Data Collection and Calculation Procedures

Adopted by the Board of Directors of Kensulting AB on March 13, 2026

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Introduction

At Kensulting, reliable sustainability reporting requires accurate, consistent, and standardised handling of data. This document establishes procedures for collecting, recording, and verifying data related to our environmental performance, as well as explaining how Format Green applies recognised methodologies to calculate and report results, in line with the Comprehensive Module of the Voluntary Sustainability Reporting Standard for SMEs (VSME).

The purpose of this document is to:

- Ensure that relevant data is collected in a structured, transparent, and repeatable way.
- Support the preparation of the annual Sustainability Report.
- Enable monitoring of progress against our environmental targets.
- Provide a clear record of evidence for external stakeholders, auditors, and regulators.
- Ensure that all calculations are carried out consistently and in alignment with recognised international and European standards.

These procedures apply to all sites, operations, and employees of Kensulting, as well as to suppliers where data is required to fulfil reporting obligations. Format Green applies the calculation methods described in this document once the company has submitted its annual survey and tailored Excel file.

Applicability and Standardisation

This Data Collection Procedures document is the same for all companies using the VSME Standard. It is not tailored to our company's specific disclosures, because the VSME Standard requires a consistent framework for data collection across all environmental topics. By keeping this document general:

- We follow structured procedures for gathering environmental data, regardless of sector or size.
- We make it easier to compare our data over time and with other companies.
- We avoid overlooking topics that may become relevant as our business changes or grows.

While the procedures in this document apply broadly, the actual data we report will be adjusted to our operations through the sustainability survey and the tailored Excel file we receive. Once collected, the data is processed using standardised calculation methods embedded in the Format Green Excel tool. This ensures comparability across companies and alignment with recognised standards.

Annual Collection Cycle

<u>November:</u>

We prepare for reporting by starting to collect our utility invoices, waste reports, and other relevant documents for the previous calendar year. This ensures that everything is ready in January.

January:

We complete the sustainability survey, which covers the status of our sustainability work and identifies which environmental data is relevant for us. After submitting the survey, we receive a tailored Excel file, where we enter our environmental utility data (e.g., energy, water, waste) for the previous calendar year.

February – March:

After both the survey and the Excel file are submitted, the collected information is used to develop our updated document package, our communication guide, and our annual Sustainability Report. This ensures that we always have an up-to-date set of sustainability documents, ready for both internal use and external communication.

At this stage, Format Green applies the calculation methodology to transform activity data into reported indicators (e.g., tCO_2e emissions, kWh energy use, m^3 water withdrawal, tonnes of waste). Results are normalised where relevant (e.g., per FTE, per turnover, or per floor area) and disclosed in the final documents.

Principles for Data Gathering

- Consistency: Use the same measurement methods each year to allow comparability.
- Accuracy: Base calculations on meter readings, invoices, or supplier data where possible.
- Completeness: Include all relevant operations, sites, and activities within the reporting boundary.
- Documentation: Keep evidence such as invoices, meter logs, and supplier confirmations on file.
- Frequency: Data is collected once per year for the previous calendar year (also called reporting year).

Principles for Data Processing and Calculation

- All calculations are aligned with recognised standards: GHG Protocol, IPCC, European Environmental Agency (EEA), European Waste Catalogue (EWC).
- Once the excel has been submitted by the customer, Format Green transfers the data into its internal calculation tool, which contains all emission factors and conversion rates.
- Normalisation (e.g. per FTE, turnover, or floor area) is applied where required by the VSME Standard or where intensity targets are chosen.
- Methods are updated annually to reflect changes in standards or factors.

Practical Guidance

Contact points:

Utility providers, landlords/facility managers, waste contractors, and transport providers are the primary sources of data.

For companies in rented offices or shared buildings:

Request the company's share of energy and water use from the landlord or facility manager. If no data is available, allocate based on floor area or number of employees. For example, if we rent 100 m^2 in a 1,000 m^2 building, we report 10% of the total building energy use.

For biodiversity data:

Format Green will check whether any company sites are located in or near biodiversity-sensitive areas. Land use data (sealed surfaces and nature-oriented areas) only needs to be collected if a site is flagged and if the company owns or manages land. No biodiversity reporting is required for companies that only operate in rented offices, co-working spaces, or home offices.

For small tenants with limited data:

Format Green will estimate our utility data based on the information that is available, such as floor area, the number of employees on site, and energy declarations. In cases where this information is unavailable, standard values will be used to estimate utility data for the reporting year.

If data cannot be obtained:

Record the gap, explain the reason, and improve data quality in the next cycle.

Procedures

1. Energy and Greenhouse Gas Emissions (Scope 1 & 2)

Purpose

To collect reliable data on fuel and purchased energy consumption that enables Scope 1 and Scope 2 GHG emissions to be calculated in accordance with the VSME Standard and the GHG Protocol.

Scope 1 covers direct emissions from company operations and can be divided into the following categories:

- Mobile combustion: on-road vehicles such as cars, trucks and vans, and non-road vehicles such as aircraft, boats, trains, and construction or agricultural equipment.
- Stationary combustion: boilers, heaters, furnaces, ovens, flares, thermal oxidizers, dryers, etc.
- Fugitive emissions: refrigeration and air conditioning systems, fire suppression systems, etc.

If you have any of these sources of emissions, you will need to provide data on this within the tailored Excel file provided by Format Green. For mobile combustion we need the amount of purchased fuel, or the number of driven kilometres. For stationary combustion we need the amount of purchased fuels. For fugitive emissions we need the number of refrigerants or industrial gases that were purchased.

Scope 2 includes electricity, heating, and cooling purchased for company facilities.

How to do it

1. Collect data for relevant categories of Scope 1 emissions.
2. Collect data for purchased electricity, heating, or cooling. Where available, use meter readings to increase accuracy.
3. For rented offices or shared buildings: request the company's share of energy use from the landlord or facility manager. If this is not available, allocate based on floor area or number of employees (see practical guidance).
4. Enter all collected data into the tailored Excel file provided by Format Green.

Documentation

- Fuel receipts or supplier invoices
- Electricity, district heating, or cooling invoices or meter logs
- Landlord allocation statements (for rented office spaces or shared buildings)
- Energy contract showing renewable share (if applicable)

Important clarifications

- Do not include business travel and employee commuting. These belong in Scope 3.
- Do not include an employee's private consumption at home – for example, when an employee works on their laptop at home. This is not counted within Scope 1 or Scope 2.
- If the electricity contract specifies renewable energy, this must be supported by recognised certificates (e.g., Guarantees of Origin). Supplier confirmation or certificate copies should be attached as supporting evidence. Marketing claims or unverified statements are not sufficient.

How Format Green Calculates and Reports

- Fuel data (litres, m^3) is converted into energy (kWh) using standard calorific values.

- Scope 1 emissions are calculated by multiplying energy use by internationally recognised emission factors. Fugitive emissions (refrigerants) are converted using their Global Warming Potential (GWP).
- Scope 2 emissions are calculated based on purchased electricity, heating, and cooling.
- Results are presented in absolute terms (tCO_2e) and, if intensity targets are chosen, normalised per FTE or per € 1 million in turnover.

2. Pollution

Purpose

To collect accurate data on pollutant emissions, hazardous substances, and hazardous waste, and to ensure these are classified and reported in line with the VSME Standard.

How to do it

A. Pollutant emissions (air, water, soil)

1. If the company is legally required to report pollutant emissions (e.g., under the Industrial Emissions Directive, REACH, or a national register), collect copies of the official submissions.
2. If the company voluntarily reports pollutant emissions under an Environmental Management System (e.g., EMAS, ISO 14001), collect the corresponding annual reports.
3. Enter the reported data into the tailored Excel file provided by Format Green.

B. Hazardous substances

1. Maintain an up-to-date chemical inventory of all hazardous substances used or stored in operations.
2. Ensure Safety Data Sheets (SDS) are available for each listed substance.
3. Record the inventory and SDS references in the Excel file.

C. Hazardous waste

1. If the company generates hazardous waste (e.g., oils, pesticides, mercury-containing equipment, certain batteries), collect records of waste transfer and disposal from licensed contractors.
2. Enter quantities and disposal details into the Excel file.

Documentation

- Regulatory submissions (IED, REACH, EMS reports)
- Chemical inventory and Safety Data Sheets (SDS)
- Waste transfer notes or disposal certificates from licensed contractors
- Incident/spill log

Important clarifications

- Report only company-related emissions and substances. Everyday office waste (e.g., paper, packaging, food waste) does not belong here unless it is classified as hazardous.
- Companies must enter pollutant and hazardous waste figures directly into the Format Green Excel file, even if they already report under IED, REACH, or an EMS.

How Format Green Calculates and Reports

- Pollutant emissions: Companies are responsible for reporting their pollutant emissions directly in the Format Green Excel file, based on official regulatory submissions or EMS reports. Format Green ensures that the data entered is presented consistently with VSME requirements.
- Hazardous substances: The chemical inventory is classified according to EU legislation (e.g., REACH SVHCs, CLP Regulation). Disclosures focus on the presence and management of substances of concern.
- Hazardous waste: Quantities from contractor reports are aggregated (tonnes per year) and classified as hazardous vs. non-hazardous waste in line with the European Waste Catalogue (EWC). Disposal methods (recycling, incineration, landfill) are reported as provided by contractors.
- Normalization: Where relevant, pollutant and hazardous waste data may also be expressed as intensity metrics (e.g., tonnes per €1,000 turnover or per FTE) to enable comparability across years.

3. Biodiversity and Ecosystems

Purpose

To collect accurate data on sites located in or near biodiversity-sensitive areas, and on land use where relevant, in line with the VSME Standard.

How to do it

1. When completing the survey, provide Format Green with the addresses of all sites that your company owns, leases, or manages.
2. Format Green will check whether any of these sites are located in or near biodiversity-sensitive areas (e.g., Natura 2000 sites, national parks, or other protected areas).
3. If one or more sites are flagged, they will appear in the tailored Excel file under the biodiversity section.
4. For each flagged site, provide the total land area (m^2 or hectares) that the company owns.
5. Land use data (voluntary): If your company owns or manages land (such as production facilities, warehouses, or sites with outdoor areas), you may also choose to provide land use data:
    a. Sealed surface area: total area covered by impermeable surfaces (e.g., roads, buildings, and parking lots), where the original soil has been covered making it impermeable and resulting in an impact on the environment.
    b. Nature-oriented area: total area primarily preserving or restoring nature (e.g., green space, gardens, natural surroundings, green roofs or facades, water-drainage systems, or off-site areas managed by the company for biodiversity purposes).
    c. If your company only operates in rented offices, co-working spaces, or home offices, no biodiversity-related reporting will be required.

Documentation

- Address list of sites (already submitted via the survey)
- Landlord/facility manager confirmation (if site-level data is not directly available)
- Maps or site plans (if available and applicable for land-owning companies)

Important clarification

- Reporting on land use (sealed vs. nature-oriented areas) is voluntary under the VSME Standard. It should only be provided if relevant and feasible for the company.

How Format green Calculates and Reports

- Format Green verifies whether sites overlap with biodiversity-sensitive areas using official databases and geographic screening.
- If land use data is provided, sealed and nature-oriented areas are reported as both absolute values (m^2 or hectares) and relative shares (percent of total site area).

4. Water and Marine Resources

Purpose

To collect accurate data on water withdrawal and discharge, and to ensure these figures are reported consistently in line with the VSME Standard.

How to do it

1. Collect annual water invoices or meter readings to determine total water withdrawal.
2. If operating sites in areas of high water stress, report withdrawal for those sites separately (the Excel will guide this step).
3. If the company has water-intensive production processes (e.g., manufacturing, agriculture, energy production), also collect discharge data. This allows water consumption to be calculated as withdrawal minus discharge (the Excel will guide this step).
4. For rented or shared offices: request allocation from landlord or facility manager. If not available, allocate based on floor area or number of employees (see Practical Guidance).
5. Enter the collected data into the tailored Excel file provided by Format Green.

Documentation

- Water invoices and meter readings
- Landlord allocation statements
- Discharge permits or monitoring reports (if applicable)

How Format Green Calculates and Reports

- Water withdrawal: Reported in cubic metres (m^3) per year, based on invoices or meter readings. For sites in high water-stress areas, figures are disclosed separately to meet VSME requirements.
- Water consumption: If discharge data is available and significant, Format Green calculates water consumption as: *Water Consumption (m^3) = Withdrawal (m^3) – Discharge (m^3)*
- Allocation for tenants: For rented/shared offices, reported water use is based on floor area or number of employees, in line with survey responses.
- Normalisation: Results can also be expressed as intensity metrics (e.g., m^3 per FTE or per €1,000 turnover) to support comparability across years.
- Consistency: Format Green ensures all water data is aligned with Eurostat and EEA methodologies so that disclosures are comparable across companies.

5. Circular Economy, Waste Management and Resource Use

Purpose
To collect accurate data on waste generation, and, where applicable, on significant material flows, in line with the VSME Standard.

How to do it

A. Waste

(This section applies to companies that generate more than household-type office waste.)

1. Collect annual waste invoices or reports from your waste contractor(s).
2. Record total annual waste volumes, broken down into:
3. Non-hazardous waste
4. Hazardous waste
5. Record the share of waste diverted to recycling or reuse (if shown in contractor reports or certificates).
6. Enter the collected data into the tailored Excel file provided by Format Green.

B. Circular economy principles

(This section applies if the company is currently using circular economy principles or wants to do so in the future.)

1. If applicable, use the tailored Excel file to indicate which principles your company is applying or plans to apply.

B. Resource use and material flows
(This section applies to companies with significant material flows.)

1. Review procurement records to identify the relevant raw materials purchased (e.g., metals, timber, plastics, cement, packaging, food ingredients).
2. Collect annual purchase quantities from supplier invoices or internal procurement data.
3. If a material flow analysis (MFA) exists, use it as the main data source.
4. Enter the collected data into the tailored Excel file provided by Format Green.

Documentation

- Waste invoices and contractor reports
- Recycling or reuse certificates (if applicable)
- Procurement records and supplier invoices (for material flows)
- Material flow analysis (if available)
- Internal purchase logs or ERP data

Important clarification

- Only waste managed by the company (through contractors) is included. Waste generated downstream (e.g., by customers) is outside the scope.

How Format Green Calculates and Reports

- Waste: Annual waste quantities are aggregated by hazardous vs. non-hazardous categories, in line with the European Waste Catalogue (EWC). Where available, disposal routes (landfill, incineration, recycling, reuse) are reported as provided by contractors.

- Circular economy principles: Survey and Excel inputs are disclosed qualitatively, identifying which principles are in place or planned. No additional calculation is applied.
- Resource use and material flows: Reported material quantities are based on procurement records and summarised by material type. If the company has a Material Flow Analysis (MFA), this is noted in the disclosure, but the MFA results themselves are not integrated by Format Green.
- Normalisation: Where relevant, waste and material use data may also be expressed as intensity metrics (e.g., tonnes per €1,000 turnover or per FTE) to support comparability across years.

Roles and Responsibilities

Sustainability Officer / Responsible Person:

Oversees the annual collection of relevant documentation, completes the survey in January and fills in the tailored excel file, and maintains records.

Site Manager(s):

In case of multiple offices or company sites. Gathers local data and provides evidence to the sustainability officer or responsible person, once per year.

Finance / Procurement:

Gathers supply invoices and contracts needed for annual reporting.

All Employees:

Contribute by reporting relevant environmental data and incidents. In very small companies, the CEO or another appointed employee can take on this responsibility.

Monitoring and Review

This Data Collection and Calculation Procedures document is reviewed annually to ensure alignment with VSME requirements.

Annex I – Sources

To make sure our methods and calculations are consistent and comparable across companies, Format Green uses conversion factors and classification systems from internationally recognised sources. Below we explain the main sources and how they are applied. If you wish to review the calculation steps and assumptions used for your company, you are welcome to request this from Format Green. We retain a copy of your climate calculation file.

1. Energy and Greenhouse Gas Emissions (Scope 1 & 2)

- Emissions calculations are conducted in line with the GHG Protocol – the internationally recognized standard for calculating and reporting greenhouse gas emissions.
- Emission factors come from governmental organisations, research institutes, or supplier data where relevant, as well as other reliable sources.

2. Pollution

- Industrial and Livestock Rearing Emissions Directive (IED 2.0) and national pollutant registers are used to determine whether companies are supposed to report on their pollutant emissions.

3. Biodiversity and Ecosystems

We follow VSME Standard recommendations on which databases to check against the addresses that the customer delivers to Format Green:

- World Database on Protected Areas (WDPA)
- World Database on Key Biodiversity Areas
- Integrated Biodiversity Assessment Tool (IBAT)
- Natura 2000 Network of protected areas
- UNESCO – World Heritage Centre

4. Water and Marine Resources

We measure water withdrawal and water consumption as a separate metric for sites in areas with water stress. In order to determine whether company sites are located in an area of high-water stress, the following indices are used:

- WRI's Aqueduct Water Risk Atlas
- Water Exploitation Index plus (WEI+)

5. Circular Economy, Waste Management and Resource Use

- Waste is classified into hazardous vs. non-hazardous, using the European Waste Catalogue (EWC).
- Circular economy principles have been articulated as outlined by the Ellen Macarthur Foundation and by the European Commission.