

Climate Statement 2025

Tolerate Sweden AB

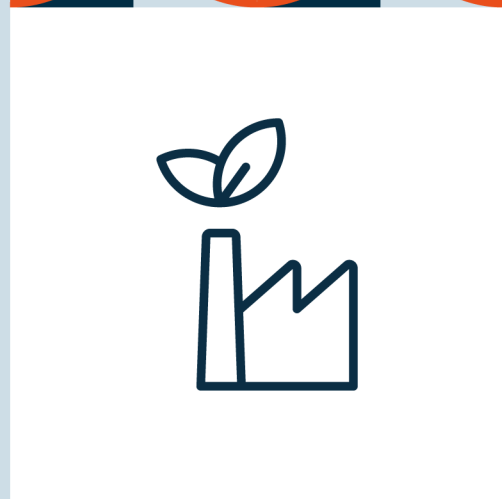
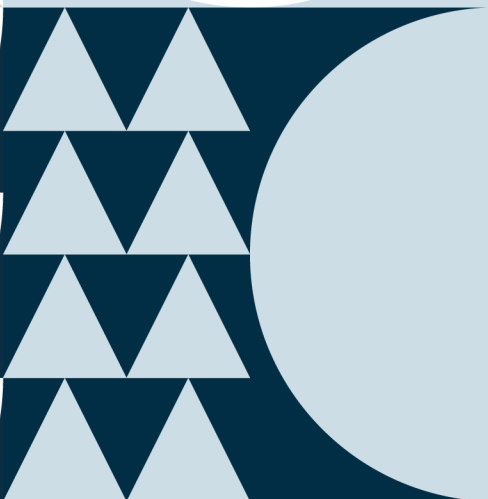
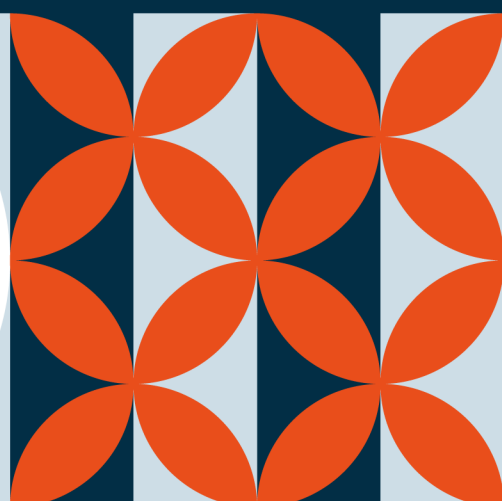
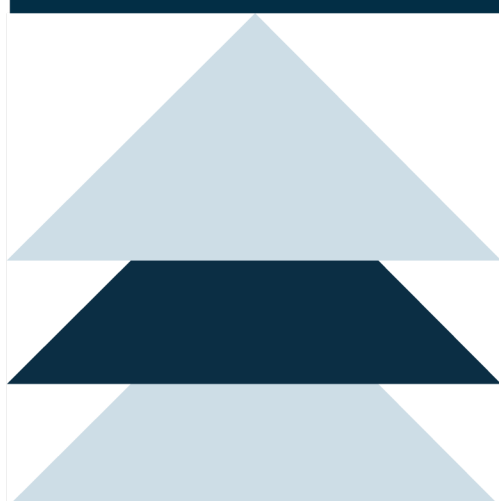
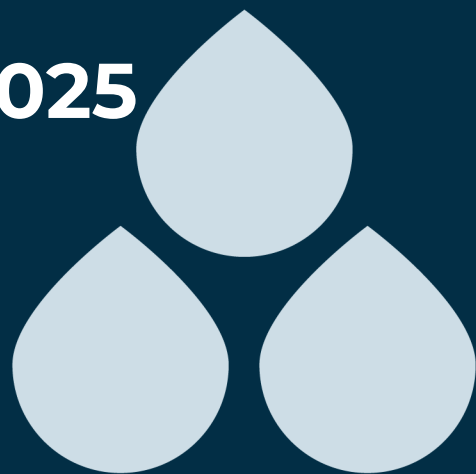


Table of Contents

Introduction.....3

Methodology.....4

 Control Approach.....4

 Scope 2 Method5

 Scope and Boundaries5

 Methodology Changes.....6

Results and Analysis.....9

 Results.....9

 Key Performance Indicators and Intensity Metrics.....12

 Analysis.....13

Next Steps.....14

 Recommendations for Next Year's Climate statement.....14

 Recommendations for Long-Term Strategic Climate Work16

In-Depth Information17

 Calculation Methodology17

 Contact Details at 2050.....19

Introduction

Tolerate Sweden AB (Tolerate) was founded in 2014 and has grown rapidly since then. Tolerate actively works with sustainability in the form of circularity and biodegradable materials, and conducted its first carbon calculations in 2022. The carbon calculations described in this report are Tolerate's fourth.

The data underpinning the climate calculations was prepared by Tolerate and consists of consumption data, travel data, supplier data on purchased products and similar information. This data was then quality-reviewed by 2050 and forms the basis for the carbon calculations carried out. Where data was missing, 2050 made estimates based on benchmarks from similar businesses or data from previous years.

In a climate statement according to the GHG Protocol, scope 1 & 2 and the 15 categories of scope 3 must be calculated, with a first step being to determine whether any scope 3 categories are irrelevant or account for a very small share of the total value chain emissions. Such a scope 3 screening was carried out in 2022 and forms the basis for the scope 3 categories included in this year's climate statement. Accordingly, greenhouse gas emissions in scope 1, 2 and relevant scope 3 categories have been calculated using available data. Where actual data is missing, calculations have been performed using benchmarks and estimates.

What does this climate statement entail?

A climate statement, like a financial statement, is a summary of a company's climate impact during a financial year. A climate statement summarises emissions in carbon dioxide equivalents in a standardised way. The purpose of a climate statement is to identify a company's greenhouse gas emissions for all material (i.e. significant) parts of its operations.

What can this climate statement be used for?

A climate statement is often the foundation of a company's climate work, as it can be used as a basis for decision-making in strategy development, investment decisions and target setting, as well as for reporting to voluntary initiatives and legal requirements. Once goals and strategies are defined, the climate statement is an important tool for monitoring the climate work. The information in a climate statement can be used as a basis for:

- Setting and monitoring climate targets for the organisation.
- Applying for Science Based Targets (SBT).
- Reporting according to parts of the European Sustainability Reporting Standard (ESRS) E1 - Climate change, which is part of the Corporate Sustainability Reporting Directive (CSRD).
- Reporting according to parts of the CDP.
- Demonstrating the company's commitment and concrete actions towards key stakeholders.

The climate statement includes an assessment of which steps Tolerate could benefit from further work. This is described in the section "Next steps".

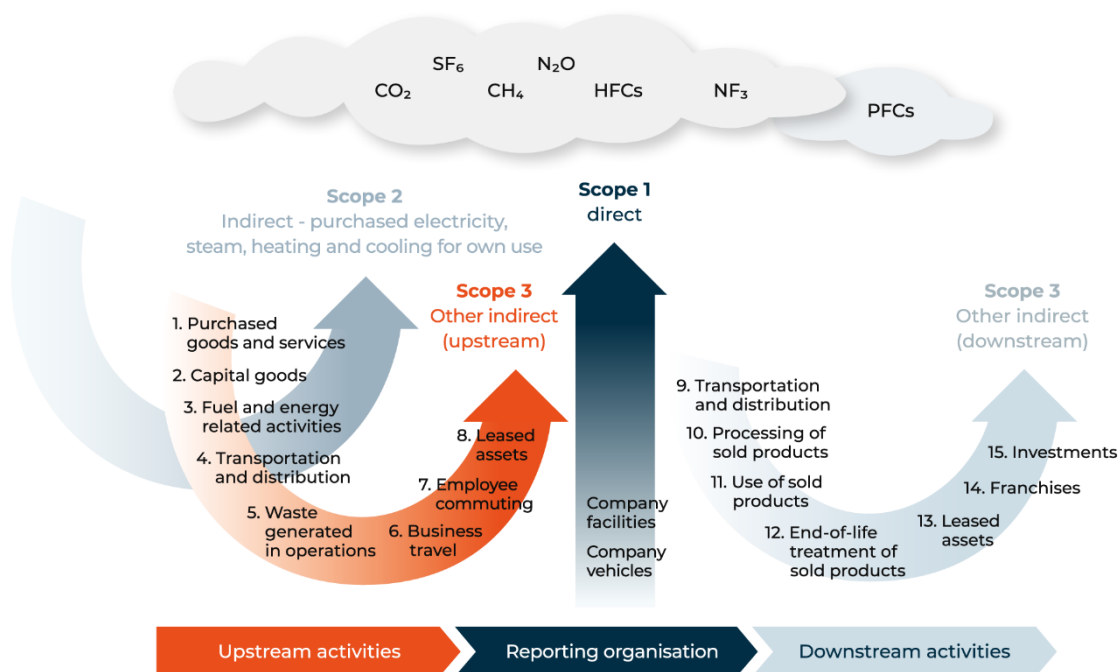
Methodology

To calculate Tolerate's climate statement, Greenhouse Gas Protocol has been used, which is the most widely recognised global standard for calculating greenhouse gas emissions from organisations. The calculations have been carried out in accordance with the three associated standards: *The Corporate Standard*, *The Corporate Value Chain (Scope 3) Standard* and *Technical Guidance for Calculating Scope 3 Emissions*.

Enligt GHG-protokollet ska en verksamhets utsläpp redovisas i tre så kallade scope (se Figure nedan), där:

- Scope 1 covers direct emissions from the organisation.
- Scope 2 covers indirect emissions arising from the production of purchased electricity, district heating, district cooling and process steam.
- Scope 3 covers other indirect emissions, upstream and downstream in the value chain, arising from, among other things, purchased travel, transport, the production of purchased goods and services, and employee commuting.

Figure 1. Schematic overview of emissions related to a business and its value chain, according to the GHG Protocol.



A detailed description of the calculation methods for all scopes and categories, including details on data sources, assumptions, default values and emission factors, is available in the section [In-Depth Information](#).

Control Approach

When calculating greenhouse gas emissions for a company, it is first necessary to define which operations should be included in the climate statement. The GHG Protocol has three different

consolidation approaches, two of which are based on control: *financial control* and *operational control*. The third is the *equity share approach*, which is based on ownership share. The choice of method affects which emissions fall under which scope, but the total emissions in the value chain always remain somewhere. It is therefore a matter of how emissions are allocated between reporting companies, not whether they are counted or not.

The consolidation of emissions from companies that an organisation owns is affected by the choice of control approach. How the emissions of leased products are reported is also affected by the control approach, and is therefore important to disclose in order to understand the outcome.

For Tolerate's climate statement uses operational control. This means that the allocation of emissions is based on authority and management of day-to-day operations, and that emissions from operations where Tolerate has such operational control are included in scope 1 and 2. This choice is motivated by the approach providing a clear link between reported emissions and Tolerate's actual ability to influence and reduce them through operational measures.

Scope 2 Method

Scope 2 emissions are reported using the location-based and market-based methods, in accordance with *GHG Protocol Scope 2 Guidance*. The location-based method reflects the average emission intensity of the electricity grids where the electricity is consumed, while the market-based method reflects the emissions associated with the specific electricity contracts or guarantees of origin that the company has chosen to purchase. In practice, both are usually reported in the climate statement, but the company must choose a primary method as the basis for targets, monitoring and external communication. Tolerate applies the market-based method for reporting scope 2 emissions.

Table 1. Total emissions from electricity and heating in scope 2, with both market-based and location-based method.

Method	Emissions [tonnes CO ₂ e]
Market-based	0,29
Location-based	0,30
Difference	0,01

Scope and Boundaries

Tolerates's climate statement covers all emissions in scope 1 and 2. Greenhouse gas emissions in Tolerates värdekedja redovisas i scope 3 och kategoriseras enligt GHG-protokollets 15 olika kategorier. I **Fel! Hittar inte referenskölla.** below shows which scope 3 categories have been included and excluded from the climate statement.

Table 1. Included, excluded and not relevant scope 3 categories.

Scope 3 category	Category [Excluded, Included, Not relevant] for Tolerate
3.1 Purchased goods and services	Included

3.2	Capital goods	Excluded
3.3	Upstream emissions from scope 1 & 2	Included
3.4	Upstream transport	Included
3.5	Waste generated in operations	Included
3.6	Business travel	Included
3.7	Employee commuting	Included
3.8	Leased assets	Not relevant
3.9	Downstream transport	Not relevant
3.10	Processing of sold products	Not relevant
3.11	Use of sold products	Included
3.12	End-of-life treatment of sold products	Included
3.13	Downstream leased assets	Not relevant
3.14	Franchises	Not relevant
3.15	Investments	Not relevant

Methodology Changes

The following minor methodology changes have been made during this year's climate statement:

- Adjusted methodology for warehouse energy use due to a new type of input data. Previously a benchmark based on square metres was used. For 2025, the calculations are based on reported electricity consumption.
- Updated emission factors to ensure they are current and in line with best practice:
 - New factor for business travel by train
 - New factor for business travel by air
 - New factor for district cooling
 - New factor for waste
- New emission factors to match new input data, such as new material types and spend-based purchases.
- For commuting in 2025, input data includes round trips, compared to previous years' reporting of one-way trips.
- Business travel by electric car, previously reported under company cars and allocated to scope 2, has been corrected to the correct category and is now reported in scope 3.
- Packaging material previously reported under "material use" is now reported under "packaging material use" for greater clarity.
- More significant methodology changes are presented under the headings below.

Category 3.1: Purchased products and services

For purchased materials, a comprehensive update of emission factors has been carried out. The update was made to ensure the emission factors are current and in line with best practice. For

complex materials, such as synthetic leather, a benchmark has been developed by 2050 Consulting, based on emission factors for recycled materials and the processes typically used in production. This is to provide a more accurate picture of the outcome.

Category 3.4: Upstream transport, purchased by Tolerate.

The previous year's climate statement covered outbound transport procured from DHL Freight. The data was obtained from DHL's customer-specific emissions report, where the result was presented after applying DHL's Green Delivery add-on. Green Delivery is a so-called inseting arrangement where renewable fuels used in a separate part of DHL's fleet are allocated to the customer's purchased transport work. During this year's carbon calculations, it was established that the previous methodology is not consistent with the GHG Protocol's principles on the following points:

- a) The GHG Protocol Corporate Value Chain (Scope 3) Standard requires gross emissions to be reported in the inventory. Reductions arising from the purchase of contractual instruments, including book-and-claim and inseting, must be reported separately outside the inventory.
- b) Life-cycle credits for avoided emissions (so-called avoided emissions) must not be netted against actual gross emissions. The negative WTW factor for LBG, which stems from avoided methane release in manure management and was included in the net value from DHL, is an example of such a credit.

Furthermore, biogenic and fossil emission flows must be kept separate in reporting, which a net reporting of mixed WTW factors does not allow.

For this year's carbon calculations, the gross emissions from DHL's emissions report have therefore been used, where an emission factor for DHL's standard network has been applied to the transport work (volume in tonne-km). This reflects the emissions occurring in Tolerate's value chain and follows the GHG Protocol guidelines. The reduction from Green Delivery is reported in a separate item outside the climate statement itself, along with an explanatory note.

An update of the 2024 climate statement has been made using the same methodology to ensure comparability between years.

Below is a suggested approach for how Tolerate can communicate regarding the changed methodology and the difference in results:

During the reporting year we reviewed how we report emissions from purchased transport services and aligned the methodology with the GHG Protocol's principles for greenhouse gas emissions in the value chain. In previous years, 2050 Consulting calculated emissions using the net value from our carrier's emissions report, where the contribution from the Green Delivery add-on was deducted directly from our transport emissions. The new methodology means that we instead report gross emissions from transport and separately disclose the Green Delivery contribution. The change is methodology-related and does not mean that our actual transport emissions have increased. The physical climate impact of our transport is largely unchanged compared to the previous year. However, the emission figures are now consistent with the GHG

Protocol's current standards, as well as specifications from the Science Based Targets initiative¹ and CSRD, ESRS E1².

Our ambition in choosing an add-on that contributes to increased use within the carrier's network is to make a positive difference for the climate. This contributes to reducing total fossil emissions in the transport sector, even if the reduction is not directly linked to our specific shipments. We see it as an active choice to support the transition of an industry where demand for fossil-free transport is a prerequisite for renewable alternatives to grow. Our contribution during the reporting year corresponds to -1.1 tonnes CO₂e within the carrier's network, and is reported separately as a contribution to transition outside our own value chain.

We make this investment in parallel with our ongoing work to reduce transport needs, optimise flows and engage with our suppliers on verifiable transition.

¹ SBTi Corporate Net-Zero standard v1.3.1, April 2026.

² According to the current version of ESRS, accepted July 2023. Observe ESRS is currently being revised.

Results and Analysis

Results

For 2025, total greenhouse gas emissions for Tolerate amount to 221.10 tonnes CO₂e, of which 0.28 tonnes (0.1%) CO₂e from scope 1, 0.29 tonnes (0.1%) CO₂e from scope 2 and 220.53 tonnes (99.7%) CO₂e till scope 3 (se Figure 1).

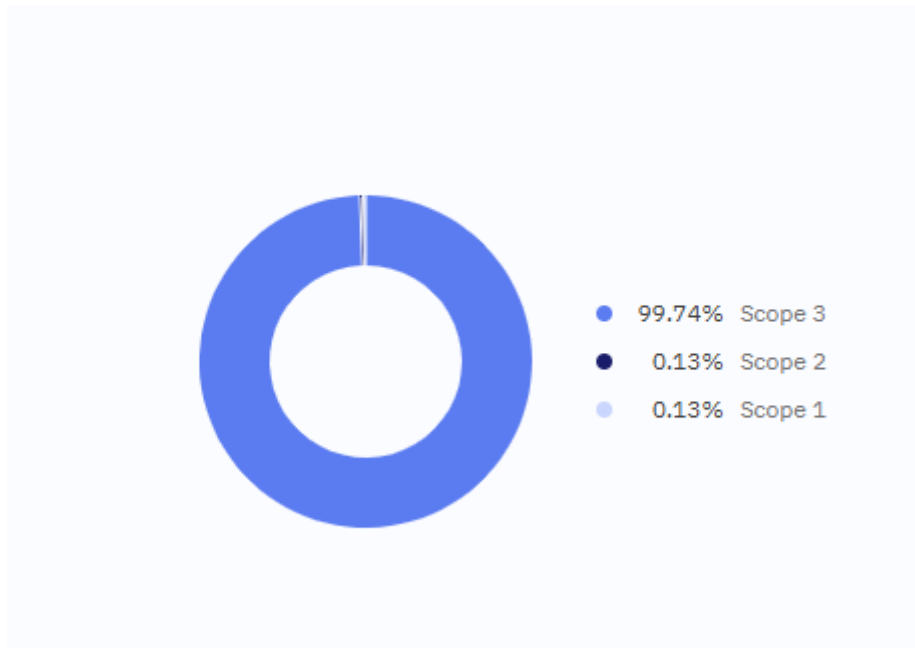


Figure 1. Distribution of all greenhouse gas emissions for Tolerate by scope 1, 2 and 3.

The three dominant emission sources are upstream transport (45%), purchased goods and services (39%) and business travel (12%). Compared to 2024, emissions from these sources have decreased by 22% for upstream transport and 63% for purchased goods and services. Business travel emissions, however, have increased by 418%.

In table 3³ greenhouse gas emissions (tonnes CO₂e) are reported by scope and category, along with the change compared to 2024.

I Tab redovisas nettoutsläppen från uppströms transporter med tillvalet Skicka Grönt⁴. These figures include Tolerate's contribution to increasing the share of renewable fuels within the carrier's network, and thereby reduced emissions in the transport system.

³ The table is compatible with the greenhouse gas emission reporting requirements under CSRD.

⁴ Methodology change from previous years, where net emissions were included in the reporting of total greenhouse gas emissions. 2024 has been restated to follow the updated methodology.

Table 3. Distribution of Tolerate's greenhouse gas emissions divided into scope 1 and 2, alongside 15 categories in scope 3, the number of carbon dioxide equivalents (CO₂e), and the change compared to 2024.

Detailed emission distribution by scope [tonnes CO ₂ e]	2025	Share 2025	2024	Change 2024-2025
Scope 1	0,28	0,13%	0	New emission item
Scope 2	0,29	0,13%	1,4	-79%
Scope 3	222	99,74%	403	-45%
3.1 Purchased goods and services	93,75	42%	253,60	-63%
3.2 Capital goods	-	-	-	-
3.3 Energy and fuel-related emissions	0,2	0,09%	1,42	-86%
3.4 Upstream transport	99,85	44,94%	127,67	-22%
3.5 Waste	0,09	0,04%	0,02	+353%
3.6 Business travel	26,80	12,06%	5,17	+418%
3.7 Employee commuting	0,55	0,25%	0,0003	+176254%
3.8 Leased assets	-	-	-	-
3.9 Downstream transport	-	-	-	-
3.10 Processing of sold product	-	-	-	-
3.11 Use of sold product	0,01	0,01%	13,69	-99,9%
3.12 End-of-life of sold product	0,36	0,16%	1,58	-77%
3.13 Upstream leased assets	-	-	-	-
3.14 Franchises	-	-	-	-
3.15 Investments	-	-	-	-
Total	222		405	-45%

Table 4. Reporting of emissions outside the GHG Protocol for 2025 and 2024.

Emissions outside the GHG Protocol [tonnes CO ₂ e]	2025	2024
Upstream transport, DHL Green Delivery	-1,1	-0,7

One of the most significant emission categories for Tolerate is Purchased goods and services. This category consists of purchased products, purchased services and purchased materials. Emissions in this category account for approximately 18% of Tolerate's total emissions and are a focus area due to the company's operations, in which materials play a significant role. Emissions from the materials purchased by Tolerate are presented in **Fel! Hittar inte referenskälla.**, tillsammans med materialvikterna.

Table 5. Emissions distribution between different purchased materials.

Emissions for Purchased Goods and Materials [tonnes CO2e]	Emissions 2025	Share of emissions 2025	Weight (tonnes) 2025	Share of weight 2025
Chloroprene rubber (Neoprene)	0,36	0,2%	0,068	0,4%
Polycarbonate (PC) plastic - Recycled	0,77	0,3%	0,453	2,8%
Polycarbonate (PC) plastic - Virgin	1,24	0,6%	0,365	2,2%
Polyester fabric	4,22	1,9%	0,357	2,2%
Polypropylene (PP) plastic - Recycled	5,24	2,4%	3,99404	24,5%
Polyurethane (PU) synthetic leather	0,19	0,1%	0,035	0,2%
Polyurethane (PU) synthetic leather - Recycled	1,51	0,7%	0,393	2,4%
Thermoplastic polyurethane (TPU) plastic	1,79	0,8%	0,291	1,8%
Thermoplastic polyurethane (TPU) plastic - Recycled	16,77	7,5%	5,463	33,5%
Glass	0,03	0,0%	0,018	0,1%
Glass - Recycled	1,54	0,7%	1,523	9,3%
Glue	3,86	1,7%	0,724	4,4%
Iron	0,16	0,1%	0,081	0,5%
Nylon fabric	0,02	0,0%	0,002	0,0%
Paper/Cardboard	3,41	1,5%	2,536	15,6%
Total	41,11	100%	12	100%

If only total material volume is considered, recycled TPU causes the greatest climate impact. However, the materials with the greatest relative impact on Tolerate's emissions are the non-recycled variants of "Polyester fabric", "TPU", "(PU) synthetic leather" and "Neoprene". This is because they have the greatest climate impact per unit weight.

Key Metrics

In Table 2 presents intensity metrics based on relevant key performance indicators from Tolerate's climate statement. These metrics are used to monitor climate performance.

Table 2. Key performance indicators for 2025 and 2024 and the change between years.

Intensity metric	2025	2024	Change 2024-2025
Emissions per revenue [tonnes CO2e/MSEK]	8,9	12,6	-29%
Emissions per full-time employee [tonnes CO2e/FTE]	37	58	-36%
Emissions per sold product [kg CO2e/sold product]	0,53	0,96	-45%
Production emissions per own sold products [kg CO2e/sold product] *	0,35	0,39	-10%
Energy use per area [kWh/m²]	63	132	-52%

**Calculated using emissions from material purchases + upstream transport*

Compared to 2024, all intensity metrics have decreased. The primary reason is that Tolerate has increased the proportion of recycled materials in its production and that electronics sales have decreased drastically between years. Total energy use has decreased by approximately 52% for the same floor area. Other changes include a reduction in employees from 7 to 6, and an increase in own product sales of 5%.

CSRD (Corporate Sustainability Reporting Directive)

According to CSRD legislation, it is mandatory for relevant companies to report data points related to climate change (according to ESRS E1) in their annual reports if this issue is material. This report includes portions of the quantitative information that is mandatory to report in the annual report. Mandatory information according to CSRD is indicated in this report with a footnote. It should be noted that certain quantitative information is excluded in this report, namely: E1-5 (Energy use and energy mix) and E1-7 (Greenhouse gas uptake and storage).

Analysis

This is the fourth year that Tolerate has carried out carbon calculations, and the results can therefore be compared with the previous year (2024) to gain an indication of how Tolerate's sustainability work has developed over time.

In line with the previous year, the majority (99%) of the company's emissions are scope 3 emissions, with the largest emission sources being purchased transport and purchased goods and services. It is particularly inbound air transport that gives rise to the emissions. Compared to the previous year, however, emissions in these categories have decreased by 22% and 63% respectively. This also means that purchased goods and services is no longer the category accounting for the majority of emissions — transport is.

Tolerate's emissions related to upstream transport and distribution account for 45% of their total emissions. Within this category, air transport reported as *inbound* accounts for 99% of emissions. Compared to the previous year, emissions have decreased by 22%, due to a smaller volume of reported tonne-km for air transport specifically.

The category of purchased goods and services (39% of emissions) includes mobile phones, chargers, keyboards and various materials (plastic-based, glass, metal, cardboard, etc.). For a full list of materials, see **Fel! Hittar inte referenskölla..** En skillnad från förra året är att inga mobiltelefoner har köpts in, samt att antalet inköpta keyboards och laddare har minskat. Det är framför allt detta som utgör utsläppsminskningen inom kategorin jämfört med 2024.

Other changes compared to the previous year are listed below:

- Tolerate's scope 1 emissions were 0 in 2024 and have this year increased to 0.28 tonnes CO₂e. This is due to a hybrid car being added to the company car category, where previously there were only electric cars. As in 2024, no refrigerant leaks have been reported, and therefore no related emissions.
- In scope 2, energy use has decreased significantly, which together with an increased share of purchased electricity from renewable sources has resulted in an emission reduction of almost 80%.
- Emissions from Tolerate's business travel have increased significantly (418%). This is mainly due to more and longer flights as a result of the company's international expansion plan.
- Emissions from commuting show a large increase compared to the previous year. This is largely because commuting by company car was previously included in the reporting of company car emissions, and because commuting reporting has been adjusted from one-way to round trips. This has now been corrected for this year's climate statement, which will lead to a more accurate calculation going forward.
- Emissions from the use of sold products have decreased by over 99% compared to 2024. This is due to a large reduction in the number of sold products such as mobile phones and keyboards, which give rise to emissions in the use phase, unlike other products that Tolerate sells. For the same reason (reduced sales of these products), emissions from end-of-life treatment of sold products have decreased due to smaller waste volumes.

Next Steps

Recommendations for Next Year's Climate statement

Actions to Reduce Emissions

This section describes actions that Tolerate is recommended to focus on in order to reduce greenhouse gas emissions related to its operations. The recommendations are based on where Tolerate has its largest emission sources and greatest ability to influence outcomes.

Over 99 per cent of Tolerate's emissions can be attributed to scope 3, which means that future actions should focus on emission sources within this scope.

Purchased transport is Tolerate's largest emission source. Since emissions are mainly driven by air transport, a recommendation is to explore the possibility of sourcing products from within the EU, or using alternative modes of transport. Regarding outbound transport, Tolerate invests in climate-smart transport through the add-on *Green Delivery*. Although this is currently not included in the climate statement according to GHG Protocol principles, it is a useful tool for contributing to a positive climate impact within the transport industry. The recommendation is therefore to continue with this initiative, while also engaging in dialogue with transport companies about how they work to reduce the climate impact of their transport. Overall, Tolerate is recommended to explore the following actions:

- Reduce the distance products need to be transported by sourcing from countries closer to Tolerate's operations. Of course, the feasibility of this depends on the availability of recycled material, which is a key part of Tolerate's core business.
- Increase the proportion of transport by sea, truck and rail.
- Continue to investigate what types of fuel are used by transport providers for all modes of transport and whether these can be switched to more sustainable fuels, and collaborate with transport providers that have an active sustainability programme.

Purchased goods and services is another of Tolerate's largest emission sources. As electronics sales have decreased drastically in this year's report compared to the previous year, the significance of climate impact from purchased materials for the production of own products is increasing. To reduce emissions in this area, the proportion of recycled material in material purchases plays a major role. From an emissions perspective, there is of course a benefit in increasing the share of recycled materials, but this also leads to synergy effects in the industry that are not always visible in Tolerate's climate statement. A reasonable recommendation is to continue increasing the proportion of recycled material, even if it does not produce the most visible difference in the climate statement itself. For purchased products, Tolerate is recommended to collaborate with suppliers that can offer products with lower greenhouse gas emissions and to engage in dialogue with suppliers about their climate work. Overall, Tolerate is recommended to focus on the following:

- Tolerate should continue to work to increase the proportion of recycled materials instead of virgin materials. A good example already underway is Tolerate's work to create closed recycling loops for its own materials.

- Explore the possibility of replacing existing materials and products with those with a lower climate impact.
- Explore the possibility of obtaining actual emission data on materials and products from suppliers. Dialogue with suppliers regarding their climate work is important for gaining a better understanding of products and their impact, and for achieving reduced emissions both internally and in the industry.

The use of sold products accounts for a very small share of emissions in this year's climate statement (0.01%). If Tolerate plans to increase sales of products that generate emissions in the use phase, for example due to energy consumption, Tolerate is recommended to choose energy-efficient products.

Tolerate's scope 1 and 2 emissions account for a small proportion of the total, but Tolerate has a significant opportunity to influence these. Tolerate has already increased the share of electricity from renewable sources, and the recommendation is to continue doing so. The recommendation is also to continue prioritising electric company cars instead of petrol and diesel cars, to avoid increases in scope 1 emissions.

Improve (Input) Data Quality

Higher quality input data produces more accurate results and facilitates the monitoring of implemented actions and progress over time. It also provides a better basis for defining the most effective actions possible. It is common for the first climate statement to rely heavily on assumptions and benchmarks. Over time, a company's ability to collect more specific data tends to improve, which is also evident in the development of the data that Tolerate has collected. Below are some examples of how Tolerate's input data quality can be improved:

- Collect product- and material-specific emission data directly from suppliers. This can be done by sending specific requests or surveys to Tolerate's suppliers and factories to collect production data. The results of this type of analysis give Tolerate a more detailed outcome and form a good basis for future reduction analyses and decision-making. At the same time, it influences the industry through requirements, and provides a better basis for external communication and marketing.
- Activity data is preferable to spend data. This means quantifying activities rather than starting from costs. For Tolerate, this applies to a small number of items where spend data is used, and the recommendation going forward is primarily to continue using activity data to the greatest extent possible.
- Ensure internal traceability for how data has been prepared for sustainability reporting, and establish annual routines for preparation and collection. This facilitates future carbon calculations and the involvement of more people within the company in reporting, and also contributes to building internal expertise in the area.
- Evaluate the data collection process for this year's climate statement and document areas for improvement or other actions and insights that may be useful in coming years. Draw up a plan to implement the actions identified as priorities.

Recommendations for Long-Term Strategic Climate Work

Organisations that work systematically and with a long-term focus on their climate efforts tend to reduce their emissions more rapidly than those without such strategic focus. Based on where Tolerate stands today, the following steps are recommended to initiate a long-term strategic climate programme.

In general, Tolerate is recommended to continue working with recycled materials and to communicate the climate benefit this contributes to from a broader perspective.

Improved Product Calculations

The single most important action Tolerate can take is to continue to demand and choose the most climate-smart material options for its production. This is best achieved by working systematically to develop and continuously update product calculations for all of Tolerate's products.

Science-Based Climate Targets

If you wish to demonstrate that the company has set targets in line with science, you can set Science Based Targets (SBT) through the Science Based Targets initiative (SBTi). SBTs must be in line with the global goal of limiting warming to 1.5 degrees Celsius above pre-industrial levels. To have a target approved by SBTi, the company needs a clear picture of current emission levels to determine whether the target is steering towards a sufficiently rapid reduction in greenhouse gas emissions. A climate statement is a type of current-state analysis of greenhouse gas emission levels, which is required to have sufficient basis to apply to SBTi. The framework used by the Science Based Targets initiative is suitable to refer to even for companies that do not intend to validate their targets through SBT. It provides a good picture of how climate targets should be defined and what constitutes an appropriate level of ambition.

In-Depth Information

Below is in-depth information on data quality and the calculation methodology used for this climate statement.

Calculation Methodology

For scope 1, scope 2 and the relevant categories in scope 3, the calculation methodology has been adapted to the type of input data available. The calculation methodology for each scope and category is presented in detail below.

Table 3. Calculation methodology for scope 1, 2 and 3.

Scope	Specification	Data quality	Emission factor source	Assumption/comment
1	Company cars	Measured	Fuels 2024, Swedish Energy Agency (2025). GHG conversion factors 2025, DEFRA GHG Conversion factors (2025), Road traffic emissions 2024, Swedish Transport Administration (2025)	
2	Energy use (heat, cooling and electricity) for the offices in Stockholm, Gothenburg and Eskilstuna	Measured	Local environmental values for district heating 2024, Energiföretagen (2025), Emission factors for Sweden's fuel use, Swedish EPA (2025); IEA (2025); AIB (2018)	
3.1	Consulting services, work clothing, IT equipment and office supplies	Spend	Swedish Public Procurement Agency (2021), inflation-adjusted for 2025	
3.1	Chloroprene rubber (Neoprene)	Estimate	IDEMAT 2026	
3.1	Polycarbonate (PC) plastic - Recycled	Estimate	IDEMAT 2026	Assumption of 50% emission reduction compared to virgin material.
3.1	Polycarbonate (PC) plastic - Virgin	Estimate	IDEMAT 2026	
3.1	Polyester fabric	Estimate	Ecoinvent v3.12 (2025); IDEMAT 2026	Standard estimate based on emission factors for polyester fibre and processing from Ecoinvent and IDEMAT respectively.
3.1	Polypropylene (PP) plastic - Recycled	Estimate		
3.1	Polyurethane (PU) synthetic leather - virgin	Estimate	IDEMAT 2026	Standard estimate based on emission factors from estimated material composition and processing, from IDEMAT.
3.1	Polyurethane (PU) synthetic leather - recycled	Estimate	IDEMAT 2026	Standard estimate based on emission factors from estimated material composition and processing, from IDEMAT.

3.1	Thermoplastic polyurethane (TPU) plastic	Estimate	Ecoinvent v3.12 (2025)	
3.1	Thermoplastic polyurethane (TPU) plastic - Recycled	Estimate	Ecoinvent v3.12 (2025)	Assumption of 50% emission reduction compared to virgin material.
3.1	Glass	Estimate	IDEMAT 2026	
3.1	Glass - Recycled	Estimate	IDEMAT 2026	
3.1	Glue	Estimate	Ecoinvent v3.12 (2025)	
3.1	Iron	Estimate	Ecoinvent v3.12 (2025)	
3.1	Nylon fabric	Estimate	Ecoinvent v3.12 (2025)	
3.1	Zink	Estimate	Ecoinvent v3.12 (2025)	
3.1	Paper/Cardboard	Estimate	DEFRA GHG Conversion factors (2025)	
3.1	Electronics	Estimate	LCA	Electronics follow the same classification as previous years: Android phones, iPhones, chargers, keyboards, cables and power banks. All emission factors are based on life cycle analyses (LCAs) from similar products. Other electronics were assumed to have the same emission factor as chargers.
3.4	Purchased transport (air, road)	Measured	DEFRA GHG Conversion factors (2025)	
3.4	Third-party warehouse	Measured	Local environmental values for district heating 2024, Energiföretagen (2025). Emission factors for Sweden's fuel use, Swedish EPA (2025); IEA (2025); AIB (2018)	
3.5	Office waste	Measured	DEFRA GHG Conversion factors (2025)	
3.6	Business travel	Measured	DEFRA GHG Conversion factors (2025), 2050 Angeri Conversion factors (2025)	
3.7	Commuting	Estimate	2050 Angeri Conversion factors (2025)	
3.11	Keyboards	Estimate	Energy consumption data provided by supplier.	Emissions for keyboards are based on their estimated energy consumption.
3.12	Packaging material and purchased products	Assumption	DEFRA GHG Conversion factors (2025)	End-of-life treatment of sold products is assumed to be energy or material recycling for packaging materials and purchased products.
3.12	iPhones, Android phones, keyboards and power banks	Estimate	LCA:er	Emissions from end-of-life treatment were based on LCAs from similar products.

3.12	Chargers & cables	Assumption	Ipsos , 2019	It has been assumed that neither chargers nor cables consume any energy but are used solely as tools to charge other products.
------	-------------------	------------	--------------	--

Contact Details at 2050

For questions about the climate statement, please contact:

- Gunnar Granberg, project manager and client director, gunnar.granberg@2050.se
- Daniela Lindmark, project resource, daniela.lindmark@2050.se