

2024

Carbon Accounting

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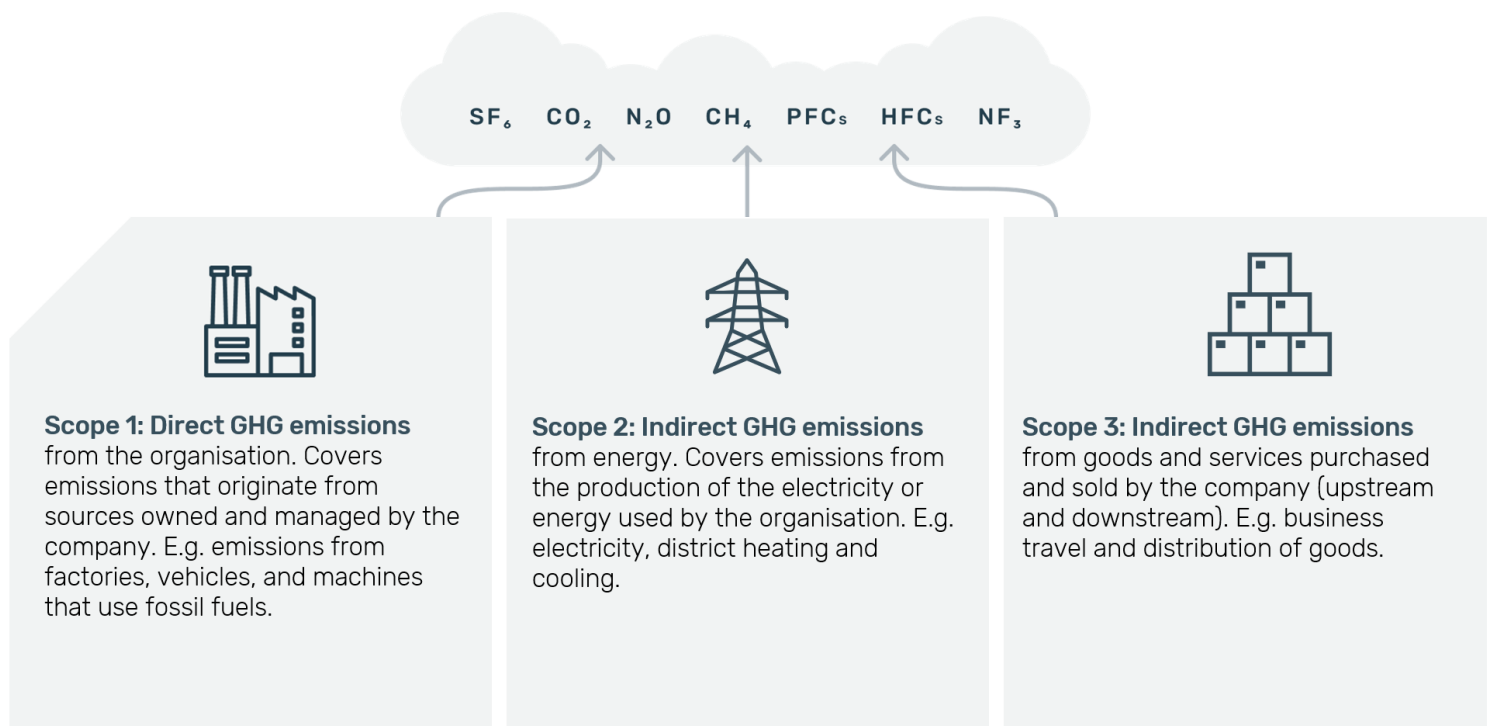
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OUR CARBON ACCOUNTING

1. Carbon accounting principles

Our carbon accounting report is developed in accordance with the standards and methodology established by the Greenhouse Gas Protocol ([GHG-protocol](#)). This is the most recognized standard for measuring and reporting greenhouse gas emissions (GHG emissions) from businesses and organizations.

This standard ensures that our reporting is reliable, relevant, transparent, complete, and comparable. According to the framework, GHG emissions are categorized into three levels (scopes):



2. Method

Our carbon accounting report provides a comprehensive overview of greenhouse gas (GHG) emissions associated with our operations, quantified in carbon dioxide equivalents (ton CO₂-e). 1 tonne of CO₂-e is equivalent to driving 6,000 km in a diesel car.

Built on our financial reporting, a spend-based method is utilized to establish a complete overview over the impact of our business activities. By aligning closely with the financial reporting, our carbon accounting ensures a structured and transparent approach to tracking emissions.

The year 2022 is defined as our baseline year for measuring and comparing emissions over time. We aim to reduce emissions in line with the goals of the Paris Agreement.

Footnotes

1. The emission calculations are based on an operational control approach. Furthermore, taxes, interest, salary payments, and employee commuting are excluded from the calculations.
2. Scope 2 emissions are calculated using a location-based method that reflects the national energy mix. Energy consumption is consolidated and reported at parent company, resulting in no scope 2 emissions in this report.
3. For purchased goods and services, emissions are calculated up to the time of receipt and include the impact of transport and distribution earlier in the value chain. For production-related, emissions are calculated from the time of procurement to the supplier's production processes.
4. Most upstream transport and distribution emissions are included under the categories of "goods and services purchased" and "capital goods", as these transport costs are often not invoiced separately (estimated at 95%). When transportation costs are billed separately (e.g. freight or postage), they are accounted for under "upstream transportation and distribution."
5. The expenditure-based emission factors are mainly obtained from the [EXIOBASE](#) database, which is built on a multiregional input-output (MRIO) analysis. Emissions are calculated up to the time of receipt. The emission calculations have also been adjusted for inflation, exchange rates, GDP growth rates and national emission reporting to ensure comparability over time, considering both economic and environmental changes. In addition, a limited number of factors are calculated using detailed economic and research data.



3. Our carbon accounting

Below, we present our calculated carbon footprint, offering a comprehensive overview of emission trends and progress.

Overview of 2024.



0,0

SCOPE 1
tCO₂-e



0,0

SCOPE 2
tCO₂-e



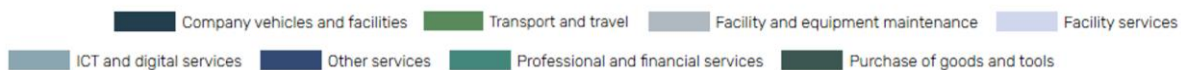
85,0

SCOPE 3
tCO₂-e

85,0

TOTAL EMISSIONS
tCO₂-e

Annual overview by activity grouping (tCO₂-e)



Professional and financial services
28,4%

Transport and travel
23,9%

Other services
5,3%

Facility services
12,9%

ICT and digital services
29,2%

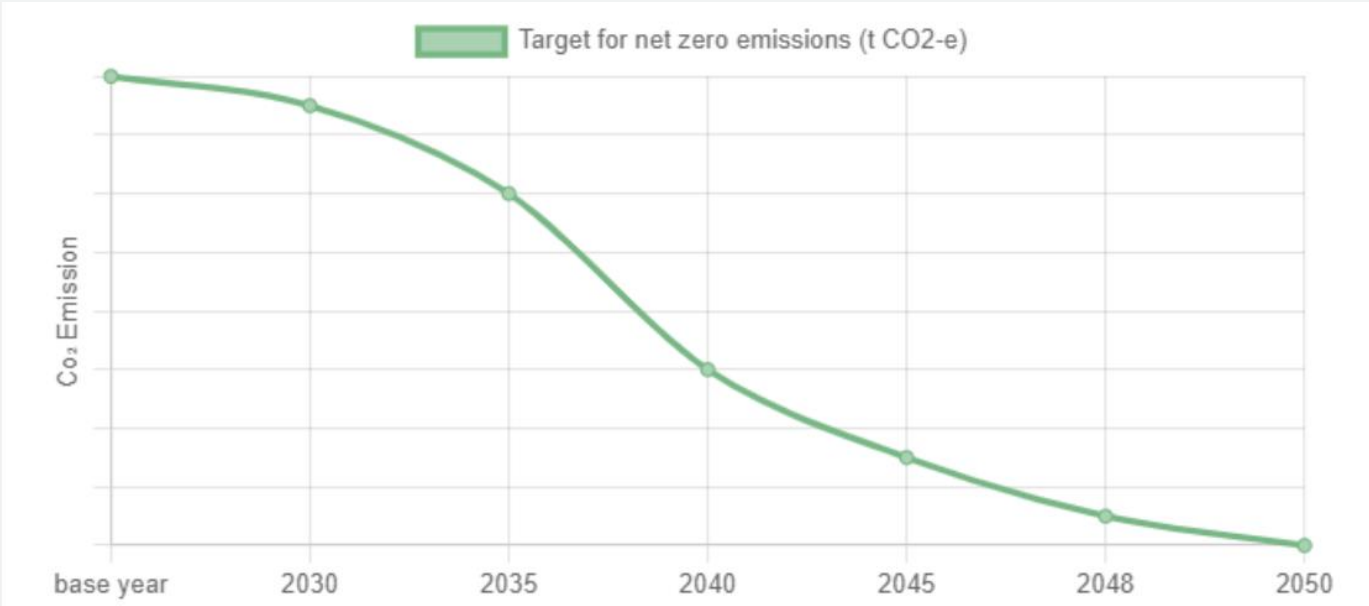


Performance indicators.

Annual development in key figures

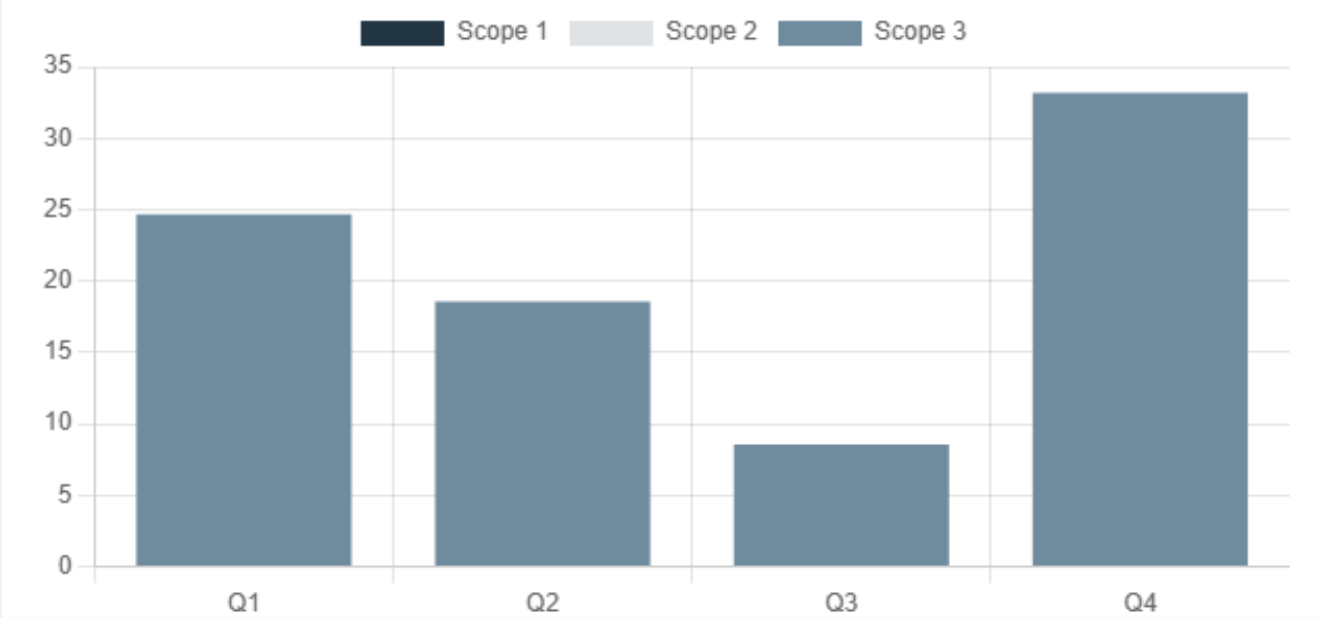
Ratios	2024	2023	2022
Number of employees	19	20	19
Emissions per employee (tCO2-e/employees)	4,47	3,92	3,34
Carbonproductivity (CAPRO) - Value creation in MNOK per tCO2-e	0,26	0,21	0,28

Net zero target (t CO2-e)



Detailed overview of 2024.

Annual overview by quarter and scope grouping (tCO2-e)

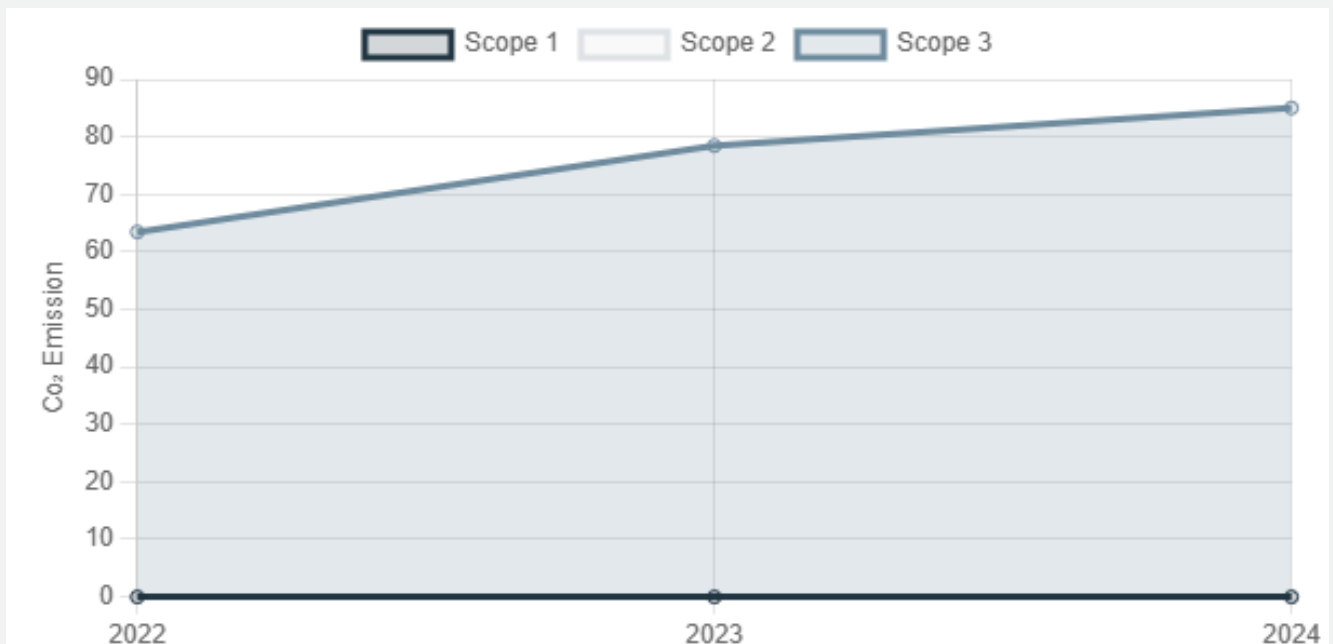


Annual overview by quarter and activity grouping (tCO2-e)

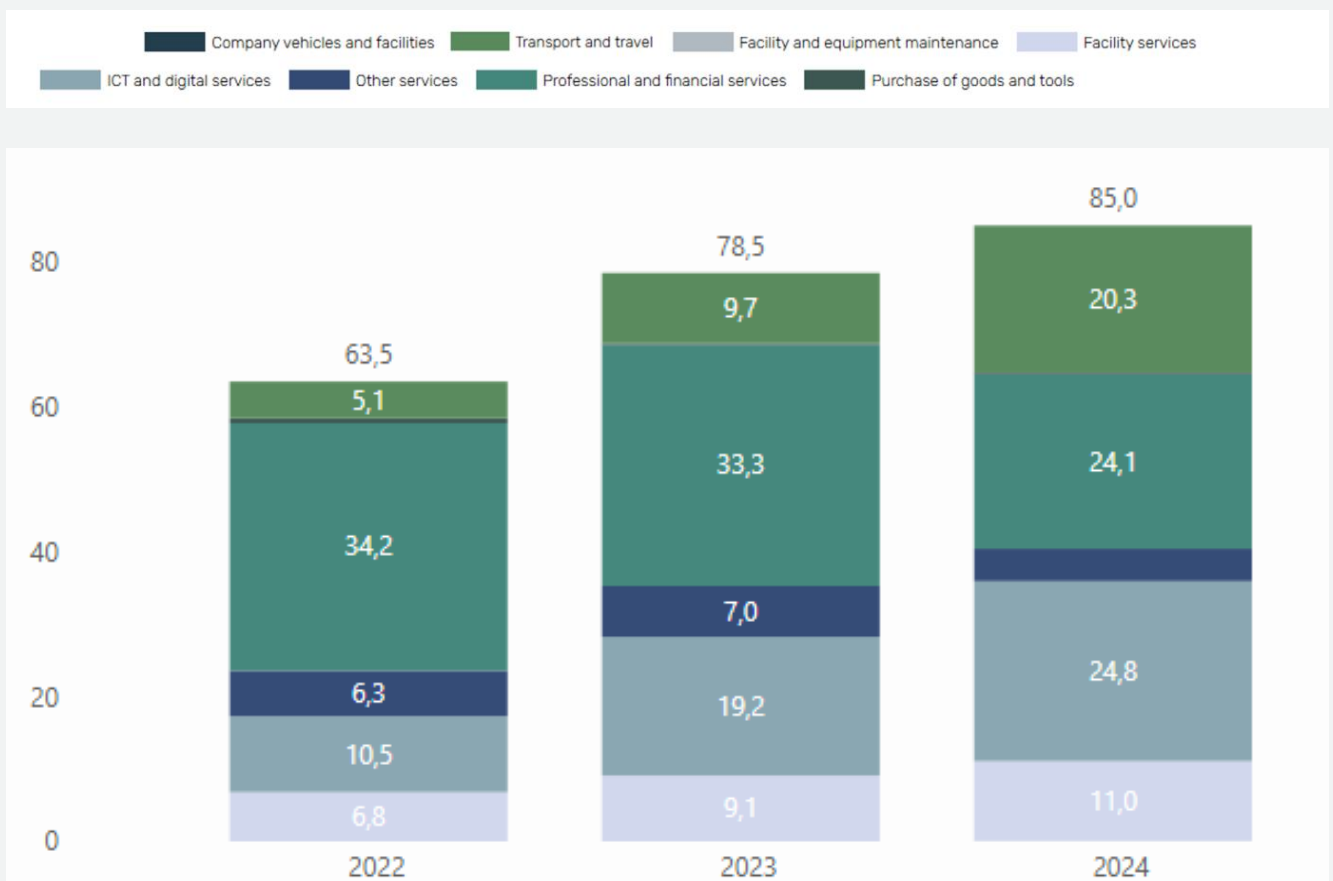


Annual emissions trend.

Yearly overview by scope grouping (tCO2-e)



Yearly overview by activity grouping (tCO2-e)



Annual emissions trend.

Yearly overview by quarter (tCO2-e)



Yearly overview by scope emissions categories (tCO2-e)

Scopes	2022	2023	2024
<div><div></div> Scope 3 Upstream</div>	63.5	78.5	85.0
Purchased goods and services	56.7	60.1	63.7
Business travel	4.9	8.2	17.4
Capital goods	1.7	8.7	1.1
Upstream transportation and distribution	0.2	1.5	2.9
Total	63.5	78.5	85.0

A full-page background image showing a person in silhouette standing on a grassy hill, looking up at a large, rugged mountain. The mountain is partially shrouded in mist or low clouds, and the sun is visible behind the peaks, creating a dramatic, high-contrast scene.

Accounting for accountability.

The quality of this carbon accounting report is assured by Amesto
Footprint.