Carbon Accounting Report 2024

Company Information:

Company Name:	**Melbye Group AS**
Organisation Number:	**933124258**
Headquarters Address:	**Prost Stabels vei 22 Skedsmokorset, Viken (NO-30), 2019**
Country of Registration:	**NORWAY (NO)**
Official Website:	**https://melbye.no**
Date of Report:	**24.02.2024**

Report Overview:

This Carbon Accounting Report presents an overview of Melbye Group AS's greenhouse gas (GHG) emissions and forms an integral part of the company's climate strategy. The report follows the international standard established by the Greenhouse Gas Protocol Initiative (GHG Protocol) and ISO 14064-I, providing transparent and detailed accounting of GHG emissions from our operations in Norway, Sweden, and the United Kingdom. The data and insights presented in this report have been generated using Cemasys, our chosen reporting and data management software, which enables the efficient creation and analysis of accurate, detailed reports.

Scope and Objectives:

The report includes data from our operations across Norway, Sweden, and the United Kingdom. It aims to:

- Identify opportunities for reducing energy consumption and GHG emissions.
- Establish a baseline to track environmental performance over time.
- Benchmark our results to industry standards and regulations.

Reporting Year Energy and GHG Emissions

Emission source	Description	Consumption	Unit	Energy (MWh)	Emissions tCO_2e	% share
Transportation total				**179.4**	**46.6**	**5.6 %**
Diesel (NO)	Truck Diesel	300.0	liters	2.9	0.7	0.1 %
Diesel	Leasing SE	19,569.6	$kgCO_2e$	73.0	19.6	2.4 %
Petrol	Leasing SE	26,320.4	$kgCO_2e$	103.4	26.3	3.2 %
Scope 1 total				**179.4**	**46.6**	**5.6 %**
Electricity total				**990.4**	**10.6**	**1.3 %**
Electricity Norway	Skedsmo office	226,112.8	kWh	226.1	1.6	0.2 %
Electricity Norway	Skedsmo warehouse	415,184.8	kWh	415.2	2.9	0.4 %
Electricity Norway	Skedsmo outside warehouse	100,259.2	kWh	100.3	0.7	0.1 %
Electricity Norway	Ranheim Eiendom	3,410.0	kWh	3.4	-	-
Electricity Sweden	Göteborg office (Von Utfallsgatan 1)	11,122.0	kWh	11.1	0.1	-
Electricity Sweden	Jönkjöping warehouse Alfa	89,952.0	kWh	90.0	1.0	0.1 %
Electricity Sweden	Jönkjöping office, warehouse and höghuset	130,846.0	kWh	130.8	1.5	0.2 %
Electricity UK (DEFRA)	Framlingham Office UK	1,611.3	kWh	1.6	0.3	-
Electricity UK (DEFRA)	Southampton Office UK	11,929.5	kWh	11.9	2.5	0.3 %
District heating location total				**51.9**	**3.1**	**0.4 %**
District heating SE/Jonkoping	Jönkjöping office, warehouse and höghuset	51,948.8	kWh	51.9	3.1	0.4 %
Scope 2 total				**1,042.4**	**13.8**	**1.7 %**
Upstream transportation and distribution total				**-**	**515.6**	**62.5 %**
Air transportation (WTW)		48.2	tCO_2e	-	48.2	5.8 %
Air transportation (WTW)		509.0	$kgCO_2e$	-	0.5	0.1 %
Road transportation (WTW)		206.2	tCO_2e	-	206.2	25.0 %
Road transportation (WTW)		17.0	$kgCO_2e$	-	-	-
(distribution)		4.6	tCO_2e	-	4.6	0.6 %
(distribution)		106.5	$kgCO_2e$	-	0.1	-
Truck avg. (WTW)		40,417.3	tkm	-	9.0	1.1 %
Truck avg. (WTW)		39.8	$kgCO_2e$	-	-	-
Rail transportation (WTW)		-	tCO_2e	-	-	-
Sea transportation (WTW)		246.9	tCO_2e	-	246.9	29.9 %
Waste total				**-**	**4.6**	**0.6 %**
Residual waste, incinerated	Usortert/Brennbart	8,630.0	kg	-	4.2	0.5 %
Paper waste, recycled		370.0	kg	-	-	-
Paper waste, recycled	Papir	1,184.0	kg	-	-	-
Wood waste, recycled	Trevirke	28,800.0	kg	-	0.2	-
Corrugated cardboard waste, recycled		14,420.0	kg	-	0.1	-
Cardboard waste, recycled	Papp	-	kg	-	-	-
Plastic PP-folio waste, recycled	Folieplast, emball.	825.0	kg	-	-	-
EE waste, recycled	Blandet EE	-	kg	-	-	-
Metal waste, recycled	Jern & Metall	4,710.0	kg	-	-	-
Plastic waste, recycled	Hårda & mjuka plastf.	1,620.0	kg	-	-	-

Mixed waste, recycled	Sortert	8,760.0	kg	-	0.1	-
Hazardous waste, landfill	El. produkter, farlig avfall	-	kg	-	-	-
Business travel total				**-**	**129.6**	**15.7 %**
Mileage all. car (NO)	Mileage NO	242,320.4	km	-	15.6	1.9 %
Air travel, domestic, incl. RF	Domestic	54.0	flight trip	-	6.8	0.8 %
Air travel, domestic, incl. RF	Domestic	10,138.0	$kgCO_2e$	-	10.1	1.2 %
Air travel, continental, incl. RF	Europe & Nordics	4,832.0	pkm	-	0.9	0.1 %
Air travel, continental, incl. RF	Europe & Nordics	54.0	flight trip	-	11.1	1.3 %
Air travel, continental, incl. RF	Europe & Nordics	15,396.0	$kgCO_2e$	-	15.4	1.9 %
Air travel, intercontinental, incl. RF	Intercontinental	34.0	flight trip	-	57.6	7.0 %
Air travel, intercontinental, incl. RF	Intercontinental	4,151.0	$kgCO_2e$	-	4.2	0.5 %
Mileage all. el car Nordic	Mileage NO, el.bil	26,719.3	km	-	0.1	-
Car, rental (fuel unknown)	Car rental	965.0	$kgCO_2e$	-	1.0	0.1 %
Mileage all. avg. car	Mileage SE	7,373.0	km	-	1.2	0.1 %
Mileage all. avg. car	Mileage UK	1,715.0	km	-	0.3	-
Mileage all. avg. car	Mileage UK	19,500.0	mile	-	5.2	0.6 %
Electric car Nordic	Car rental el. car	3,972.0	km	-	-	-
Employee commuting total				**-**	**115.3**	**14.0 %**
Car, Hybrid Electric Vehicle (HEV)		94,637.0	km	-	11.9	1.4 %
Bus (NO)		25,584.0	pkm	-	1.5	0.2 %
Car, petrol (avg.)		24,192.0	km	-	4.0	0.5 %
Car, petrol (avg.)		30,912.0	liters	-	72.8	8.8 %
Car, diesel (avg.)		132,000.0	km	-	22.4	2.7 %
Train (NO)		-	pkm	-	-	-
Electric car Nordic		204,096.0	km	-	1.0	0.1 %
Electric bike, Asia avg.		3,840.0	km	-	-	-
Train (SE)		-	pkm	-	-	-
Motorbike avg. (WTW)		7,200.0	km	-	1.0	0.1 %
Bus local (Nordic)		8,640.0	pkm	-	0.5	0.1 %
Ferry, foot passengers		4,800.0	pkm	-	0.1	-
Scope 3 total				**-**	**765.1**	**92.7 %**
Total*				**1,221.8**	**825.4**	**100.0 %**
KJ*				**4,398,301,276.8**		
***The total numbers for MWh and KJ include only Scope 1 + Scope 2**						

Reporting Year Market-Based GHG Emissions

Category	Unit	2024
Electricity Total (Scope 2) with Market-based calculations	tCO_2e	467.0
Scope 2 Total with Market-based electricity calculations	tCO_2e	470.2
Scope 1+2+3 Total with Market-based electricity calculations	tCO_2e	1,281.8

Carbon accounting 2024

The Carbon accounting (Scope 1, 2 and 3) for Melbye in 2024 shows an emission of 825.4 tCO2e. Of which (Scope 1 and 2) amounts to 59.14 tCo2e which is 7.3% of the company's total emissions. This year, several new Scope 3 categories have been reported in the climate accounting. This applies to District Heating, Upstream transportation and distribution, Employee commuting and Investments and partly explains the increase in reported emissions from the company compared to 2022.

The greenhouse gas emissions had the following distribution in 2024:

Scope 1: 46.6 tCO2e (5.6%)

Scope 2: 13.8 tCO2e (1.7%)

Scope 3: 765.1 tCO2e (92.7%)

Scope 1

Transportation:

The main reason for the decrease in Scope 1 emissions is due to decreased use of leasing cars in 2024. The decrease from 51.5 tCO2e in 2023 to 46 tCO2e in 2024 is 9.5%.

The car fleet mainly consists of emissions from leasing cars with Petrol and Diesel in Sweden, as well as emissions for estimated liter Diesel consumption and diesel trucks in Norway.

Scope 2

Electricity:

The table shows greenhouse gas emissions from electricity consumption calculated with the location-based emission factors per country Electricity Norway, Electricity Sweden and Electricity UK (DEFRA).

Our electricity consumption for the companies in Norway and Sweden is based on estimates, kWh for office buildings and warehouses are taken from Enova's building statistics in 2017. For the Framlingham office in England, kWh is based on available electricity consumption data while electricity emissions from the Southampton office is also based on estimates.

Emissions from electricity consumption has decreased with 0.9% in 2023, compared to 2024 and can be explained by the 24.2% decrease in tCO2e emission from 2023 to 2024 from the office building in Southampton which in 2024 had an emission of 2.5 tCO2e.

Melbye has not purchased guarantees of origin (OG) for its electricity consumption in 2024.

District heating and fuel:

This category contains emission data from district heating consumption from the office and warehouse in Jönköping, Sweden. In 2024 there was reported 3.1 tCO2e from district heating, up from 2.7 in 2023 which

is an increase of 14.8%.

Electric cars:

Melbye does not dispose of any own electric cars in 2024.

Scope 3

Upstream transportation and distribution:

This category accounted for 515.6 tCO2e in 2024, a decrease of 11.8% from 2023. The largest amount of tCO2e reported in this category comes from different types of transportation services. The one with the highest amount in 2024 is road transportation with 206.3 tCO2e and sea transportation with 246.9 tCO2e. From what we can see in the emission tables below, there have been an increase in reported km for sea transportation with an increase of 46.9% and a decrease in emissions for air and road transportation.

Waste:

The emission share for waste is 0.6% of our total emissions.

Waste shows a increase of 15% in emissions from waste in Norway and Sweden compared to waste emissions in 2023. This year the emissions from this category showed 4.6 tCO2e in 2024.

Waste is included in the climate accounting from and including 2020. There is good information about waste for our locations in the Nordic region which is also due to a change of waste supplier in Sweden in the years 2020/2021.

Business travel:

The share of emissions for business trips (flights, rental car, and mileage allowance) amounts to 15.7% of our total emissions and accounts for 129.6 tCO2e in 2023.

Air travel:

Emissions from the companies' air travel have decreased from 2023 to 2024, to a total of 106.1 tCO2e in 2024, compared with126.3 tCO2e in 2022 and 80.6 tCO2 in 2022. This can be explained by more intercontinental flight trips in 2024 than 2023, even though emissions from continental flight trips have decreased from last year.

In order to obtain better estimated emission data, we report emissions from flights with RF factor (radiative forcing). RF reflects the Radiative Forcing Index (RFI) used to quantify the non-CO2 warming the effect of air travel (IPCC, 1999).

In Norway we receive emission figures for our flights from our travel agency. In Sweden we base the emissions on the number domestic and international travel. For flights in the UK, we use SAS km on actual journeys made.

Rental car:

Emissions from rental cars have been relatively stable in previous years. In 2024 there was an 0.2 tCO2e decrease in emissions due to a decrease in the number of kilometers driven in 2024.

We get emission figures for rental cars directly from the rental car companies.

Mileage allowance:

Emissions from mileage allowance has overall increased from 2023 to 2024 with 0.1 tCO2e. There was a increase in emissions from mileage allowance in both Sweden and UK offices and a decrease in the Norway office.

In Norway, many employees drive electric cars. This year, as last year, it has been possible to separate

them from the other employee's mileage allowance.

Employee commuting:

Emissions from employee commuting accounted for 115.3 tCO2e in 2024, which is 14% of Melbye's total emissions. The emissions is based on a commuting survey that was sent out to all of Melbye's employees.

Investments:

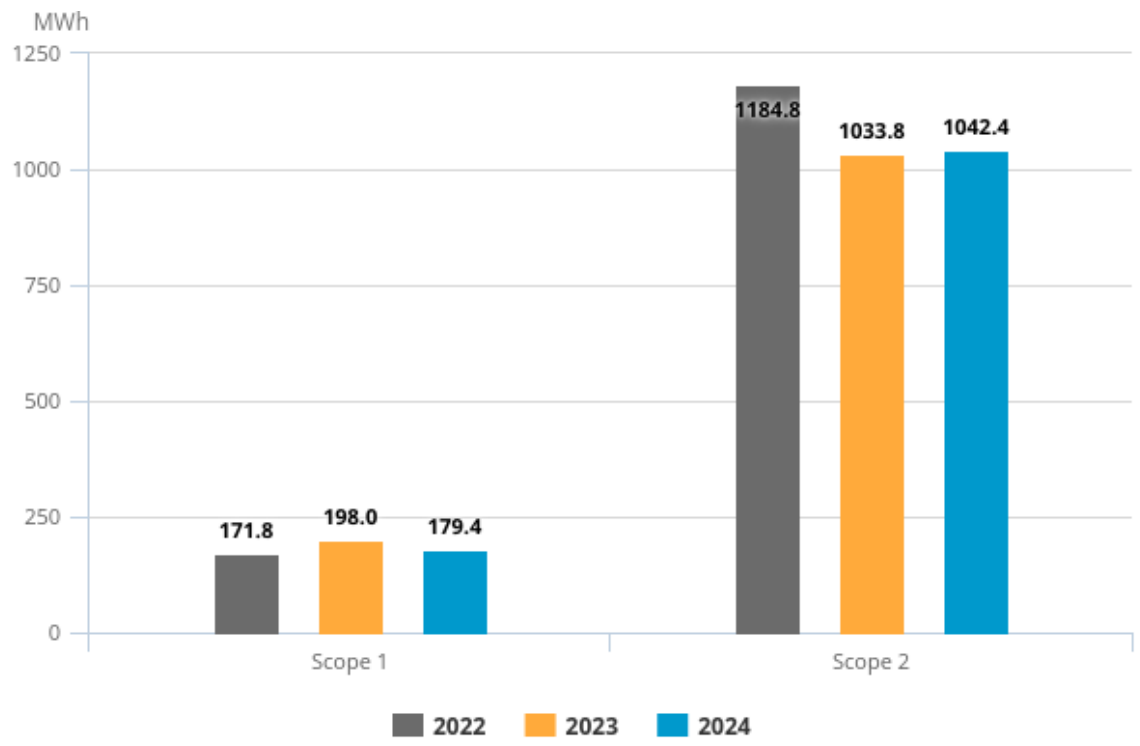
Melbye has divested its share of the Taiwan office in 2024. There are therefore no emissions associated with this location in 2024.

Annual GHG Emissions

Category	Description	2022	2023	2024	% change from previous year
Transportation total		**42.3**	**51.5**	**46.6**	**-9.5 %**
Diesel (NO)	Servicebilen Diesel	0.9	-	-	-
Diesel (NO)	Truck Diesel	0.6	0.7	0.7	-
Diesel	Leasing SE	23.2	22.7	19.6	-13.7 %
Diesel		-	-	-	-
Petrol	Leasing SE	17.6	28.1	26.3	-6.4 %
Scope 1 total		**42.3**	**51.5**	**46.6**	**-9.5 %**
Electricity location-based total		**9.5**	**10.7**	**10.6**	**-0.9 %**
Electricity Norway	Skedsmo office	1.6	1.4	1.6	14.3 %
Electricity Norway	Skedsmo warehouse	2.9	2.6	2.9	11.5 %
Electricity Norway	Skedsmo outside warehouse	0.7	0.6	0.7	16.7 %
Electricity Norway	Ranheim Eiendom	-	-	-	-
Electricity UK (DEFRA)	Framlingham Office UK	0.1	0.3	0.3	-
Electricity UK (DEFRA)	Southampton Office UK	-	3.3	2.5	-24.2 %
Electricity Sweden	Göteborg office (Von Utfallsgatan 1)	0.1	0.1	0.1	-
Electricity Sweden	Jönkjöping office	2.9	-	-	-
Electricity Sweden	Jönkjöping warehouse Alfa	0.9	1.0	1.0	-
Electricity Sweden	Jönkjöping office, warehouse and höghuset	0.2	1.4	1.5	7.1 %
District heating location total		**1.2**	**2.7**	**3.1**	**14.8 %**
District heating SE/Jonkoping	Jönkjöping office, warehouse and höghuset	1.2	2.7	3.1	14.8 %
Scope 2 total		**10.7**	**13.4**	**13.8**	**3.0 %**
Upstream transportation and distribution total		**1.5**	**584.7**	**515.6**	**-11.8 %**
Electricity UK (DEFRA)	Warehouse services UK	1.5	5.4	-	-100.0 %
Road transportation (WTW)		-	250.1	206.3	-17.5 %
Air transportation (WTW)		-	101.6	48.7	-52.1 %
(distribution)		-	5.7	4.7	-17.5 %
Sea Cargo Avg load		-	34.5	-	-100.0 %
Rail transportation (WTW)		-	-	-	-
Road transportation (TTW)		-	4.3	-	-100.0 %
Air continental freight, incl. RF		-	0.4	-	-100.0 %
Truck avg. (WTW)		-	-	9.0	100.0 %
Sea transportation (WTW)		-	168.1	246.9	46.9 %
Air Intercontinental freight, incl. RF		-	14.5	-	-100.0 %
Truck avg.		-	-	-	-
Waste total		**10.9**	**4.0**	**4.6**	**15.0 %**
Paper waste, recycled	Papir	-	-	-	-
Paper waste, recycled		-	-	-	-
Metal waste, recycled	Jern & Metall	0.1	-	-	-
Plastic waste, recycled	Hårda & mjuka plastf.	0.1	-	-	-
Plastic waste, recycled	Folieplast	-	-	-	-
Residual waste, incinerated	Usortert/Brennbart	9.2	2.7	4.2	55.6 %
Mixed waste, recycled	Sortert	0.4	0.2	0.1	-50.0 %
Wood waste, recycled	Trevirke	-	0.6	0.2	-66.7 %

Cardboard waste, recycled	Papp	0.3	0.3	-	-100.0 %
Corrugated cardboard waste, recycled		-	-	0.1	100.0 %
Plastic PP-folio waste, recycled	Folieplast, emball.	-	-	-	-
EE waste, recycled	Blandet EE	-	-	-	-
Hazardous waste, landfill	El. produkter, farlig avfall	-	-	-	-
Wood waste, incinerated	Trevirke	0.8	-	-	-
Business travel total		**80.6**	**126.3**	**129.6**	**2.6 %**
Mileage all. car (NO)	Mileage NO	15.7	18.0	15.6	-13.3 %
Car, rental (fuel unknown)	Car rental	0.7	1.2	1.0	-16.7 %
Air travel, domestic, incl. RF	Domestic	21.1	17.3	17.0	-1.7 %
Mileage all. avg. car	Mileage SE	4.7	1.1	1.2	9.1 %
Mileage all. avg. car	Mileage UK	5.3	3.1	5.5	77.4 %
Air travel, continental, incl. RF	Europe & Nordics	24.0	58.3	27.4	-53.0 %
Air travel, intercontinental, incl. RF	Intercontinental	9.1	27.1	61.7	127.7 %
Mileage all. el car Nordic	Mileage NO, el.bil	-	0.1	0.1	-
Electric car Nordic	Car rental el. car	-	-	-	-
Employee commuting total		**-**	**57.3**	**115.3**	**101.2 %**
Car, Hybrid Electric Vehicle (HEV)		-	10.8	11.9	10.2 %
Car, petrol (avg.)		-	15.9	76.7	382.4 %
Bus (NO)		-	3.5	1.5	-57.1 %
Car, diesel (avg.)		-	26.5	22.4	-15.5 %
Train (NO)		-	-	-	-
Train (SE)		-	-	-	-
Electric car Nordic		-	0.5	1.0	100.0 %
Electric bike, Asia avg.		-	-	-	-
Train (UK)		-	0.1	-	-100.0 %
Motorbike avg. (WTW)		-	-	1.0	100.0 %
Electric car UK		-	-	-	-
Bus local (Nordic)		-	-	0.5	100.0 %
Ferry, foot passengers		-	-	0.1	100.0 %
Investments total		**6.8**	**7.0**	**-**	**2.9 %**
Electricity Taiwan		5.9	6.2	-	-100.0 %
Car, diesel (avg.)		0.9	0.8	-	-100.0 %
Scope 3 total		**99.9**	**779.3**	**765.1**	**-1.8 %**
Total		**152.8**	**844.2**	**825.4**	**-2.2 %**
Percentage change			**452.5 %**	**-2.2 %**	

Annual energy consumption (MWh) Scope 1 & 2



Annual Market-Based GHG Emissions

Category	Unit	2022	2023	2024
Electricity Total (Scope 2) with Market-based calculations	tCO_2e	334.1	389.2	467.0
Scope 2 Total with Market-based electricity calculations	tCO_2e	335.3	391.9	470.2
Scope 1+2+3 Total with Market-based electricity calculations	tCO_2e	477.4	1,222.6	1,281.8
Percentage change			**156.1 %**	**4.8 %**

Annual Key Energy and Climate Performance Indicators

Name	Unit	2022	2023	2024	% change from previous year
Scope 1 + 2 emissions (tCO2e)		53.0	64.9	60.3	-7.0 %
Total emissions (s1+s2+s3) (tCO2e)		152.8	844.2	825.4	-2.2 %
Total energy scope 1 +2 (MWh)		1,356.6	1,231.8	1,221.8	-0.8 %
Sum energy per location (MWh)		1,184.8	1,033.8	1,042.4	0.8 %
Sum square meters (m2)		12,234.0	12,300.0	12,300.0	-
Sum locations kWh/m2		96.8	84.0	84.7	0.8 %

Methodology and sources

The Greenhouse Gas Protocol Initiative (GHG protocol) is developed by the World Resources Institute (WRI) and World Business Council for Sustainable Development (WBCSD). This analysis is according to A Corporate Accounting and Reporting Standard Revised edition, currently one of four GHG Protocol accounting standards explaining how to calculate and report GHG emissions. The reporting considers the following greenhouse gases, all converted into CO2 equivalents: CO2, CH4 (methane), N2O (laughing gas), SF6, HFCs and PFCs.

This analysis is based on the operational control aspect that defines what should be included in the carbon inventory, as well as in the different scopes. When using the control approach to consolidate GHG emissions, companies shall choose between either the operational control or financial control criteria. Under the control approach, a company accounts for the GHG emissions from operations over which it has control. It does not account for GHG emissions from operations in which it owns an interest but has no control.

The carbon inventory is divided into three main scopes of direct and indirect emissions.

Scope 1Mandatory reporting includes all direct emission sources where the organisation has operational control. This includes all use of fossil fuels for stationary combustion or transportation, in owned, leased or rented assets. It also includes any process emissions, from e.g. chemical processes, industrial gases, direct methane emissions etc.

Scope 2 Mandatory reporting includes indirect emissions related to purchased energy; electricity or heating/cooling where the organisation has operational control. The electricity emissions factors used in CEMAsys is based on national gross electricity production mixes on a 3 years rolling average (IEA Stat). The Nordic electricity mix covers the weighted production in Sweden, Norway, Finland and Denmark, which reflects the common Nord Pool market area. Emission factors per fuel type are based on assumption in the IEA methodological framework. Factors for district heating/cooling are either based on actual (local) production mixes, or average IEA stat.

In January 2015, the GHG Protocol published new guidelines for calculating emissions from electricity consumption.

Primarily two methods are used to “allocate” the GHG emissions created by electricity generation to the end consumers of a given grid. These are the *location-based* and the *market-based* method. The location-based method reflects the average emissions intensity of grids on which energy consumption occurs, while the market-based method reflects emissions from electricity that companies have purposefully chosen (or their lack of choice).

Businesses who report on their GHG emissions will now have to disclose both location-based emissions from the production of electricity and the marked-based emissions related to the potential purchase of Guaranties of Origin (GoO).

The purpose of this amendment in the reporting method is on one hand to show the impact of energy efficiency and saving measures, and on the other hand to display how the acquisition of GoOs affect the GHG-emissions. Using both methods in the emission reporting highlights the effect of all measures regarding electricity consumption.

The location-based method: The location-based method is based on statistical emissions information and electricity output aggregated and averaged within a defined geographic boundary and during a defined time period. Within this boundary, the different energy producers utilize a mix of energy resources, where the use of fossil fuels (coal, oil and gas) result in direct GHG-emissions. These emissions are reflected in the location-based emission factor.

The market-based method: The choice of emission factor using this method is determined by whether the business acquires GoOs or not. When selling GoOs, the supplier certify that the electricity is produced by only renewable sources, which has an emission factor of 0 grams of CO2e per kWh. However, for electricity without the guarantee of origin, the emission factor is based on the remaining electricity production after all GoOs for renewable energy are sold. This is called a *residual mix,* which is normally substantially higher than the location-based factor. As an example, the market-based Norwegian residual mix factor is approximately 7 times higher than the location-based Nordic mix factor. The reason for this high factor is due to Norway's large export of GoOs to foreign consumers. In a market perspective, this implies that Norwegian hydropower is largely substituted with an electricity mix including fossil fuels.

Scope 3 Voluntary reporting of indirect emissions from purchased products or services in the value chain. The scope 3 emissions are a result of the company's different activities, which are not controlled by the company, i.e. they're indirect. Examples are business travel, goods transportation, waste handling, consumption of products etc. In general, the GHG report should include information that users, both internal and external to the company need for their decision making. An important aspect of relevance is the selection of an appropriate inventory boundary that reflects the substance and economic reality of the company's business relationships.

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This list of references may not be complete. Depending on the use of the CEMAsys emission factors database, there are a number of different local and national sources. If necessary, please contact CEMAsys Help Desk for further details.