



Climate Account 2025

Following the CSRD E1-6
NIRAS Group

May 2026

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1. Introduction

NIRAS is an international multidisciplinary consultancy company headquartered in Denmark with activities in countries across the world. The aim of the climate account is to estimate the greenhouse gas emissions caused by NIRAS' worldwide activities.

This climate account presents the overall results for the period January 1st to December 31st 2025.

NIRAS Group climate account is based on the standards and methods of the Greenhouse Gas Protocol¹ and reports the emissions of Scope 1, 2 and 3 in CO₂ equivalents (CO₂e).

Data is collected and results calculated for the three largest represented countries in NIRAS Group: Denmark, Sweden and United Kingdom. The results are then extrapolated on to the remaining countries and companies.

The full description of methodology for data collection, emission calculation, result extrapolation, boundary setting, and assumptions are documented in Appendix 1 of the NIRAS Group Accounting Practice. In 2025, the NIRAS Group climate account is limited to ESRS E1 6 reporting. Energy consumption and mix under ESRS E1 5 are not included.

2. Climate account results 2025

The total scope 1, 2 and 3 emissions from NIRAS' worldwide activities in 2025 are approx. 21.000 ton CO₂e. Table 2.1 below presents the results distributed in Scopes following the market based approach and the location based approach.

Table 2.1 Total scope 1, 2 and 3 emissions in 2025. Relative distributions are shown for the market based approach.

GHG-categories	Ton CO ₂ e	% of total
Gross Scope 1 GHG emissions	616	3%
Gross location-based Scope 2 GHG emissions	45	-
Gross market-based Scope 2 GHG emissions	299	1%
Category 1: Purchased goods and services	11.960	57%
Category 2: Capital goods	1.763	8%
Category 3: Fuel-and-energy-related acts (not Scope 1 or 2) ²	340	2%
Category 6: Business travel	3.126	15%
Category 7: Employee commuting	3.016	14%
Total Gross Indirect (Scope 3) GHG emissions	20.205	96%
Total Location-based emissions	20.866	-
Total Market-based emissions	21.120	100%

¹ ghgprotocol.org/standards

² The upstream emissions are calculated using the market based Scope 2 electricity provision technologies.

Table 2.2 show total emissions from Scope 1, 2 and 3 distributed in the three overall consumption categories Energy, Purchases and Transport. Purchases constitute 65% of the total emissions while Transport covers 31% and Energy covers 4% (Table 2.2)

Table 2.2 Total scope 1, 2 and 3 emissions in 2025 following the market based approach distributed in consumption categories.

Consumption Category	Ton CO2e	% of total
Purchase	13.723	65%
Operation and maintenance of buildings	2.689	13%
IT	2.735	13%
Various purchases	904	4%
Canteen	1.752	8%
Capital Goods	1.763	8%
Various services	1.676	8%
Meetings, hotels and restaurants	563	3%
Vehicles	584	3%
Seminars, conferences and education	797	4%
Subscriptions, memberships, sponsorships, networking	258	1%
Social arrangements	2	0%
Transport	6.595	31%
Employee commuting	3.016	14%
Business travel by airplane	1.969	9%
Business Travel - Employee cars	735	3%
Other transports	421	2%
Diesel	175	1%
Petrol	147	1%
Electricity cars	130	1%
Energy	802	4%
Natural gas	478	2%
Electricity Buildings	260	1%
District heating	57	0%
District cooling	1	0%
Wood pellets	6	0%
Total	21.120	100%

3. Method

Appendix 1 NIRAS Group Climate Accounting Practice, describes the methods and data applied to establish the NIRAS Group climate account, including methodologies for ESRS E1 5 (energy consumption and mix) and ESRS E1 6 (gross Scope 1, 2 and 3 GHG emissions).

For the 2025 reporting year, the NIRAS Group climate account includes reporting on ESRS E1 6 only. ESRS E1 5 results are not reported for this year.

Appendix 1 NIRAS Group Climate Accounting Practice