knowit

Carbon Action Plan

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1 Introduction

Knowit is committed to reducing emissions by 50% in 2030 compared to base year 2019, in line with the Paris agreement and validated by Science Based Target. In order to meet its commitment, the Group annually decides on actions for emission reductions as described in the carbon action plan. The plan is updated annually based on the result of the carbon assessment.

Knowit's carbon assessment is carried out in accordance with the Greenhouse Gas Protocol and the operational control approach. See Knowit Carbon Footprint Assessment published on https://www.knowit.eu/about-knowit/sustainability/ for further details.

Knowit's base year is set for 2019. The basis for recalculation of base year emissions is assessed every 5 years at the minimum. Recalculation of base year emissions is triggered by significant changes in organisational structure and/or company activities, the significance threshold is set a 5 %[1]. A recalculation of base year emissions would also trigger changes in the carbon action plan and associated activities.

[1] For base year emissions, a change of 5% in an organization's total base year emissions would trigger a base year emissions recalculation.

1.1 Historical data

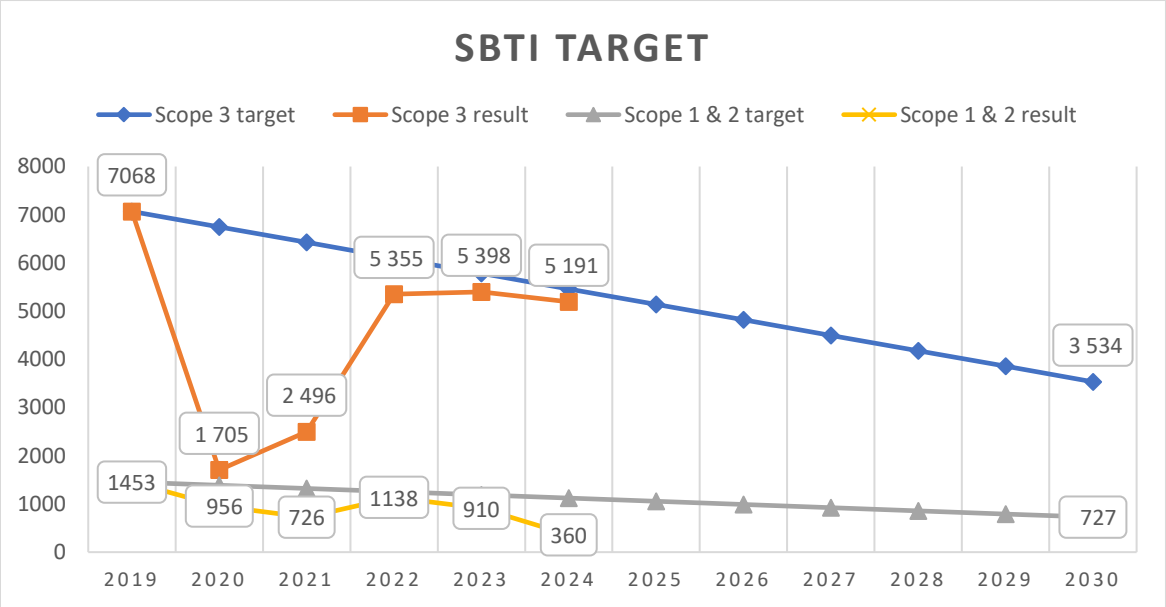
Scope and category	Retrospective					
	Base year (2019)	2020	2021	2022	2023	2024
Scope 1 emissions						
Gross Scope 1 GHG emissions (tCO2eq)	148	84	31	83	89	90
Scope 2 emissions						
Gross location-based Scope 2 GHG emissions (tCO2eq)	676	749	602	698	624	279
Gross market-based Scope 2 GHG emissions (tCO2eq)[2]	1305	873	694	1054	820	269
Scope 3 emissions						
Scope 3 cateogory 1: Purchased goods and services	1733	685	1369	2145	1852	1440
Scope 3 category 3: Fuel-and-energy-related activities (not included in Scope 1 or 2)	46	88	116	181	235	123
Scope 3 category 5: Waste generated in operations	9	9	9	9	9	9
Scope 3 category 6: Business travel	3502	419	607	1978	2326	1801
Scope 3 category 7: Employee commuting	1884	637	521	1232	1221	1950
Scope 3 category 11: Use of sold products	8	6	25	26	26	26
Total emissions						
Total GHG emissions (location-based) (tCO2eq)	8007	2677	3280	6352	6381	5719
Total GHG emissions (market-based) (tCO2eq)[1]	8637	2800	3372	6709	6577	5709

[2] *The marked based approach is applied as basis for the target and this carbon action plan*

1.2 Trends and Target

In 2020, Knowit set an emission reduction target aligned and validated by the Science Based Targets initiative. The target covers companywide scope 1, 2 and 98% of scope 3 emissions and is set as an absolute reduction target in line with the 1,5-degree reduction trajectory. This means that total emissions shall be reduced by at least 50 % by 2030.

The graph below shows the progress towards the target over each reporting year. Both the scope 1 and 2 emissions as well as scope 3 emissions are currently under the linear reduction target.



For the reporting year 2024, Knowit has achieved 35% absolute reduction compared with base year (2019) emissions. Historical emission reductions have primarily been achieved from reduced business travel and pro-longed use of mobile phones and laptops. The action plan is modelled from the most recent year, 2024, and does not consider historical reductions already achieved.

2 Carbon Action Plan

2.1 Introduction

The carbon action plan was developed in line with the CSRD, ESRS E-1 requirements and guidelines. The first step consisted of developing active and planned key levers and actions for emission reduction. Knowit's key areas of significant emissions and reduction potential are:

Key lever	Explanation
Sourcing of product and services	Actions related to the sourcing of products and services that Knowit procure from suppliers.
Use of purchased products	Actions relating to how products are used within the organization
Mobility	Actions relating to employee business travel and commuting.
Energy sourcing and efficiency	Actions relating to procurement and usage of energy in company facilities

After defining key levers and actions, the carbon action plan model was developed. For each action, a determining factor or KPI was defined. The KPI is an adjustable variable that determines the rate of adoption of each action. For the action "increased share of purchased equipment that is refurbished" for example, the KPI was defined as the share of purchased electronic equipment that is refurbished compared with electronic equipment that is purchased from virgin materials. The rate of adoption of each action was then modelled to determine the target fulfilment in 2030 at the latest.

2.2 Key Levers and Actions

The table illustrates each key lever and action and the expected emission reduction in 2030 at the latest.

Key Lever	Action	Emission reduction [%][3]	Share of total emissions [%][4]
Sourcing of product and services	Increased share of purchased electronic equipment that is refurbished	8,7%	4,7%
Use of purchased products	Prolonged use of computers	1,2%	2,5%
Use of purchased products	Prolonged use of cell phones	0,9%	1,0%
Sourcing of product and services	Increased share of vegetarian meals	3,3%	4,4%
Sourcing of product and services	Increased share of reused furniture	0,8%	2,5%
Mobility	Reduced air travel from conference trips	18,6%	8,6%
Mobility	Reduce number of domestic flights	15,7%	5,8%
Mobility	Reduced medium and long air travel for business trips	4,9%	3,2%
Mobility	Biofuels are purchased for air travel	19,8%	17,4%
Mobility	Phase out of fossil company leased vehicles	1,0%	1,7%
Energy sourcing and efficiency	Purchase of fossil free electricity in Poland	0,5%	0,2%
Energy sourcing and efficiency	Purchase of fossil free electricity in Denmark	1,2%	0,4%
Employee commuting	Switch from commuting by car to public transport	23,4%	22,5%

[3] *Modelled emission reduction of the action*

[4] *The share of total emissions in reference year (2024)*

2.3 Expected Emissions based on Actions

The graph illustrates base year emissions and total emissions in the most recent year (2024) and the expected emissions in 2030 with the active and planned reduction activities for each key lever.