GHG-report 2025

LINK Mobility Group Holding ASA

link mobility

Content

About the report

This document includes the most important climate and energy data from our offices and activities in Europe, and other parts of the world (Colombia, Mexico, and South Africa), in the period from 1st of January 2025 to 31st of December 2025. List of offices included in the report can be found in Table 36 Offices included in report 202**Table 36** in the appendix.

LINK Mobility GHG-report for 2025 is based on the principles from the Green House Gas Protocol (GHGP). This is the fourth year LINK Mobility (LINK) has mapped and calculated the climate impact from its activities. This report includes direct emissions from scope 1, indirect emissions from scope 2, and indirect emissions from scope 3 sources. Calculations and information in this report are used to disclose relevant data and information in accordance with ESRS reporting requirements. The report also covers total energy consumption and energy mix. Energy use in scope 1 and 2 has been split into three different sources 1) renewable, 2) fossils and 3) nuclear, as required by the ESRS/CSRD.

The report is not a complete account of scope 3 emissions, but includes activities assumed to be the most significant sources of indirect scope 3 emissions. Estimates of GHG emissions from scope 3 are inherently uncertain, which stems both from data availability and quality, but also uncertainty related to factors used to estimate indirect emissions from services and products purchased and used by LINK. We will continue to improve our system for collecting data in the coming years, enhancing both data quality and availability, and hence our GHG reporting.

We have collected available data from each affiliate in all the countries we operate and have offices. LINK will continue to publish its greenhouse gas (GHG) emissions from scope 1, scope 2, scope 3 annually, and continuously revise and update relevant figures/numbers.

We will continue to work on and improve our data quality and system for gathering activity, climate and energy data related to relevant activities for LINK's GHG-account. Our goal is to make the GHG report as representative and precise as possible.

The GHG-report has been made with assistance from the consultancy firm Stakeholder AS.

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GHG-emissions 2025 LINK Mobility

Table 1 summarizes the GHG-account for LINK in 2025. The GHG account is based on reporting principles from the Green House Gas Protocol[1]. This is the fourth year LINK has mapped and calculated its climate impact from scope 1 and scope 2 emissions, and the third year LINK has included scope 3 emissions. It is the indirect emissions linked to energy use (electricity and district heating) and the purchase of goods and services that characterize emissions from LINK.

Applying the location-based emission factors for energy use (scope 2), approximately 85.2% of LINK's total greenhouse gas footprint is attributed to other indirect emissions (scope 3). When using market-based emission factors for energy use (scope 2), this share decreases to 84.3%, as presented in **Table 1**. It is not uncommon for office-based businesses, not producing physical goods, that indirect emissions from scope 3 are the most significant sources of emissions.

Estimated total GHG-emissions in 2025 are **1 021.2** tons of CO_2eq using the location-based approach, and **1 032.9** tons of CO_2eq using the market-based approach for estimating scope 2 emissions. Respectively a 12.6 % increase (location based) and 9.9 % increase (market based) in emissions when compared to 2024 levels. It is a result of increases in estimated scope 3 emissions in 2025 compared to 2024. A more detailed breakdown of the GHG-account and a comparison of 2024 and 2025 are described in section - **GHG-account in detail.**

Scope	Emissions in tCO2 2022	Emissions in tCO2 2023	Emissions in tCO2 2024	Emissions in tCO2 2025	Share of emissions 2025 *location based*	Share of emissions 2025 *market based*
Scope 1	*46.1*	*50.4*	*67.1*	**27.5**	2.7 %	2.7 %
Scope 2 – location based	*271.6*	*191.6*	*157.8*	**123.5**	12.1 %	n/a
Scope 2 – market based	*335.3*	*242.2*	*191.2*	**135.2**	n/a	13.1%
Sum Scope 1 + 2 location based	*317.7*	*242.0*	*224.9*	**151.0**	14.8%	n/a
Sum Scope 1 + 2 market based	*381.4*	*292.6*	*258.3*	**162.7**	n/a	15.8 %
Scope 3	*n/a*	*588.5*	*681.8*	**870.2**	**85.2%**	**84.2%**
Total (Scope 1 – 3) - location based	***n/a***	*830.5*	*906.7*	**1 021.2**		
Total (Scope 1 – 3) - market based	***n/a***	*881.1*	*940.1*	***1 032.9***		

Table 1 GHG emissions LINK MOBILITY 2025, 2024, 2023 and 2022. All numbers are rounded to one decimal place.

[1] Homepage | GHG Protocol

It should be noted that emissions each year are not directly comparable to each other as acquisitions and divestment changes the composition and total amount of branches/offices included each year, and the number of employees on a group level. Also to note is that having offices in many different countries creates some discrepancies in reporting. As offices in different countries have their own peculiarities regarding reporting standards, periods, methods used for collecting, units etc. Even though we try to generate uniform reporting and data, this can lead to differences in reported data and availability at time of reporting.

In 2025 there is an increase in number of employees at LINK (699) compared to last year (660). Location of offices is also important, especially when calculating emissions from energy use. Thus, a reduction or increase in emissions in each scope may be a direct result of these types of changes directly affecting activities generating emissions, such as energy use at offices and business trips. Main contributor to increase in emission stems from air travel, commuting (more people) and increased reported emissions from data center services. However, parts of this increase are a direct result of both the quality of reporting having improved, and more data points being included, thus making the GHG-account gradually more complete. One new office included in 2025 is in South Africa. As it was acquired in December 2025, emissions are calculated and adjusted to reflect that this office was part of LINK for one month in 2025.

Sources and emission factors used to calculate emissions for scope 1, scope 2 and scope 3 in 2025 are presented in section - **Emission factors and sources.**

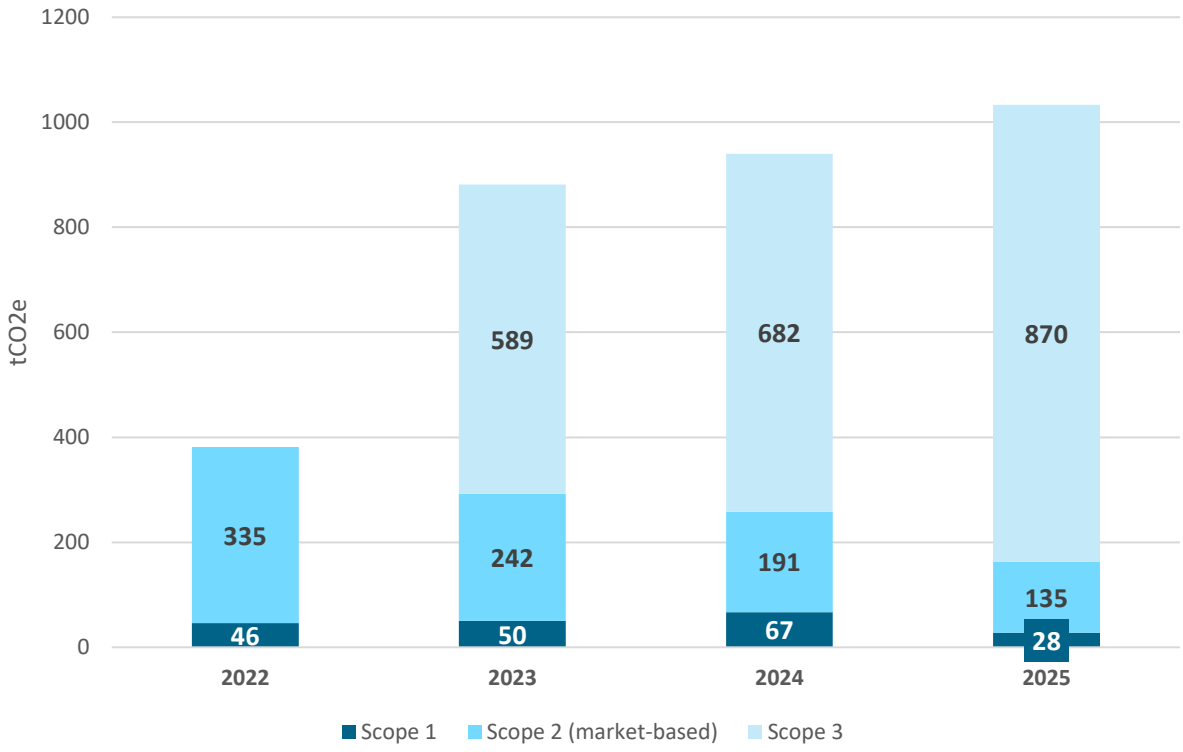

Figure 1 Development in reported and estimated GHG-emissions LINK Mobility 2022 – 2025 with market-based approach for scope 2 emissions. Numbers are rounded to nearest zero-decimal numbers.

Total energy use and energy mix 2025

In the following section we have calculated the total energy use for LINK and the energy mix for scopes 1 and 2. This calculation is based on numbers reported from each office on energy use from stationery and mobile sources, and energy use in offices and data centers operated by LINK.

The calculation of the energy mix uses indirect data derived from several sources, with the main source being AIB (Association of Issuing Bodies). For most parts we have been able to identify energy mix for both location-based mix and market-based mix. Due to the lack of certain data covering district heating/cooling, it was not possible to categorize the source of approximately 9.8 % of the total energy use. It should be noted that estimation of the energy mix related to district heating is for most offices based on sources different than sources of emission factors used to calculate emissions from district heating. This makes the estimated share of renewables from district heating uncertain since various sources may have different approaches on how energy shares are calculated and distributed on various energy sources. As said, calculations on emissions from most district heating/cooling are based on reported emission factors from each affiliate and are thus not one-to-one comparable with estimated energy mix, as they are based on different sources of information. For electricity mix this is less of an issue, since AIB and other sources used, provides emission factors with corresponding energy mix.

Sources and energy shares used to calculate energy mix in DHS/DHC are shown in **Table 33** in appendix. **Table 32** in appendix covers electricity mixes on a country-by-country basis used in calculation.

Scope 1 – energy use and mix

Scope 1	Renewable* kWh	Nuclear kWh	Fossil kWh	Unknown source kWh	Total kWh
Natural gas	0	N/A	25 215		25 215
Diesel	3 762	N/A	54 717		58 479
Petrol	2 217	N/A	29 758		31 974
Total scope 1 (kWh)	5 979	**N/A**	**109 690**		**115 668**
% of scope 1 energy use	**5.2 %**	**0 %**	**94.8 %**	0 %	100 %

Table 2 Energy use and composition from activities under scope 1. Note: The energy use from car driving is split in two: fuel for combustion engines that are scope 1 and electricity for battery electric vehicles (BEVs) that are reported in scope 2 together with other use of electricity. %-numbers are rounded to nearest 1 decimal number.

Scope 2 – energy use and mix

Scope 2 - *Electricity*	Renewable kWh	Nuclear kWh	Fossil kWh	Unknown source kWh	Total kWh
Location-based mix	215 008	107 240	106 517		428 765
% of scope 2 (location-based)	50.2 %	25.0 %	24.8 %	0 %	
Market-based mix	245 284	69 971	113 510		428 765
% of scope 2 (market-based)	57.2 %	16.3 %	26.5 %	**0 %**	

Table 3 Energy use and composition from activities under scope 2. Electricity use stems from three activities: offices, data centers/servers and BEVs. %-numbers are rounded to nearest 1 decimal number

Scope 2 – DH/DC	Renewable kWh	Nuclear kWh	Fossil kWh	Unknown source kWh	Total kWh
District heating/cooling	76 426	-	44 193	72 202	192 821
Share of total DH/DC	39.6 %	0 %	22.9 %	37.5 %	100%

Table 4 District heating/cooling is either renewable or fossil, and 37.5 % is unknown. %-numbers are rounded to nearest 1 decimal number

Scope 2 - total	Renewable kWh	Nuclear kWh	Fossil kWh	Unknown source kWh	Total kWh
Location-based (kWh)	291 434	107 240	150 710	72 202	621 586
% of scope 2 (location-based)	46.9 %	17.3 %	24.2 %	11.6 %	100.0 %
Market based (kWh)	321 710	69 971	157 703	72 202	621 586
% of scope 2 (market-based)	51.8 %	11.3 %	25.4 %	11.6 %	100.0 %

Table 5 – total scope 2 energy use, using location-based and market-based approach. %-numbers are rounded to nearest 1 decimal number.

Scope 1 + 2 – energy use and total mix

Scope 1 and 2	Renewable kWh	Nuclear kWh	Fossil kWh	Unknown source kWh	Total kWh
Location based (kWh)	297 413	107 240	260 399	72 202	737 254
% of scope 1 + 2 (location-based)	40.3 %	14.6 %	35.3 %	9.8 %	100 %
Market based (kW)	327 689	69 971	267 392	72 202	737 254
% of scope 1 + 2 (market-based)	44.4 %	9.5 %	36.3 %	9.8 %	100 %

Table 6 Total scope 1 and 2 energy use, using both location-based and market-based approach. %-numbers are rounded to nearest 1 decimal number

LINKs total energy use in 2025 is estimated to be 737 254 kWh or 737 MWh.

- **Location-based mix** is estimated to contain 40.3% renewable energy, 14.6% nuclear energy, 35.3% fossil energy, and 9.8% is unknown.
- **Market-based mix** is estimated to contain 44.4% renewable energy, 9.5% nuclear energy, 36.3% fossil energy and 9.8% is unknown.

As shown in **Table 11** about 32% of scope 2 energy consumption is covered by Guarantees of Origin (GoOs). The higher share of renewable energy in the market-based calculations than location-based calculations, is a result of electricity purchased with GoO, as this electricity is then assumed to be renewable. Of electricity use under scope 2, around 46% of the electricity purchased is covered by GoOs according to reported numbers on electricity use from offices.

GHG-account in detail

LINK reports on both direct and indirect GHG-emissions originating from activities induced by LINK on group level. **Table 7** shows in detail LINK's GHG-account for 2025, 2024 and 2023, on each activity included in the account. Due to some differences in activity data, inclusion and exclusion of offices, and changes in emission factors and methodology, emission levels in 2025, 2024 and 2023 are not directly comparable.

Figure 2 shows the emission profile of LINK from 2023 to 2025. Scope 1 emissions decreased in 2025, due to reduced car driving and consumption of fossil fuels. The use of natural gas for heating in offices in 2025 is at the same level as in 2024. In total, scope 1 and 2 emissions are down in 2025 compared to 2024, which is mainly a result of reduced district heating/cooling and reduced car driving as mentioned. Most offices using district heating/cooling have reported emission factors for district heating/cooling provided by their local energy provider.

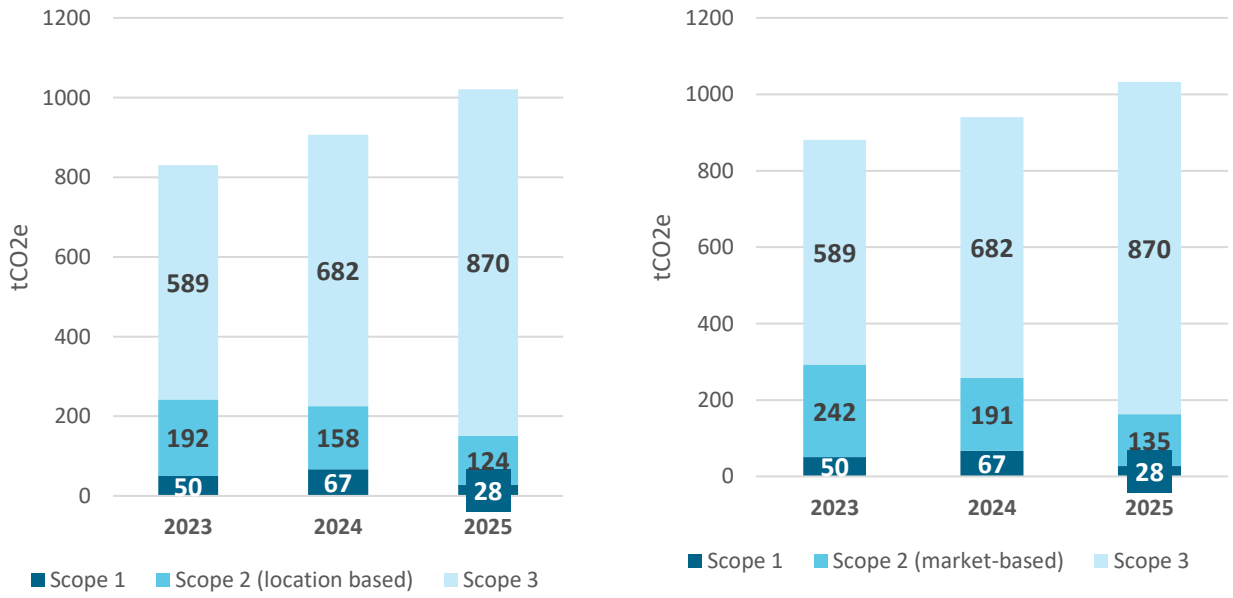

Figure 2 Left: Emissions divided into different scopes for 2023 to 2025 (scope 2 location-based method). Right: Total GHG emissions with scope 2 emissions calculated with market-based method. Numbers are rounded to nearest number, with zero decimals.

Figure 3 shows energy use in offices and data centers (relevant for scope 2) for 2023, 2024 and 2025. Total scope 2 energy use in 2025 is down from 2024, with about 20 %. The reduction in indirect scope 2 emissions are 22 % (location-based) and 29 % (market-based) in 2025 compared to 2024. The larger reduction in market-based emissions is linked to increased amount of energy purchased with GoO compared to 2024.

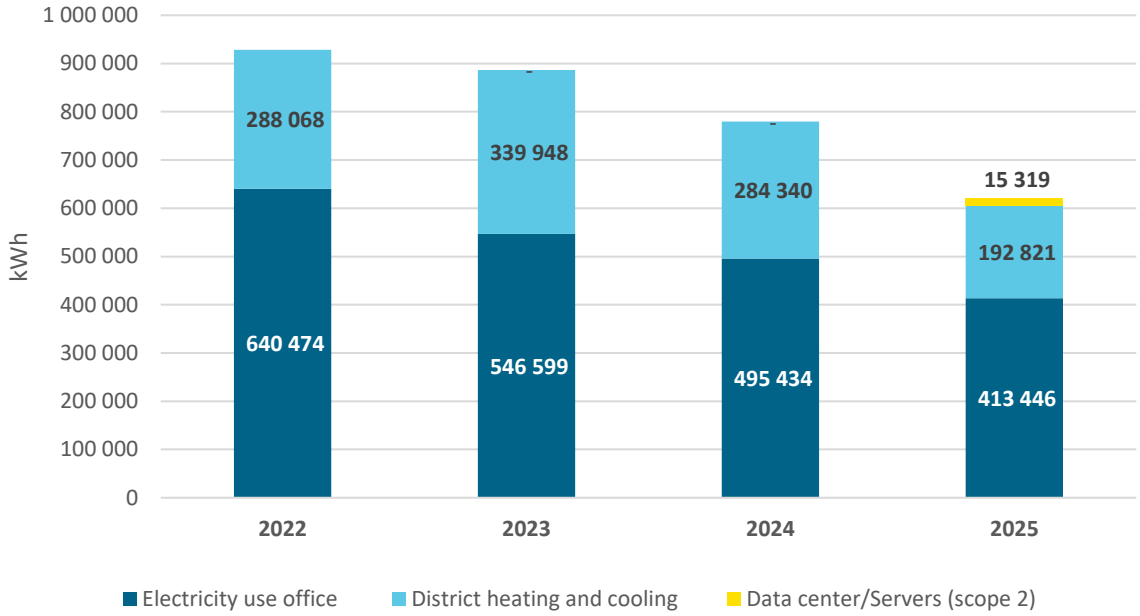

Figure 3 Purchased energy office and servers - (electricity and DH/DC) and data center/servers (electricity) 2022, 2023, 2024 and 2025.

Scope 3 is the largest emission category in the GHG-account, and accounts for roughly 85 % of total estimated emissions in 2025 with location-based method. When market-based method for scope 2 is used, scope 3 accounts for roughly 84 % of total estimated GHG-emissions. It is important to note that scope 3 emissions in general are more uncertain than estimated scope 1 and 2 emissions. This is mainly because emission factors used to calculate scope 3 emissions in general are based on more underlying assumptions and approximations, creating higher degrees of uncertainty. This uncertainty is briefly described in - **Notes on scope 3 emissions**.

Figure 4 shows the distribution of scope 3 emissions from categories included in 2025. In 2025 air travel, and emissions from Data Center as a Service (SaaS)/cloud services, are estimated to be the two largest scope 3 sources of emissions, accounting for approximately 65 % of total scope 3 emissions. The third largest source of estimated scope 3 emissions is commuting to and from work.

Compared to scope 3 emissions in 2024 (see **Figure 6**), emissions from Data Center as a Service (SaaS)/cloud-services is the category with largest increase, both absolutely and in percent. Commuting and Air travel have the second and third largest increase in emissions, in absolute terms. IT-equipment on the other hand sees the largest emission reduction in absolute terms, corresponding with less equipment purchased in 2025. Emissions linked to waste handling from waste generated at offices were miniscule in 2025.

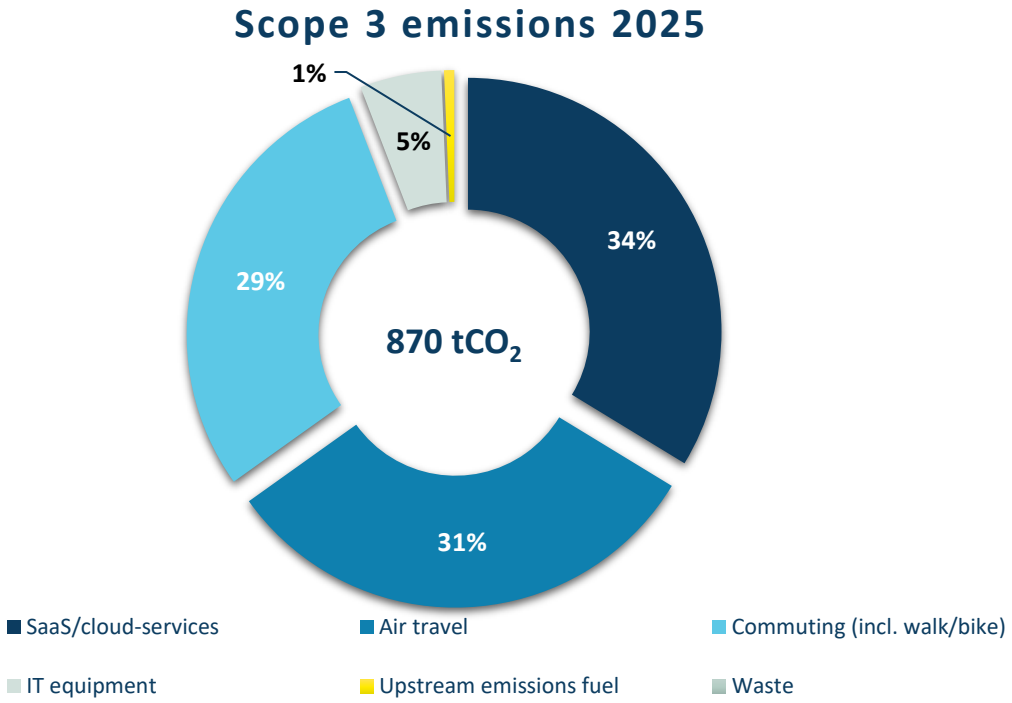

Figure 4 Distribution of Scope 3 emissions by category.

Summary of GHG 2025 - 2023										
		2025			2024			2023		
Scope	activity	activity data	unit of measure	tons CO2e	activity data	unit of measure	tons CO2e	activity data	unit of measure	tons CO2e
Scope 1	**Stationary combustion**									
	Natural gas consumption	25 214.5	kWh ICV/year	5.2	26 204.5	kWh ICV/year	5.4	43 824.7	kWh ICV/year	9.0
	Transportation									
	Gasoline	1 106.9	liters/year	2.6	1 428.2	liters/year	3.3	638.1	liters/year	1.5
	Diesel	3 177.7	liters/year	8.5	11 847.0	liters/year	31.5	5 113.6	liters/year	13.6
	Diesel car (distance travelled)	58 305.0	km/year	8.5	107 238.0	km/year	15.5	113 794.0	km/year	16.5
	Gasoline car (distance travelled)	20 401.0	km/year	2.7	85 772.0	km/year	11.4	73 667.0	km/year	9.8
Scope 1	**In total**			**27.5**			**67.1**			**50.4**
Scope 2	Power consumption - office	413 445.9	kWh/year	80.4	495 434	kWh/year	120.1	546 599	kWh/year	142.0
	Power consumption - data center/servers	15 319.0	kWh/year	0.1	*Amended (described in text)*	kWh/year	-	*Amended (described in text)*	kWh/year	-
	District Heating /cooling	192 821.2	kWh/year	42.7	284 339,5	kWh/year	36.9	339 948.4	kWh/year	48.2
	EV Vehicle	35 000.0	km/year	0.3	60 720,0	km/year	0.8	49 172.0	km/year	1.4
Scope 2 (location based)				**123.5**			**157.8**			**191.6**
Scope 2	*Power consumption - office*	*413 445.9*	*kWh/year*	*88.6*	*495 434,3*	*kWh/year*	*148.1*	*546 598.8*	*kWh/year*	*194.0*

	Power consumption - data center/servers	*15 319.0*	*kWh/year*	*1.3*	*0,0*	*kWh/year*	*0.0*	*0.0*	*kWh/year*	*0.0*
	District Heating /cooling	*192 821. 2*	*kWh/year*	*42.7*	*284 340*	*kWh/year*	*36.9*	*339 948*	*kWh/year*	*48.2*
	EV Vehicle	*35 000.0*	*km/year*	*2.6*	*60 720*	*km/year*	*6.2*			
Scope 2 - market based				***135.2***			***191.2***			***242.2***
Scope 1 and 2 (location based)				**151.0**			**224.9**			**242.0**
Scope 1 and 2 (market based)				***162.7***			***258.3***			***292.6***
Scope		**Activity**	**activity data**	**unit of measure**	**tons CO2e**	**activity data**	**unit of measure**	**tons CO2e**	**activity data**	**unit of measure**
Scope 3	Upstream emissions fuel	Scope 1 activities		5.7	Scope 1 activities		14.4			
	Air travel	715	Passenger trips	273.5	742	Passenger trips	257.0	501	Passenger trips	143.5
	Commuting (incl. walk/bike)*	3 009 823	passenger km	252.5	2 556 518	passenger km	212.9	2 284 608	passenger km	204.6
	IT equipment	400	units	45.1	569	units	88.0	391	units	46.1
	SaaS/cloud-services	n/a	n/a	293.3	n/a	n/a	109.4	n/a	n/a	193.3
	Waste	11 026	kg	0.1	17 749	kg	0.1	47 853	kg	1.0
Scope 3	**In total**			**870.2**			**681.8**			**588.5**
In total										
Scope 1+ 2 (location based) + 3				**1 021.2**			**906.7**			**830.5**
Scope 1+ 2 (market based) + 3				***1 032.9***			***940.1***			***881.1***

Table 7 Detailed GHG account LINK Mobility 2025, 2024 and 2023. *Commuting km includes private transport (car etc.), public transport (train, bus etc.) and walking/biking. Numbers are rounded to nearest 1 decimal place.

Amendment of 2024 and 2023 numbers

Compared to last year we have made one larger amendment regarding Data Center activity previously reported under scope 2 (173 700 kWh of power consumption). By closer evaluation of that activity, it is considered that LINK does not have operational control over this activity and it should instead be considered as a service (SaaS). In this report 2024 and 2023 numbers are amended, and this activity is now a part of SaaS numbers in scope 3 in **Table 7,** and not in scope 2 as it does in the same table in last year report. **Table 8** shows the result of this adjustment.

Numbers in Tons CO2e		2024 Location-based	2024 Market-based	2023 Location-based	2023 Market based
Old Scope 2		184.1	234.9	224.7	291.9
Amended Scope 2 (new)		157.8	191.2	191.6	242.2
Old scope 3	Saas/Cloud	N/A	65.70	N/A	143.6
Amended scope 3	Saas/Cloud	N/A	109.4	N/A	193.3

Table 8 Effect of adjusting 2024 and 2023 numbers for data center activity, moving scope 2 activity to scope 3.

Notes on Scope 2 emissions 2025

LINK has offices in several European countries, as well as outside Europe- in Mexico, Colombia and South Africa. In 2025 scope 2 emissions decreased because LINK had a lower energy consumption in total. **Table 9** shows the overall GHG-intensity of energy use accounted for in scope 2. As shown, the intensity in 2025 decreased using market-based calculation method and were like in 2024 using location-based method.

The GHG-intensity of electricity use in offices dropped in 2025 compared to 2024 (**Table 10**), with a significant drop in intensity using market-based approach. The reduction in GHG-intensity for electricity use using market-based calculations, under scope 2, is a result of more electricity in 2025 being purchased with renewable energy certificates compared to 2024. GoOs ensure that parts of electricity used are based on renewable energy generation with zero fossil emissions. See **Table 11.**

Emission factors for electricity and district heating/cooling is presented in **Table 19** and **Table 20** in **Emission factors and sources.**

GHG-intensity of purchased electricity and district heating	2023	2024	2025
Electricity office (kWh)	546 599	495 434	413 446
Data center/servers (scope 2) (kWh)			15 319
District heating (kWh)	339 948	284 340	192 821
Scope 2 emissions location based (tCO_2e)	190.2	157.0	123.2
Scope 2 emissions market based (tCO_2e)	242.2	185.0	132.6

GHG-intensity energy use (kg CO_2/kWh) – location based	**0.21**	**0.20**	**0.20**
GHG-intensity energy use (kg CO_2/kWh) – market based	**0.27**	**0.24**	**0.21**

Table 9 GHG-intensity purchased energy – 2023, 2024 and 2025. Energy use EV-car is not included. Numbers are rounded.

GHG-intensity of purchased electricity offices	2023	2024	2025
Electricity use office (kWh)	546 599	495 434	413 446
Scope 2 emissions location based (tCO_2e)	142.0	120.1	80.4
Scope 2 emissions market based (tCO_2e)	194.0	148.1	88.6
GHG-intensity energy use (kg CO_2/kWh) – location based	**0.26**	**0.24**	**0.19**
GHG-intensity energy use (kg CO_2/kWh) – market based	**0.35**	**0.30**	**0.21**

Table 10 intensity purchased electricity in offices – 2023, 2024 and 2025.

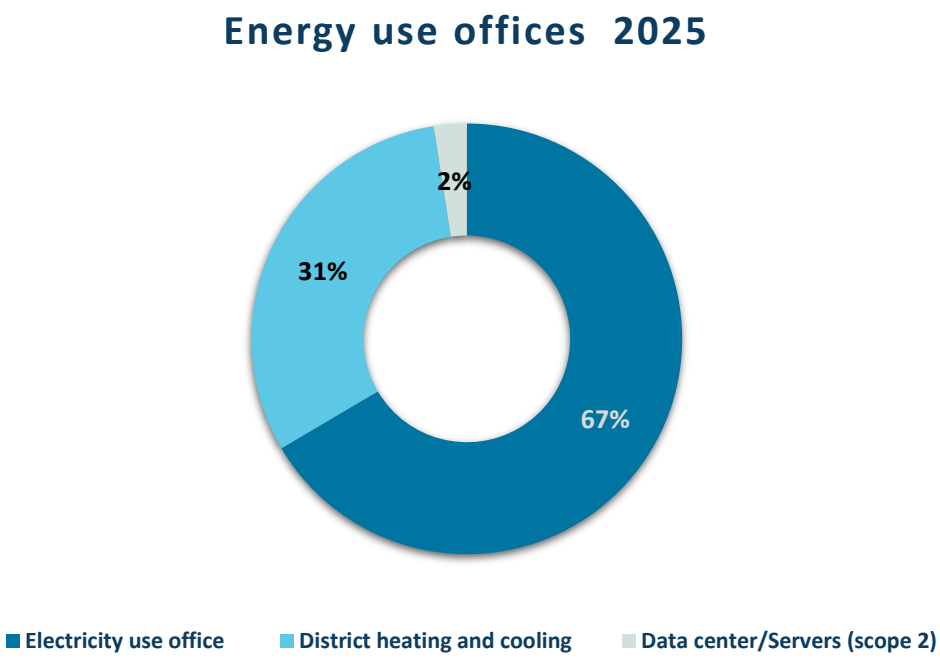

Figure 5 Distribution of energy use scope 2 in 2025

Electricity with Guarantees of Origin (renewable energy certificates)

	Number of offices purchasing electricity with Guarantees of origin (GoO)	Amount of electricity bought with GoO kWh/year	Share of power consumption offices	Share of total electricity consumption (office and data Center)	Share of total scope 2 energy use incl. DH/DC (excl. energy EV)
2025	10	196 630	48 %	46 %	32 %
2024	*10*	*115 742*	*23 %*	*23 %*	*15 %*
2023	*9*	*84 774*	*16 %*	*16 %*	*10 %*

Table 11 - share of energy purchased with Guarantees of Origin (renewable energy certificates)

Notes on scope 3 emissions

This is the third year LINK includes scope 3 activities and related emissions in its GHG account. It is not a complete account of scope 3 emissions from all possible activities, but the account includes activities assumed to be the most significant source of indirect scope 3 emissions. Included in scope 3 are indirect emissions from:

- Data Center/server services (SaaS/cloud services) provided by a third party (not controlled or operated by LINK)
- Commuting to and from work
- Business travel (air travel),
- purchased IT equipment
- Waste disposal and handling.
- Upstream emission linked to the use of fossil fuel i.e. emissions from extraction and distribution.

Estimated scope 3 emissions are generally uncertain, because of large variations and uncertainties in emission factors used. This is mainly because emission factors used to calculate scope 3 emissions are usually based on several assumptions and approximations, creating higher degrees of uncertainty. Furthermore, emissions from buying a product or service will also vary significantly from provider/supplier. This uncertainty is exemplified using IT equipment as a case.

Table 12 disclose the full list of Scope 3 GHG emissions categories included in LINK GHG account and activities excluded from the inventory. Many of the excluded categories are not relevant for LINK. Categories included are assumed to be the most significant sources of scope 3 GHG-emissions from LINK.

LINK has been continuously working on improving the quality and system for gathering activity, climate and energy data relevant for LINK's GHG-account. Our goal is to make the GHG report as representative and precise as possible. Our focus has thus far been on categories we believe to be the most important scope 3 activities. The inclusion of more data is both a data availability and a cost-benefit question. As of today, LINKs evaluation is that an increased scope 3 reporting will increase the cost (both from data gathering and processing) without generating clear and beneficial improvements.

Most of the data used to report on scope 3 emissions are estimated based on activity included. The exception is some of the reported emissions from SaaS/cloud services that are provided by the service provider (i.e. primary data). It should be noted that SaaS/Cloud Service emissions not reported by provider, are calculated based on reported energy consumption, and IT emissions are based on relevant EPDs or PCF reports from producers of IT equipment purchased by LINK. In accordance with ESRS-E1 AR 46 (g) and (i) **Table 12** disclose which type of activities are included in scope 3 and how much of estimated Scope 3 emissions reported is based on primary data, i.e. emission information from provider. In 2025 that is approximately 5.6 % of all scope 3 emissions.

Scope 3 category		Included	Type of data	Primary data?	**Emissions primary data**	Emissions estimated (tCO2)	In total (tCO2)	Share of primary Scope 3 emissions
					48.9	**821.3**	**870.2**	**5,6 %**
1	**Purchased goods and services**	IT equipment	Units	No, emissions estimated based on EPDs		45.1	45.1	
	Cloud computing and data centre services	**Yes**	Primary data and estimations based on activity data	Yes, some values are primary data from supplier. Combination of estimations based on energy consumption and emission data from service provider.	48.9	244.4	293.3	
2	**Capital goods**	No - no new machinery, buildings or vehicles. (Offices are leased)						
3	**Fuel and energy-related activities not included in scope 1 and 2 (i.e upstream emissions)**	Yes, partly. Upstream emissions for scope 1 activities included.	Estimated based on consumption numbers	No, estimates based on consumption numbers.		5.7	5.7	
4	**Upstream transportation and distribution**	Transportation of IT equipment included in calculation in category 1.	Activity data: units of IT equipment bought.	No, see category 1.				
5	**Waste generated in operations**	Yes	Estimated numbers	No, values based on reported waste numbers in kg.		0.1	0.1	
6	**Business traveling**	Yes, air travel	Estimated numbers based on travel activity	No, use of ICEC emission calculator and trip data, and factors from UK DESNZ.		273.5	273.5	

7	**Employee commuting**	Yes	Estimated based on survey data	No, survey data		252.5	252.5	
8	**Upstream leased assets**	not relevant	Emission related to use of vehicles, and offices (leased) is included in scope 1 and 2	-				
9	**Downstream transportation**	not relevant	-	-				
10	**Processing of sold products**	not relevant	-	-				
11	**Use of sold products**	not relevant	-	-				
12	**End-of-life treatment of sold products**	not relevant	-	-				
13	**Downstream leased assets**	no leased assets to other companies		-				
14	**Franchises**	not relevant	-	-				
15	**Investments**	not included	-	-				

Table 12 Disclosure of scope 3 data included/excluded and type of data used to estimate scope 3 emissions for activities included.

Scope 3 emissions 2025

Figure 6 shows development in estimated scope 3 emissions from 2024 to 2025. Estimated scope 3 emissions increased by 28 % in 2025, largely due to increases in emissions from SaaS/Cloud Services, air travel and estimated emissions from commuting.

Figure 4 shows the distribution of scope 3 emissions. In 2025 SaaS/cloud-based services and air travel are estimated to be the largest sources, accounting for approximately 65 % percent of total scope 3 emissions. Commuting to and from work is estimated to be the third largest source with 29 %, while purchased IT equipment is the last significant source with 5 % of scope 3 emissions. Emissions linked to waste handling were miniscule in comparison, the same can be said for upstream emission from fossil fuels used in 2025.

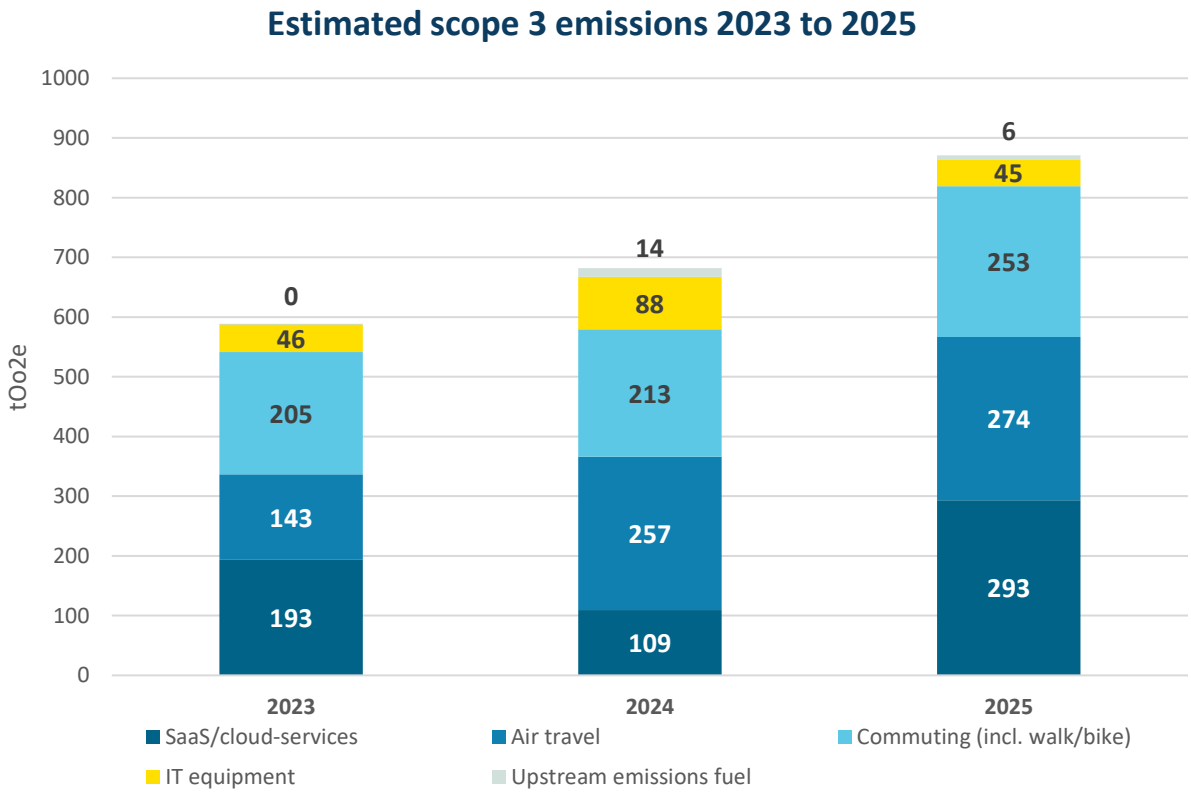

Figure 6 estimated scope 3 emissions 2023 to 2025 by category. NB: waste is not included in figure.

As described previously, estimated scope 3 emissions are in general uncertain, because of large variations and uncertainties in emission factors used. This is mainly because emission factors used to calculate scope 3 emissions are usually based on several underlying assumptions and approximations, creating higher degrees of uncertainty. Furthermore, emissions from buying a product or service will also vary significantly from provider/supplier. Some suppliers have product declarations (EPDs) providing information about GHG-footprint, but many suppliers do not provide this data. Uncertainty in scope 3 is exemplified using estimated emissions from purchased IT equipment as a case.

Data Center as a Service (SaaS)/cloud services

Emissions related to server/data center services are 1) based on emissions provided by service provider, and/or 2) calculated based on energy use for data center/server services purchased and used. Emission or energy data are reported by each affiliate/office and have been used to give an estimate of emissions from this type of service. **Table 13** shows emissions reported and emissions calculated for SaaS/cloud services. When energy use is reported we have used the same electricity factor (market based) as used when calculating emissions from electricity use at office (market-based approach). If a service provider for a specific service has only used renewable energy in their data facility, our estimated emissions are overstated.

Saas/Cloud services	Reported emissions (kg CO_2e)	Calculated emissions (kg CO_2e)	Total (kg CO_2e)
	48 909	244 395	293 304

Table 13 Emissions from SaaS/Cloud Services distributed over reported and calculated emissions.

Waste – estimated values

Waste disposal and waste fractions are reported by separate office/affiliate. However, data availability regarding the amount of waste generated from many offices is missing, making the reported number incomplete. We have therefore estimated the total amount of waste generated in 2025. It should be noted that emissions from waste handling are insignificant compared to other scope 3 activities, when using reported numbers or our estimated number as described in **Table 14.**

Total amount of waste is estimated based on reported waste numbers from the Oslo office (HQ), being the most complete. Total amount of waste generated on group level, is calculated by multiplying waste per person (Oslo office – 15.8 kg/year per employee) with total employees in LINK in 2025 at 699 employees.

Waste Oslo Office (kg/year)	Employes Oslo Office	Waste per person (kg a year)	Employees in total	Waste in total (estimated kg/year)	Amount reported from offices providing data (kg/year)
1 577	100	15.8	699	11 026	7 855

Table 14 Estimation of total amount of waste (in kg) generated in 2025

It will naturally be variations from area to area, and there is therefore uncertainty associated with estimated emissions. National policies regarding waste disposal and infrastructure vary across countries where LINK operates, creating differences in sorting levels across offices. Furthermore, as described in the commuting survey, a large part of

employees work mostly from home. This will naturally reduce waste generation at offices. Compared to previous years, the reported number and estimated number is much closer, as more offices have reported waste numbers compared to previous years. This is an example of improvement in reported data.

Emissions from waste are calculated using emission factors from the Department for Energy Security and Net Zero (UK). As shown in **Table 7** total amount of waste in 2025 was estimated to be 11 026 kg, resulting in 0,1 tCO_2. **Figure 7** shows waste fractions from Oslo office, as well as LINK as a whole.

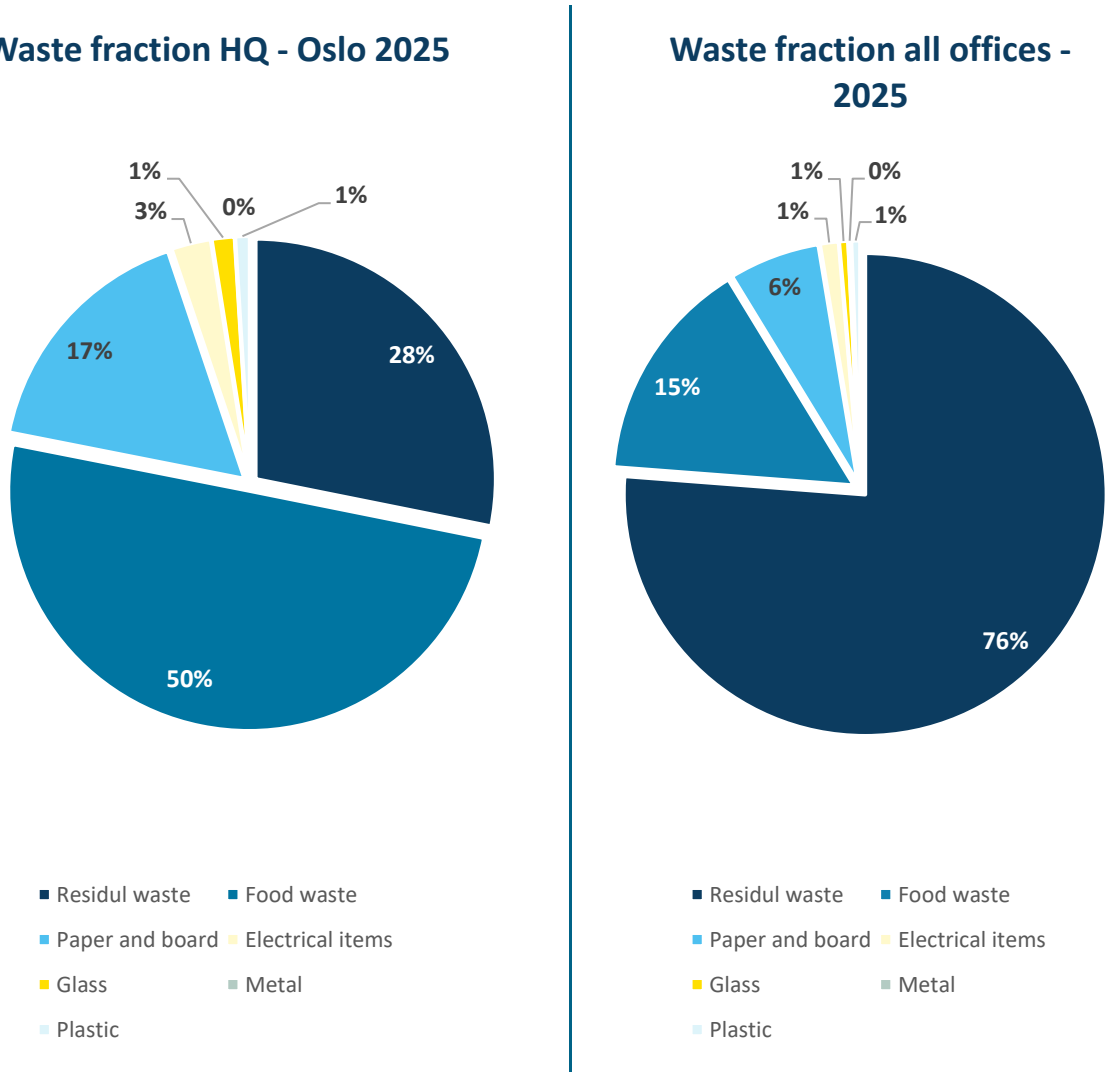

Figure 7 Reported waste fractions Oslo office and LINK as a group 2025.

It is important to point out that emissions related to waste, covers waste collection (and transportation), and not emissions linked to the actual handling/treatment of waste (except if disposed of in landfill). The positive environmental impact from sorting and recycling waste is not reflected in the GHG-account. Emissions and savings from recycling materials are allocated to the new product or for instance to district heating when it is incinerated for energy recovery. It is nevertheless important to note that

recycling/material-recovery results in lower environmental and climate impact further down the value chain, reducing the need for "virgin" materials in new products or displacing fossil energy sources when incinerated.

Commuting to and from work

Through a yearly survey, LINK maps how employees commute to and from work. The survey data shows how many employees drive to work and the type of car used, how many travel to work by public transportation and how many people usually walk or use a bike. The employees also provide estimates on approximately how long their daily commute is. The survey also shows how many people usually work from home.

Emissions related to commuting are estimated based on data from this survey. For simplicity we have assumed that everybody works 5 days a week and 46 weeks in total[2]. This method does not consider that the workforce changes across the year, employees are on sick leave etc., or that they use a combination of different modes of commuting during the year. However, on average it gives a god estimate and picture of how employees at LINK commute to and from work. The response rate of survey was 64 % in 2025.

Emission factors for the different modes of transport used are shown in **Table 22.** Total estimated emissions and distances traveled for each mode of transport, and commuting in total are adjusted for missing responses.

Figure 8 shows an overview of descriptive statistics from the commuting survey, as percentage of responses, when answers are grouped in 4 main categories with the fourth category being remote work/home office. Employees working remotely/home etc. are defined as not commuting.

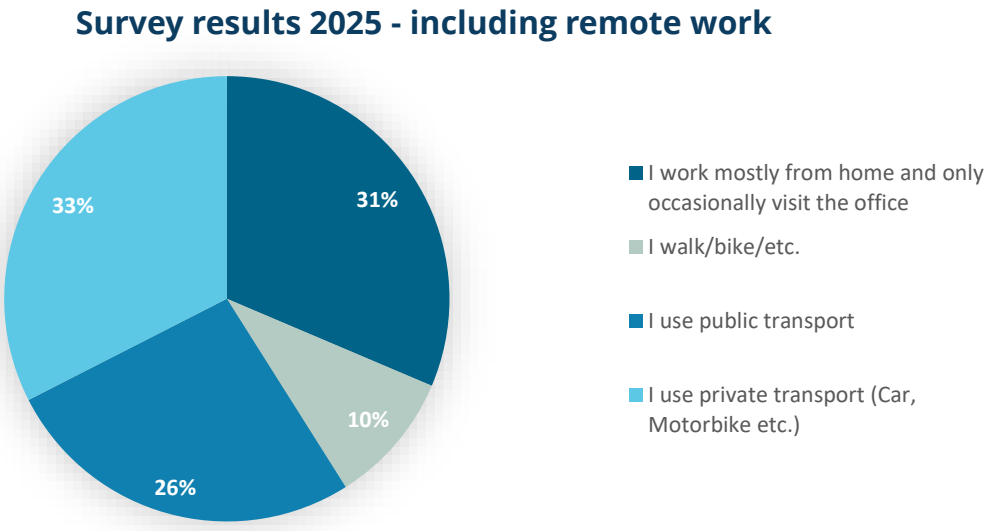

Figure 8 Descriptive statistics from survey of commuting LINK employees.

[2] Average working hours for full-timer workers in the EU27 is 1726 hours. The usual working week is 37.5 hours. 1726 ÷ 37.5 ≈ 46 weeks.
Sources: How much time per week do Europeans usually work? - Eurostat (europa.eu) and Working time in 2021–2022 | European Foundation for the Improvement of Living and Working Conditions (europa.eu)

Estimated total commuting distance from LINK employees is 3 million passenger km in total, including all modes of transport. Distribution on total distance travelled divided on each main category of commuting is shown in **Figure 9.** About 58 % of employee commuting (as share of total commuting distance) is made by car, with roughly 21% of total distance made by car (private vehicle) is with electric cars. We do not know the true consumption of liters (diesel and petrol) and kWh for each trip or car used, and estimated emissions is thus based on average consumption figures per km, and associated emissions. Emission factors used are described in **Table 22.** This may over/underestimate the actual emissions as consumption will vary based on type of car and type of driving etc.

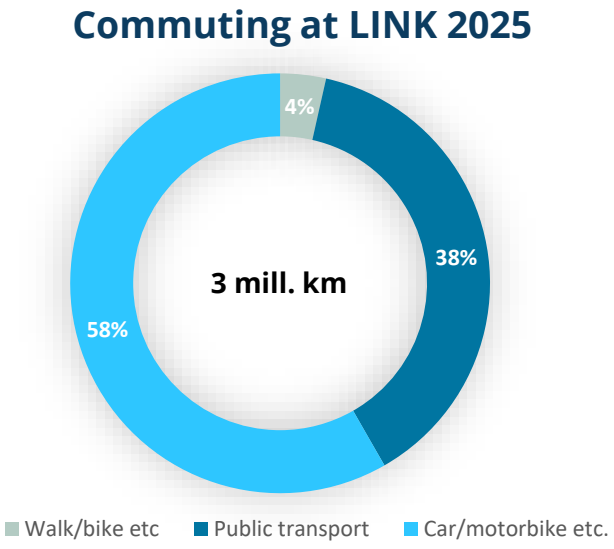

Figure 9 Distribution of commuting by mode of transport as a share of total commuting distance a year.

Roughly 38% of commuting is made with public transportation, including trains, buses, trams, and subway/underground. Estimated emissions from using public transportation are based on emissions factors per passenger km[3] as unit (see **Table 22**). Our estimated emission from using public transportation does not consider differences across countries. In short, estimated emissions linked to commuting, independent of mode of transport, are uncertain.

Figure 10 shows the share of emissions from the different modes of transport used by employees for daily commute. Although car/private transport stands for 58 % of distance travelled, it accounts for approximately 80 % of emissions related to commuting. This is because emission intensity (emissions per km travelled) is almost 2,8 higher for commuting by car compared to using public transport.

[3] Passenger km is distance travelled by individual passengers per transport mode.

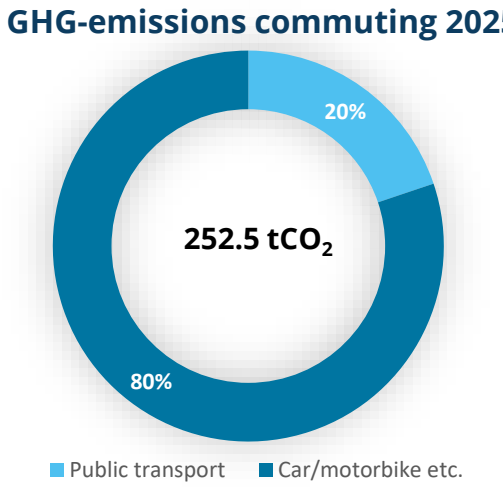

Figure 10 Emissions from commuting and share of emissions from modes of transport

Air travel

Estimated emissions from business travel by air are based on reported trips and the number of people per trip from each office. Emissions are calculated using ICAO's[4] emission calculator (ICEC) that provides emission per passenger for defined trips.

Most of LINKs air travel is within Europe and all trips are round trips (by default). This year layovers are included in reported information about trips taken. Based on this information, combined with departure and arrival locations, and number of passengers per trip, we have calculated emissions from air travel in 2025. As a default we have assumed business class when available.

Given the assumptions made by the calculator and the travel information reported from each country LINK has operations, we assume the estimated emission to be relatively robust compared to other scope 3 emissions estimated.

Some trips are not specified with destinations, only distance travelled. For these trips we have used emission factors based on passenger kilometers (pkm) from UK Department of Energy Security and Net Zero (**Table 23**). **Figure 11** shows share of emissions estimated in 2025 allocated on factors used to calculate these emissions.

[4] ICAO Carbon Emissions Calculator (ICEC)

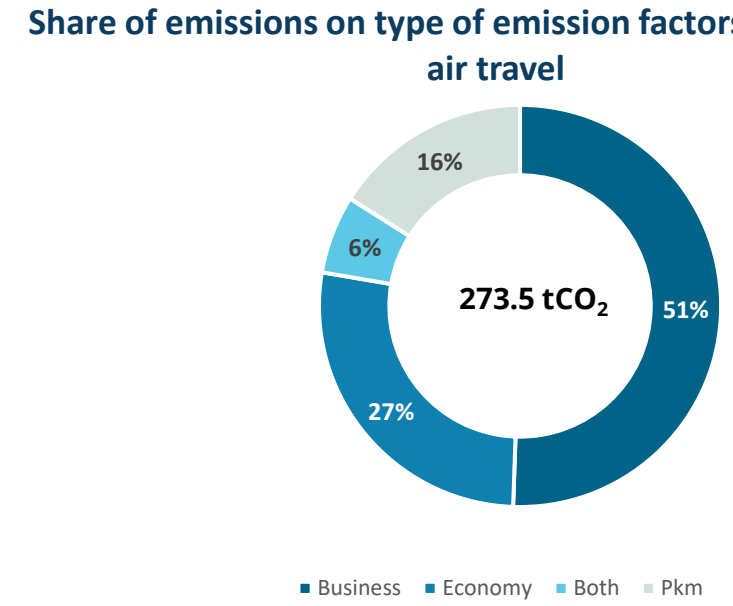

Figure 11 Emissions estimated in 2025 allocated to type of emission factors used in calculation.

Table 15 summarizes on a granular level reported trips and activity data used to estimate emissions from air-travel in 2025. The calculations are based on more precise data – ex. Oslo to Hamburg (roundtrip 2 people).

Region	Trips	Share of trips	Passenger trips	Share of passenger trips
Europe	462	**88 %**	630	**85 %**
Domestic	26	**5 %**	28	**7 %**
International	29	**5.6 %**	35	**5 %**
Not specified	6	**1 %**	22	**3 %**
Total	523	100 %	715	100%

Table 15 Business travel activities - air travel 2025

Figure 12 shows estimated emissions from air travel in 2025 and previous years estimates, allocated on category of trips as described in **Table 15**. Estimated emissions from air travel in 2025 are **273.5 tCO_2,** a 6 % increase in emissions compared to 2024, as shown in **Figure 13**. Although amount of passenger trips went down by 4%, the increase in emission is a result of more international trips in 2025, being more carbon intensive, and changes in the ICEC calculator (more trips are available as business).

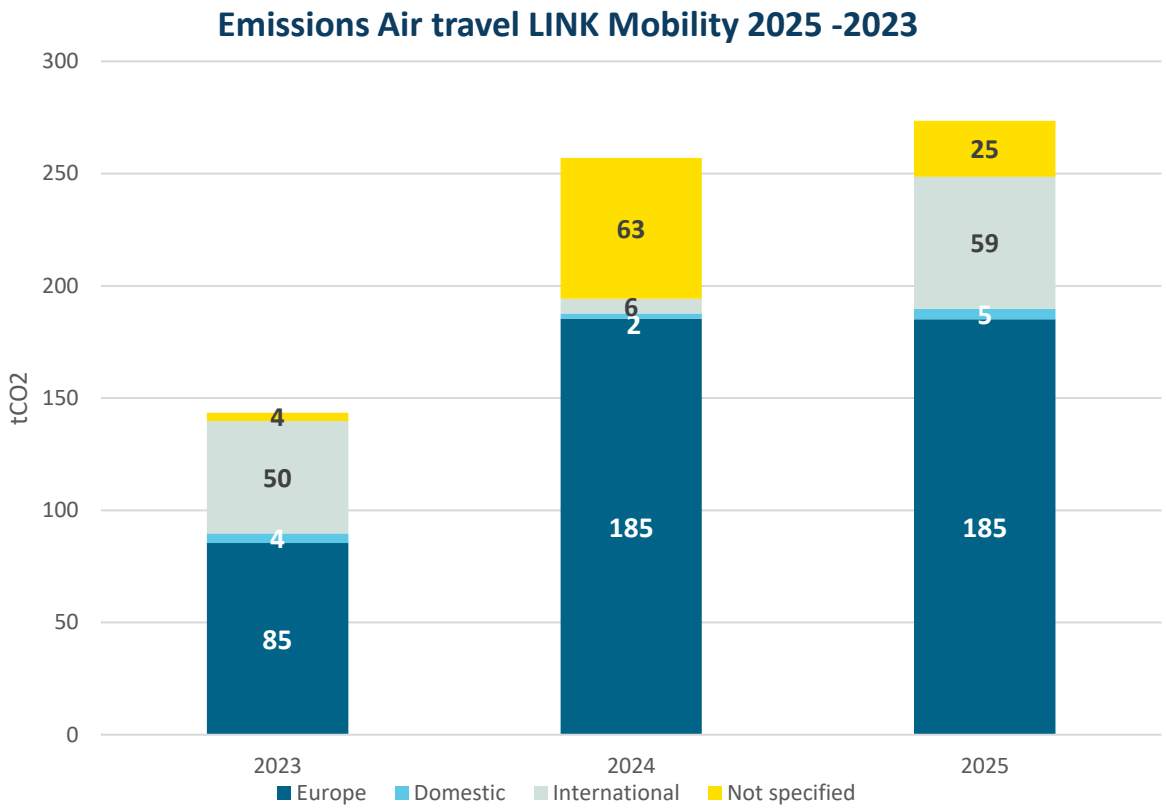

Figure 12 Emissions from air travel allocated on type of trip in 2025 and 2024.

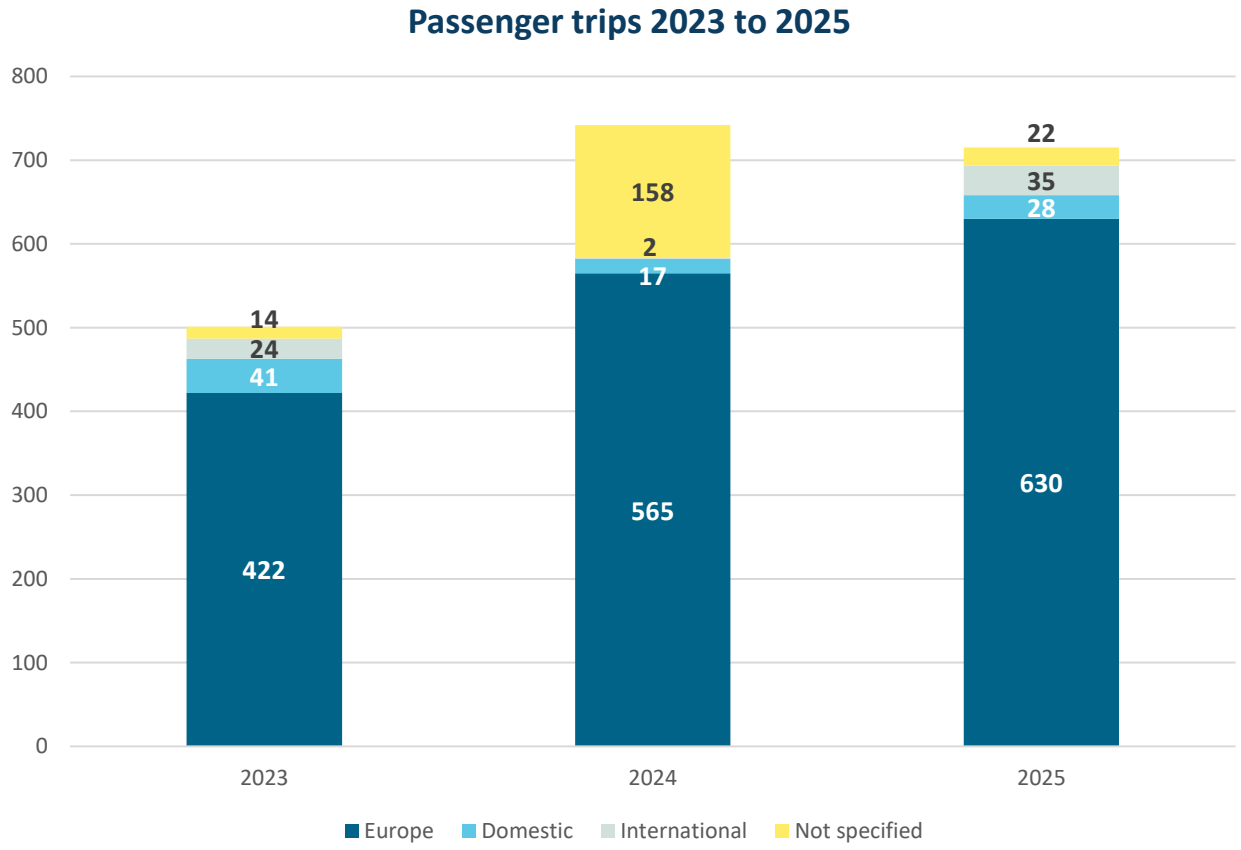

Figure 13 Number of passenger trips in 2023, 2024 and 2025

IT Equipment

Activity data (i.e. purchased IT equipment) is reported by each office, creating an overview of purchases of smartphones, tablets, laptops, desktops/workstations, PC monitors and other smaller equipment such as headphones, keyboard, and mouse. For most of the equipment purchased, brand/supplier (Apple, Dell, HP etc.) is provided, and in many instances also version/model. Based on this information we gathered emission factors for different models[5] from each brand to make an "average"-brand emission factor.

Many of these factors have been updated in 2025 with updated EPDs/PCFs based on types/models purchased by LINK in 2025 when available. For brands not publishing EPD/emissions from production of equipment an average factor for the product class is based on averages of other brands delivering similar products. Emission factors for some brands and type of application is presented in **Table 24** to **Table 30**.

Since emissions vary both from different models from same brand and between brands, we have shown high and low estimations of emissions from IT-equipment to give an idea of the uncertainty linked to scope 3 emissions. Also, the emissions provided by producers in environmental product declarations (EPD) and product carbon footprint (PCF) are an estimate of potential carbon impacts of a product, inherently uncertain and usually provided with a high-low estimate quantifying the uncertainty of emission estimates for a product. It should also be noted that the underlying assumptions vary, and different brands use different methodologies/data and providers/services to calculate their carbon product footprint. A comparison between different brands should be treated with care and is uncertain due to the use of different data and assumptions[6].

Of IT Equipment not included in the calculations are system upgrades (such as SSD/HDD) and server stacks, as product carbon footprints for server products vary greatly based on the specific configuration.

Emissions from IT equipment purchased in 2025 are estimated to be **45.1 tCO_2-equivalent**. Estimated emissions related to IT-equipment purchased fell by 49 % in 2025 compared to 2024 due to less equipment being purchased (a 30 % reduction). Both emissions and amount of IT equipment purchased in 2025 are at the 2023 level. A detailed breakdown of calculations for 2024 is presented in **Table 16**.

[5] Type of models used as proxies is not randomly chosen. We have based the selection of models/versions included on reported models purchased by LINK in 2025, as well as models from each brand commonly used in businesses.

[6] dell-product-carbon-footprint-calculation-faqs.pdf

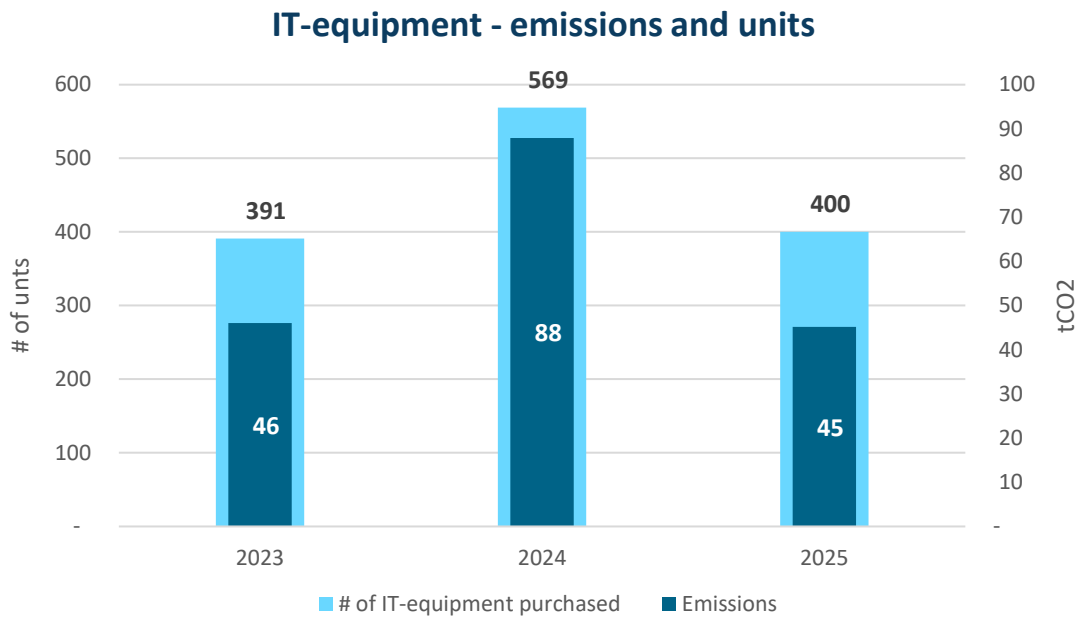

Figure 14 Estimated emissions from purchased IT equipment 2023, 2024 and 2025, and # of units purchased

IT equipment		kg CO2 per unit	Kg CO2	*High - low (uncertainty)*	
				Kg CO2	*Kg CO2*
Type of device	**# of units**	**average emission factor**	**Emissions**	**High**	**low**
Laptops	132	213	28 21	45 345	17 075
Dektops/workstations	1	314	314	755	143
Monitors	47	225	10 565	17 019	4 851
PC and monitors	***180***	***217***	***39 092***	***63 119***	***22 069***

Handhelt devices		kg CO2 per unit	Kg CO2	Kg CO2	Kg CO2
Type of device	**# of units**	**average emission factor**	**Emissions**	**High**	**low**
Phones (mobile and desk)	74	50	3 689	4 340	2 847
Tablets	1	83	83	133	74
Handheld devices	***76***	***50***	***3 772***	***4 473***	***2 921***

Accessories and other		kg CO2 per unit	Kg CO2	Kg CO2	Kg CO2
Type of device	**# of units**	**average emission factor**	**Emissions**	**High**	**low**
Docking stations	46	22	1 023	1 727	1 123
Headsets & plugs/pods	39	9	353	488	203
Keyboard and mouse	51	10	519	574	441
Webcamera	2	7	15	22	7
Speaker/mic (videoconf. Equip)	6	59	355	761	169
other/not specified	1	13	13	13	13
Accessories and other	***145***	***16***	***2 278***	***3 586***	***1 956***

		Average (emission factor)	Base case	High	low
		kg CO2 per unit	**Kg CO2**	***Kg CO2***	***Kg CO2***
Total	**400**	**113**	**45 142**	**71 178**	**26 946**

Table 16 emissions from purchased IT equipment in 2025.

Notes on calculation methods

Our emissions are calculated based on the international standard known as the Greenhouse Gas Protocol (GHGP). The standard has been developed for measuring and reporting greenhouse gases and is based on private initiatives through the World Resource Institute (WRI) and the World Business Council for Sustainable Development (WBCSD). This is also in accordance with CSRD-requirements which require calculations of total energy use and the energy mix.

The GHG protocol consists of an accounting modelling that explains how the company can quantify its direct and indirect greenhouse gas emissions, and distinguishes between direct and indirect emissions within three scopes:

- **Scope 1 (mandatory):** Direct sources of GHG emissions that are owned or controlled by the company, such as fuel for cars or heating energy from combustion processes. It's mandatory to report on scope 1 emissions according to the GHG-protocol.
- **Scope 2 (mandatory):** Indirect emissions from purchased energy such as electricity and district heating/cooling, as well as energy used in electric vehicles. It's mandatory to report on scope 2 emissions according to the GHG-protocol.
- **Scope 3 (optional):** Other indirect emissions that lie along the value chain and therefore also within the responsibility of the company, such as emissions from purchased goods and services. Emissions related to the company's activities, but which occur from sources not owned or controlled by the business. This includes, among other things, data equipment, office furniture, business flights, waste, and goods transport. It is voluntary to report this category of emissions, and there is usually large uncertainty associated with this data. Scope 3 is for most companies the most significant emission source, according to Science Based Targets[7].

LINK has calculated its climate impact from scope 1, scope 2 and scope 3 emissions. The emission factors and sources used for calculating emission from electricity, district heating and combustion of natural gas (for heat at office), use of other fossil energy sources and scope 3 related activities is described in tables in - **Emission factors and sources.**

Electricity consumption

GHG emissions from **electricity consumption** in each affiliate/country are calculated based on country-specific emission factors gathered and published by AIB (Association of issuing bodies[8]) and other sources (see tables in section about emission factors for details). Emission from electricity use is calculated with both location-based approach and market based, in accordance with the GHG-protocol.

[7] Scope 3: Stepping up science-based action - Science Based Targets
[8] Home | AIB (aib-net.org)

AIB also provides information on the split between the various energy sources of electricity production in each country. We have bundled these sources into three categories: Renewable (wind, sun, hydro etc.), nuclear and fossil (gas, oil, coal etc.), and used this to estimate share of renewable, nuclear and fossil generation of energy use under scope 2, with both the location-based and marked-based approach.

- **Location-based method** reflects the average emissions intensity of grids on which energy consumption occurs (using mostly grid-average emission factor data).
- A **market-based method** reflects emissions based on the electricity that organizations have chosen (or lack of choice) to purchase, often spelled out in contracts or instruments like Guarantees of Origin (GOs) or Renewable Energy Certificates (RECs). Ex. in Europe market-based factors take into account whether the electricity is purchased with GOs. For some countries we do not have market-based emission factors for electricity, and hence the same emission factor is used in both calculations.

District heating – scope 2

The emission factors for **district heating and cooling** are based on specific data provided by each energy supplier and reported by the different offices using this type of energy. However, in some countries we lack specific emission factors for district heating. We have used the electricity emission factor as a proxy to calculate emissions from district heat when specific emission factors, either from energy providers or national sources, are not available.

Cars – transportation scope 1

Emissions from **ICE cars** owned/leased by LINK are calculated on either the amount of fuel used, or distance travelled. For distance travelled we have used average WLTP emission factors (gCO2/km) for cars sold in the EU (published by the European Environment Agency.

Emission related to **EV cars** is calculated based on total energy use times electricity emission factor in respective country. Total energy use is calculated based on average energy use per km, and total distance travelled.

Scope 3

The description that follows is how emissions from scope 3 activities that LINK gathered relevant activity data are estimated. It is important to note that emissions linked to scope 3 data are inherently uncertain, and much of that uncertainty is hard to abate even with higher resolution data. It is also a cost-benefit question, since a reduction in uncertainty or improved emission estimates will be dependent on higher resolution data, that is more labor intensive to both provide and analyze.

For indirect emissions from activities classified under **scope 3**, different methods and sources are used depending on respective activity and data used to estimate emissions.

Calculations and activity data for scope 3 is described in **Notes on scope 3 emissions**. Factors used to estimate scope 3 emissions are presented in **Table 21** to **Table 30.**

For **waste disposal**, emission factors from Department for Energy Security and Net Zero (UK) are used. When estimating emissions from procurement of **IT equipment**, we have used reported emissions from suppliers/producers of IT equipment and EPDs (Environmental Product Declaration) where this exists. **Air travel** is calculated using ICAO (International Civil Aviation Organization) emissions calculator (ICEC) for specified trips. As stated by ICAO, ICEC is the only internationally approved tool to estimate carbon emissions from air travel[9]. When trip is not specified, emissions are calculated based on length, expressed as pkm (passenger km) and emission factor from Department for Energy Security and Net Zero (UK).

Emissions from **commuting** are based on a survey of travel/commuting habits and average emission factors for different modes of transportation.

Emissions related to **server/data center services** are either based on emissions provided by service provider (i.e. primary data) or calculated based on reported energy use for data center/server services purchased and used. Emission or energy data are reported by each affiliate/office and used to give an estimate of emissions from this type of service. When energy use is reported we use the same electricity factor (market based) as used when calculating emissions from electricity use at office.

[9] A detailed description of the methodology used in ICEC can be found her: Methodology ICAO Carbon Emissions Calculator_v13_Final.pdf

Emission factors and sources

Scope 1 factors

Scope 1 activities	Emission factor (scope 1)	Unit	Source	Link to source
Mobile sources				
Gasoline	2.32	kgCO2eq/liter	Norwegian Environment Agency	Utslippsfaktorer i klimagassregnskap for Norge - Miljødirektoratet (miljodirektoratet.no)
Road Diesel	2.66	kgCO2eq/liter	Norwegian Environment Agency	Utslippsfaktorer i klimagassregnskap for Norge - Miljødirektoratet (miljodirektoratet.no)
Distance travelled (diesel)	0.145	kgCO2 / km	European Environment Agency	Monitoring of CO2 emissions from passenger cars
Distance travelled (gasoline)	0.133	kgCO2 / km	European Environment Agency	Monitoring of CO2 emissions from passenger cars (europa.eu)
Stationary Source				
Natural gas	0.205	kgCO2/kWh	Norwegian Environment Agency	Utslippsfaktorer i klimagassregnskap for Norge - Miljødirektoratet (miljodirektoratet.no)
Scope 3 (upstream)	**Emission factor**	**per unit**	**Source**	**Link**
Diesel	0.62	KgCO2/liter	Department for Energy Security and Net Zero (UK)	Greenhouse gas reporting: conversion factors 2025 - GOV.UK
Gasoline	0.6	KgCO2/liter	Department for Energy Security and Net Zero (UK)	Greenhouse gas reporting: conversion factors 2025 - GOV.UK
Natural gas	0.03347	KgCO2/kWh	Department for Energy Security and Net Zero (UK)	Greenhouse gas reporting: conversion factors 2025 - GOV.UK

Table 17 Emission factors scope 1 (direct emissions) and scope 3 (upstream)

Efficiency EV cars

Efficiency electric vehicle (type of car)	kWh/km	Source	
Small	0.153	Transport and Environment	2022-03_LCA_Update (transportenvironment.org)
Medium	0.167	Transport and Environment	2022-03_LCA_Update (transportenvironment.org)
Large	0.182	Transport and Environment	2022-03_LCA_Update (transportenvironment.org)
Executive	0.196	Transport and Environment	2022-03_LCA_Update (transportenvironment.org)
Average	**0.1745**	**Calculated**	

Table 18 energy efficiency EV-cars

Energy – electricity and district heating

Scope 2 - electricity Country	Location Based	Market Based	Unit of measure	Source
Austria	0.087	-	kgCO2eq/kWh	AIB (Association of issuing bodies)[10]
Bulgaria	0.311	0.380	kgCO2eq/kWh	AIB (Association of issuing bodies)
Belgium	0.105	0.132	kgCO2eq/kWh	AIB (Association of issuing bodies)
Colombia	0.191	0.191	kgCO2eq/kWh	IEA
Denmark	0.051	0.422	kgCO2eq/kWh	AIB (Association of issuing bodies)
Finland	0.033	0.406	kgCO2eq/kWh	AIB (Association of issuing bodies)
France	0.018	0.024	kgCO2eq/kWh	AIB (Association of issuing bodies)
Germany	0.312	0.725	kgCO2eq/kWh	AIB (Association of issuing bodies)
Hungary	0.177	0.319	kgCO2eq/kWh	AIB (Association of issuing bodies)
Iceland	0.000	0.506	kgCO2eq/kWh	AIB (Association of issuing bodies)
Italy	0.235	0.441	kgCO2eq/kWh	AIB (Association of issuing bodies)
North Macedonia	0.007	0.535	kgCO2eq/kWh	JRC EU[11] (2020-numbers)

[10] All AIB (2024) - 2024 | AIB
[11] Joint Research Centre Data Catalogue - GHG Emission Factors for Electricity Consumption - European Commission (europa.eu)

Norway	0.229	0.382	kgCO2eq/kWh	AIB (Association of issuing bodies)
Netherlands	0.634	0.808	kgCO2eq/kWh	AIB (Association of issuing bodies)
Poland	0.043	0.502	kgCO2eq/kWh	AIB (Association of issuing bodies)
Portugal	0.216	0.233	kgCO2eq/kWh	AIB (Association of issuing bodies)
Romania	0.101	0.292	kgCO2eq/kWh	AIB (Association of issuing bodies)
Spain	0.007	0.535	kgCO2eq/kWh	AIB (Association of issuing bodies)
Sweden	0.007	0.068	kgCO2eq/kWh	AIB (Association of issuing bodies)
Switzerland	0.002	0.000	kgCO2eq/kWh	AIB (Association of issuing bodies)
UK	0.193	0.388	kgCO2eq/kWh	AIB (Association of issuing bodies)
South Africa	0.906	0.906	kgCO2eq/kWh	South Africa's 2023 Grid Emission Factors Report

Table 19 Emission factors electricity - scope 2

Scope 2 – District heating/cooling Country	Emission factor from energy provider (or other sources)	Emission factor electricity as proxy	Unit	Source
Austria	0.439		kgCO2/kWh	From energy provider
Bulgaria	0.423		kgCo2/kWh	From energy provider
Denmark	0.024		kgCO2/kWh	From energy provider
Finland	0.162		kgCO2/kWh	From energy provider
Germany	0.28		kgCO2/kWh	*Same as electricity (used as proxy)*
Norway	0.02		kgCO2/kWh	*Fjernkontrollen.no*[12]
Hungary		0.177	kgCO2/kWh	*Same as electricity (used as proxy)*
Poland	0.356		kgCO2/kWh	*From energy provider*
Sweden	0.05		kgCO2/kWh	Energiföretagen.se[13]

Table 20 Emission factors district heating – scope 2

[12] Betingelser, vilkår og EPD-er - hafslund.no

[13] Tillförd energi - Energiföretagen Sverige (energiforetagen.se)

Waste – scope 3

Scope 3 - Waste	Unit	Emission factor	Source	Link
Residual waste (to incineration)	Kg CO2 per kg waste	0.0047	Department for Energy Security and Net Zero (UK)	Greenhouse gas reporting: conversion factors 2025 - GOV.UK

Table 21 Emission factor waste disposal - scope 3

Commuting – scope 3

Scope 3 - Commuting	Emission factor	Unit	Source
Cars and motorcycle			
Diesel car	0.145	kg CO2/km	European[14] Environment Agency
Petrol/gasoline car	0.133	kg CO2/km	European Environment Agency
Electric Vehicle (EV)	0.035	kg CO2/km	Calculated*
Motorcycle (average type)	0.114	kg CO2/km	Department for[15] Energy Security and Net Zero (UK)
Public transportation			
Bus	0.08	kgCO2/passenger km	European[16] Environment Agency
Tram	0.029	kgCO2/passenger km	Department for Energy Security and Net Zero (UK)
Metro/underground	0.028	kgCO2/passenger km	Department for Energy Security and Net Zero (UK)
Train	0.033	kgCO2/passenger km	European Environment Agency

Table 22 Emission factors for calculating emissions from commuting. *Emission factor for EV vehicles is calculated based on energy use per km (kWh/km) from table 18, and average emissions factor for electricity based on location based factors in table 19.

Air Travel – scope 3

Scope 3 – Air travel	Unit	Emission factor (Kg CO_2 per unit)	Source	Link
Unspecified air Travel	Passenger km	0.0842	Department for Energy Security and Net Zero (UK)	Greenhouse gas reporting: conversion factors 2025 - GOV.UK
Specified air travel	ICEC calculator	n/a	ICAO	ICAO Carbon Emissions Calculator (ICEC)

Table 23 Emission factors air travel

[14] Monitoring of CO2 emissions from passenger cars (europa.eu)
[15] Government conversion factors for company reporting of greenhouse gas emissions - GOV.UK (www.gov.uk)
[16] Rail and waterborne — best for low-carbon motorised transport — European Environment Agency (europa.eu)

Laptops, workstations, and monitors – scope 3

Laptops			
Brand	**Model**	**Emission factor ($kgCO_2$ per unit)**	**Source/link**
Apple	Macbook pro (16inch)	209.3	MacBook Pro 16-inch Product Environmental Report
Apple	Macbook Air (15,3")	116.3	MacBook Air with M3 chip Product Environmental Report
Apple	Macbook pro (14inch)	135.1	MacBook Pro 14-inch (M5) Product Environmental Report
Apple[17]	**Average**	**153.5**	Environment - Apple
HP	HP EliteBook 860 G10	184.8	GetDocument.aspx
HP	Probook 4 G1	128,5	GetDocument.aspx
HP[18]	**average**	**156.6**	Product Carbon Footprint
Lenovo	Thinkpad X13	377.6	Microsoft Word - pcf-thinkpad-x13-gen-2 (static.pub)
Lenovo	LenovoThinkPad X1 Carbon G12	162	PCF Template
Lenovo	Thinkpad P1	243	PCF Template
Lenovo	Thinkpad T16	194	PCF Template
Lenovo	Thinkpad P16s	212	PCF Template
Lenovo	Lenovo ThinkPad T14s G3	168.8	PCF Template
Lenovo	Thinkpad extreme X1 Gen 5	244.6	PCF Template (static.pub)
Lenovo[19]	**average**	**228.9**	Lenovo Eco Declaration Compliance Information | Lenovo US
Dell	Dell Pro 16	86.7	dell-pro-16-pc16250-laptop-pcf-report.pdf
Dell	Dell XPS 16 (9640)	315.1	PAIA PDF General Report
Dell	Precision 7680	402.7	dell-precision-7680-pcf-datasheet.pdf
Dell	Dell Latitude 5350	77.0	latitude-5350-pcf-report.pdf
Dell	Dell latitude 7640	315.1	dell-latitude-7640-pcf-datasheet.pdf
Dell[20]	**average**	**239.3**	

[17] Environment - Apple
[18] Product Carbon Footprint (hp.com)
[19] Lenovo Eco Declaration Compliance Information | Lenovo US
[20] Product Carbon Footprint (PCF) | Dell USA

Average all		**210.2**	
Circular computing	*average value*	*331*	*What Is The Carbon Footprint Of A Laptop? - Circular Computing™*

Table 24 Emission factors laptops, kg CO2 per unit (device)

Workstations		**Emission factor ($kgCO_2$ per unit)**	
Brand	**Model/type**		**Source/link**
Apple	Mac Pro	708.2	Mac Pro Product Environmental Report (apple.com)
Apple	iMac	221.7	iMac_PER_Oct2023 (apple.com)
Average Apple		**465**	
HP	HP Elite Mini 800 G9 Desktop	142.5	GetDocument.aspx (hp.com)
HP	HP lite Tower 800 G9	625.8	GetDocument.aspx (hp.com)
HP	HP Elit one	326.7	GetDocument.aspx (hp.com)
Average HP		**365**	
DELL	DELL Precision 7960 Tower	754.6	Product Carbon Footprint (PCF) | Dell USA
DELL	DELL precision 5860	536.1	Product Carbon Footprint (PCF) | Dell USA
Average Dell		**645**	
Lenovo	ThinkCenter Neo 50 Q	**313.6**	Document
	Average all	**453.7**	

Table 25 Emission factors workstations, kg CO2 per unit (device)

Monitors		**Emission factor ($kgCO_2$ per unit)**	
Brand	**Type/size**		**Source/link**
Dell	27"	**143**	p2725qe-monitor-pcf-report.pdf
Dell	34"	163	P3425WE Monitor PCF report.pdf
Dell	24”	96	p2425he-monitor-pcf-report.pdf
Average Dell		**134**	
Apple	Studio Display	234	Environment - Apple
Apple	Studio Display Pro XDR	555	Environment - Apple

Average Apple		**395**	
Lenovo	Thinkvision P27H-28	464	Lenovo Compliance
Lenovo	Thinkvision P34w-20	496	Lenovo Compliance
Average Lenovo		**471**	
	Average all	**305**	

Table 26 Emission factors monitors, kg CO2 per unit (device)

Docking stations Brand	type	Emission factor (kgCO2 per unit)	Source
DELL	Docking station	34.5	Product Carbon Footprint (PCF) | Dell USA
DELL	Docking station	32.2	Product Carbon Footprint (PCF) | Dell USA
DELL	Docking station	37.5	Product Carbon Footprint (PCF) | Dell USA
Average DELL		**34.8**	
Lenovo	ThinkPad Universal Thunderbolt 4 Dock	30.0	Document
Lenovo	ThinkPad Universal USB-C Dock	24.4	Document
Lenovo	Thinkpad Hybrid	30.6	Document
Average Lenovo		**28.3**	
	Average	**31.5**	

Table 27 Emission factors docking stations, kg CO2 per unit (device)

Handheld devices – scope 3

Mobile phones Brand	type	Emission Factor ($kgCO_2$ per unit)	Source/link
Apple	iPhone 17 pro	51.2	iPhone 17 Pro and iPhone 17 Pro Max Product Environmental Report
Apple	iPhone 16 pro	55.5	iPhone 16 Pro and iPhone 16 Pro Max Product Environmental Report
Apple	iPhone 17 max	53.5	iPhone 17 Pro and iPhone 17 Pro Max Product Environmental Report
Apple	**average**	**53.4**	
Samsung	Galaxy A17	38.1	PowerPoint 프레젠테이션
Samsung	Galaxy S24 FE	50.5	PowerPoint 프레젠테이션
Samsung	Galaxy S25+	43	PowerPoint 프레젠테이션
Samsung	**average**	**43.9**	Environment Data | Samsung Jordan
Honor	**Honor Magic 7**	**58.8**	HONOR ESG environmental | HONOR Official Site (Global)

	Average phones	**50.1**	
Tablets	**type**	**($kgCO_2$ per unit)**	**Source/link**
Samsung	Galaxy S9 Tab ultra	132.5	Environment Data | Samsung Jordan
Samsung	Galaxy tab S9+	117	Environment Data | Samsung Jordan
Average		125	
iPad	11-inch Pro	81	iPad Pro 11-inch and 13-inch (M4) Product Environmental Report
iPad	13 Inch pro	93	iPad Pro 11-inch and 13-inch (M4) Product Environmental Report
iPad	13 inch Air	74	
Average iPad		**82.7**	

Table 28 Emission factors handheld devices, kg CO2 per unit (device)

Accessories and peripheral devices – scope 3

Type of accessories	**Brand**	**type**	**Emission factor ($kgCO_2$ per unit)**	**Source**
Headset	Logitech[21]	G435	5.1	Carbon Footprint- Logitech G G435 Headset_05NOV2024
	Logitech	Zone Vibe 130	7.5	Carbon Footprint- Logitech Zone Vibe 130 Headset_05NOV2024
	Jabra	Evolve2 85	12.5	Bærekraftig design | Jabra
	Jabra	Evolv2 75	11.2	Bærekraftig design | Jabra
Average	**Headset**		**9.1**	
Pods/plugs	Jabra	Evolve 2 Buds	6,1	Bærekraftig design | Jabra
	Jaybird	Vista (plugs)	8,5	Carbon Footprint- Ultimate Ears Fits_05NOV2024
	Jaybird	Vista 2 (plugs)	8,5	Carbon Footprint- Jaybird Vista 2_05NOV2024
	Apple	Airpods Pro 3	12.48	AirPods Pro 3 Product Environmental Report
Average	**Pods/plugs**		**8.9**	

Table 29 Emission factors accessories and peripheral devices, kg CO2 per unit (device)

[21] Karbonmerking og måling av produkters karbonpåvirkning

Mouse and keyboard	Brand	type	Emission factor ($kgCO_2$ per unit)	Source
Keyboard	Logitech	K860 ERGO Keyboard	9.6	Carbon Footprint Ergo 860 Wireless Keyboard
	Logitech	MX Keys	13.0	Carbon Footprint- Logitech MX Keys for Business_05NOV2024
	Logitech	MX keys for mac	12.5	Carbon Footprint- Logitech MX Keys S for Mac_05NOV2024
	Average		**11.7**	
Mouse	Logitech	M720	3.6	Carbon Footprint M720 Triathlon Mouse (logitech.com)
	Logitech	M330	3	Carbon Footprint M330 Wireless Mouse (logitech.com)
	Average		**3.3**	

Table 30 Emission factors accessories and peripheral devices kg CO2 per unit (device)

Other	Brand	type	Emission factor ($kgCO_2$ per unit)	Source
Webcamera	Logitech	HD pro C920	3.4	Carbon Footprint- Logitech HD Pro Webcam C920_08MAR2024
	Logitech	HD pro 4k	11	Carbon Footprint - HDPRO4K_08MAR2024
	Average		**7.3**	
Speakers and mics (video solutions)	Jabra	Speak 750	10.0	Bærekraft | Jabra
	Jabra	Speak 2 75	12.5	Bærekraft | Jabra
	Logitech	Rally mic pod	28.7	Carbon Footprint- Logitech Rally Mic Pod_05NOV2024
	Logitech	Rally speaker	20.0	Carbon Footprint- Logitech Rally Speaker_05NOV2024
	Average		**17.8**	
Video camera (meeting)	Logitech	Rally Camera	41.1	Carbon Footprint- Logitech Rally Camera_05NOV2024
	Logitech	Sight	114.8	Carbon Footprint- Logitech Sight_APR2024
	Average		**78.0**	
Touchscreen/ smart center	Logitech	Tap	88,1	Carbon Footprint- Logitech TAP_APR2024
	Lenovo	Thinksmart	323,1	Document
	Average		**205.6**	
All-in-one	Logitech	Rally bar (all in one)	203.1	Carbon Footprint- Logitech RallyBar_APR2024

Table 31 Emission factors accessories and peripheral devices kg CO2 per unit (device)

Input and sources used to calculate energy mix

Energy mix electricity – location based and market based

	Location Based			Market based			
	Renewable	Nuclear	Fossil	Renewable	Nuclear	Fossil	Source
Austria	84 %	0 %	16 %	-	-	-	AIB
Bulgaria	27 %	43 %	29 %	14 %	48 %	38 %	AIB
Colombia	68 %		32 %	68 %		32 %	IEA
Denmark	90 %	0 %	10 %	24 %	12 %	63 %	AIB
Finland	56 %	39 %	5 %	11 %	31 %	58 %	AIB
France	28 %	68 %	4 %	7 %	88 %	5 %	AIB
Germany	57 %	0 %	43 %	0 %	0 %	100 %	AIB
Hungary	31 %	42 %	26 %	12 %	42 %	46 %	AIB
Italy	49 %	0 %	51 %	9 %	5 %	86 %	AIB
North Macedonia	30 %		70 %	30 %		70 %	IEA
Norway	99 %	0 %	1 %	5 %	19 %	76 %	AIB
Poland	31 %	0 %	69 %	9 %	2 %	89 %	AIB
Portugal	89 %	0 %	11 %	4 %	21 %	75 %	AIB
Romania	50 %	21 %	29 %	48 %	21 %	31 %	AIB
Spain	57 %	20 %	23 %	4 %	39 %	57 %	AIB
Sweden	70 %	29 %	1 %	51 %	33 %	17 %	AIB
Switzerland	67 %	31 %	1 %	0 %	0 %	0 %	AIB
South Africa	10 %	4 %	86 %	10 %	4 %	86 %	**[22]
UK	52 %	14 %	34 %	3 %	24 %	73 %	AIB

Table 32 Energy mix electricity. Sources AIB[23] and IEA[24]

[22] South Africa's 2023 Grid Emission Factors Report
[23] 2024 | AIB
[24] Energy Statistics Data Browser – Data Tools - IEA

Energy mix district heating and cooling

Country	Renewable share	Fossil share*	Source	Link
Austria	52 %	48.0 %	IEA DHC (see figure 6) in linked report)	guidebook_Appendix_B_Country_report_Austria.pdf
Denmark	63 %	37.0 %	IEA DHC (see figure 6) in linked report)	guidebook_Appendix_B_Country_report_Austria.pdf
Finland	75 %	25.4 %	Finnish Energy	District heating statistics - Finnish Energy
Germany	18 %	82.0 %	IEA DHC (see figure 6) in linked report)	guidebook_Appendix_B_Country_report_Austria.pdf
Hungary	20 %	80.0 %	IEA DHC (see figure 6) in linked report)	guidebook_Appendix_B_Country_report_Austria.pdf
Norway	98 %	1.6 %	Norsk Fjernvarme	Oslo
Poland			N/A	N/A
Sweden	98 %	2,2 %	Energiföretagen	Tillförd energi - Energiföretagen Sverige

*Table 33 Energy mix share used to calculate source of energy from district heating/cooling. *fossil-CO2 from waste incineration is not included in numbers from Sweden, Norway and Finland.*

Biofuel blend in mandates

	Share of biofuels	
Offices with reported driving in 2025	Petrol	Diesel
Austria	3,4 %	6,3 %
Bulgaria	9 %	6 %
France	10 %	8,6 %
Italy (1)	6 %	6 %
Poland	5 %	5 %
Romania	8 %	7 %
Average blend-in madates	7 %	6,5%

Table 34 Biofuel blend in mandates from 2024. Used to calculate biofuels in scope 1 energy mix. (1) Reduction target, (2) Overall minimum biofuel target. Source: https://www.epure.org/wp-content/uploads/2024/01/240115-REV8-REP-Overview-Report-January-2024-COMPILED.pdf

Conversion factors for fuels	Source	Kg/liter	kWh/kg
Diesel	Utslippsfaktorer i klimagassregnskap for Norge - miljodirektoratet.no	0,84	12
Petrol/gasoline	Utslippsfaktorer i klimagassregnskap for Norge - miljodirektoratet.no	0,74	12,2

Table 35 Conversion factor for fuel

Scope of data collection

The calculations herein are based on data from LINK subsidiaries' offices. We have more offices than last year. The table below shows all LINK entities per 31st of December 2025, with specification on whether they are included in the calculation or not.

Country	Location	Company	Included	Comments
Austria	**Graz, Austria**	LINK Mobility Austria GmbH	**Included**	
	Vienna, Austria	*BK Invest GmbH*	*N/A*	*No office*
	Vienna, Austria	*Simple SMS GMbH*	*N/A*	*No office*
Bulgaria	**Sofia, Bulgaria**	LINK Mobility Bulgaria EAD	**Included**	
Colombia	**Medellin, Colombia**	Atenea Mobile SAS	**Included**	
	Medellin, Colombia	Kronos Mobile SAS	**Included**	*Shared office with Atenea*
Denmark	**Copenhagen, Denmark**	LINK Mobility A/S LINK Mobility Holding ApS Tismi A/S	**Included**	
	Kolding, Denmark	LINK Mobility A/S	**Included**	
Finland	**Helsinki, Finland**	LINK Mobility Oy	**Included**	
France	**Boulogne-Billancourt, France**	LINK Mobility S.A.S. LINK Mobility Holding SAS	**Included**	
	Roanne, France	LINK Mobility S.A.S.	**Included**	
Germany	**Hamburg, Germany**	LINK Mobility GmbH	**Included**	
	Hamburg, Germany	*GfMB Gesellschaft für Mobiles Bezahlen*	*N/A*	*No office*
Hungary	**Budapest, Hungary**	LINK Mobility Hungary Kft.	**Included**	
Italy	**Arezzo, Italy**	LINK Mobility Italia Srl	**Included**	
	Belluno, Italy	LINK Mobility Italia Srl	**Included**	
	Bologna, Italy	LINK Mobility Italia Srl	**Included**	

	Milan, Italy	*LINK Mobility Italia Srl*	*N/A*	*Co-working space leased*
	Rome, Italy	*LINK Mobility Italia Srl*	*N/A*	*Co-working space leased*
	Turin, Italy	*LINK Mobility Italia Srl*	*N/A*	*No office*
Mexico	**Mexico City, Mexico**	Pandora Mobile Group S de R.L. de C.V.	**Included**	Reporting only on Scope 3 Air Travel and IT Equipment
Netherlands	**Breukelen, Netherlands**	Tismi B.V. Tismi Mobile B.V.	**Included**	No office, only scope 3 data
Norway	**Bergen, Norway**	LINK Mobility AS LINK Mobility Group AS	**Included**	
	Oslo, Norway	LINK Mobility AS LINK Mobility Group AS LINK Mobility Group Holding ASA LINK Mobility USA AS Tismi AS	**Included**	
Operations team	**N/A**	LINK Mobility Group ASA	**Included**	Group level Saas/Cloud services
Poland	**Gliwice, Poland**	LINK Mobility Sp.z.o.o	**Included**	
Portugal	**Matosinhos, Portugal**	LINK Mobility Portugal, Unipessoal LDA	**Included**	
Republic of North Macedonia	**Kumanovo, North Macedonia**	LINK Mobility Development Center DOOEL	**Included**	
	Skopje, North Macedonia	LINK Mobility Development Center DOOEL	**Included**	
Romania	**Bucharest, Romania**	LINK Mobility SRL Teracomm RO SRL	**Included**	
South Africa	**Cape Town, South Africa**	SMSPortal Proprietary Limited	**Included**	New office
	Gauteng, South Africa	Link Mobility South Africa (PTY) Limited	**Not included**	Holding Company

Spain	**Madrid, Spain**	LINK Mobility Spain S.L.U.	**Included**	
	Castellon, Spain	Net Real Solutions S.L.	**Included**	New company
Sweden	**Stockholm, Sweden**	LINK Mobility AB	**Included**	
Switzerland	**Rorschach, Switzerland**	LINK Messaging AG	**Included**	No permanent office
UK	**London, UK**	LINK Mobility UK Limited	**Included**	No permanent office - reporting only on Scope 3 Air Travel and IT Equipment
	Doncaster, UK	Reach-Data Ltd.	**Included**	
	Penryn, UK	FireText Communications Ltd	**Included**	New entity
	Bristol, UK	*The SMS Works Ltd*	*N/A*	*No office*
	Edinburgh, UK	*HSL Messaging Limited*	*N/A*	*No office*

Table 36 Offices included in report 2025

link mobility

www.linkmobility.com