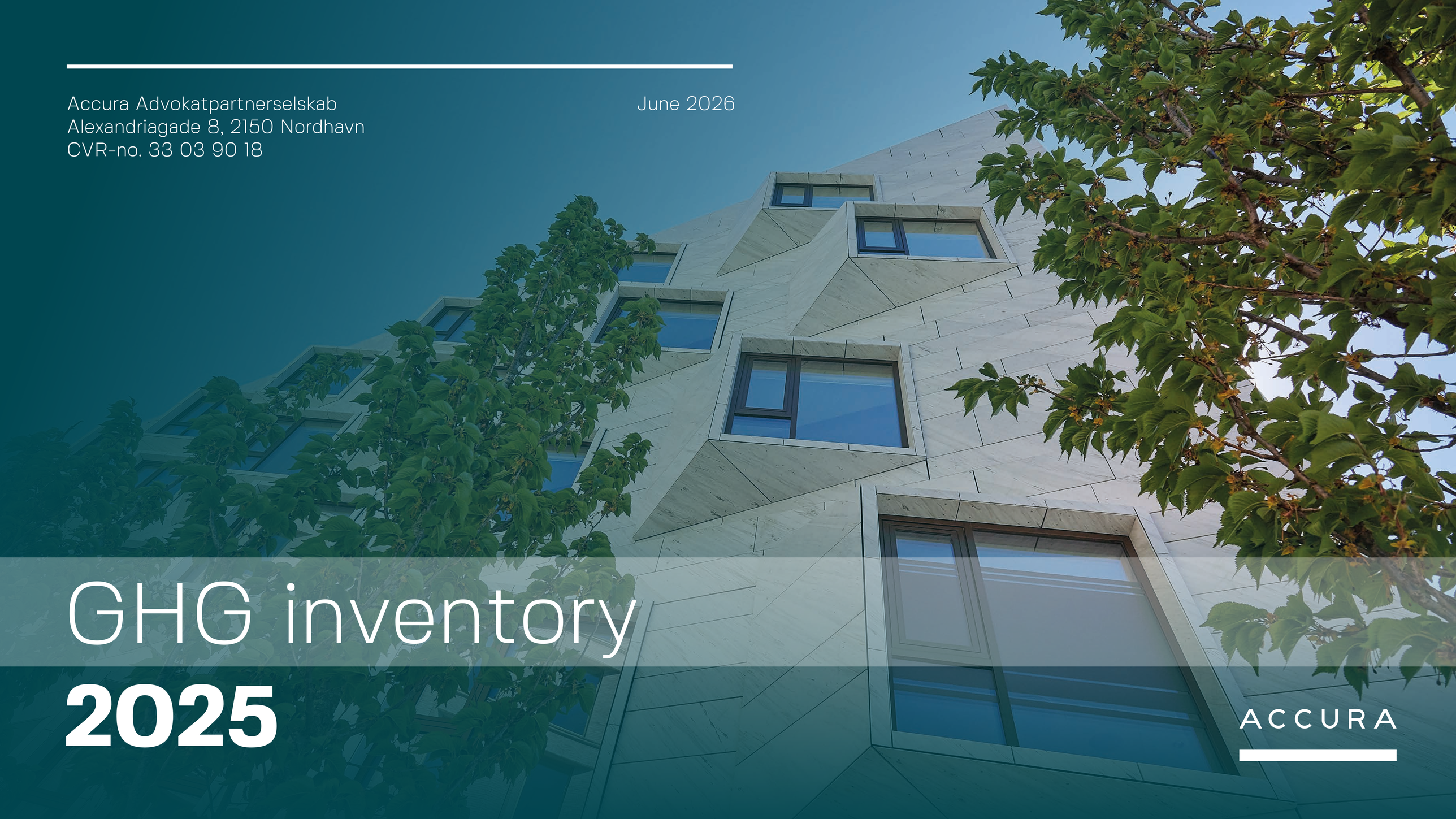
Accura Advokatpartnerselskab
Alexandriagade 8, 2150 Nordhavn
CVR-no. 33 03 90 18

June 2026

GHG inventory

2025



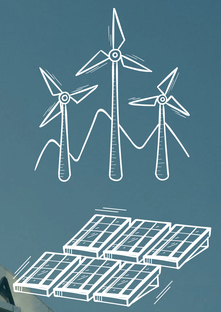
ACCURA

GHG inventory

2025

Hotspots

Accura's 2025 GHG inventory



Electricity consumption and electricity mix

Transport

Food and catering

Intensity Metrics

Accura's 2025 GHG inventory

Emissions per employee

7.1

tCO2e

Emissions per revenue

2.8

tCO2e per million DKK

Energy consumption per revenue

1.7

MWh per million DKK

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About Accura’s GHG inventory

Accura's 2025 GHG inventory has been prepared based on the guidelines set out in the Greenhouse Gas Protocol (the ”GHG Protocol”). The year 2024 is considered to be Accura’s base year and is the baseline from which reductions in 2025 are calculated.

Organisational boundary

The GHG inventory has been prepared for Accura Advokatpartnerselskab P/S and does not include the foreign offices which are part of the corporate general partner Advokataktieselskab Accura A/S and its subsidiaries. See the organisational chart on the next page.

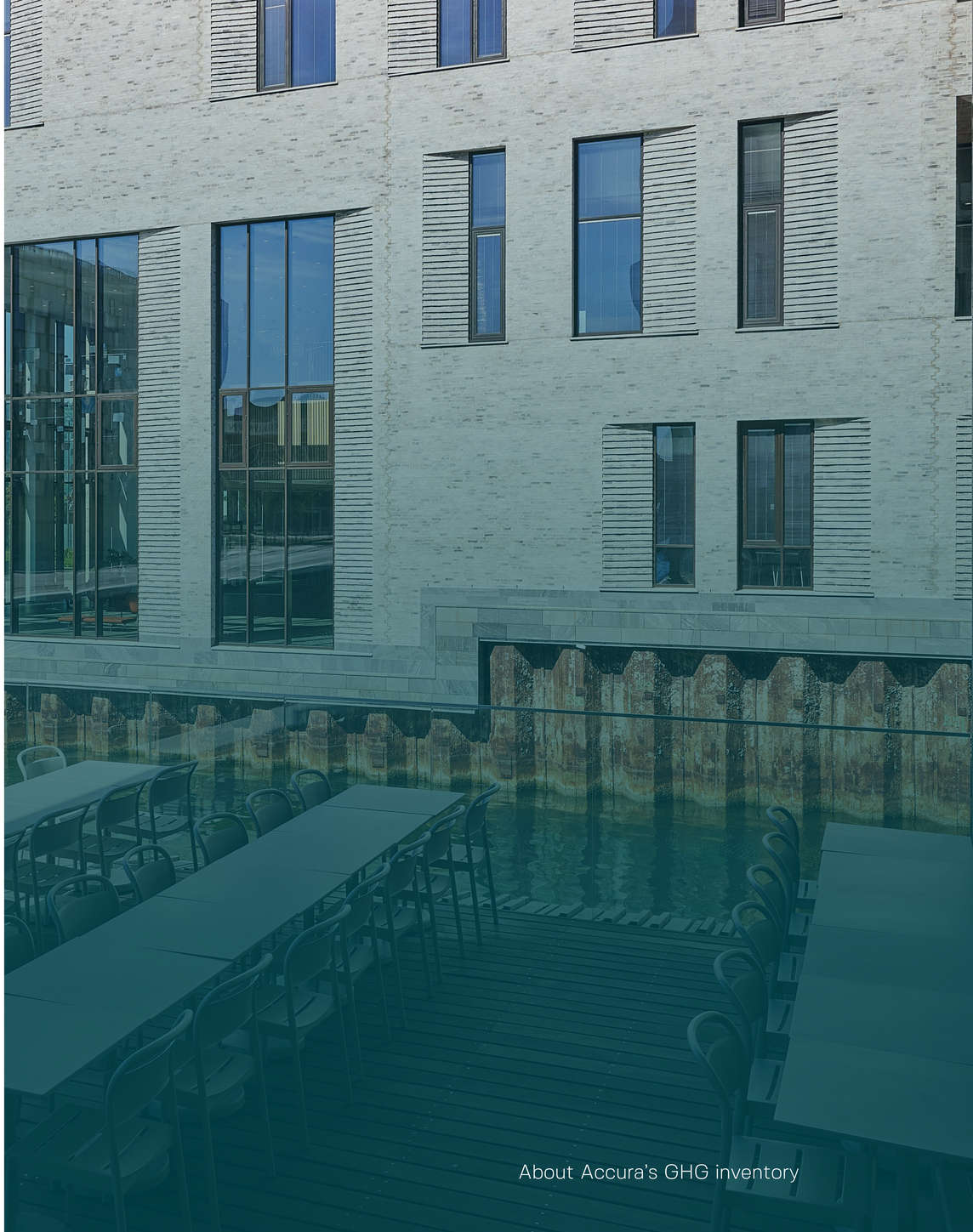
The GHG inventory includes activities related to Accura's head office in Nordhavn, including Alexandriahuset and parts of Orienthuset, and the office in Aarhus. Accura does not own the properties in which the company is located but is responsible for the operation of Alexandriahuset. The GHG inventory covers Accura's day-to-day operations and the associated costs, including purchases, transport and other services used in its business operations.

Consolidation method

The GHG inventory is prepared using the *operational control approach*.

Reporting boundary

- The GHG inventory covers the period 1 January 2025 to 31 December 2025.
- The GHG inventory includes fossil emissions in scope 1 and scope 2 (market-based and location-based calculations) and upstream categories in scope 3 (categories 1-7).
- The downstream categories in scope 3 (categories 8-15) have been omitted because they are not considered to be relevant to Accura’s business model.
- The GHG inventory is supplemented by biogenic emissions from scope 1 and 2 activities.

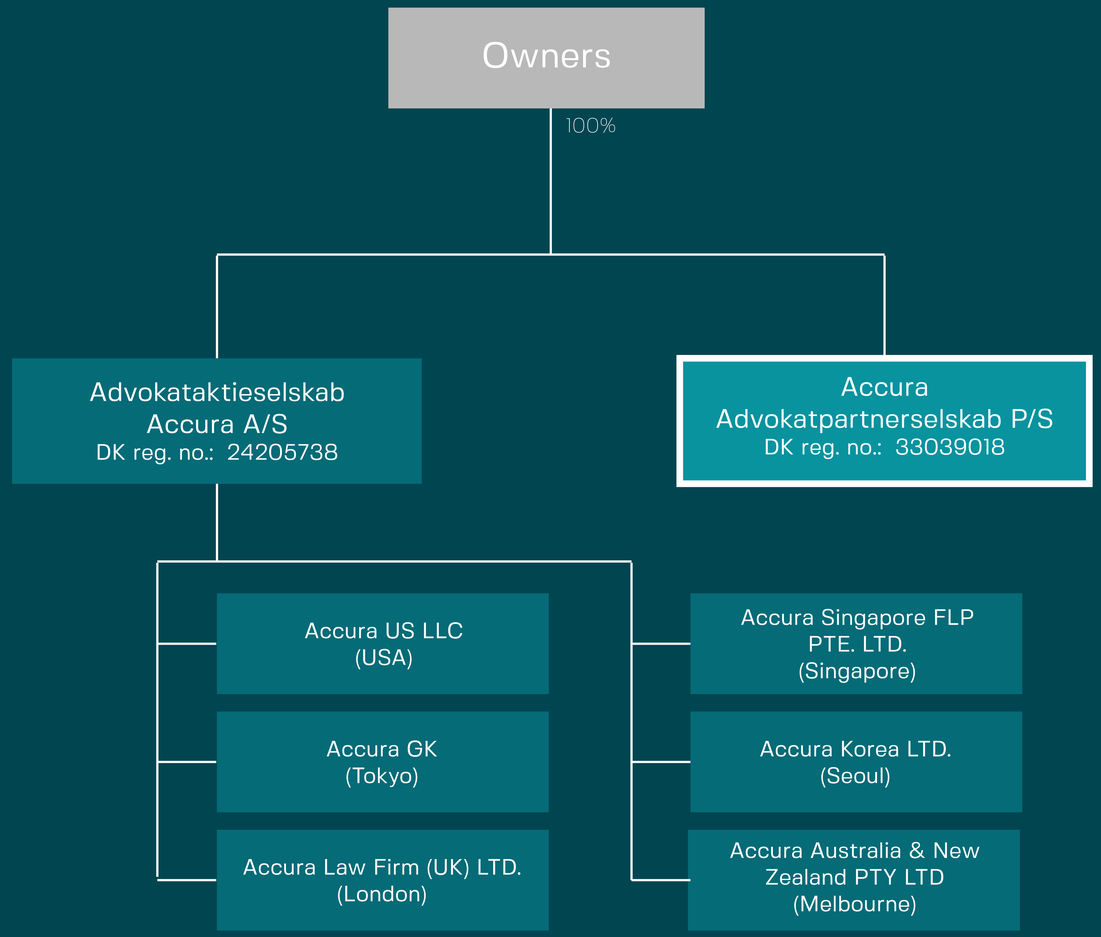


Organisational chart and organisational boundary

The GHG inventory has been prepared for Accura's Danish offices which are anchored in Accura Advokatpartnerselskab P/S. In 2025, no separate GHG inventory has been prepared for the corporate general partner, Advokataktieselskab Accura A/S, and its associated subsidiaries as the vast majority of Accura's CO2 emissions stem from activities in Accura Advokatpartnerselskab P/S.

The GHG inventory is based on the financial statements. Accordingly, the financial activities paid for by Accura Advokatpartnerselskab P/S are included in this GHG inventory.

Some activities carried out by employees associated with the foreign offices but paid for by Accura Advokatpartnerselskab P/S have been included in the GHG inventory. Such activities include individual flights in connection with participation in courses and events, taxi fares etc.



Accuras scope 1-3

Preparation and data quality

Accura's ESG and Business Development Team has undertaken the preparation of Accura's 2025 GHG inventory, including data collection, structuring, calculations and conclusions. The calculations are made using customised calculation models developed by an external business partner (NRGi) in 2024. In 2025, NRGi provided technical knowledge and sparring only.

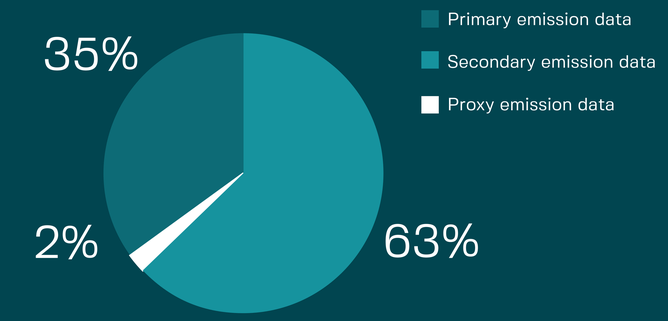
Accordingly, the GHG inventory has not been verified by a third party.

Again in 2025, we have focused on collecting, validating and structuring data. In 2026, Accura will continue to prioritise the work with data structure and collection alongside other measures. See the section "Focus in 2026" on page 20.

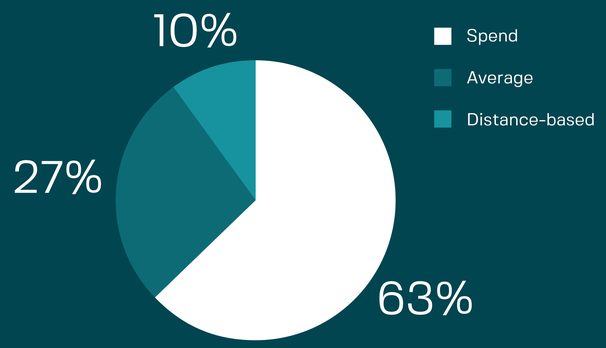
Data quality

Accura's GHG inventory has been prepared in accordance with the instructions set out in the GHG Protocol. In preparing Accura's 2025 GHG inventory, the following data quality levels and calculation methodologies have been applied.

Data quality for scopes 1-3.



Calculation methodologies for scopes 1-3.



Primary emission data:
Specific data from activities in the company's own operations and value chain, such as fuel quantities and other supplier-specific data, for example, life cycle assessment (LCA) calculations.

Secondary emission data:
General data based on industry averages, estimates and published data sources not calculated based on the specific activity.

Proxy emission data:
Proxy data is used to fill in any gaps in data collection, such as estimates of company consumption and CO2 emissions based on previous or similar data.

Spend:
Costs incurred for a given activity.

Average:
Quantities
(MWh, number, tonnes, kilos, etc.).

Distance-based:
Calculations based on distance, for example number of kilometres.

Results table for scopes 1-3

Fossil emissions	Tonne CO2e (2024)	Tonne CO2e (2025)
Scope 1		
Gross greenhouse gas emissions (tCO2e)	0.44	0.53
Share of greenhouse gas emissions from Regulated Emission Trading Schemes (%)	-	-
Scope 2		
Gross location-based greenhouse gas emissions (tCO2e)	85	63
Gross market-based greenhouse gas emissions (tCO2e)	364	355
Share of greenhouse gas emissions covered by purchase agreements (such as PPA and the like)	-	-
Scope 3		
Total gross indirect (scope 3) greenhouse gas emissions (tCO2e)	3780	2850
1. Purchased goods and services (tCO2e)	2346	2157
2. Capital goods (tCO2e)	335	158
3. Energy-related activities (tCO2e)	30	20
4. Upstream transport (tCO2e)	41	35
5. Waste from production (tCO2e)	0.005	0.004
6. Business travel (tCO2e)	983	454
7. Employee commuting (tCO2e)	45	26
Total greenhouse gas emissions (location-based) (tCO2e)	**3865**	**2913**
Total greenhouse gas emissions (market-based) (tCO2e)	**4145**	**3205**

No emissions have been calculated for categories 8-15 as Accura Advokatpartnerselskab P/S has no relevant downstream activities

Terms used in results table

Fossil emissions
Fossil emissions arise from combustion of fossil fuels such as coal, oil and natural gas. The GHG Protocol classifies fossil emissions as direct emissions (scope 1) which come from sources that the company owns or controls and indirect emissions (scopes 2 and 3) which are a consequence of the company's activities that occur at sources owned or controlled by others.

Location-based inventory
Emissions are based on the average emission factor for electricity in the geographical region in which the energy is consumed. This means that emissions are calculated based on the actual mix of energy sources in the local electricity grid.

Market-based inventory
This method reflects the company's energy choices and is based on the specific energy sources purchased by the company. If conventional electricity is primarily purchased from fossil fuels, market-based CO2 emissions will be higher. Conversely, if the company invests in green energy sources or certificates, lower CO2e emissions are reported.

Assumptions and applied practices

Based on the recommendations of the GHG Protocol, Accura has decided to recognise CO2 emissions from purchased non-current assets in the year of purchase instead of depreciating CO2 emissions over the total lifetime of the assets. This means that the GHG inventory differs from the financial statements in scope 3, category 2: Capital goods.

Results table for scopes 1-3

Biogenic emissions	Tonne CO2e (2024)	Tonne CO2e (2025)
Scope 1		
Gross greenhouse gas emissions (tCO2e)	0.03	0.04
Share of greenhouse gas emissions from Regulated Emission Trading Schemes (%)	-	-
Scope 2		
Gross location-based greenhouse gas emissions (tCO2e)	411	251
Gross market-based greenhouse gas emissions (tCO2e)	304	155
Share of greenhouse gas emissions covered by purchase agreements (such as PPA and the like)	-	-

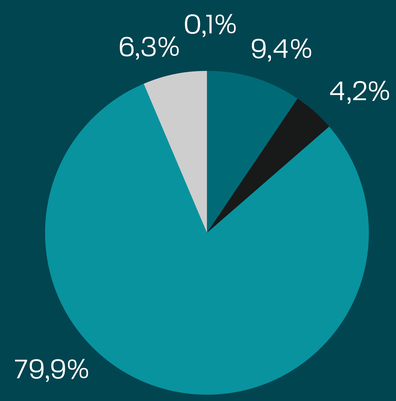
Biogenic emissions
Biogenic emissions arise from biological materials, such as plants and animals, and include greenhouse gases released by natural processes such as the decomposition of organic matter. According to the GHG Protocol, biogenic emissions also include CO2e released from biogenic products and activities related to agriculture and forestry.

The accuracy of available calculation methods for biogenic emissions in scope 3 may be questionable, and, therefore, we have omitted it in this GHG inventory. The GHG Protocol recommends disclosing biogenic emissions in scope 3, but it is not a requirement.

Results tables for energy consumption

Energy consumption (MWh)	2024	2025
Market-based inventory		
Fuel consumption from coal and coal products	0	0
Fuel consumption from crude oil and petroleum products	2	2
Fuel consumption from natural gas	0	0
Fuel consumption from other fossil sources	0	0
Consumption of electricity, heating, steam and cooling produced by non-VE sources	713	165
Total fossil energy consumption	**715**	**167**
Consumption from nuclear sources	**53**	**74**
Fuel consumption from VE sources (e.g. biomass)	0	0
Consumption of electricity, heating, steam and cooling produced by VE sources	1422	1401
Consumption of self-generated renewable energy (not fuels)	0	111
Total energy consumption of renewable energy	**1422**	**1513**
Total energy consumption (MWh)	**2190**	**1754**

Energy consumption 2025



- Fuel consumption of crude oil and petroleum products (0.1%)
- Consumption of electricity, heat, steam, and cooling produced from non-renewable sources (9,4%)
- Consumption from nuclear sources (4,2%)
- Consumption of electricity, heat, steam, and cooling produced from renewable sources (79,9%)
- Consumption of self-generated renewable energy (excluding fuels) (6,3%)

Intensity calculations	Unit	2024	2025
Energy consumption per revenue*	MWh per million DKK	2.1	1.7
Emissions per revenue (location-based)**	tCO2e per million DKK	3.6	2.8
Emissions per revenue (market-based)**	tCO2e per million DKK	3.9	3.1
Emissions per employee (location-based)***	tCO2e per FTE	6.9	7.1
Emissions per employee (market-based)***	tCO2e per FTE	7.4	7.8

*
The intensity calculation energy consumption per revenue expressed as MWh per million DKK is based on the total energy consumption for the year calculated in MWh and Accura Advokatpartnerselskab P/S's revenue stated in the financial statements.

**
The intensity calculation of emissions per revenue expressed as tonnes CO2e per million DKK is based on the sum of emissions in scopes 1, 2 (location-based and market-based, respectively) and 3 and Accura Advokatpartnerselskab P/S's revenue stated in the financial statements.

***
The intensity calculation of emissions per employee expressed as tonnes CO2e per FTE is based on the sum of emissions in scopes 1, 2 (location-based and market-based, respectively) and 3 and the number of employees calculated in full-time equivalents (FTE).

Overall conclusions of GHG inventory

In connection with the preparation of Accura's GHG inventory, an analysis of overall trends and consumption patterns in scopes 1, 2 and 3 has been prepared. The analysis shows where Accura has its most emission-intensive activities and which measures have the greatest CO2 reduction potential. The majority of Accura's CO2 emissions continue to occur in scope 3. Therefore, an elaboration of the different categories and the development in emissions is presented in the upcoming section "Conclusions for scope 3 of GHG inventory".

The intensity calculations and the difference in market-based and location-based emissions in scope 2 indicate that we, at Accura, continue to have scope 2 hotspots which have not yet been addressed. This is described in further detail on the next page in the section "Conclusions for scopes 1 and 2 of GHG inventory".

Development based on intensity calculations

In 2025, we saw a reduction in both energy consumption per revenue and emissions per revenue. The development may partly be attributed to a capacity adjustment at Accura, which is also mentioned in Accura's 2025 financial statements. This adjustment has reduced energy consumption for offices, among other things, and certain costs relating to the workforce have also decreased. Part of the reduction in emissions may also be attributed to measures implemented during the year, including improvements to the data and work related to food purchases. However, emissions per employee have increased, which should also be viewed in the light of the fact that, in 2025, the total emissions from the company’s operations were distributed across fewer employees than in 2024.

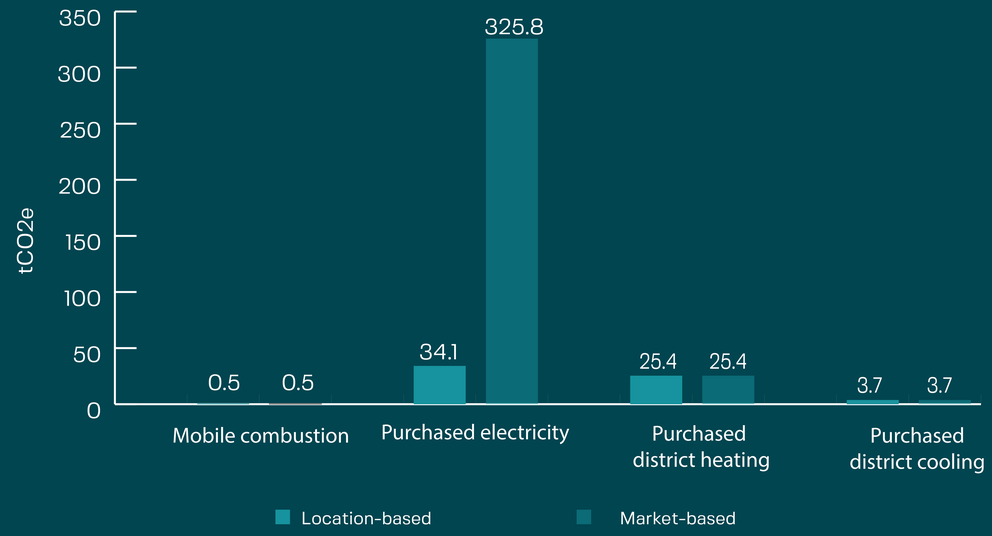
Conclusions for scopes 1 and 2 of GHG inventory

In scope 1, Accura only has fuel consumption from its one company van, which is only driven a few kilometres per year. More kilometres were driven in 2025 than in 2024, but emissions in scope 1 are still minimal compared to the other scopes in the GHG inventory.

Scope 2 represents CO2 emissions from the consumption of heat, electricity and cooling at Accura's leased locations in Copenhagen and Aarhus. The largest emissions continue to arise in purchased electricity in Nordhavn, which, again in 2025, is considered to be the greatest reduction potential in scopes 1 and 2. In 2024, the purchase of guarantees of origin for electricity in Nordhavn was introduced as a measure to reduce the market-based scope 2 emissions. Accura commenced work on this measure in 2025; however, the measure was only fully implemented after the end of the reporting year, and, therefore, it will only be reflected in next year's GHG reporting.

The low CO2 emissions from purchased district heating and district cooling are mainly due to the fact that Accura's offices in Nordhavn are newly built buildings constructed in accordance with new energy efficiency requirements. For example, district cooling is used where cooling is generated using seawater. This type of cooling is much less energy-intensive than other types of cooling, limiting Accura's reduction potential. In addition, the buildings are heated by district heating with limited reduction potential.

CO2 emissions in scopes 1 and 2



Conclusions for scope 3 of GHG inventory

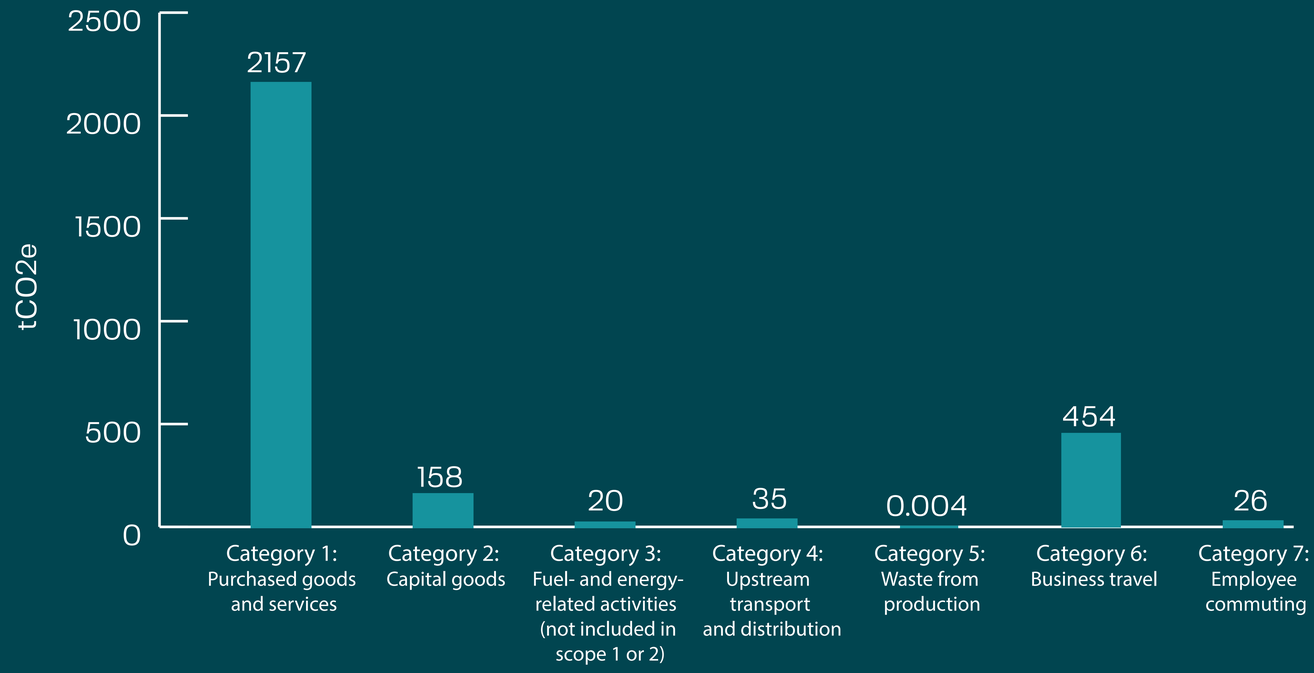
Accura's most emission-intensive activities are found in scope 3 in category 1 and category 6, respectively. These activities are explained on the following pages.

On page 19, the choice of methodology and trends for category 7: Employee commuting is described.

On page 8, we describe how we have chosen to calculate category 2: Capital goods in accordance with the instructions of the GHG Protocol. This approach means that the amount of CO2e emissions in this specific category may vary significantly from year to year. In 2025, investments were made in new printers, among other things, which replaced Accura's previous printers, while the total number of printers was reduced. The other emissions in category 2: Capital goods are primarily attributable to consultancy services and repair and maintenance of office facilities.

In 2025, we continued our work on registration of freight as a separate item when it was stated by suppliers or appeared on invoices. Due to technical challenges encountered during this process in 2025, we assess that some freight costs are still implicitly included in category 1 and not in category 4: Upstream transport.

CO2 emissions in scope 3



Case

Extending lifetime of hardware

When Accura replaces IT equipment, the aim is to reuse as much as possible instead of the equipment ending up as waste. Therefore, we collaborate with CycleIT, who collects our used devices and carry out sorting and quality checks. In some cases, the devices need to be repaired. Then the equipment may be reused, usually through resale. When reuse is not possible, CycleIT strives to recycle as much as possible.

This case is a tangible example of our work with circular economy and waste management. The figures on the page show how the equipment is handled and distributed in the system, and they come from the supplier-specific inventory which Accura receives once a year. CO2e savings associated with the collaboration, including savings resulting from Cycle IT's repair and reuse of devices, are not included in the calculations of Accura's GHG inventory.

Extending lifetime of Accura's IT equipment

CycleIT handled 672 devices for Accura in 2025

Reuse	Recycling	Waste disposal
613 devices	**52** devices	**7** devices
Comprising: 266 smartphones 347 computers	**Comprising:** 47 smartphones 5 computers	**Comprising:** 6 smartphones 1 computer

Category 1: Purchased goods and services

Category 1 consists of emissions from purchased goods and services in Accura's upstream value chain.

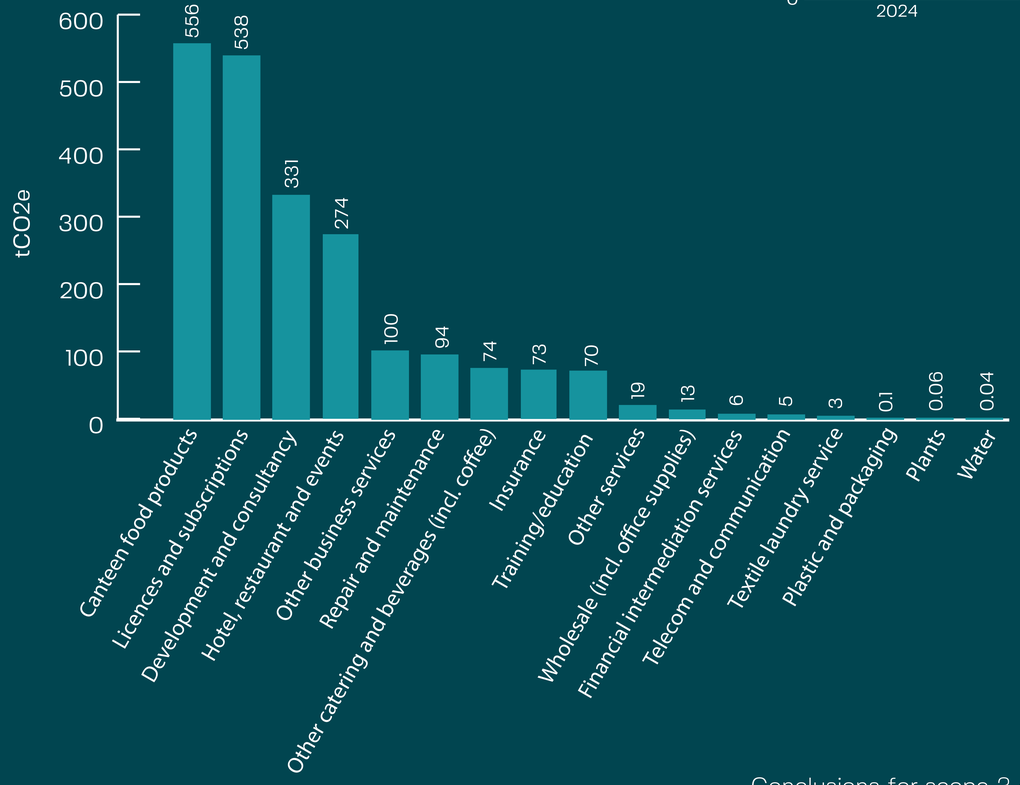
In 2025, we have seen the same trends as in the base year 2024. The sub-categories food, licences and subscriptions, development and consultants, and hotels, restaurants and events remain the largest contributors to CO2e emissions in category 1.

In 2025, there has been a special focus on reducing CO2e emissions from the canteen's food purchases. We have elaborated on this on the next page.

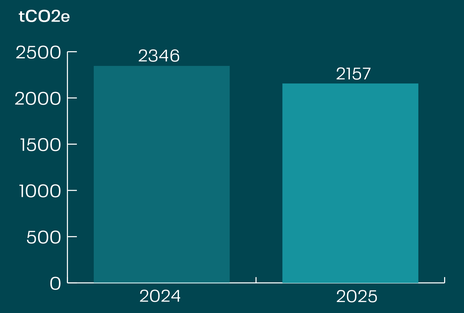
Emissions in the sub-category licences and subscriptions remain high. This category includes major items from operations and IT such as SaaS and data centre operations. As these are cost-intensive activities which are still calculated based on expenses, we expect high CO2e emissions in this sub-category. If we are able to increase data quality by registering, for example, quantities, it will improve the accuracy of our GHG inventory and clarify actual CO2e reduction potentials.

Category 1 groups with emissions below 0.00 tonnes CO2e are omitted from the chart. Emissions from these small groups are still included in the total inventory.

Distribution of activities in scope 3, category 1



Development in emissions



Case

A la Cura staff restaurant's initiative

In the 2024 GHG inventory, a number of hotspots were identified with a clear potential to implement measures to reduce Accura's CO2e emissions from food and catering. One of the areas which accounts for a significant part of this category is the staff restaurant A la Cura. Accordingly, A la Cura increased its focus on CO2e emissions from food purchases in 2025.

This initiative was supported by professional ESG input, and the kitchen team has continuously worked to reduce emissions from food while maintaining high quality and employee satisfaction.

This focused initiative has resulted in A la Cura reducing its CO2 emissions from food by 61.06 tonnes CO2e in 2025 compared to 2024.

The accuracy of the calculation of CO2e emissions from food has increased significantly in 2025, and, therefore, the basis of comparison is not identical. However, it is considered that the data is sufficient to conclude an overall trend and reduction.

Hotspot analysis: Food consumption in A la Cura 2025

Data quality in 2025:

100%

of all food purchase data for A la Cura has been obtained from suppliers and at least stated in quantities.

Calculation method in 2025

Quantities in kilos:

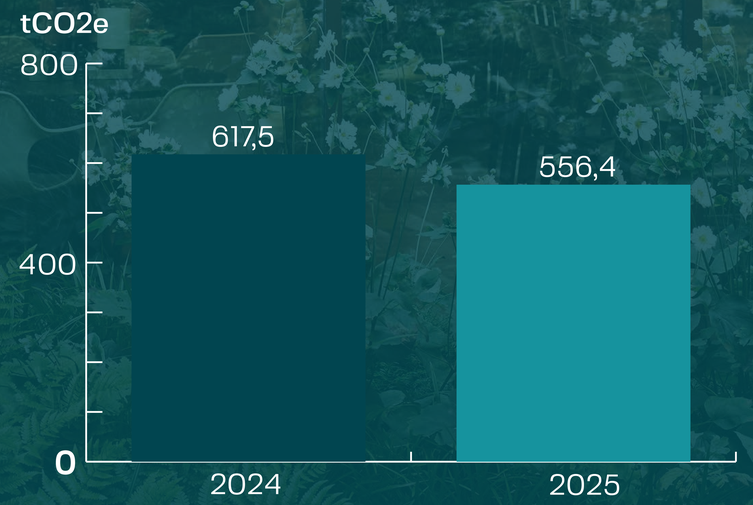
43%

of A la Cura's food purchases are calculated in the GHG inventory based on information about quantities.

Supplier-specific CO2e:

57%

of A la Cura's food purchases are calculated in the GHG inventory based on specific CO2e data provided by the supplier.



*The accuracy of the calculation has increased in 2025, and, therefore, the basis of comparison is not identical. However, it is considered that the data is sufficient to conclude an overall trend and reduction.

Category 6: Business travel

Together with purchased goods and services, business travel is among the most emission-intensive categories in Accura's GHG inventory.

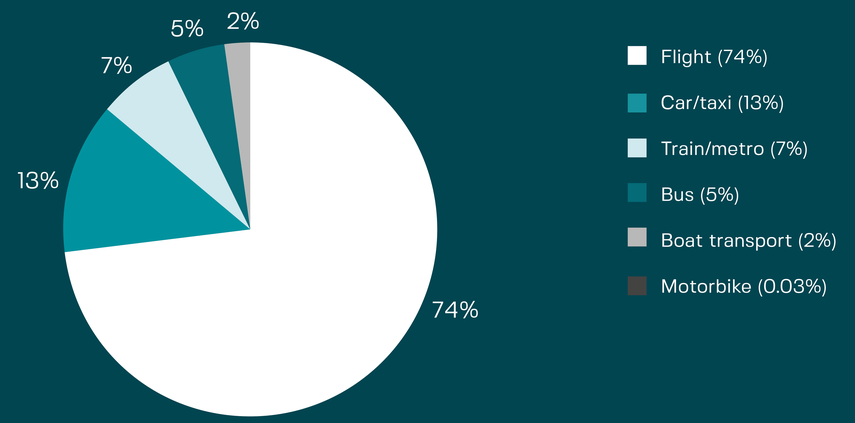
This is to be expected as a significant part of Accura's business activities involves advising on renewable energy projects throughout the world, which often requires on-site presence.

Category 6 includes both long business trips and transport to and from client meetings over short distances. At Accura, air travel and car transport are the most emission-intensive modes of transport. Hotel and restaurant expenses in connection with business travel are included in category 1, and, therefore, they are not included in category 6.

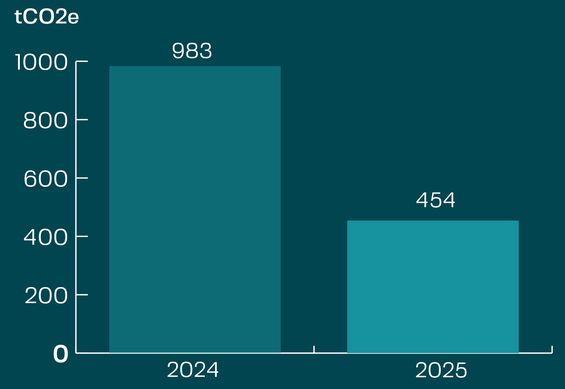
In the 2024 reporting, there were significant uncertainty associated with data quality related to transport. The uncertainty was due to a less precise registration of travel activity, which meant that the calculations had to be based on more conservative assumptions. In 2025, improved registration processes and higher data quality in general strengthened the basis for the inventory and, consequently, the overall quality of the GHG inventory. Based on this, Accura has identified a significant reduction in the calculated CO2e emissions from business travel. See the bar chart to the right. However, it should be emphasised that the identified reduction is due to both improved data and an actual reduction in travel activity in 2025. Consequently, the development reflects not only changes in travel activity but also a methodological improvement compared to the 2024 reporting.

Emissions from business travel by mode of transport

Total: 454 tons CO2e



Development in calculated emissions



Category 7: Employee commuting

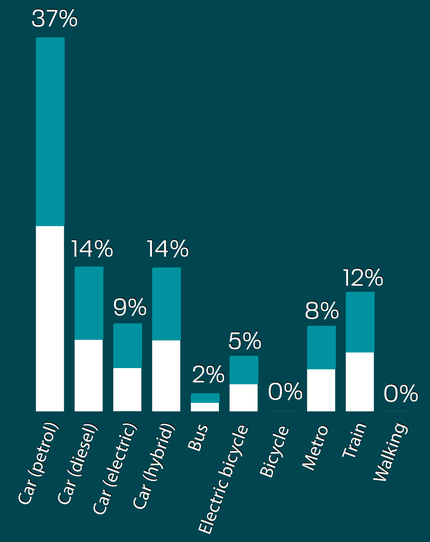
Employee commuting to and from Accura's offices constitutes a relatively small part of the total scope 3 emissions. More than half of Accura's employees either walk, bike or take public transport to and from work.

The calculations are based on responses from a questionnaire answered by Accura's employees in the autumn of 2025. 220 employees participated in this survey, which was considered sufficiently representative for use in the GHG inventory.

The chart on the right shows the distribution of Accura employees' transport habits to and from work. The actual calculation of Accura's CO2e emissions is based on the means of transport used, the distance to and from work and the frequency of physical presence at the workplace.

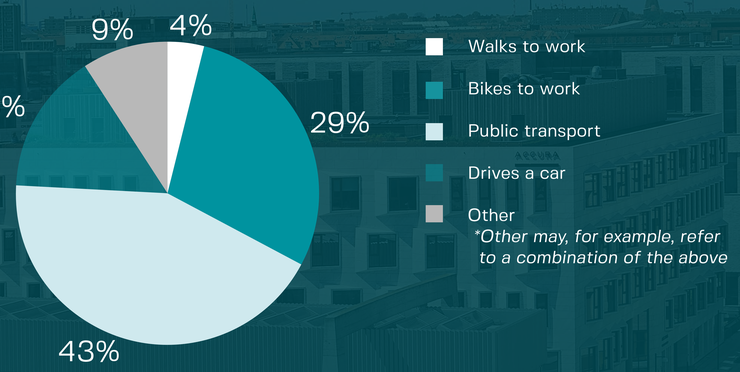
The development is due to both the capacity adjustment and a higher proportion of employees using public transport. Moreover, the majority of commuting by car takes place in electric vehicles.

Share of CO2e emissions from employee commuting in 2025

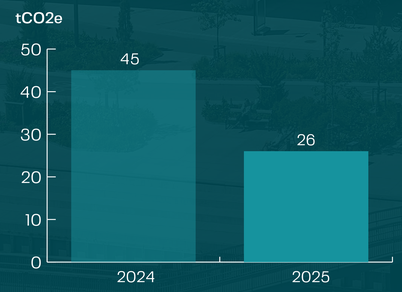


Responses from the "Other" category are divided by mode of transport with the number of kilometres per mode of transport, after which the data has been used to calculate emissions. In case of any doubt about the distribution of mode of transport, the most emission-intensive scenario was chosen.

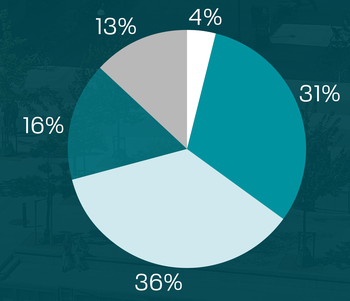
Employee commuting in 2025



Development in emissions



Employee commuting in 2024



Focus in 2026

In 2026, we will continue to work on strengthening the underlying data and internal structure of our GHG inventory so that it provides an even more accurate picture of our most significant emissions.

At the same time, we will maintain focus on the areas with the highest emissions and the greatest reduction potential, including purchased goods and services, business travel and purchased electricity in Nordhavn. Within category 1: Purchased goods and services, our inventory, in particular, points to food and catering, licences and subscriptions, development and consultants, and hotels, restaurants and events as key contributors. Experience from our staff restaurant indicates that a targeted approach may support lower emissions. In 2026, we will, therefore, focus on the most emission-intensive sub-categories and look into whether further reduction potential still exists. The work to reduce scope 3, category 1, will be an ongoing effort which is not expected to be completed in 2026.

Within transport, we will maintain and further develop the improved registration processes so that both business travel and freight are measured more accurately. Overall, our focus in 2026 is on linking better data and more accurate follow-up more closely with our efforts to target the biggest hotspots. This will enable us to document development and clearly identify where further reduction potential is greatest.

Technical Report

2025

Technical report

2025 GHG inventory and energy consumption

The technical report was developed by NRGi in 2024.
The adjustments to the 2025 technical report are made by Accura.

1 About the report

This report accompanies the results of the analysis carried out by Accura Advokatpartnerselskab P/S with the assistance of NRGi, regarding gross scope 1, 2 and 3 and total GHG emissions as well as energy consumption and energy mix.

The analysis carried out follow the recommendations and guidelines of the Greenhouse Gas Protocol ("GHG Protocol")[1]. According to the GHG Protocol, the following principles must guide GHG accounting: relevance, completeness, consistency, transparency and accuracy. This report explains the approach chosen to adhere to these principles.

Chapter 2 discloses methodologies, significant assumptions and emission factors used to calculate GHG emissions, while chapter 3 addresses relevant disclosure requirements regarding energy consumption and energy mix.

The technical report has the following appendices:

- Appendix 1 contains the results of the GHG and energy inventories
- Appendix 2 contains the 2025 scope 1 and scope 2 activity data
- Appendix 3 contains the 2025 scope 3 activity data
- Appendix 4 contains all emission factors used to calculate GHG emissions in scopes 1, 2 and 3.

1.1 Project management and division of responsibilities

Accura Advokatpartnerselskab P/S has collected activity data from own operations and external suppliers (where relevant) and has conferred with NRGi if questions or challenges arose. This practice is different from the preparations for the report in 2024, in which NRGi carried out the calculations.

In this year's report, Accura is responsible for the activity data being correct. Accura has inserted the activity data into a tool developed by NRGi, retrieved and calculated relevant emission factors, performed calculations, and organised results. When using proxy data, the assumptions and methods have been documented for future replications of data; see section 2.4.

Accura has also collected relevant documentation for all assumptions and additional raw data needed to calculate emissions and has compiled this information in relevant appendices. Finally, Accura and NRGi jointly reviewed the technical report prepared in 2024 and agreed that the adjustments implemented are adequate to ensure that the 2025 reporting accurately reflects the revised practices.

1.2 Verification

The 2025 greenhouse gas inventory has not been subject to external assurance or third-party verification. All data quality checks, calculation controls, and methodological validations have been conducted internally by the preparer. The inventory seeks to adhere to the data management and quality control procedures established in 2024, with the exception that no external review has been conducted for the current reporting year.

World Business Council for Sustainable Development and WRI (2004); WRI (2011, 2013, 2015)

2 GHG inventory

This chapter describes the methodologies, significant assumptions and emissions factors used to calculate and measure GHG emissions.

2.1 Reporting boundaries

The GHG inventory covers the financial year 2025 (Jan-Dec) and follows the consolidation method of operational control. Consequently it includes activities with respect to all of Accura Advokatpartnerskab P/S's Danish locations: Alexandriahuset, Orienthuset, and the office in Aarhus. Aktieselskab Accura A/S and its foreign locations are outside of the organisational boundary of Accura Advokatpartnerselskab P/S. Consequently, they are excluded from the GHG inventory.

All emissions are measured in tons of fossil CO2 equivalents following the factors for global warming potentials (GWP) defined by the IPCC 6th Assessment Report[2].

The GHG inventory includes scope 1 (direct emissions from mobile combustion), scope 2 (indirect emissions from purchased electricity, on-site electricity generation from solar panels, district heating and district cooling, using both the market based and location-based methods), and all upstream categories in scope 3; see table 1.

Downstream categories are not included in the GHG inventory because Accura Advokatpartnerselskab P/S has no relevant downstream activities.

As a supplement to the fossil GHG inventory, the analysis also includes biogenic emissions generated from activities in scope 1 and scope 2.

The scope 3 calculations include all mandatory emissions (if applicable) and exclude optional emissions (e.g. emissions from employee teleworking).

Table 1 summarises the reporting boundaries of all upstream scope 3 categories.

2.2 Intensity calculations

Intensity calculations based on employee headcount are performed using the number of employees reported as full-time equivalents (FTEs).

Furthermore, the revenue reported in the financial statements is used for intensity calculations. In 2025, the revenue amounted to DKK 1,032 million.

For energy-related intensity calculations, the company's energy consumption in 2025 is also applied; see section 3: Energy consumption and energy mix.

[2] Intergovernmental Panel on Climate Change, 2023

Table 1: Reporting boundaries of Scope 3 categories included in the GHG inventory

Scope 3 categories	Calculation method	Data quality	Reporting boundary
1 Purchased goods and services	Spend-based Average supplier-specific	Primary Secondary Proxy	**Included**: All upstream cradle-to-gate emissions of purchased goods and services
2 Capital goods	Spend-based Supplier-specific	Primary Secondary	**Included**: All upstream cradle-to-gate emissions of purchased capital goods in the reporting year **Excluded:** Some hardware from our primary supplier is classified as capital goods in the financial statements. As the supplier-specific data we received does not account for this, the data has been included in full under scope 3, category 1
3 Fuel- and energy-related activities not included in scope 1 or 2	Average	Primary	**Included**: a. For upstream emissions of purchased fuels: All upstream (cradle-to-gate) emissions of purchased fuels (from raw material extraction up to the point of, but excluding combustion) b. For upstream emissions of purchased electricity: all upstream (cradle-to-gate) emissions of purchased fuels (from raw material extraction up to the point of, but excluding, combustion by a power generator) c. For T&D losses: All upstream (cradle-to-gate) emissions of energy consumed in a T&D system, including emissions from combustion **Not applicable:** d. For generation of purchased electricity that is sold to end users: Emissions from the generation of purchased energy
4 Upstream transportation and distribution	Spend-based	Secondary	**Included**: The scope 1 and scope 2 emissions of transportation and distribution providers that occur during use of vehicles and facilities (e.g. from energy use) **Excluded:** The life cycle emissions associated with manufacturing vehicles, facilities, or infrastructure
5 Waste generated in operations	Supplier-specific Waste-specific	Primary Proxy	**Included**: The scope 1 and scope 2 emissions of waste management suppliers that occur during disposal or treatment **Included:** Emissions from transportation of waste
6 Business travel	Distance-based Spend-based	Primary Secondary	**Included**: The scope 1 and scope 2 emissions of transportation carriers that occur during use of vehicles (e.g. from energy use) **Included**: The life cycle emissions associated with manufacturing vehicles or infrastructure, excluding transport from manufacturing countries to Denmark **Excluded:** Hotel and restaurant during business travel (placed in category 1 instead)
7 Employee commuting	Distance-based	Primary Proxy	**Included**: The scope 1 and scope 2 emissions of employees and transportation providers that occur during use of vehicles (e.g., from energy use) **Excluded:** Emissions from employee teleworking

2.2 Discretionary choices

Scope 2:
Accura has had solar panels installed on the rooftop of Alexandriahuset. In 2024, it was not possible to obtain data on the amount of electricity produced by them. However, this information was accessible in 2025. All electricity produced by the solar panels was used entirely for Accura's own consumption, and no surplus electricity was sold to the market in 2025. Accura's consumption from the solar panels is reflected in the presented energy mix for 2025.

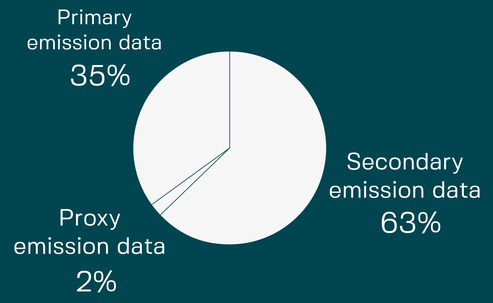
Scope 3, category 2:
Emission calculations are based on acquisition price rather than depreciation values. This means that emissions from capital goods might fluctuate heavily from one year to the next. Accura Advokatpartnerselskab P/S will, therefore, provide relevant context information in its public report and provide the necessary context information for understanding the fluctuations in scope 3, category 2.

Scope 3, category 3:
For scope 3, category 3, the current-year calculation has been based on the prior-year methodology, assumptions and calculation structure. Accordingly, only the underlying energy consumption data, expressed in MWh, have been updated for the reporting year. The decision not to recalculate T&D loss at this stage was made based on advice from NRGi, who indicated that the relevant parameters are subject to only limited year-on-year variation. On that basis, it was assessed that carrying forward the prior-year T&D loss calculation would not materially affect the quality, consistency, or comparability of the reported emissions for the current reporting period.

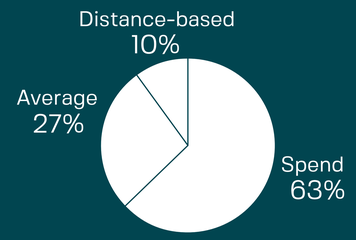
Scope 3, category 6:
Hotel stays and restaurant visits are optional in category 6. However, Accura's data cannot distinguish whether this type of expense occur in relation to business travel or client dinners. Accordingly, all expenses related to hotel stays and restaurants are registered in scope 3, category 1.

2.3 Data quality

The GHG Protocol distinguishes three types of data quality. Primary data refers to quantumbased activity data, e.g. tons of goods purchased, kilometres travelled or kWh of electricity consumed, while secondary data refers to monetary data, e.g. money spent on goods, travel, or electricity. Whenever primary data and secondary data are unavailable, it may be necessary to rely on proxy data, i.e. estimations. In this GHG inventory, scope 1 and scope 2 rely on primary data, while scope 3 relies on all three types of data. The figures show the quality and calculation methods in the GHG inventory.



(b) Calculation methods



2.4 Assumptions and methods used to calculate proxy data

This section describes the steps taken when calculating proxy data for the GHG inventory.

Kernel supplier-specific emissions:
Accura purchases IT equipment from Kernel. In 2025, Kernel provided CO2*e* emission data for approximately one third of the items sold. This emission data has been extrapolated to the remaining items.

For example, Kernel provides emission data for 545 cables, and the average $CO2e_2$ emission per cable has been extrapolated to cover the remaining 964 cables. Likewise, Kernel provides emission data for 86 screens, and the average emission has been applied to the remaining two screens for which no emission data is available. For product categories with too few items to support reliable proxy calculations, proxy data from 2024 has been reused.

Employee commuting:
Using the same data collection method as last year, Accura sent a questionnaire to all employees in December 2025 to collect information about their commuting habits. Approximately half of the employees responded, and the results were extrapolated to represent the entire workforce. Employees were asked about their average commuting mode, distance and weekly number of on-site working days. Aggregated commuting per employee was then calculated based on these inputs and adjusted for Danish public holidays and annual leave.
For these calculations, the workforce count was derived from the number of full-time equivalents (FTEs) combined with the number of self-employed individuals.

Generated waste:
In 2024, waste from Orienthuset was calculated using proxy data. In 2025, we received primary data from the supplier, and, therefore, proxy data was no longer used.

The analysis relies on emission factors retrieved from several databases and government sources. See appendix 4 for details on all emission factors used in the analyses. Scope 1 relies on the GOV.UK database GHG Conversion Factors 2024[3], and scope 2 relies on the market-based and location-based declarations from Energinet[4] as well as declarations from Accura Advokatpartnerselskab P/S's district heating and district cooling suppliers, HOFOR[5] and Kredsløb6[6]. At the time of the calculations, final 2025 declarations were still unavailable, and the GHG inventory, therefore, relies on 2024 declarations.

Scope 3 emission factors have been retrieved from the Exiobase V4-v1 database, from supplier-specific emission reports and from the GOV.UK database. In addition, two emission factors have been retrieved from the EcoInvent-3 database to calculate emissions from electric bikes and water consumption. Within category 1, a special hotspot analysis was conducted for Accura's canteen, A la Cura. The canteen provided highly detailed primary data on its food product purchases. Where supplier-specific CO2e emissions were not available, canteen emissions were calculated based on product weight, in kilograms, and emission factors from Den Store Klimadatabase v. 1.2, hosted by the Danish NGO CONCITO.[7]

Category 3 relies on emission factors, which have been calculated using a mix of GOV.UK and scope 2 emission factors using NRGi's energy mix calculation tool. This tool calculates upstream emissions from electricity, district heating and district cooling by looking at the specific energy mix (as published in the supplier declarations) and taking the GOV.UK Well-to-tank emission factors for each type of fuel and biomass.

In addition, category 4 relies on estimates for transmission and distribution (T&D) loss of electricity and district heating. The Danish Energy Agency assumes a 20% T&D loss for district heating (country average)[8], while T&D loss for electricity is estimated using equation 1 and the values disclosed on page 11 of Energistatistik 2023.

$$T\&D_{el} = \frac{\text{conversion consumption + distribution loss}}{\text{domestic electricity supply}}$$

$$= \frac{8{,}729 + 6{,}994}{129{,}699} = 12\% \text{ (2023)}$$

[3] (UK GOV, 2024)
[4] (EnergiNet, 2025)
[5] (HOFOR, 2024a; HOFOR, 2024b)
[6] (Kredsløb, 2024)
[7] (CONCITO & 2.-0 LCA Consultants, 2021)
[8] (Danish Energy Agency, 2024)

2.6 Recalculation policy

If Accura wishes to track emissions and reductions across years, it is important that all GHG Inventories are comparable. To ensure comparability, it may be necessary to recalculate base-year emissions.

Accura must recalculate base-year emissions if they discover that calculation errors, structural changes or methodological changes, alone or in combination, affect the GHG inventory significantly, "significant" refering to a 5% change in emissions in the reporting year[9].

- Calculation errors include typos, faulty unit conversion factors (e.g. when converting from litres of fuel to kWh), omitted activity data etc.
- Structural changes occur in the event of a transfer of ownership or control of emission-generating activities or operations from one company to another, e.g. in case of in-sourcing, outsourcing, mergers and the like. If, for example, Accura acquires another law firm, the historical emissions of that law firm must be added to Accuras base-year inventory.
- Methodological changes occur if activity data, emission factors and calculation methods turn out to be imprecise or misleading and better alternatives become available, e.g. supplier specific emissions.

Situations that do not require recalculation of base-year emissions include organic growth, changes in Accura's product mix, and closures and openings of operating units that are owned or controlled by Accura[10].

It is recommended that, on an ongoing basis, Accura tag emissions in the GHG inventory that are no longer deemed accurate due to calculation errors, structural changes or methodological changes.

Whenever the sum of these tagged emissions accumulate to at least 5% of base-year emissions, Accura should initiate a recalculation.

In 2025, Accura observed a significant reduction in emissions reported under the business travel category. The reduction reflects not only an actual decrease in travel activity, but also improvements in data quality and the underlying calculation basis. As it has not been possible to recalculate the business travel category for the previous reporting period, full comparability with prior-year figures is limited. Therefore, Accura seeks to be transparent by stating that part of the observed reduction is driven by improved data quality and the resulting replacement of the conservative estimates used in the previous year.

[9] SBTi, 2024
[10] World Business Council for Sustainable Development & WRI, 2004

3 Energy consumption and energy mix

3.1 High climate impact sectors

For undertakings with activities both within and outside of high climate impact sectors (HCIS), HCIS energy consumption must be disaggregated according to fuel type. High climate impact sectors encompass sector codes A-H and L[11]. Disaggregation of energy consumption is irrelevant for Accura Advokatpartnerselskab P/S, since Accura belongs to sector M[12] and therefore does not operate within a high climate impact sector.

Accura Advokatpartnerselskab P/S has chosen to disclose the percentage of their energy consumption from nuclear sources. Although nuclear power is not produced in Denmark, it constitutes part of the imported energy mix. According to the calculations, 4.24% of Accura's energy consumption comes from nuclear sources (market-based calculations).

To calculate energy intensity, Accura has indicated that its preliminary 2025 revenue is DKK 1,032 million. With an energy consumption of 1,754 MWh, Accura's energy intensity is, therefore, 1.7 MWh/million DKK.

[11] Statistik (2014)
[12] Sector code 69.10.00

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