Carbon Footprint Accounting

GHG Reporting Standards | GHG Annual Emissions | Emissions Development | Auditor's Report

Published on March 2025

ATEA

Purpose of This Document

This document provides additional details on the calculation methodology for Scope 1, 2 and 3 greenhouse gas (GHG) emissions of Atea ASA (Atea Group) as communicated in Atea's Annual Report. Atea reports GHG emissions in tons of carbon dioxide equivalents (tCO2e).

GHG Reporting Standards

GHG accounting principles exist to provide a standard basis for reporting a faithful, true, and fair account of a company's GHG emissions. Atea calculates its reported GHG emissions in accordance with the industry guidelines as developed by the World Resources Institute (WRI) GHG Protocol. Scope 1, 2, and 3 emissions are calculated for all sites under Atea's operational control, with a geographical breakdown as follows: Norway (Atea Norway and Atea ASA), Sweden (Atea Sweden and Atea Logistics), Denmark (Atea Denmark), Finland (Atea Finland), Lithuania (Atea Lithuania), Latvia (Atea Latvia and Atea Global Services) and Estonia (Atea Estonia). The Baltic region is further subdivided into Lithuania, Latvia and Estonia for a thorough analysis of Atea's emissions.

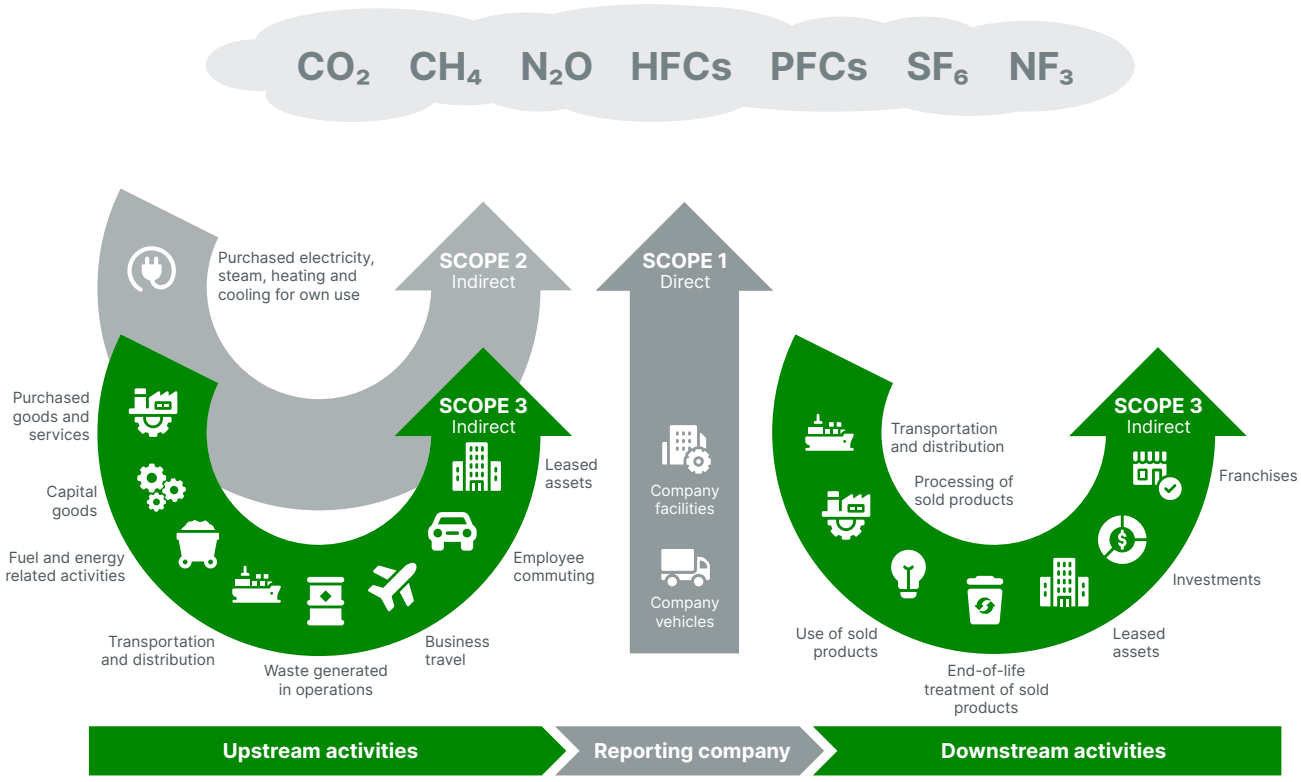
For Scope 1 and 2 emissions reporting, Atea uses the GHG Protocol Corporate Standard.

- Scope 1 includes direct GHG emissions from sources that are owned or controlled by Atea. These emissions originate from activities and processes that the company directly manages
- Scope 2 covers indirect GHG emissions from the generation of electricity, heat or steam that Atea purchases from external sources. These emissions are produced off-site but are related to the company's activities because they result from the electricity, heat or steam consumed by Atea.

For Scope 3 emissions reporting, Atea uses the GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard.

- Scope 3 includes indirect GHG emissions from sources not owned or directly controlled by Atea but are a result of its activities, such as emissions from the transportation of goods, business travel, value chain activities, waste disposal and more.

Atea incorporates principles drawn from financial accounting and reporting standards, including relevance, accuracy, completeness, consistency and transparency, in their GHG accounting and reporting practices. This ensures that their approach aligns with established principles and facilitates reliable and comprehensive measurement and reporting of GHG emissions. As GHG accounting principles evolve, Atea remains committed to incorporating best practices for effectively managing and reducing their carbon footprint. The methodology considers the seven most important greenhouse gases: carbon dioxide (CO_2), methane (CH_4), nitrous oxide (N_2O), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), sulfur hexafluoride (SF_6), and Nitrogen trifluoride (NF3). These are converted into CO_2e based on their global warming potential.



Emission Sources

Scope 1

Atea has three categories of Scope 1 emission sources:

- **Stationary combustion** emissions at Atea are produced by the combustion of diesel, natural gas and LPG (Liquefied Petroleum Gas), primarily used for facility heating or as backup electricity generation
- Atea's **mobile combustion** emissions stem from the operation of their owned or leased cars
- **Fugitive** emissions at Atea result from refrigerant leakage in air conditioning units.

Atea obtains data on both stationary and mobile combustion fuel from invoices that are collected and managed within their facilities. Also, Atea collects information on fugitive emissions, specifically refrigerant leaks from air conditioners, through the invoicing process.

Scope 2

Atea's Scope 2 emissions arise from the consumption of purchased electricity, district cooling and heating. We calculate both location-based and market-based Scope 2 emissions to provide comprehensive data. In our market-based calculations, we account for Atea's voluntary renewable energy purchases. These include Guarantees of Origins (GOs) obtained from power purchase agreements, unbundled Renewable Energy Certificates (RECs) and purchases of renewable energy).

Scope 2 emissions data from purchased electricity and district cooling are collected from utility invoices. Atea purchases GOs and generates renewable energy at some sites. Renewable energy is recorded differently depending on how the contract is entered or metered. For on-site production (such as solar), renewable energy is metered separately and included in total consumption. This amount of consumption is considered as zero in Scope 1 and Scope 2 emissions.

Scope 3

Atea calculates its Scope 3 emissions following the guidelines outlined in the GHG Protocol, which outlines fifteen specific categories of Scope 3 emissions, offering a structured framework to analyze, comprehend and report on Scope 3 activities within the company's value chain. Atea is focusing its reporting efforts on the 11 out of 15 Scope 3 categories that have a material impact on their operations. To estimate emissions, Atea utilizes a diverse set of product carbon footprints (PCF) representative of the products they sell, ensuring comprehensive coverage across their portfolio.

CATEGORY	CALCULATION METHODOLOGY
Purchased goods and services	The calculations for the purchased goods and services category are based on the hybrid method, which combines supplier-specific activity data for mobile phones, desktops, tablets, laptops, monitors, servers, headphones and keyboards and mice, along with secondary Spend-based data to fill gaps. Atea relies on average supplier-specific Product Carbon Footprint (PCF) values published by major manufacturers. In cases where specific PCF data is unavailable, Atea employs a substitution approach, assuming similarities to products already in their portfolio. This enables the estimation of emissions for unsampled products and ensures comprehensive and accurate carbon footprint reporting.
Capital goods	The capital goods category is calculated using the same approach as for purchased goods and services. Data is collected directly from each reporting entity, ensuring accurate and specific information about capital goods.
Fuel-and energy related activities	The fuel and energy-related activities category accounts for all upstream emissions associated with the energy purchased by Atea (Scope 1) and the electricity consumed by Atea (Scope 2) for facilities under their operational control, including extraction, production, distribution losses and transportation of fuels and energy consumed by the company, while excluding emissions from the combustion of fuels or electricity consumed, as they are already covered in Scope 1 or Scope 2 reporting.
Upstream transportation and distribution	Upstream transportation and distribution encompass the freight transport of commercial products, including those received by Atea from its suppliers and transported to the Atea Logistics distribution center in Sweden, with transportation costs covered by Atea. The reported emissions from these activities are precalculated by the logistics company, accounting for emissions generated during product transportation and ensuring accurate carbon footprint assessment of downstream distribution. All data is calculated with full life cycle emissions, Well-to-Wheel (WTW). To ensure accurate reporting of emissions related to upstream transportation, there is a one-year lag in reporting the data due to the time required to receive transportation data from suppliers. This delay enables Atea to provide more precise and reliable emissions data, avoiding the need for estimations and enhancing the accuracy of reporting.

CATEGORY	CALCULATION METHODOLOGY
Waste generated in operations	The waste generated in Atea's operations is calculated using both actual and estimated amounts of waste. Regarding waste incineration, the emission factor does not deduct the energy recovery from incineration, which contributes to the production of district heating. This approach ensures a comprehensive assessment of the emissions associated with waste incineration. For recycled waste fractions, only a small transport component, specifically the collection of waste, is included in the calculation. The material recycling and replacement of virgin materials occurs outside the system boundary, carried out by those who purchase the recycled material. This methodology provides a clear and accurate representation of the emissions attributed to waste management within Atea's operations.
Business travel	Business travel emissions at Atea encompass air, train and bus travel, as well as mileage allowance. Atea collaborates with travel agencies for air, train, and bus travel, and these agencies precalculate GHG emissions. In situations where precalculated data is unavailable, actual travel distance in passenger-kilometer units is used and converted to GHG emissions. Regarding mileage allowance, it pertains to kilometers driven in employees' private cars (not owned or leased by the company) and is reimbursed by Atea. This comprehensive approach covers all countries where Atea operates, ensuring precise and accurate reporting of business travel-related emissions. Atea has chosen not to include emissions from business travelers staying in hotels, as per the GHG Protocol's optional guidelines.
Employee commuting	Employee commuting emissions have been calculated using relevant assumptions and national statistics on commuting patterns. The calculation also considers relevant emission factors to estimate the emissions associated with employee travel. The assumption made in the calculation is that all employees travel to the workplace every day and return home by the end of the workday, resulting in two trips per day per employee. This assumption has been consistently applied to reporting years from the base year 2019, without considering the impact of the COVID-19 pandemic or other attributing factors. The decision to maintain this assumption is primarily for the sake of consistency and clarity within the calculations over the reporting period, enabling a clear understanding of employee commuting emissions trends over time.
Upstream-leased assets	This category is not material for Atea's reporting purposes.
Downstream transportation and distribution	The downstream transportation and distribution activities involve the freight transport of commercial products from Atea's logistics center in Sweden to end customers and Atea's operations in Norway, Denmark, Sweden, Finland and the Baltics. The emissions reported from these activities are precalculated by the logistics company, encompassing emissions generated during product transportation. This approach ensures accurate accounting of the overall carbon footprint associated with downstream distribution. All data is calculated with full life cycle emissions, utilizing the Well-to-Wheel (WTW) methodology. Reporting these emissions separately underscores Atea's commitment to environmental sustainability and responsible supply chain management.
Use of sold products	Atea calculates the emissions from the use of sold products by utilizing data from various Product Carbon Footprint (PCF) values published by major manufacturers. The included categories are laptops, tablets, mobile phones, monitors, servers, keyboards and mice, headsets and desktops. In instances where PCF data is not available for certain products, Atea adopts an assumption that these products are similar to the ones already present in their portfolio. This substitution approach enables them to estimate the GHG emissions associated with the use of sold products, ensuring comprehensive reporting of their carbon footprint.
Processing of sold products	This category is not material for Atea's reporting purposes.
End-of-life treatment of sold product	Atea calculates the emissions from the end-of-life treatment of sold products by utilizing data from various Product Carbon Footprint (PCF) values published by major manufacturers. In cases where PCF data is not available for certain products, Atea assumes that these products are similar to the ones in their portfolio. This substitution approach allows them to estimate the emissions associated with the end-of-life treatment of those products to ensure comprehensive reporting.
Downstream-leased assets	Atea calculates this category based on consumption data from square footage leased to third parties, as reported in Atea's Annual report. It assumes that these facilities are outside of its operational control and are not included in Atea's Scope 1 or 2 emissions.
Franchises	This category is not material for Atea's reporting purposes.
Investments	This category is not material for Atea's reporting purposes. Due to the insignificance of emissions in this category, it does not warrant inclusion in the Scope 3 emission calculation for reporting. If investments within Atea increase, we will carefully assess each investment to determine if it should be included in the Scope 3 emission calculation.

Emission Factors

Atea updates emission factors to the newest releases. We calculate our market-based Scope 2 emissions according to the market-based emission factor hierarchy described in WRI's GHG Protocol Scope 2 Guidance. In the market-based method, we apply a zero-emission factor to renewable energy. In the location-based method, renewable energy has no effect or benefit to emission figures.

Scope 1. Stationary combustion	
Natural gas	DEFRA, 2024
Diesel	DEFRA, 2024, Drivmedel 2024 (Energimydighetene 2024) and Norwegian Environmental Agency 2024
LPG	DEFRA, 2024
Scope 1. Mobile combustion	
Gasoline/diesel	DEFRA, 2024, Drivmedel 2024 (Energimydighetene 2024) and Norwegian Environmental Agency 2024
Scope 1. Fugitive	
Refrigerants	DEFRA, 2024
Scope 2. Market-based	
Purchased electricity, Norway	Emission Factors, AIB (2024), Energy Statistics Data Browser
Purchased electricity, Sweden	Emission Factors, AIB (2024), Energy Statistics Data Browser
Purchased electricity, Denmark	Emission Factors, AIB (2024), Energy Statistics Data Browser
Purchased electricity, Finland	Emission Factors, AIB (2024), Energy Statistics Data Browser
Purchased electricity, Estonia	Emission Factors, AIB (2024), Energy Statistics Data Browser
Purchased electricity, Latvia	Emission Factors, AIB (2024), Energy Statistics Data Browser
Purchased electricity, Lithuania	Emission Factors, AIB (2024), Energy Statistics Data Browser
District cooling and heating	European Residual Mixes, 2024 and International Energy Agency, 2024; Supplier-specific factors per country - Sweden: Lokala miljövärden 2024; Norway: Fjernkontrollen 2024; Denmark: Environmental declarations per utility, updated annually
Scope 2. Location-based	
Purchased electricity, Norway	IEA (2024), European Residual Mixes 2024 and IEA (2024), Energy Statistics Data Browser
Purchased electricity, Sweden	IEA (2024), European Residual Mixes 2024 and IEA (2024), Energy Statistics Data Browser
Purchased electricity, Denmar	IEA (2024), European Residual Mixes 2024 and IEA (2024), Energy Statistics Data Browser
Purchased electricity, Finlan	IEA (2024), European Residual Mixes 2024 and IEA (2024), Energy Statistics Data Browser
Purchased electricity, Estonia	IEA (2024), European Residual Mixes 2024 and IEA (2024), Energy Statistics Data Browser
Purchased electricity, Latvia	IEA (2024), European Residual Mixes 2024 and IEA (2024), Energy Statistics Data Browser
Purchased electricity, Lithuania	IEA (2024), European Residual Mixes 2024 and IEA (2024), Energy Statistics Data Browser
Scope 3	
Purchased goods and services	Supplier-specific data from Product Carbon Footprint, EPA, 2024
Capital goods	Supplier-specific data from Product Carbon Footprint, EPA, 2024
Fuel-and energy-related activities	DEFRA, 2024
Upstream transportation and distribution	DEFRA, 2024
Waste generated in operations	DEFRA, 2024
Business travel	DEFRA, 2024
Employee commuting	DEFRA, 2024
Downstream transportation and distribution	DEFRA, 2024
Use of sold products	Supplier-specific data from Product Carbon Footprint, EPA, 2024
End-of-life treatment of sold products	Supplier-specific data from Product Carbon Footprint, EPA, 2024
Downstream-leased assets	DEFRA, 2024

GHG Annual Emissions

Atea Group, tCO_2e

	2019	2020	2021	2022	2023	2024
Scope 1	**3,747**	**3,434**	**3,401**	**3,830**	**4,152**	**3,317**
Mobile combustion	3,723	3,406	3,373	3,796	4,114	3,284
Stationary combustion	25	29	28	24	38	33
Fugitive				10		
Scope 2 (location-based)	2,981	2,265	2,016	2,403	2,146	2,069
Scope 2 (market-based)	**7,088**	**6,749**	**2,797**	**2,011**	**959**	**688**
District heating	695	630	592	436	293	362
Electricity	6,393	6,120	2,205	1,576	667	326
Scope 3	**1,893,322**	**1,539,043**	**1,891,078**	**1,751,329**	**1,200,076**	**993,988**
Purchased goods and services	1,016,490	924,519	1,064,941	1,057,006	899,741	776,387
Capital goods	3,928	4,632	4,478	3,675	4,059	3,788
Fuel-and energy-related activities	1,600	1,453	1,912	1,627	2,052	1,832
Upstream transportation and distribution	9,667	5,975	9,125	9,131	10,110	4,777
Waste generated in operations	345	238	394	540	421	247
Business travel	6,340	2,035	1,881	3,749	4,295	3,654
Employee commuting	1,958	1,630	1,724	1,552	1,800	1,524
Downstream transportation and distribution	1,839	1,587	802	652	586	595
Use of sold products	843,492	591,011	798,151	666,782	272,479	196,926
End-of-life treatment of sold products	7,664	5,965	7,670	6,577	4,495	4,226
Downstream leased assets				38	37	34

Atea Norway, tCO_2e

	2019	2020	2021	2022	2023	2024
Scope 1	**241**	**236**	**204**	**189**	**219**	**177**
Mobile combustion	241	236	204	189	219	177
Scope 2 (location-based)	137	104	105	85	78	88
Scope 2 (market-based)	**3,001**	**3,323**	**497**	**15**	**88**	**13**
District heating	24	19	13	15	11	13
Electricity	2,977	3,305	484	0	76	0
Scope 3	**374,885**	**275,594**	**282,450**	**216,217**	**239,757**	**212,774**
Purchased goods and services	275,365	206,508	212,345	177,133	193,735	174,065
Capital goods	1,161	1,091	1,133	431	858	821
Fuel-and energy-related activities	111	96	121	90	120	120
Waste generated in operations	50	50	23	51	58	50
Business travel	1,067	320	709	791	1,035	756
Employee commuting	427	360	395	330	339	178
Use of sold products	94,491	65,871	66,104	36,470	42,741	35,938
End-of-life treatment of sold products	2,213	1,299	1,619	942	872	849

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Atea Sweden, tCO_2e

	2019	2020	2021	2022	2023	2024
Scope 1	**261**	**155**	**80**	**221**	**171**	**114**
Mobile combustion	261	155	80	211	171	114
Fugitive				10		
Scope 2 (location-based)	436	397	291	158	172	182
Scope 2 (market-based)	**370**	**296**	**225**	**104**	**138**	**164**
District heating	165	142	92	104	105	114
Electricity	205	153	133	0	33	49
Scope 3	**403,826**	**415,257**	**448,736**	**517,742**	**434,056**	**383,165**
Purchased goods and services	309,080	328,374	356,323	418,674	358,303	310,743
Capital goods	1,447	1,551	1,670	1,280	1,952	1,772
Fuel-and energy-related activities	152	132	140	158	235	217
Waste generated in operations	67	64	66	70	78	96
Business travel	2,342	793	473	1,375	1,861	1,756
Employee commuting	663	526	568	499	631	543
Use of sold products	87,954	81,841	87,433	93,352	69,337	66,494
End-of-life treatment of sold products	2,123	1,976	2,064	2,334	1,658	1,545

Atea Denmark, tCO_2e

	2019	2020	2021	2022	2023	2024
Scope 1	**1,914**	**1,834**	**1,959**	**2,286**	**2,328**	**1,643**
Mobile combustion	1,914	1,834	1,959	2,286	2,328	1,643
Scope 2 (location-based)	1,516	1,136	989	1,201	929	879
Scope 2 (market-based)	**1,694**	**1,393**	**348**	**1,429**	**95**	**266**
District heating	226	215	252	81	87	76
Electricity	1,468	1,179	96	1,348	8	189
Scope 3	**777,920**	**514,664**	**848,281**	**699,412**	**350,195**	**244,611**
Purchased goods and services	281,678	233,523	342,270	290,742	218,111	181,998
Capital goods	784	904	1,055	1,375	584	635
Fuel-and energy-related activities	756	705	922	814	970	754
Waste generated in operations	116	78	110	111	96	55
Business travel	1,969	724	513	847	824	681
Employee commuting	370	305	325	285	216	257
Use of sold products	490,062	276,843	500,211	403,114	128,229	59,124
End-of-life treatment of sold products	2,185	1,582	2,876	2,087	1,128	1,072
Downstream leased assets				38	37	34

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Atea Finland, tCO_2e

	2019	2020	2021	2022	2023	2024
Scope 1	**195**	**165**	**201**	**123**	**129**	**95**
Mobile combustion	195	165	201	123	129	95
Scope 2 (location-based)	164	131	150	147	85	100
Scope 2 (market-based)	**314**	**225**	**185**	**216**	**245**	**94**
District heating	79	73	59	70	5	32
Electricity	235	152	126	145	239	62
Scope 3	**275,919**	**277,061**	**250,437**	**255,715**	**110,105**	**104,647**
Purchased goods and services	114,942	119,422	115,453	130,516	87,016	77,281
Capital goods	371	904	431	381	410	367
Fuel-and energy-related activities	82	67	63	72	79	76
Waste generated in operations	3	2	2	3	4	4
Business travel	515	129	140	368	346	237
Employee commuting	109	89	94	93	128	108
Use of sold products	159,015	155,590	133,401	123,299	21,538	26,030
End-of-life treatment of sold products	882	858	852	982	585	546

Atea Baltics, tCO_2e

	2019	2020	2021	2022	2023	2024
Scope 1	**1,137**	**1,045**	**956**	**1,008**	**1,277**	**1,261**
Mobile combustion	1,112	1,016	928	984	1,262	1,252
Stationary combustion	25	29	28	24	15	9
Scope 2 (location-based)	439	271	294	639	757	675
Scope 2 (market-based)	**1,248**	**1,231**	**1,293**	**131**	**238**	**62**
District heating		37	58	49	29	37
Electricity	1,248	1,195	1,235	82	209	25
Scope 3	**48,641**	**48,598**	**50,784**	**51,843**	**54,690**	**43,035**
Purchased goods and services	35,424	36,691	38,549	39,960	42,577	32,300
Capital goods	164	182	189	208	257	193
Fuel-and energy-related activities	419	400	595	436	565	579
Waste generated in operations	1	1	2	1	1	1
Business travel	209	51	25	289	157	186
Employee commuting	194	156	164	168	248	221
Use of sold products	11,970	10,866	11,002	10,547	10,634	9,340
End-of-life treatment of sold products	262	251	258	233	251	215

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Atea Logistics, tCO_2e

	2019	2020	2021	2022	2023	2024
Scope 1		**0**	**1**	**2**	**1**	**1**
Mobile combustion		0	1	2	1	1
Scope 2 (location-based)	118	49	55	45	18	21
Scope 2 (market-based)	**175**	**29**	**35**	**29**	**63**	**3**
District heating	91	29	35	29	0	2
Electricity	85	0	0	0	63	0
Scope 3	**11,833**	**7,662**	**10,192**	**10,163**	**10,985**	**5,513**
Purchased goods and services	1	1	0	0	0	0
Fuel-and energy-related activities	40	17	36	26	44	48
Upstream transportation and distribution	9,667	5,975	9,125	9,131	10,110	4,777
Waste generated in operations	81	25	168	292	155	27
Business travel	140	3	3	10	26	8
Employee commuting	65	54	59	53	64	58
Downstream transportation and distribution	1,839	1,587	802	652	586	595

Atea Global Services, tCO_2e

	2019	2020	2021	2022	2023	2024
Scope 1				**3**	**27**	**27**
Mobile combustion				3	4	3
Stationary combustion					24	24
Scope 2 (location-based)	171	178	131	128	106	123
Scope 2 (market-based)	**286**	**251**	**214**	**88**	**93**	**87**
District heating	111	115	83	88	55	87
Electricity	175	136	131	0	38	0
Scope 3	**298**	**208**	**198**	**239**	**289**	**244**
Purchased goods and services	2	1	0	0	0	0
Capital goods	40	35	35	31	39	39
Waste generated in operations	27	18	24	14	30	16
Business travel	98	15	19	69	46	31
Employee commuting	132	139	120	125	175	158

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Energy Metrics

	2019	2020	2021	2022	2023	2024
Energy consumption, MWh	**56,887**	**51,388**	**48,904**	**53,566**	**55,425**	**53,254**
Direct energy	15,753	14,722	14,545	16,565	17,086	13,448
Indirect energy	41,134	36,666	34,358	37,001	38,339	39,806
Renewable electricity, %	**39%**	**48%**	**78%**	**87%**	**89%**	**96%**
Norway	25%	12%	87%	100%	99%	100%
Sweden	99%	99%	100%	100%	67%	91%
Denmark	60%	58%	96%	58%	100%	93%
Finland	0%	0%	52%	52%	54%	89%
Lithuania	0%	0%	0%	100%	100%	100%
Latvia	0%	0%	0%	89%	80%	91%
Estonia	0%	0%	0%	0%	0%	100%
Renewable energy, %	**30%**	**35%**	**51%**	**58%**	**62%**	**69%**
Norway	24%	12%	80%	91%	90%	93%
Sweden	55%	79%	76%	78%	68%	82%
Denmark	34%	33%	44%	34%	48%	51%
Finland	12%	15%	32%	39%	47%	64%
Lithuania	2%	2%	2%	49%	54%	61%
Latvia	0%	0%	21%	43%	49%	48%
Estonia	0%	0%	0%	3%	6%	29%

Energy consumption and mix

	2023	2024
Fuel consumption from natural gas (MWh)	186	163
Fuel consumption from crude oil and petroleum products (MWh)	15,318	12,235
Consumption of purchased or acquired electricity, heat, steam and cooling from fossil sources (MWh)	5,455	4,075
Total fossil energy consumption (MWh)	**20,959**	**16,473**
Share of fossil sources in total energy consumption (%)	**38%**	**31%**
Consumption from nuclear sources (MWh)	**90**	**16**
Share of consumption from nuclear sources in total energy consumption (%)	**0%**	**0%**
Fuel consumption for renewable sources, including biomass (also comprising industrial and municipal waste of biologic origin, biogas, renewable hydrogen) (MWh)	1,280	1,050
Consumption of purchased or acquired electricity, heat, steam and cooling from renewable sources (MWh)	32,794	35,329
The consumption of self-generated non-fuel renewable energy (MWh)	307	387
Total renewable energy consumption (MWh)	**34,381**	**36,765**
Share of renewable sources in total energy consumption (%)	**62%**	**69%**
Total energy consumption (MWh)	**55,431**	**53,254**

Data centers' energy in total consumption	2021	2022	2023	2024
Total energy consumption, MWh	11,842	19,348	19,454	20,329
Share of renewable energy, %	87%	81%	100%	100%

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Environmental Metrics

	2019	2020	2021	2022	2023	2024
Gas pollutants, tonnes						
VOC	1.04	1.01	1.02	1.38	1.85	1.57
NOx	13.35	12.11	11.80	13.23	13.72	10.80
SOx	0.02	0.02	0.02	0.02	0.02	0.02
PM	0.25	0.15	0.15	0.17	0.17	0.13
Scope 1 emissions by GHG type, tCO_2e						
CH_4	2	2	2	3	4	3
CO_2	3,702	3,393	3,360	3,775	4,104	3,280
N_2O	43	39	38	42	44	34

Amount of waste from own operation, tons

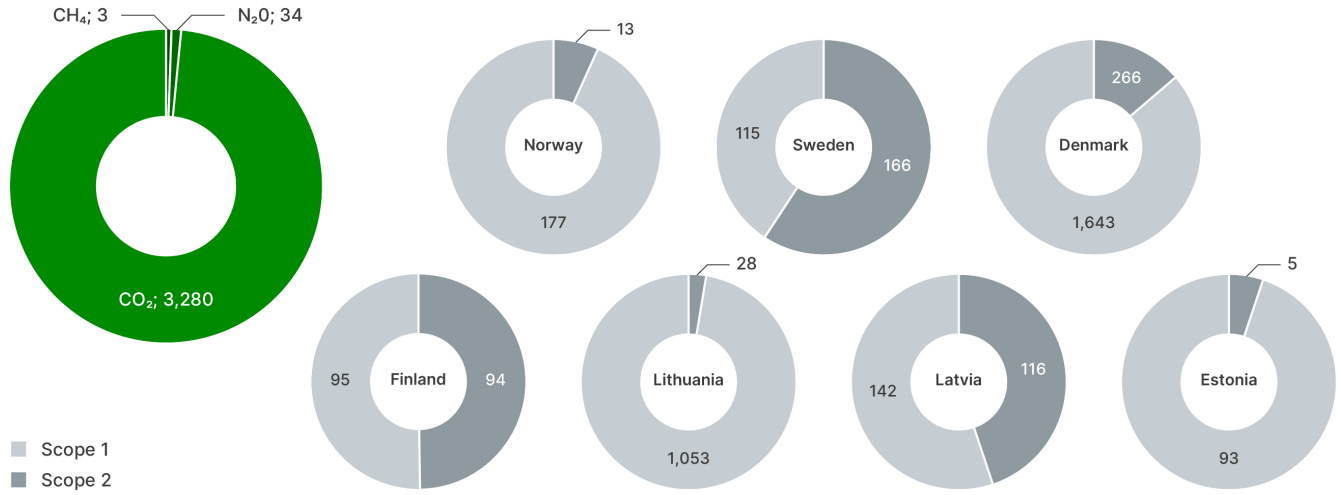
	2023	2024
Total amount of waste generated	**1,830.1**	**2,107.6**
Hazardous waste	**519.5**	**343.2**
Preparation for reuse	2.8	0.0
Recycling	17.7	19.7
EE waste: recycling	454.4	323.3
Total amount diverted from disposal	**474.8**	**342.9**
Incineration with energy recovery	44.7	0.0
Incineration without energy recovery	0.0	0.3
Landfill	0.0	0.0
Total amount directed to disposal	**44.7**	**0.3**
Non-hazardous waste	**1,310.6**	**1,764.4**
Recycling	669.9	1,071.7
EE waste: recycling	120.7	218.4
Total amount diverted from disposal	**790.6**	**1,290.1**
Incineration with energy recovery	106.3	113.3
Incineration without energy recovery	413.7	361.0
Landfill	0.0	0.0
Total amount directed to disposal	**520.0**	**474.3**

**Data is subject to rounding during processing. Please note that numbers may consequently differ on decimal-level.*

Scope 1 and 2 (market-based) GHG emissions development

It was predicted that fuel consumption would rise during the transition period as we switch our fleet to electric vehicles and this has been observed in the data from previous years. Fuel consumption is monitored annually to ensure progress towards set targets, keeping us on track with our emissions reduction goals. Atea has direct influence over these emissions through its fleet management and fuel usage policies, making it a key area for targeted actions and improvements. In 2024, Atea's Scope 1 emissions decreased by 11%, attributable to a decrease in fossil fuel consumption.

The decreases in Scope 2 emissions and heating emissions are largely due to the purchase of Guarantees of Origin (GO) and a switch to renewable energy sources. This progress is closely monitored to ensure annual progress towards set targets, helping us stay on track with our emissions reduction goals. Atea has significant control over these emissions through its energy procurement strategies and investments in renewable energy, demonstrating a proactive approach to reducing its carbon footprint. In 2024, Atea's Scope 2 (market-based) emissions decreased by 90% compared to 2019. The notable decline in Scope 2 emissions is attributed to the purchase of GO certificates and the incorporation of district heating and cooling from renewable sources. These actions led to an increase in the share of renewable electricity, which rose to 96%, keeping Atea on track towards achieving 100% renewable electricity by 2025. The share of renewable energy increased to 69% compared to 2019. The combined operational emissions dropped by 63%, keeping Atea on track towards its near-term target of an 80% reduction by 2030.



Scope 3 GHG emissions development

Scope 3 emissions have shown mixed trends with significant changes both year-over-year and against the base year. The largest categories in Scope 3 are purchased goods and services (upstream) and the use of sold products (downstream). This highlights the significant impact of sales and the use of energy-intensive equipment on overall emissions, where we saw a reduction last year. While Atea can influence upstream emissions through sustainable procurement practices and supplier engagement, downstream emissions are more driven by customer needs and usage patterns. This underscores the importance of making sustainable purchase decisions and educating customers on sustainable usage to drive further reductions in emissions. Emissions from the value chain (Scope 3) decreased by 48% in 2024 compared to 2019. The reduction in Scope 3 emissions is primarily influenced by decreased sales in data center solutions, which represent the two largest categories (purchased goods and services and use of sold products) within Scope 3.

	2019	2020	2021	2022	2023	2024
Water consumtion, m³	**4,130**	**8,735**	**6,932**	**8,984**	**11,275**	**22,530**

Despite Atea's consistent consumption patterns, reported water supply figures vary significantly. This discrepancy arises because water usage information is now separated in landlord invoices, whereas previously, it was included under other cost lines. Also, data centers use closed-loop systems for cooling, which do not increase overall water consumption.

GHG intensity per net revenue

The decrease in intensity per net revenue is a result of reductions across all scopes, especially in Scope 3, which contributes to 99% of all Atea's emissions.

	2023	2024	% 2024/2023
Total GHG emissions (location-based) per net revenue (tCO_2e/MNOK)	34.76	28.90	-17%
Total GHG emissions (market-based) per net revenue (tCO_2e/MNOK)	34.73	28.86	-17%

Auditor's Report

Deloitte AS
Dronning Eufemias gate 14
Postboks 221 Sentrum
NO-0103 Oslo
Norway

Tel: +47 23 27 90 00
Fax: +47 23 27 90 01
www.deloitte.no

To the Management of Atea ASA

INDEPENDENT AUDITOR'S LIMITED ASSURANCE REPORT ON ATEA ASA's CARBON FOOTPRINT REPORTING FOR 2024

We have performed a limited assurance engagement for the Management of Atea ASA on the Carbon Footprint Reporting (the "Selected Information") for the reporting period ended 31 December 2024.

Our limited assurance conclusion

Based on our procedures described in this report, and evidence we have obtained, nothing has come to our attention that causes us to believe that the Selected Information for the year ended 31 December 2024, as described below, has not been prepared, in all material respects, in accordance with the Applicable Criteria.

Scope of our work

Atea ASA has engaged us to provide independent Limited assurance in accordance with International Standard on Assurance Engagements 3410 Assurance Engagements on Greenhouse Gas Statements ("ISAE 3410", issued by the International Auditing and Assurance Standards Board ("IAASB") and our agreed terms of engagement.

The Selected Information in scope of our engagement, as presented in the Carbon Footprint Reporting for the year ended 31 December 2024 is as follows:

Selected Information	Applicable Criteria
Greenhouse Gas Accounting for the reporting period ended 31 December 2024, hereunder Scope 1, Scope 2 and Scope 3 GHG Emissions.	Reporting in accordance with Greenhouse Gas (GHG) Protocol Corporate Accounting and Reporting Standard, GHG Protocol Scope 2 and Greenhouse Gas (GHG) Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard.

In relation to the Selected Information, as listed in the above table, the Selected Information needs to be read and understood together with the Applicable Criteria.

Inherent limitations of the Selected Information

We obtained limited assurance over the preparation of the Selected Information in accordance with the Applicable Criteria. Inherent limitations exist in all assurance engagements.

Any internal control structure, no matter how effective, cannot eliminate the possibility that fraud, errors or irregularities may occur and remain undetected and because we use selective testing in our engagement, we cannot guarantee that errors or irregularities, if present, will be detected.

Management responsibilities

Management are responsible for:

- Selecting and establishing the Applicable Criteria.
- Preparing, measuring, presenting and reporting the Selected Information in accordance with the Applicable Criteria.
- Designing, implementing, and maintaining internal processes and controls over information relevant to the preparation of the Selected Information to ensure that they are free from material misstatement, including whether due to fraud or error.

Auditor's Report

Deloitte.

Our responsibilities

We are responsible for:

- Planning and performing procedures to obtain sufficient appropriate evidence in order to express an independent limited assurance conclusion on the Selected Information.
- Communicating matters that may be relevant to the Selected Information to the appropriate party including identified or suspected non-compliance with laws and regulations, fraud or suspected fraud, and bias in the preparation of the Selected Information.
- Reporting our conclusion in the form of an independent limited Assurance Report to the Management.

Our independence and quality management

We are independent of the company as required by laws and regulations and the International Ethics Standards Board for Accountants' Code of International Ethics for Professional Accountants (including International Independence Standards) (IESBA Code), and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We apply the International Standard on Quality Management (ISQM) 1, *Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements*, and accordingly, maintain a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Key procedures

We are required to plan and perform our work to address the areas where we have identified that a material misstatement of the description of activities undertaken in respect of the Selected Information is likely to arise. The procedures we performed were based on our professional judgment and included, among others, an assessment of the appropriateness of the Applicable Criteria. In carrying out our Limited assurance engagement on the description of activities undertaken in respect of the Selected Information, we performed the following procedures:

- Through inquiries of relevant personnel, we have obtained an understanding of the Company, its environment, processes and information systems relevant to the preparation of the Selected Information sufficient to identify areas where material misstatement in the Selected Information is likely to arise, providing a basis for designing and performing procedures to respond to address these areas and to obtain limited assurance to support a conclusion.
- Through inquiries of relevant personnel, we have obtained an understanding of the internal processes relevant to the Selected Information and data used in preparing the Selected Information, the methodology for gathering qualitative information, and the process for preparing and reporting the Selected Information.
- Performed procedures on a sample basis to assess whether the Selected Information has been collected and reported in accordance with the Applicable Criteria, including comparing to source documentation.

The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

Oslo, 20 March 2025
Deloitte AS

Espen Johansen
State Authorised Public Accountant

This document is signed electronically