent implementation. Additionally, we've identified gender equality within our management team as an area for improvement in 2024, signaling our commitment to fostering diversity and inclusion within our organization.

Stay tuned for updates on our progress in these endeavors.

ANTON UNGER
Co-founder & CEO





INTRODUCTION

KLIMATO SUSTAINABILITY REPORT

The food system today accounts for a third of the world's total greenhouse gas (GHG) emissions and is in need of solutions to support sustainable food production and consumption. When Klimato was founded in 2017, only scattered carbon footprint data for food products existed and their accessibility was rather poor. This led Klimato to develop an interface for making **carbon footprint data accessible** in the food service sector.



Total global
GHG emissions

34%

of all global emissions are
accounted for by the food sector

Klimato has offices in Stockholm, London and Paris with a total of 26 employees working either from the office locations or remotely. We have managed to build up a diverse and international team consisting of business development professionals, marketers, environmental scientists and product developers, all with a passion for reducing emissions in the food sector.

We have since the start developed a strong industry network, knowledge regarding customer needs, signed international customers & partners, and started an ambitious **international expansion**. In 2023, we launched additional **environmental impact metrics** to allow users to estimate the water use, land use and water pollution caused by food production.

In 2023, Klimato and **Coolfood, an initiative of the World Resources Institute (WRI)** started working together to ensure that carbon footprinting methodologies in the food sector are robust and aligned. WRI have reviewed and validated Klimato's database and threshold methodology while Klimato integrated the Coolfood Pledge within its application allowing customers to set science-based climate targets.



an initiative of

WORLD RESOURCES INSTITUTE

While it's straightforward to advise food businesses on reducing emissions, it's equally tempting for Klimato to proceed with business as usual, neglecting our own impacts. Recognizing the significance of reducing our GHG emissions and contributing to sustainable development in general, we have decided to **measure, analyze and report our emissions and other sustainability metrics** to drive a positive change. We are delighted to present our findings by unveiling the first Klimato Sustainability Report for the year 2023!

The Klimato Sustainability Report 2023 covers topics that are close to our heart: our Customers, our Planet, and our People. Each section of the report presents specific topics within these three focus areas and describes how we are working to minimize our negative and maximize our positive contributions to sustainable development. With this report we hope to inspire other Software-as-a-Service (SaaS) companies and startups to do the same.

The report is divided into five sections. The **Customers** section outlines what we have developed for our customers and what our customers have managed to achieve by using Klimato. The **Planet** section outlines Klimato's Scope 1, 2 & 3 GHG emissions calculated in accordance with accounting standards issued by the Greenhouse Gas Protocol (GHG Protocol)^{1,2,3} and reported with reference to the Global Reporting Initiative (GRI) standards. The **People** section describes Klimato's performance in promoting dignity and equality in our workplaces as it is measured through metrics developed by the World Economic Forum (WEF)⁴. Finally, the **Methodology** section provides details about the GHG emissions and social metrics calculations and the **Appendix** provides detailed information on environmental data presented in the report and presents the GRI index.

Klimato'S MISSIONS

Klimato aims to achieve global leadership in sustainability services for the food industry by 2030, offering the most credible sustainability data and efficient climate impact mitigation strategies for food companies.



HIGHLIGHTS



3

Offices



26

employees



57%

male



43%

female



47.7 t CO₂e

Klimato's total
GHG emissions



1.84 t CO₂e

/full-time
employees



5.37 t CO₂e

/mSEK



43.49 kg CO₂e

/customer



1098

restaurants
registered in the
Klimato app



58 965

recipes created
in 2023



5 400

menus created
in 2023



1 824

reports created
in 2023



8.31

carbon impact
ratio



0.87 kg CO₂e

average emissions
per meal in 2023



52.86%

low climate impact
meals served
in 2023



9.96%

average increase of
climate friendly
meals sold in 2023



CUSTOMERS

Klimato continues developing features that allow our customers to understand their climate impact. Klimato's biggest pride is to accompany all our customers in their **journey to reduce the emissions** from the food they purchase and sell. Next, we present some facts that demonstrate how we help our customers in this journey.

The **average emissions per meal** served in 2023 by our customers was **0.87 kg CO₂e** which is almost half today's average emissions per meal around the world (1.6 kg CO₂e/meal).

The **percentage of low climate impact meals** served in 2023 by our customers was **52.86%**, which means that more than half of the meals served by Klimato's customers had a carbon footprint of 0.5 kg CO₂e or below.

On average, our customers increased the share of climate friendly meals sold from 2022 to 2023 by 9.96%.

Based on data from customers that reported their food- and beverage-related emissions at least three times during 2022 and 2023, we calculated that these **customers saved 396.3 tonnes of CO₂e** in 2023 compared to 2022, which corresponds to the emissions of a person flying continuously for more than two months.

0.87 kg CO₂e

*/meal on average for all
Klimato customers in 2023*

53%

*of low-impact meals
served by Klimato
customers in 2023*

396 t CO₂e

*saved by Klimato
customers between
2022 and 2023*

Thanks to the development of models to account for corporate full **Scope 1, 2, 3 emissions**, we can support businesses in the food sector to reduce their impact beyond the food & beverage domain and include areas such as energy consumption and business travels.

Finally, our team of designers and developers focused on improving our **software's accessibility** for individuals with disabilities. This includes support for those with cognitive or learning impairments and users with impaired vision. We made improvements across the tool, from adopting color schemes with better contrast to using clearer fonts and adding various other accessibility features.



PLANET

KLIMATO'S GHG EMISSIONS

The **total GHG emissions** resulting from Klimato's activities in 2023 are **47.7 t CO₂e** (for the detailed inventory see Environmental data in the [Appendix](#)). Scope 3 emissions are the dominant emissions, as they make up **96.4%** of total emissions (Figure 1a). The majority of the Scope 3 emissions comes from four categories as defined by the GHG Protocol: **Business travel (80.6%)**, Capital goods (9.7%), Employee commuting (3.3%) and Purchased goods and services (1.6%) (Figure 1b). Scope 2 (location-based) emissions account for **3.6%**, almost all the remaining emissions. Scope 1 emissions, which include only fugitive emissions from refrigeration equipment in the Klimato offices, are insignificant, as they account for less than 0.001% of total emissions.

Figure 1 a) The distribution of Scope 1, Scope 2 and Scope 3 emissions, **b)** the distribution of Scope 3 emissions across different categories.

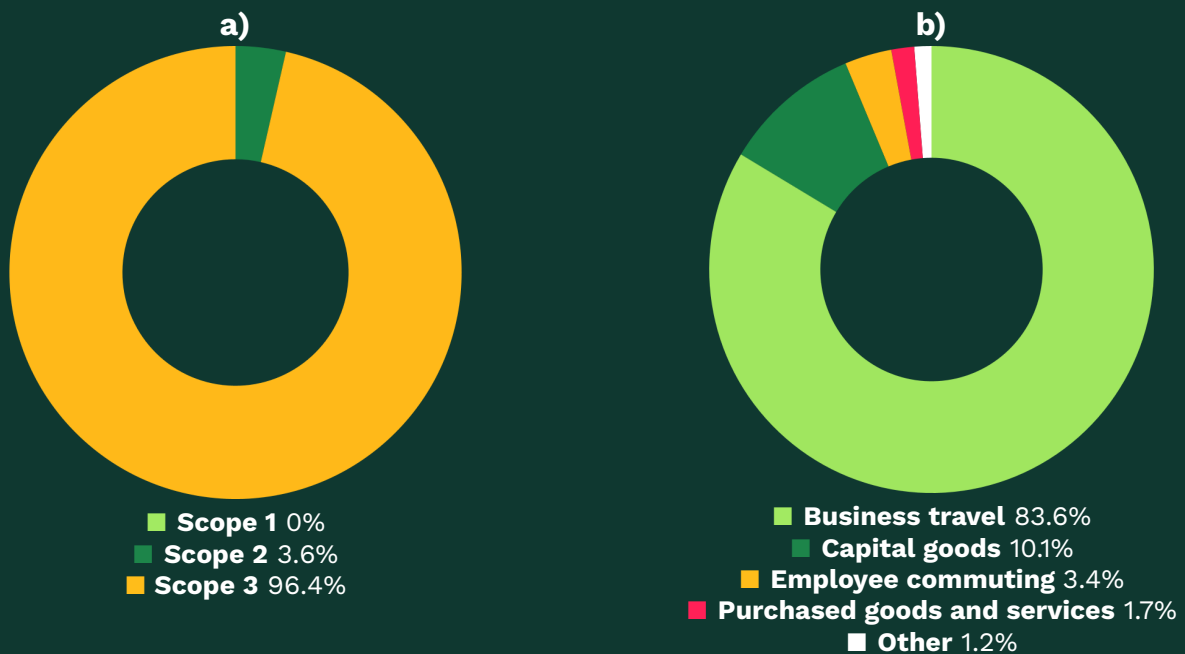
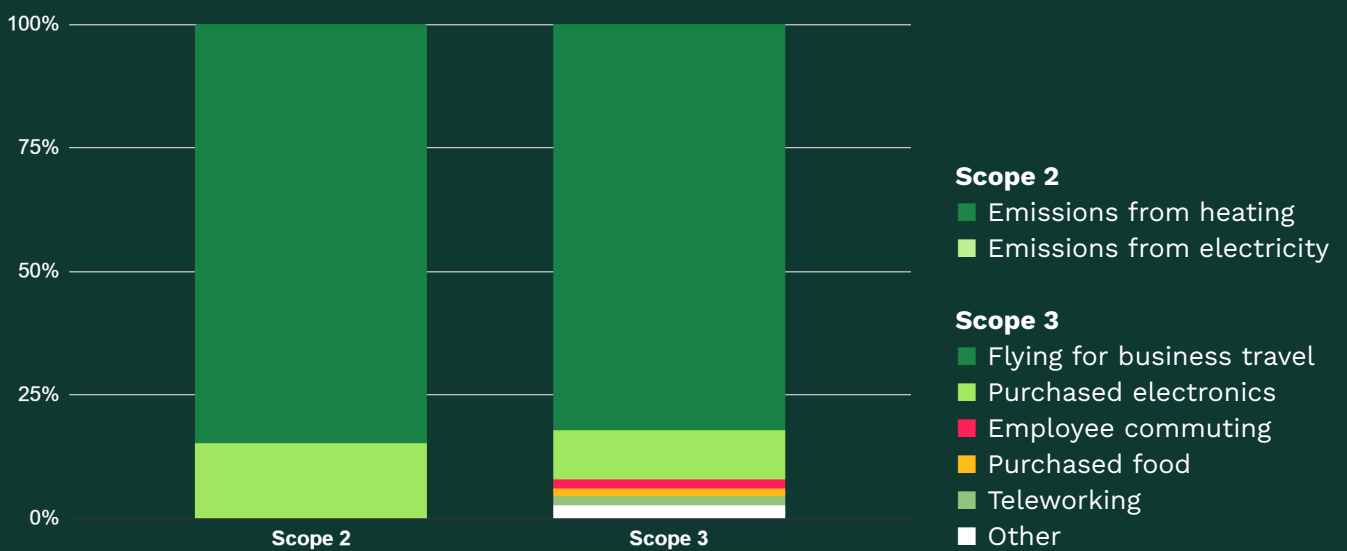


Figure 2 provides a closer look at Scope 2 and Scope 3 emission sources. Within Scope 2, 84.8% of Scope 2 emissions come from purchased heating and the remaining 15.2% from purchased electricity. Within Scope 3, most of the emissions are due to employees traveling by plane (82.2% of total Scope 3 emissions). Another notable source is purchased electronics (10% of Scope 3 emissions). The main driver for these emissions



is company growth, as new IT equipment was needed for our increasing number of employees. Emissions from employee commuting represent a small share of emissions (1.7%) as most of Klimato’s employees commute by public transport, cycle or walk. Finally, emissions from food purchased for Klimato’s social activities and emissions from working remotely (teleworking) account for 1.7% of Scope 3 emissions each. Notably, all cloud computing services used by Klimato do not generate any emissions, as they run on renewable electricity.

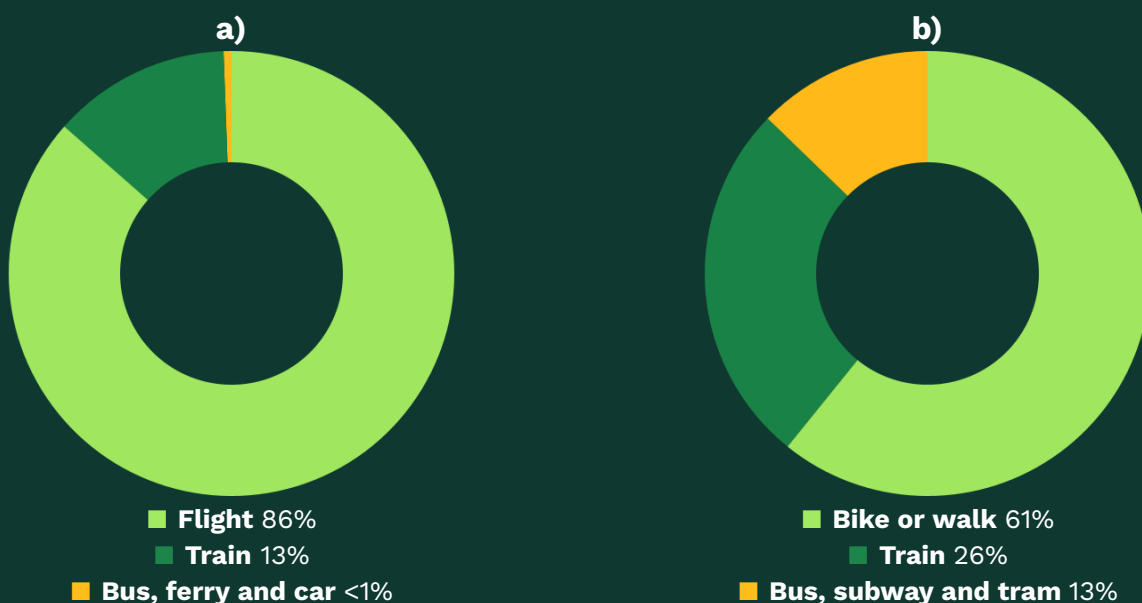
Figure 2 Percentage contribution from different emissions sources within Scope 2 and Scope 3.



To better understand the drivers of Scope 3 emissions it is useful to compare the share of transport modes used by Klimato employees for business travels (Figure 3a) and for commuting to and from work (Figure 3b). Overall, **86% of business trips were made by plane**, and this is the reason for Business travel being the largest source of emissions. It is remarkable that none of Klimato employees is using a personal car for commuting. 61% reach the office biking or walking, without producing any direct GHG emissions, while the rest use public transport, which produces significantly less emissions than personal cars.



Figure 3 a) Share of transport mode for business travels,
b) Share of transport modes for employee commuting.



KEY PERFORMANCE INDICATORS

8.31

Carbon Impact Ratio

1.84 t

CO₂e per FTE

43.49 kg

CO₂e per customer

5.37 t

CO₂e per mSEK

To assess Klimato's GHG performance we use four key performance indicators. The indicator one is the carbon impact ratio, which is the ratio of emission savings to activities induced emissions⁴. In 2023, Klimato's carbon impact ratio was 8.31 indicating that the GHG emissions savings that our services induced were more than eight times higher than the emissions induced by our activities. The second indicator relates the



total GHG emissions to the number of full-time employees (FTE) (1.84 t CO₂e per FTE in 2023). The third indicator relates the total GHG emissions to the number of restaurants that used Klimato’s software (43.49 kg CO₂e per restaurant in 2023). Finally, the fourth indicator measures Klimato’s emissions in relation to the annual revenue (5.37 t per MSEK).

INITIATIVES TO REDUCE EMISSIONS

While Klimato's absolute emissions may increase over time due to the company's expansion into new geographies and customer segments, our goal is to see a decrease in emissions among the several selected KPIs. This reduction serves as proof that despite our growth, we are managing to minimize our climate impact. To achieve this, Klimato has identified for implementation a set of initiatives aimed at reducing emissions from the categories that most contribute to our overall impact during 2024 (Table 1).

Table 1 list of initiatives to reduce emissions during 2024

Initiative	Explanation
Business travels	
Traveling by train	Trips by train that do not exceed by more than six hours the duration of the same trip by plane should be done by train
The Klimato Conference	Once a year, Klimato organizes the Klimato Conference to bring all the employees together for team-building activities. When selecting the location, Klimato prioritizes countries where fewer people need to travel by plane
Economy class	Klimato prohibits traveling by plane in business class, as traveling in economy class can result in up to 65% fewer emissions.
Travels emissions calculator	Employees placing a request for booking a business trip usually fill out a form. The form allows employees to obtain information on the emissions the trip will release when traveling by plane, train, or car. The form displays the emissions of various options to help them choose the lowest-emitting option.
Slow Travel Policy	Klimato introduces a Slow Travel Policy that employees can use when traveling by train to reach a holiday destination. Employees are granted four hours off of work to start the vacation. The benefit can be used twice per year. The policy doesn't directly contribute to reducing Klimato's GHG emissions, but it aims at encouraging employees to discover the wonder of traveling by train and reduce their own personal emissions.
Capital goods	
Reduce, reuse, recycle: the paradigm of circular economy	Klimato purchases new equipment when strictly necessary, and old equipment is recirculated within the company (former employees pass their laptops to new employees). Klimato ensures that malfunctioning equipment



Table 1 list of initiatives to reduce emissions during 2024

Initiative	Explanation
	is refurbished to extend its lifespan. Equipment is disposed of as waste following regional recommendations for the disposal of electronic devices.
Purchased goods and services	
Cloud services	Even if Klimato's cloud computing service providers use only renewable electricity, Klimato's software developers continually improve code design to reduce energy consumption by optimizing the infrastructure, shutting down test systems when not in use, structuring the system into microservices deployable individually, and choosing efficient frameworks and tools.
Food purchases	During social events Klimato offers low climate-impact meals rated A or B. Furthermore, Klimato encourages its employees to avoid meals containing ruminant meat when using the corporate card during business travels.
Engage with office managers and suppliers	Since we rent office premises from third-party companies, it is challenging to implement initiatives there. Nevertheless, we initiate an engaging process to raise awareness on the importance of sourcing renewable energy and make sure waste is properly disposed of. Furthermore, we favor suppliers with defined carbon reduction strategies.



PEOPLE

Klimato fully relies on its people. We want our workplace to be attractive, welcoming and in constant search of improvement to fulfill employee’s needs and aspirations. While the team grows, we want to make sure we are heading in the good direction by building an inclusive, diverse and vibrant team of talented people.

In this section we assess how Klimato performs in promoting dignity and equality in our workplaces, thus contributing to social sustainability. For this purpose, we chose a set of relevant **metrics** from a white paper published **by the World Economic Forum (WEF)**⁵, which suggested metrics to help organizations measure and demonstrate positive and negative contributions to sustainable development. The metrics were chosen, as they were developed by prioritizing consistency with existing frameworks and standards and with the aim to be universal and industry-agnostic.

Among the People Core metrics issued by the WEF, Klimato has selected three of them: **diversity and inclusion** (split into age and gender diversity) and **pay equality** (gender). The choice of metrics was motivated by the type of company’s activities, its size, geographical coverage of our workforce and data availability. The chosen metrics are shown in Figures 4, 5 and 6.

Figure 4 shows the gender representation among Klimato employees (Figure 4a), management team (Figure 4b) and board of directors (Figure 4c). It indicates that only the board of directors is composed of a fair share of women and men.

Figure 4: Share of female and male employees **(a)** and share of female and male members in the management team **(b)** and board of directors **(c)**.

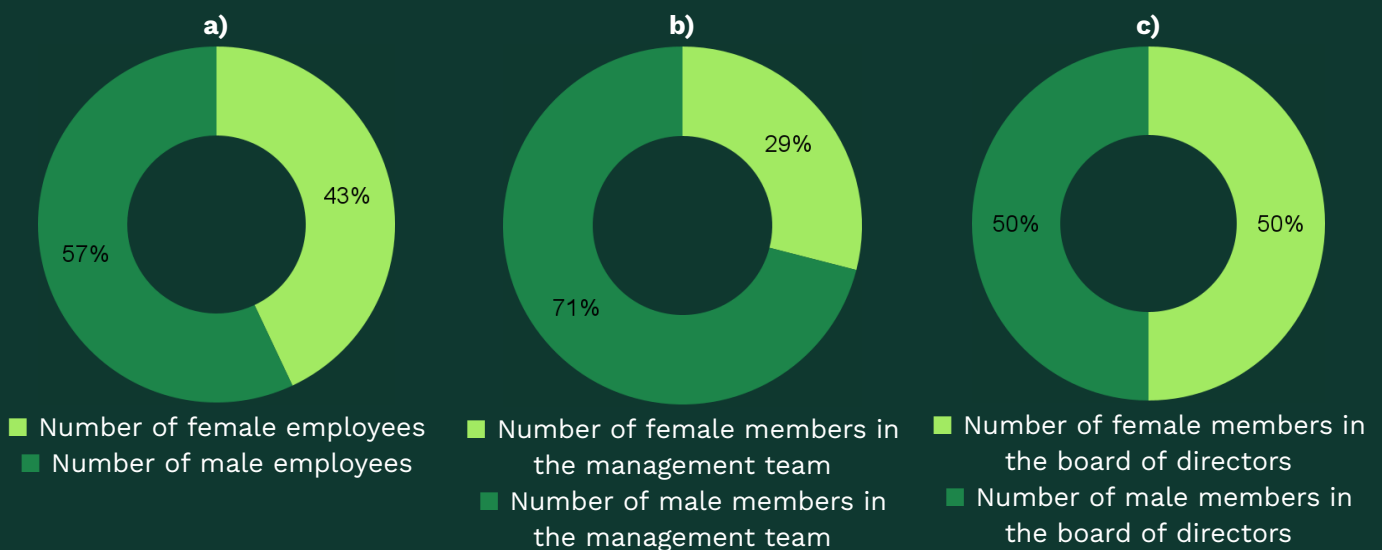
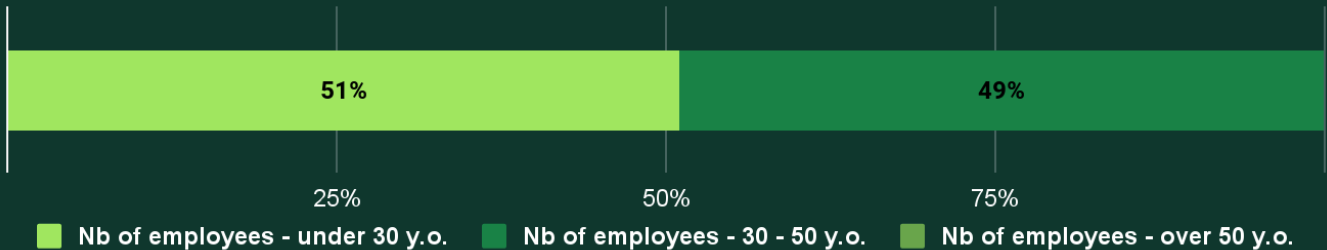




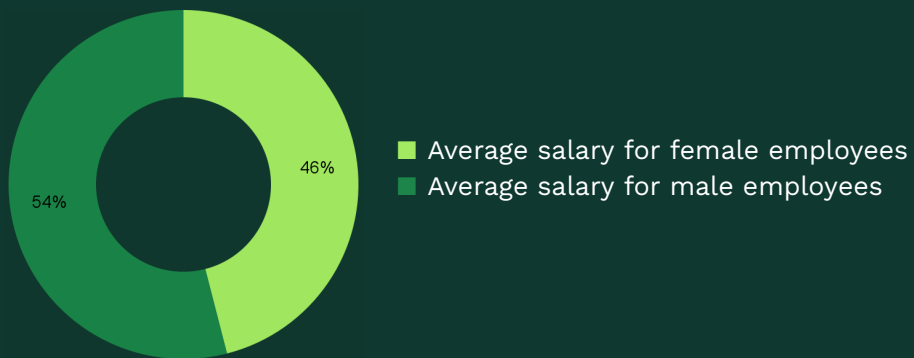
Figure 5 shows the age representation of Klimato employees indicating that the team is very young, with all employees aged below 50 years old.

Figure 5: Share of age representation among Klimato employees



When it comes to pay equality, Figure 6 shows that the difference between men’s and women’s wages is quite low. Women at Klimato get a slightly lower salary than men, which can be explained with the lower representation of women in the management team.

Figure 6: Share of salary between male and female employees at Klimato



INITIATIVES FOR OUR PEOPLE

Klimato is committed to fostering an equitable workplace in terms of gender and age. For this purpose, we strive to select candidates considering the requisite hard and soft skills while ensuring gender and age balance. Moreover, we believe that promoting gender balance in top management positions is key to addressing salary differences.

While our current workforce lacks employees aged over 50 due to our startup nature and focus on cutting-edge technologies, we affirm that age is not a barrier to employment at Klimato. We attract a younger demographic, but we are inclusive and do not discriminate based on age.

Klimato



To enhance diversity, our UK entity has received permissions to hire non-British citizens on working visas.

In our commitment to create an attractive workplace and improve team work-life balance, we provide health benefits for sports activities to all full-time employees. Additionally, we offer supplementary pensions and a generous 30 days of vacation. While we encourage in-office work for communication and team building, we recognize the importance of flexibility, allowing employees to work remotely for rest or to visit family and friends abroad.





METHODOLOGY

The GHG inventory for Scope 1, 2, 3 emissions was prepared using [Klimato's GHG accounting and reporting methodology](#) that is grounded in **standards and guidelines from the Greenhouse Gas Protocol Initiative (GHG Protocol)**^{1,2,3}. Furthermore, reporting standards from the **Global Reporting Initiative (GRI)**^{6,7} are used to report information on GHG emissions with reference to the GRI Standards (see the GRI index in Appendix B).

The application of the methodology relies on two fit-for-purpose tools that have been developed by Klimato. The first one is a structured Data Collection System (DCS) that enables a step-by-step data collection process to identify emission sources among the company's activities and collect relevant data. The second one is a GHG emissions Calculator that is based on an extensive and up-to-date inventory of emission factors including the Klimato Food Carbon Footprint Database⁸.

Klimato's **GHG inventory includes the seven greenhouse gasses** (GHGs) covered by the Kyoto Protocol; carbon dioxide (CO₂), methane (CH₄), nitrous oxide (N₂O), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), sulfur hexafluoride (SF₆) and nitrogen trifluoride (NF₃). The calculated GHG emissions are converted into CO₂-equivalents (CO₂e) using the **Global Warming Potentials (GWPs) reported in the Intergovernmental Panel on Climate Change (IPCC) Fifth Assessment Report (AR5)**⁹ **over a 100-year period**. Although the applied emission factors account for emissions for all seven GHGs, it is not possible to separately calculate emissions of individual GHGs for all scopes, as most of the emission factors do not distinguish between different GHGs. Therefore, only the total GHG emissions in CO₂e are reported in the inventory.

BOUNDARIES

Klimato operates in offices located in three countries (Sweden, France and the United Kingdom). All three locations were included in the assessment. Moreover, emissions from employees working remotely were also considered.

The organizational boundary is defined based on the operational control consolidation approach as defined in the GHG Protocol Corporate Accounting and Reporting Standard¹. The operational boundary includes Scope 1, 2 and 3 emissions. The activities that are included within each scope are summarized in Table 2, while excluded activities are listed in Table 3.



Table 2 Activities *included* in the assessment.

Scope	Included activities/emission sources
Scope 1: Fugitive emissions	Emissions of refrigerants from refrigeration equipment (fridges, freezers) in Klimato's offices
Scope 2: Indirect emissions from purchased energy	Emissions from the production of purchased electricity and heat in the three offices.
Upstream scope 3 emissions	
Category 1: Purchased goods and services	Upstream emissions from the production of purchased food products (for company's socials and events) and non-food products (office materials), and emissions from using cloud servers.
Category 2: Capital goods	Upstream emissions from the production of purchased capital goods (electronics)
Category 3: Fuel- and energy-related activities	Upstream emissions of purchased fuels, electricity and heat, and transmission and distribution losses.
Category 4: Upstream transportation and distribution	Upstream emissions from transportation of purchased goods from Klimato's tier 1 suppliers.
Category 5: Waste generated in operations	Upstream emissions from management of office waste.
Category 6: Business travel	Upstream emissions from business travel via different modes of travel (flying, train, car).
Category 7: Employee commuting	Upstream emissions from employee commuting via different modes of transport (bus, train, car, subway, bike/walk), and emissions arising from remote working.

Table 3 Activities *not included* in the assessment.

Excluded emission sources	Justification
Scope 2: District cooling in Sweden	Excluded due to lack of data.
Scope 3 - Category 6: Business travel (overnight stays in hotels)	Emissions from overnight stays in hotels for business travel were excluded due to lack of data.
Scope 3 - Category 8: Upstream leased assets	Not applicable
Scope 3 - Category 9: Downstream transportation and distribution	Not applicable
Scope 3 - Category 10: Processing of sold products	Not applicable



Table 3 Activities *not included* in the assessment.

Excluded emission sources	Justification
Scope 3 - Category 11: Use of sold products	Not applicable
Scope 3 - Category 12: End of life treatment of sold products	Not applicable
Scope 3 - Category 13: Downstream leased assets	Not applicable
Scope 3 - Category 14: Franchises	No franchises
Scope 3 - Category 15: Investment	Not applicable

BIOGENIC EMISSIONS

No biogenic Scope 1 emissions were generated during the reporting period, as no biofuels were used for stationary combustion or transportation of employees and goods. In Scope 2, biogenic CO₂ emissions are principally generated due to combustion of biofuels for the generation of the purchased electricity and heat, especially in Sweden, where the largest share of used fuels for district heating is of biogenic origin (biomass)¹⁰. In Scope 3, biogenic CO₂ emissions are produced from the combustion or biodegradation of biomass occurring in different activities throughout Klimato's value chain. Nevertheless, it is not possible, for the moment, to comprehensively quantify Scope 2 and 3 biogenic CO₂ emissions, as appropriate emission factors are still lacking.

METHODS AND DATA USED

SCOPE 1 EMISSIONS

Klimato does not own any stationary or mobile combustion equipment. Thus, the only equipment responsible for Scope 1 emissions at Klimato offices are fridges, freezers and air conditioners. For fugitive emissions of refrigerants (HFCs and PFCs) from the installation, operation and disposal of this equipment, the screening method (Emission Factor Based Approach)¹¹ was applied to examine the significance of these emissions. The input data was the number of newly installed, operational and disposed units. The application of the method indicated that the emissions of refrigerants account for less



than 0.001% of total GHG emissions from the company's activities. Thus, the application of a more robust method was not deemed necessary.

SCOPE 2 EMISSIONS

The Scope 2 emissions from the production of purchased electricity were calculated applying both the location-based and the market-based methods. The location-based method was applied based on data on electricity in Klimato's offices in Stockholm, London and Paris and country-specific combustion emission factors for electricity generation (see Table 3). The market-based method was applied based on data extracted from contractual instruments for the purchased electricity in the premises where Klimato's office's are located. If such data was not available, residual mix emission factors were used instead (see Table 3).

For heat, only the location-based method was used as described in Table 4. The market-based method was not applied as information about contractual instruments for the purchased heat in Sweden, France and the UK was not available.

Table 4 Methods and data sources used to calculate Scope 2 emissions

Emissions	Methods used	Activity data
Scope 2 emissions from the production of purchased electricity (location-based)	Location-based method using reported emission factors for electricity generation in the UK ¹² or emissions factors for electricity generation in Sweden and France calculated by Klimato using IEA's methodology ¹³ and data from Eurostat ¹⁴ .	Office-specific data on electricity consumption in London and Stockholm offices. For the office, in Paris, the average electricity intensity (kWh/m ²) in the service sector in France ¹⁵ was used.
Scope 2 emissions from the production of purchased electricity (market-based)	Market-based method using GHG emission rates disclosed in contractual instruments linked to the purchased energy for Stockholm and residual mix emission factors ¹⁶ for London and Paris.	For the Stockholm office, electricity is purchased under a contractual agreement (100% from renewable energy and nuclear power). For the offices in the UK and Paris, the residual mix was used as no information about contractual instruments was available.
Scope 2 emissions from the production of purchased heat (location-based)	Location-based method using reported emission factors for heat production in Sweden ¹⁰ and the UK ¹² , and emission factors for heat production in France developed by Klimato using IEA's methodology ¹³ and data from Eurostat ¹⁴ .	Country-average heat consumption (kWh/m ²) for offices in Sweden ¹⁷ , the UK ¹⁷ and France ¹⁵ , and the area (m ²) of the company's offices.



SCOPE 3 EMISSIONS

Table 5 provides detailed information regarding the applied methods and data used to calculate Scope 3 emissions from Klimato’s value chain.

Table 5 Methods and data used to calculate Scope 3 emissions

Emissions	Methods used	Activity data
Category 1: emissions from purchased food products	Average-data method based on cradle-to-gate emissions factors from Klimato’s Carbon Footprint database ⁸ .	Data on the quantities of purchased food products for company’s socials and events taken from the company’ purchasing records.
Category 1: emissions from purchased non-food products	Average-data method based on cradle-to-gate emissions factors included in the Calculator.	Data on the quantities of purchased office materials taken from the company’ purchasing records.
Category 1: emissions from using cloud servers	-	Emissions data taken directly from the cloud computing service providers (zero emissions as all our providers use only renewable electricity)
Category 2: emissions from purchased capital goods	Average-data method based on cradle-to-gate emissions factors included in the Calculator.	Data on the quantities of purchased capital goods taken from the company’ purchasing records.
Category 3: emissions from fuel- and energy-related activities (purchased electricity and heat)	Average-data method based on upstream emission factors of fuels used for electricity and heat production included in the Calculator.	Quantities of consumed electricity and heat.
Category 3: emissions from fuel- and energy-related activities (transmission and distribution losses)	Average-data method based on average transmission and distribution loss rates (%) per country.	Quantities of consumed electricity and heat and Scope 2 emissions data.
Category 4: emissions from upstream transportation and distribution of purchased goods.	Distance-based method based on emission factors by transport mode or vehicle type included in the Calculator.	Quantities of the purchased goods and average distances taken from the default scenarios suggested in the Product Environmental Footprint method ¹⁹ .
Category 5: emissions from waste generated in operations	Waste-type specific method using waste treatment-specific emission factors included in Klimato’s calculator and national statistics on treatment of different waste types in Sweden, the UK and France.	Measured quantity of waste generated in Klimato’s office in Sweden and estimates for the offices in London and Paris based on waste coefficients (kg of waste/employee) calculated using the data from Stockholm.



Table 5 Methods and data used to calculate Scope 3 emissions

Emissions	Methods used	Activity data
Category 6: emissions from business travel	Distance-based method based on emission factors by transport mode or vehicle type included in the Calculator.	Data on distances traveled per mode of travel (flying, train, car) collected through a web-based survey.
Category 7 emissions from employee commuting	Distance-based method based on emission factors by transport mode or vehicle type included in the Calculator.	Data on distances traveled per mode of commuting (bus, train, car, subway, bike/walk) and data on teleworking habits collected through a web-based survey.

DATA QUALITY ASSESSMENT

The quality of activity data used for estimating GHG emissions was assessed using the pedigree matrix approach as described in the GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard³. The applied approach includes five data quality indicators (technological representativeness, time representativeness, geographical representativeness, completeness and reliability) and a rating scale from 1 to 4, with 1 indicating very good, 2 good, 3 fair, and 4 poor data quality. To aggregate the results into a single score, the Data Quality Rating (DQR)²⁰ was used.

The results of the assessment are summarized in Table 6. The DQR is very low for the data used to quantify emissions from business travel and employee commuting, as these are detailed data that were collected directly from our employees through an online survey. For five datasets, the DQR is 1.6 indicating data quality very good and good, while for five datasets, the DQR is between 2 and 3, indicating data quality between good and fair. Overall, the assessment highlights that efforts should be made to improve the quality of data used to calculate emissions from heating, transportation and distribution of goods and generated waste.



Table 6 Quantitative data quality assessment of activity data used to quantify GHG emissions
 (TE: technological representativeness, TI: time representativeness,
 GE: geographical representativeness, CO: completeness, RE: reliability, DQR: data quality rating)

Emissions	Activity data	TE	TI	GE	CO	RE	DQR	% of total emissions
Scope 1: Emissions for fugitive refrigerants	Num. of refrig. units	1	1	2	3	2	2.3	0.0%
Scope 2: Emissions from electricity	El. consumption	1	1	1	1	2	1.6	0.5%
Scope 2: Emissions from heating	Heat consumption	2	1	1	1	3	2.2	3.0%
Scope 3: Emissions from purchased food products	Quantities of goods	1	1	1	1	2	1.6	1.6%
Scope 3: Emissions from purchased non-food products	Quantities of goods	1	1	1	1	2	1.6	0.0%
Scope 3: Emissions from purchased capital goods	Quantities of goods	1	1	1	1	2	1.6	9.7%
Scope 3: Emissions of fuels used for electricity	El. consumption	1	1	1	1	2	1.6	0.2%
Scope 3: Emissions of fuels used for heating	Heat consumption	2	1	1	1	3	2.2	0.8%
Scope 3: Emissions from transport and distribution of goods	Distances traveled	2	1	1	1	3	2.2	0.1%
Scope 3: Emissions from generated waste	Waste quantities	2	1	3	1	3	2.4	0.0%
Scope 3: Emissions from business travel	Distances traveled	1	1	1	1	1	1.0	80.6%
Scope 3: Emissions from employee commuting	Distances traveled	1	1	1	1	1	1.0	3.3%



APPENDIX

ENVIRONMENTAL DATA

Tables A1-A3 present Klimato’s Scope 1, 2 and 3 emissions data. Table A1 provides an overview of total emissions per scope and a breakdown of Scope 3 emissions per category. Table A2 shows the location-based and market-based emissions and the detailed breakdown of Scope 2 emissions for each Klimato office. Table A3 shows the detailed breakdown of Scope 3 emissions per specific activity.

Table A2 shows that the **market-based emissions from electricity** (0.33 t CO₂e) **are 26% higher than the location-based emissions** (0.26 t CO₂e), even though the emission rate of electricity used in the Stockholm office is zero, as it comes entirely from renewable energy and nuclear power. The reason is that the residual mix emission factors for the UK and France, which are used for the electricity used in the offices in London and Paris, are higher than the location-based emission factors. The residual emission factors were used as no information on contractual instruments for the purchased electricity could be provided by the owners of the buildings where Klimato’s offices are located.

Table A1 GHG emissions per scope and category

Scope	Emissions (t CO ₂ e)	Share
Total GHG emissions	47.7	100%
Scope 1: Direct emissions from owned/controlled operations	0.0	<0.001%
Scope 2: Indirect emissions from purchased energy (location-based)	1.7	3.6%
Scope 3: Other indirect (Scope 3) GHG emissions	46	96.4%
Upstream scope 3 emissions		
Category 1: Purchased goods and services	0.8	1.6%
Category 2: Capital goods	4.6	9.7%
Category 3: Fuel- and energy-related activities	0.5	1.1%
Category 4: Upstream transportation and distribution	0.1	0.1%
Category 5: Waste generated in operations	0.0	0.0%
Category 6: Business travel	38.5	80.6%
Category 7: Employee commuting	1.6	3.3%



Table A2 Breakdown of Scope 2 emissions (Location- and market-based) per office

Description	Emissions (kgCO ₂ e)
Scope 2: purchased electricity, location-based	
Purchase of electricity - Stockholm office	83
Purchase of electricity - London office	147
Purchase of electricity - Paris office	30
Scope 2: purchased electricity, market-based	
Purchase of electricity - Stockholm office	0
Purchase of electricity - London office	259
Purchase of electricity - Paris office	73
Scope 2: purchased heating	
Purchase of heat - Stockholm office	654
Purchase of heat - Stockholm office	722
Purchase of heat - Stockholm office	76
TOT Scope 2, location-based	1 712
TOT Scope 2, market-based	1 784

Table A3 Breakdown of Scope 3 emissions per category

Category	Description	Emissions (kg CO ₂ e)
Scope 3		
Purchased goods and services	Food products	781
Purchased goods and services	Non-food products	4
Capital goods	Electronics	4 612
Fuel- and energy-related activities	Upstream emissions and transmission and distribution losses from purchased electricity	115
Fuel- and energy-related activities	Upstream emissions and transmission and distribution losses from purchased heat	401
Upstream transportation and distribution	Transportation of food products	40
Upstream transportation and distribution	Transportation of non-food products	<1



Upstream transportation and distribution	Transportation of electronics	13
Waste generated in operations	Offices waste treatment	1
Business travel	Flights	37 843
Business travel	Train	546
Business travel	Car	70
Business travel	Others (Ferry, bus, taxi)	49
Employee commuting	Train	500
Employee commuting	Local bus	144
Employee commuting	Subway, tram	155
Employee commuting	Teleworking	763

GRI INDEX

GRI content index below provides references to the pages of the Sustainability Report where information on specific GRI disclosures is provided.

Table C1 GRI - statement of use

Statement of use	Klimato has reported the information cited in this GRI content index for the period 2023-01-01 - 2023-12-31 with reference to the GRI Standards.
GRI 1 used	GRI 1: Foundation 2021

Table C2 GRI content index

GRI Standard	Disclosure	Location
Statement of use	305-1 Direct (Scope 1) GHG emissions	Pages 8, 23
	305-2 Energy indirect (Scope 2) GHG emissions	Pages 8, 9, 23, 24
	305-3 Other indirect (Scope 3) GHG emissions	Pages 8, 9, 23, 24, 25
	305-4 GHG emissions intensity	Page 10



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This reference list may not be complete, as the assessment is based on emission factors from multiple sources.

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