ScandBook Group

GREENHOUSE GAS INVENTORY REPORT

Our carbon footprint 2025

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ABOUT THIS REPORT

Scope, standards and contents

ScandBook is a leading book producer in Northern Europe, specialising in monochrome books and printing for publishers across 18 countries from our houses in Falun (Sweden) and Klaipėda (Lithuania). Measuring our climate impact rigorously, and disclosing it transparently, is part of how we run the company. Our climate accounts are maintained in the graphic industry's ClimateCalc system, our reduction targets are approved by the Science Based Targets initiative, and this report sets out our full value-chain footprint for the 2025 calendar year.

The inventory is prepared in accordance with the **GHG Protocol Corporate Accounting and Reporting Standard** and the **Corporate Value Chain (Scope 3) Standard**, with dual Scope 2 reporting per the Scope 2 Guidance. All results are consolidated and reconciled in a single Group GHG model, which incorporates ClimateCalc outputs for the categories that tool covers and links every reported number to its activity data and emission factor. The model and its factor library are available to our assurance providers. Two departures from the standards are disclosed in Section 2: the exclusion of the Viborg site acquired during the year, and biogenic CO_2, which is not yet quantified.

Third-party preparation and methodology

This inventory is prepared by **Sustain Advisory**, a third-party sustainability consultancy engaged by ScandBook Holding AB. ScandBook supplies the primary activity data from its invoices, meters, service registers and production records. Sustain Advisory performs and consolidates the calculations outside ClimateCalc, reviews the ClimateCalc outputs, selects and documents the factors used in the Group GHG model, and prepares this report, as an external party to the operating companies that generate the data.

Sustain Advisory does not apply proprietary emission factors. Factors are drawn from published databases, from supplier- and mill-specific information, and from ClimateCalc calculations, each documented in Annex A; the principal published sources are the UK Government (BEIS/DESNZ) 2024 conversion factors, IPCC assessment reports, Ecoinvent and CEDA. The categories covered by ClimateCalc, a graphic-industry calculation tool based on the Intergraf carbon-calculation standard, are calculated within that system under accounts CC-000097/SE and CC-000098/LT and adopted without adjustment.

> **Traceability and quality control.** Every figure in this report runs from a quantity of activity to a referenced emission factor inside one group calculation model. That model, its factor library and the line-by-line activity data in Annex E are open to ScandBook's auditors and assurance providers. As part of this engagement the 2024 comparative was re-examined and corrected where discrepancies were identified; each correction and its effect are disclosed in Annex C. The inventory has not been externally assured, and no statement in this report should be read as an assurance opinion.

CONTENTS	PAGE
1 · 2025 at a glance	3
2 · Reporting boundaries, base year and exclusions	5
3 · Methodology	7
4 · Group results 2025	10
5 · Results by printing house	12
6 · Trends and intensity	14
7 · ESRS and GRI content index	15
Annexes · Emission factors · Detailed results · Corrections · Abbreviations · Activity data	16

Our footprint in 2025

ScandBook's total carbon footprint for 2025 is **16,555 tCO_2e** (market-based), compared with 16,046.8 tCO_2e in 2024. Book volumes grew 3.8% over the year, emissions rose by 3.2%, and carbon intensity per tonne of books improved by 0.6%.

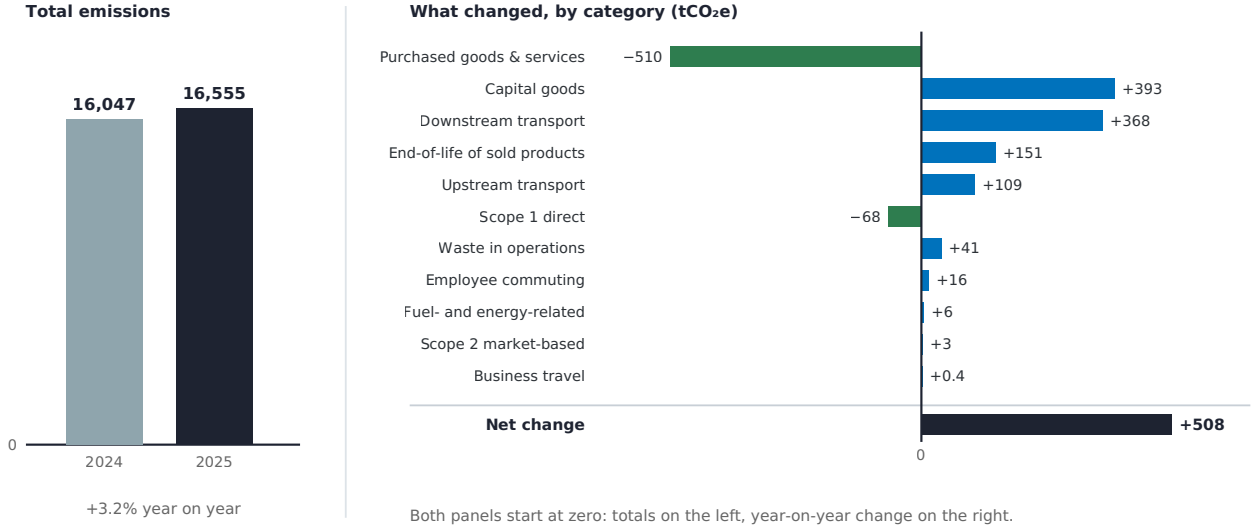
GROUP TOTAL (MARKET-BASED)
16,555
tCO_2e · **+3.2% vs 2024**

KLAIPĖDA
14,373
tCO_2e · **+4.0%**

FALUN
2,182
tCO_2e · **−2.1%**

PER TONNE OF BOOKS
1,322
kg CO_2e/t · **−0.6%**

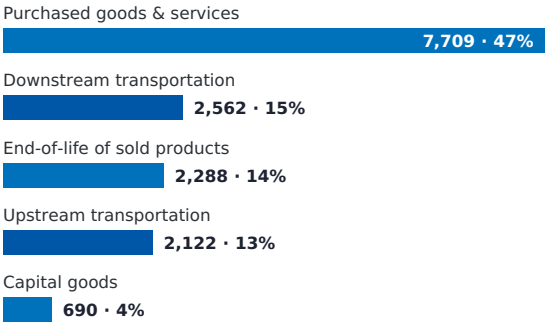
Total emissions and what changed in 2025 (group)



Category contributions are rounded to the nearest tonne and may not sum exactly to the net change.

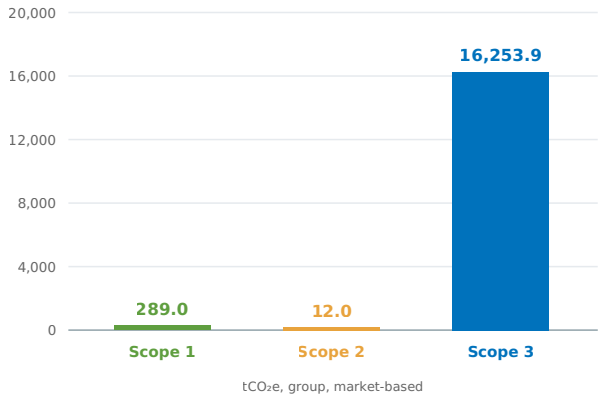
Understanding the 2025 result

Five sources are 93% of the footprint



tCO_2e, group, market-based. All other categories combined: 1,184 tCO_2e (7%).

Emissions by scope



Scope 1 is 1.7% and Scope 2 0.1% of the total, so both columns are drawn at the minimum visible height. Reporting electricity on a location-based basis would add 1,835.0 tCO_2e, giving a location-based Scope 2 total of 1,847.0 tCO_2e; see Section 4.

Three factors shaped the year

Growth and investment. Delivered book volume rose 3.8% to 12,527 tonnes, and Klaipėda completed a significant production investment programme, including a new digital post-press line, which is reflected in capital-goods emissions (+393 tCO_2e). Our sites' own energy footprint improved: direct emissions fell 19%, driven primarily by lower natural-gas consumption and lower refrigerant emissions, and both printing houses run on renewable electricity contracts. Because emissions grew more slowly than output, carbon intensity per tonne of books improved to 1,322 kg CO_2e, 0.6% below 2024.

Improved data accuracy. The 2025 reporting cycle enhanced the accuracy, completeness and traceability of our downstream transportation data: shipment volumes were re-verified against transport invoices and delivery legs are now recorded separately across the chain. The same review led to a correction of the 2024 ClimateCalc account for Klaipėda, and the 2024 figures in this report reflect the corrected account (Annex C).

Updated material factors. Mill-specific carbon factors for paper, our largest emission source, decreased in the ClimateCalc system, reducing purchased-goods emissions by 6% despite higher purchase volumes.

Comparability with 2024. Three adjustments affect the comparative year. The ClimateCalc account for Klaipėda was corrected during this cycle, and all 2024 figures in this report reflect the corrected account. Separately, downstream-transport accounting was refined so that each delivery leg is counted once and intercontinental lanes are split into their road and sea portions. A duplicated materials entry at Falun, where two paper grades were counted both within the ClimateCalc substrate and in the supplementary list, was also removed from both years. Both reporting years are presented on this basis, so the year-on-year comparison is like for like. Details in Annex C.

Science-based targets. ScandBook's science-based targets have been approved by the Science Based Targets initiative: a 42% reduction in Scope 1 and Scope 2 emissions by 2030 against a 2020 base year, and net zero by 2050, including a 90% reduction in Scope 1, 2 and 3 emissions against the same base year. This inventory and the 2024 comparative are prepared on the current methodology and will support target tracking.

Boundaries, base year and exclusions

Organisational boundary

The inventory covers ScandBook Holding AB under the **operational-control** approach: ScandBook AB (Falun, Sweden) and ScandBook UAB (Gargždai/Klaipėda, Lithuania). Reporting period: 1 January – 31 December 2025.

> **A growing group, and a disclosed exclusion.** ScandBook announced the acquisition of Nörhaven Book A/S (Viborg, Denmark) on 24 September 2025, and the transaction completed on 14 October 2025. The Viborg site therefore came under the group's operational control for the final 79 days of this reporting period. Activity data for that period could not be obtained in time for this report, so **Viborg is excluded from the 2025 figures**. Viborg adds approximately 70 employees to a group of some 210. Given the scale of the acquired operation, the omission may be material against the 5% threshold below, and this will be assessed once emissions data are available. The Viborg site's emissions will be consolidated into the GHG inventory from the 2026 reporting cycle, and the 2024 and 2025 comparatives will be recalculated at that point so that the series remains like for like. The implications for ScandBook's 2020 science-based target base year will also be assessed, and the base-year inventory recalculated where required. This departure from the completeness principle is disclosed here rather than absorbed into the reported figures.

Base year and recalculation policy

Our ClimateCalc accounts maintain 2018 as their historical base year. This report uses 2024 as the comparative year for the current calculation methodology. ScandBook's science-based targets use 2020 as their base year. Base-year figures are recalculated when structural changes or methodological corrections affect the base year by more than 5%, or when significant errors are identified. Several corrections and methodological recalculations have been applied to the 2024 comparative in this cycle. Each is set out in Annex C together with its effect.

Operational boundary and exclusions

Scope 1 · direct emissions

CATEGORY	EMISSION SOURCES	BOUNDARY AND JUSTIFICATION
Stationary combustion	Natural gas burned in the Klaipėda boiler plant	Included
Mobile combustion	Company-owned and leased vehicles at both sites	Included
Physical or chemical processing	Manufacture or processing of chemicals and materials	Not applicable; no process emissions arise in book printing
Fugitive emissions	Refrigerant losses from cooling and air-conditioning equipment	Included, based on site refrigerant service registers

Scope 2 · indirect emissions from purchased energy

CATEGORY	EMISSION SOURCES	BOUNDARY AND JUSTIFICATION
Purchased electricity	Grid electricity consumed at both printing houses	Included, reported both market-based and location-based
Purchased heat	District heating supplied to the Falun site	Included
Purchased steam and cooling	Steam or district cooling bought from third parties	Not applicable; neither site purchases steam or cooling

No emission sources within included categories are knowingly excluded; even immaterial streams, such as landfilled waste below 150 kg, are calculated and reported. Biogenic CO_2 from the biomass share of Falun's district heating and from the wood-based product chain is not yet quantified. The GHG Protocol requires biogenic CO_2 to be reported separately from the scopes; this inventory does not yet do so, and the omission is disclosed here rather than absorbed into the reported figures. The memo item will be quantified from the 2026 reporting cycle.

Scope 3 categories assessed

Scope 3 · other indirect emissions

CATEGORY	EMISSION SOURCES	BOUNDARY AND JUSTIFICATION
1 · Purchased goods and services	Paper and substrate, inks, plates, packing, consumables, services	Included
2 · Capital goods	Production machinery and IT equipment purchased in the year	Included
3 · Fuel- and energy-related activities	Well-to-tank, transmission and distribution losses	Included
4 · Upstream transport and distribution	Inbound substrate and materials transport	Included
5 · Waste generated in operations	Substrate waste, chemicals, wastewater	Included; even immaterial streams below 150 kg are reported
6 · Business travel	Flights, rail, taxi and accommodation	Included
7 · Employee commuting	Daily travel between home and site	Included, from the ClimateCalc commuting survey
8 · Upstream leased assets	Assets leased in and not already in Scope 1 or 2	Not applicable; no such leases
9 · Downstream transport and distribution	Delivery to customer and onward carriage to end-customer	Included
10 · Processing of sold products	Further processing of intermediate products	Not applicable; books are finished goods
11 · Use of sold products	Energy consumed while the product is in use	Not applicable; printed books consume no energy in use
12 · End-of-life of sold products	Recycling, incineration and landfill of books	Included, weighted by market disposal statistics
13 · Downstream leased assets	Assets leased out to third parties	Not applicable; none
14 · Franchises	Emissions of franchise operations	Not applicable; no franchises
15 · Investments	Equity and debt investments	Not applicable; no such investments

Nine of the fifteen Scope 3 categories are material to a book printer and are quantified in this inventory. The remaining six do not arise from the group's operating model.

Completeness

Activity data covers twelve months for both entities. Employee commuting covers 50 of 53 Falun employees through the ClimateCalc survey model and the full Klaipėda workforce through the equivalent module. Where estimates were necessary they follow a conservative approach.

Accounting standards and principles

The accounting and reporting procedure follows the **Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard, Revised Edition** and the complementary **Corporate Value Chain (Scope 3) Accounting and Reporting Standard**, developed by the World Resources Institute and the World Business Council for Sustainable Development. These are the most widely applied accounting frameworks for corporate greenhouse gas inventories.

The inventory is built on the five principles of the GHG Protocol:

- **Relevance**: the inventory boundary reflects the emissions of the company and serves the decision-making needs of its users.
- **Completeness**: all emission sources within the chosen boundary are included, and every exclusion is disclosed and justified.
- **Consistency**: comparison over time is meaningful, and changes to data, boundaries or methods are documented.
- **Transparency**: activity data, factors and assumptions are disclosed so that relevant issues can be addressed coherently.
- **Accuracy**: uncertainty is reduced as far as practicable, and systematic over- or under-statement is avoided.

Global warming potential

Emissions of the seven Kyoto gases are converted to carbon dioxide equivalent using 100-year global warming potentials from the IPCC Fifth Assessment Report, which is the basis of the UK Government (BEIS/DESNZ) 2024 conversion factors applied throughout. Refrigerant emissions use the same set: 1,924 for R-410A and 1,624 for R-407C.

Standards and calculation architecture

This section sets out how the inventory is built: the calculation architecture, the scope definitions, the Scope 3 screening and the governance of emission factors.

Two calculation engines, one inventory

ClimateCalc (Intergraf standard)

Graphic-industry standard
Accounts CC-000097/SE, CC-000098/LT

- Fuels and company vehicles (Scope 1)
- Electricity and district heating (Scope 2)
- Production materials: paper, inks, plates, packing
- Substrate transport and transport to customer
- Employee commuting (survey module)
- Fuel production (well-to-tank)

Group GHG model

Complementary categories
Full input-to-result traceability

- Refrigerants and market-based electricity
- Other materials, services, water, IT (Cat 1–2)
- Energy upstream, waste, business travel
- Downstream transport to end-customer (Cat 9)
- End-of-life of sold products (Cat 12)
- All emission factors versioned (Annex A)

The two engines consolidate into a single market-based inventory. Explicit boundary rules prevent double counting: the factory-to-customer transport leg, for example, is counted only within ClimateCalc.

Global warming potentials

GAS / BLEND	GWP_{100} APPLIED	BASIS
CO_2 / CH_4 / N_2O	1 / 28 / 265	IPCC Fifth Assessment Report (AR5), as implemented in the BEIS 2024 factor set
R-410A	1,924	BEIS 2024 (AR5)
R-407C	1,624	BEIS 2024 (AR5)

AR5 warming potentials are applied consistently across the inventory; migration to AR6 will follow the underlying factor databases.

Scope definitions and emission-factor governance

Scope 2: dual reporting

The headline inventory is **market-based**. Both printing houses purchase renewable electricity, giving approximately zero market-based electricity emissions; Falun's district heating (932,967 kWh; 82% biomass, 18% recovered waste heat, plant-specific calculation) contributes 12.0 tCO_2e. Location-based figures are reported for information in Section 4. Market-based reporting rests on supplier contracts and guarantees of origin, which are held for both printing houses and documented against the Scope 2 quality criteria.

Scope 3 screening

All fifteen GHG Protocol categories were screened. Nine are material and quantified: purchased goods and services (1), capital goods (2), fuel- and energy-related activities (3), upstream transport (4), operational waste (5), business travel (6), employee commuting (7), downstream transport (9) and end-of-life treatment of sold products (12). Six are not applicable to a book printer's operating model (8, 10, 11, 13, 14, 15). Category 11 is zero, since books require no energy during use.

Emission factors: selection and versioning

Factors are drawn from the source sets below. Annex A provides the principal factors **with their values** and the ranges applied; the complete line-level factor library and its derivations are maintained in the Group GHG model.

DOMAIN	SOURCE SET	NOTE
Fuels and energy (combustion, WTT)	BEIS 2024; ClimateCalc (Intergraf standard) for CC categories	Cross-verified between both engines
Refrigerants	BEIS 2024 GWPs (AR5)	Applied to site refill registers
Electricity upstream (Cat 3)	IPCC 2014 lifecycle values	Lifecycle values by generation technology
Materials (Cat 1)	Mill-specific via ClimateCalc (paper); Ecoinvent v3.9.1; CEDA 2024 (spend-based services)	Mill-specific factors via ClimateCalc
Freight (Cat 4, 9)	BEIS 2024; Mobitool 2024; ClimateCalc fleet averages	Vehicle-class factors by lane
Waste and end-of-life (Cat 5, 12)	Ecoinvent v3.10; BEIS 2024; World Bank country disposal statistics	Conservative incineration convention, documented
Travel (Cat 6)	BEIS 2024 (incl. WTT and radiative forcing ×1.9 for aviation); CHSB 2024 hotels	Flight distances: great-circle

Where factor choices changed relative to earlier reporting years, standard published values were adopted and each change is recorded in the methodology log (Annex C) so that comparability between reporting years can be assessed.

Emissions by scope and category

SCOPE / CATEGORY	CONSUMPTION	UNIT	2025 tCO_2e	SHARE	COMMENTARY
Scope 1: direct emissions			**289.0**	**1.7%**	
Stationary combustion (natural gas)	1,279,806	kWh	255.0	1.5%	Klaipėda boiler plant
Mobile combustion	7,750.9	litre	20.0	0.1%	Petrol and diesel, own fleet
Refrigerants	8.5	kg	14.0	0.1%	R-410A and R-407C refills
Scope 2: indirect, market-based			**12.0**	**0.1%**	
Electricity, renewable contract	6,415,929	kWh	0.0	0.0%	Guarantees of origin on file for both sites
District heating	932,967	kWh	12.0	0.1%	82% biomass, 18% recovered waste heat
Electricity, location-based (memo item)	6,415,929	kWh	1,835.0	n/a	Grid average, outside the total
Scope 3: value chain			**16,253.9**	**98.2%**	
1 · Purchased goods and services			7,708.8	46.6%	Paper is the largest single source
2 · Capital goods			689.9	4.2%	Klaipėda investment programme
3 · Fuel- and energy-related activities			244.3	1.5%	
4 · Upstream transport			2,122.0	12.8%	Substrate inbound to both sites
5 · Waste generated in operations	6,665.2	tonne	462.2	2.8%	Recycling, incineration, landfill and wastewater
6 · Business travel			30.5	0.2%	Flights, rail, taxi and accommodation
7 · Employee commuting	212	employees	146.0	0.9%	ClimateCalc commuting survey
9 · Downstream transport	13,015.3	tonne despatched	2,562.2	15.5%	Delivery to customer and onward to end-customer
12 · End-of-life of sold products	13,015.3	tonne	2,287.9	13.8%	Book disposal in 14 markets
Total (market-based)			**16,554.9**	**100%**	

Shares are of the group market-based total. Activity-line detail for every category is set out in Annex E.

Energy and GRI key figures

GRI REF	INDICATOR	2025	UNIT
302-1	Energy consumption within the organisation	≈31,328	GJ
	Electricity, renewable contracts (4,165,143 kWh Klaipėda and 2,250,786 kWh Falun)	23,097	GJ
	Natural gas (Klaipėda, 1,279,806 kWh)	4,607	GJ
	District heating (Falun, 932,967 kWh)	3,359	GJ
	Vehicle fuels (≈7,751 litres)	≈265	GJ
305-1	Gross direct GHG emissions (Scope 1)	289.0	tCO_2e
305-2a	Location-based energy indirect (Scope 2)	1,847.0	tCO_2e
305-2b	Market-based energy indirect (Scope 2)	12.0	tCO_2e
305-3	Other indirect GHG emissions (Scope 3)	16,253.9	tCO_2e
305-4	GHG intensity per tonne of delivered product	1,322	kg CO_2e/t

Location-based Scope 2 calculated at ClimateCalc grid factors.

Delivered production

	2024	2025	Δ%
Klaipėda	10,106 t	10,457 t	+3.5%
Falun	1,966 t	2,070 t	+5.3%
Group	**12,072 t**	**12,527 t**	**+3.8%**

Traceability. Every figure in this report is computed as activity data × referenced emission factor within one group calculation model; entity splits, annex tables and this section draw on the same source, so internal consistency is maintained by design. Activity data derives from supplier invoices, site meters and registers, and the ClimateCalc accounts of both printing houses.

5 · RESULTS BY PRINTING HOUSE

Klaipėda, Lithuania (ScandBook UAB)

TOTAL (MARKET-BASED)
14,373
tCO_2e · **+4.0%**

INTENSITY
1,374
kg CO_2e/t · **+0.5%**

DELIVERED BOOKS
10,457 t
+3.5%

ELECTRICITY
100%
RENEWABLE CONTRACT

SCOPE / CATEGORY	CONSUMPTION	UNIT	2025 tCO_2e	SHARE	COMMENTARY
Scope 1: direct emissions			**277.9**	**1.9%**	
Stationary combustion (natural gas)	1,279,806	kWh	255.0	1.8%	
Mobile combustion	7,090.0	litre	18.0	0.1%	Petrol and diesel, own fleet
Refrigerants	2.9	kg	4.9	<0.1%	R-410A and R-407C refills
Scope 2: indirect, market-based			**0.0**	**0.0%**	
Electricity, renewable contract	4,165,143	kWh	0.0	0.0%	Guarantees of origin on file
Electricity, location-based (memo item)	4,165,143	kWh	1,749.0	n/a	Grid average, outside the total
Scope 3: value chain			**14,094.9**	**98.1%**	
1 · Purchased goods and services			6,426.7	44.7%	Paper is the largest single source
2 · Capital goods			673.7	4.7%	Investment programme incl. digital post-press
3 · Fuel- and energy-related activities			210.2	1.5%	
4 · Upstream transport			1,955.0	13.6%	Substrate inbound to both sites
5 · Waste generated in operations	5,808.0	tonne	401.7	2.8%	Recycling, incineration, landfill and wastewater
6 · Business travel			27.4	0.2%	Flights, rail, taxi and accommodation
7 · Employee commuting	162	employees	113.0	0.8%	ClimateCalc commuting survey
9 · Downstream transport	10,864.5	tonne despatched	2,226.2	15.5%	Delivery to customer and onward to end-customer
12 · End-of-life of sold products	10,864.5	tonne	2,061.0	14.3%	Book disposal across 14 markets
Total (market-based)			**14,372.8**	**100%**	

Klaipėda concentrates the group's value chain. Transport and product end-of-life account for 43% of the site footprint, while the plant's own energy accounts for under 4% and continues to improve. The site runs on 4.17 GWh of renewable-contract electricity and 1.28 GWh of natural gas, maintained in its ClimateCalc account.

5 · RESULTS BY PRINTING HOUSE

Falun, Sweden (ScandBook AB)

TOTAL (MARKET-BASED)
2,182
tCO_2e · **−2.1%**

INTENSITY
1,054
kg CO_2e/t · **−7.0%**

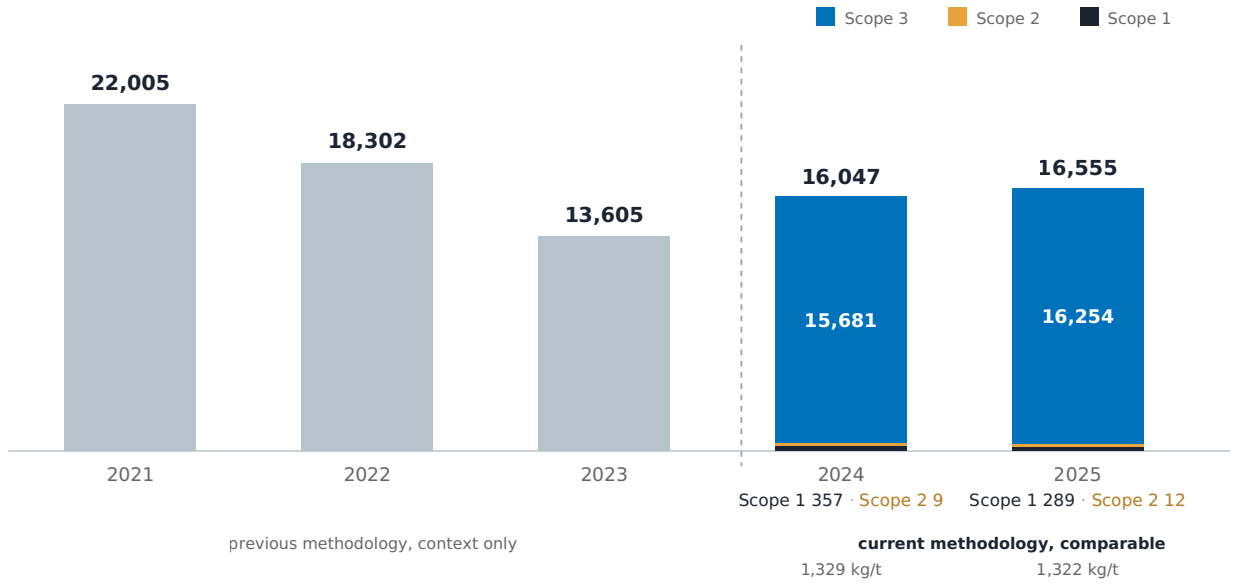
DELIVERED BOOKS
2,070 t
+5.3%

DISTRICT HEATING
82%
BIOMASS + 18% WASTE HEAT

SCOPE / CATEGORY	CONSUMPTION	UNIT	2025 tCO_2e	SHARE	COMMENTARY
Scope 1: direct emissions			**11.1**	**0.5%**	
Mobile combustion	660.9	litre	2.0	0.1%	Petrol and diesel, own fleet
Refrigerants	5.6	kg	9.1	0.4%	R-410A and R-407C refills
Scope 2: indirect, market-based			**12.0**	**0.5%**	
Electricity, renewable contract	2,250,786	kWh	0.0	0.0%	Guarantees of origin on file
District heating	932,967	kWh	12.0	0.5%	82% biomass, 18% recovered waste heat
Electricity, location-based (memo item)	2,250,786	kWh	86.0	n/a	Grid average, outside the total
Scope 3: value chain			**2,159.0**	**98.9%**	
1 · Purchased goods and services			1,282.2	58.8%	Paper is the largest single source
2 · Capital goods			16.2	0.7%	New cutting machine
3 · Fuel- and energy-related activities			34.0	1.6%	
4 · Upstream transport			167.0	7.7%	Substrate inbound to both sites
5 · Waste generated in operations	857.1	tonne	60.5	2.8%	Recycling, incineration, landfill and wastewater
6 · Business travel			3.2	0.1%	Flights, rail, taxi and accommodation
7 · Employee commuting	50	employees	33.0	1.5%	ClimateCalc commuting survey
9 · Downstream transport	2,150.8	tonne despatched	336.1	15.4%	Delivery to customer and onward to end-customer
12 · End-of-life of sold products	2,150.8	tonne	226.9	10.4%	Book disposal across 13 markets
Total (market-based)			**2,182.1**	**100%**	

Falun reduced its absolute emissions by 2.1% while increasing output by 5.3%, improving carbon intensity by 7.0%. The site's energy supply is already largely decarbonised, combining renewable electricity with district heating generated from biomass and recovered waste heat. Materials account for just under 60% of the site footprint, which makes paper sourcing the most significant lever available to the site.

Five years of group emissions



Group emissions, tCO_2e. The 2024 and 2025 columns are split by scope; earlier years are shown on the previous methodology for context only.

Interpreting the trend

Reported emissions track book market volumes as much as operational change. 2024 and 2025 are calculated on the current methodology and are directly comparable with each other. The years to 2023 were reported under the previous methodology, which priced intercontinental sea freight as road haulage, and are shown for context only; they are not comparable with the two most recent years and are not used for target tracking.

For a growing printer, intensity is the more meaningful measure: 1,322 kg CO_2e per tonne of delivered books in 2025, of which roughly 615 kg is materials, 555 kg transport and product end-of-life, and around 25 kg our own site energy (Scopes 1 and 2). The reduction agenda that follows is clear: paper sourcing and logistics, both of which are central to our SBTi roadmap.

> **Science-based targets.** With science-based targets approved against a 2020 base year, the 2024 comparative and this 2025 inventory establish the first comparable results under the current calculation methodology and will support tracking against that base year.

Disclosure mapping

ESRS E1-6 DATAPOINT	2025 VALUE	REFERENCE
Gross Scope 1 GHG emissions	289.0 tCO_2e	Section 4
Share of Scope 1 under regulated emission trading	0%	No ETS installations
Gross Scope 2, location-based	1,847.0 tCO_2e	Section 4
Gross Scope 2, market-based	12.0 tCO_2e	Section 4
Gross Scope 3, total and by category	16,253.9 tCO_2e	Section 4. Nine material categories; six not applicable, with justification
Total GHG emissions, market-based	16,554.9 tCO_2e	Section 4
Total GHG emissions, location-based	18,389.9 tCO_2e	Derived
GHG intensity per net revenue	Not yet reported	Per-tonne intensity provided: 1,322 kg CO_2e/t
Biogenic CO_2 (memo item)	Not yet quantified	To be reported from the 2026 reporting year (Section 2)

GRI DISCLOSURE	LOCATION
GRI 302-1 Energy consumption within the organisation	Section 4
GRI 305-1 / 305-2 / 305-3 GHG emissions	Section 4
GRI 305-4 GHG emissions intensity	Sections 1, 6
GRI 305-5 Reduction of GHG emissions	To follow in target-tracking disclosure once the comparative basis is finalised

This index covers the quantitative E1-6 datapoints. Assurance: this inventory is not externally assured. It is prepared with an assurance-ready evidence trail and full activity-to-factor traceability maintained in the Group GHG model.

ANNEX A

Emission factors: values, sources and status

FACTOR	VALUE	UNIT	SOURCE	NOTE
Natural gas combustion	0.199	kg CO_2e/ kWh	ClimateCalc / BEIS	Cross-verified
Diesel / petrol combustion	2.66 / 2.31	kg CO_2e/l	BEIS 2024	
R-410A / R-407C (GWP)	1,924 / 1,624	kg CO_2e/kg	BEIS 2024 (AR5)	
District heating, Falun (plant-specific)	0.0129	kg CO_2e/ kWh	ClimateCalc plant calculation	82% biomass / 18% waste heat
Renewable electricity upstream, SE and LT	0.010 / 0.039	kg CO_2e/ kWh	IPCC 2014 lifecycle	technology mix documentation
Well-to-tank: natural gas / road fuel	0.0334 / 0.77	kg CO_2e/ kWh · /l	BEIS 2024	
Paper (mill-specific)	≈0.31	kg CO_2e/kg	ClimateCalc / mill EPDs	EPD documentation
Other production materials	3.9–4.9 avg	kg CO_2e/kg	Ecoinvent v3.9.1	item mapping
Spend-based services	0.126–0.686	kg CO_2e/ EUR	CEDA 2024	Consistent across entities
Capital goods (spend-based)	0.489	kg CO_2e/ EUR	CEDA 2024	
Road freight, European lanes	0.272	kg CO_2e/ tkm	BEIS 2024	Applied to road lanes
Road freight, articulated >33 t	0.132	kg CO_2e/ tkm	BEIS 2024	Road portion of intercontinental lanes
Containership	0.016	kg CO_2e/ tkm	BEIS 2024	Sea portion of intercontinental lanes
ClimateCalc customer-delivery fleet average	0.19	kg CO_2e/ tkm	ClimateCalc (16–32 t lorry)	Verified against account
Waste incineration, mixed and hazardous-rich	0.518 / 1.76	kg CO_2e/kg	Ecoinvent v3.10	Conservative convention
Recycling / wastewater / water supply	0.037–0.050 / 0.194 / 0.153	kg CO_2e/kg · /m^3	BEIS / Ecoinvent	
Flights (short-haul economy, incl. WTT + RF ×1.9)	0.19	kg CO_2e/ pkm	BEIS 2024	
Hotels / taxi spend / staff-car fuel	5.8 / 0.306 / 2.8	kg/night · / EUR · /l	CHSB / BEIS 2024	
End-of-life blend, Klaipėda and Falun mixes	0.190 / 0.106	kg CO_2e/kg	World Bank statistics + BEIS/Ecoinvent	Market-weighted disposal mixes

The full factor library, including per-line references, versions and derivation notes, is maintained in the group calculation model and is available to assurance providers.

ANNEX B

Detailed results by entity (tCO_2e, market-based)

CATEGORY	KLAIPĖDA 2024	FALUN 2024	KLAIPĖDA 2025	FALUN 2025	GROUP 2024	GROUP 2025
S1 · Stationary combustion	296.0	0.0	255.0	0.0	296.0	255.0
S1 · Mobile combustion	21.0	3.0	18.0	2.0	24.0	20.0
S1 · Refrigerants	36.6	0.0	4.9	9.1	36.6	14.0
S2 · Electricity (market-based)	0.0	0.0	0.0	0.0	0.0	0.0
S2 · District heating	0.0	9.0	0.0	12.0	9.0	12.0
C1 · Purchased goods & services	6,832.5	1,386.2	6,426.7	1,282.2	8,218.7	7,708.8
C2 · Capital goods	296.3	1.0	673.7	16.2	297.3	689.9
C3 · Fuel- and energy-related	206.1	32.5	210.2	34.0	238.6	244.3
C4 · Upstream transport	1,852.0	161.0	1,955.0	167.0	2,013.0	2,122.0
C5 · Waste in operations	375.4	46.3	401.7	60.5	421.7	462.2
C6 · Business travel	28.3	1.9	27.4	3.2	30.2	30.5
C7 · Employee commuting	95.0	35.0	113.0	33.0	130.0	146.0
C9 · Downstream, to customer	1,466.0	151.0	1,726.0	147.0	1,617.0	1,873.0
C9 · Downstream, to end-customer	392.8	184.8	500.2	189.1	577.6	689.2
C12 · End-of-life of sold products	1,919.5	217.6	2,061.0	226.9	2,137.1	2,287.9
Total (market-based)	**13,817.5**	**2,229.4**	**14,372.8**	**2,182.1**	**16,046.8**	**16,554.9**

2024 reflects the corrected ClimateCalc account and the refined downstream-transport basis (Annex C), so both years are directly comparable. Line-level detail (per material, waste stream, travel leg and transport lane) is maintained in the Group GHG model. Individual figures are rounded to one decimal place, so columns may not sum exactly to the totals shown. Category 2 comprises capital-goods investment and purchased IT equipment, and is shown as a single combined line on the printing-house pages.

Corrections, methodological changes and abbreviations

Annex C: corrections and methodological changes

APPLIED	CHANGE	EFFECT (tCO_2e)
2025 cycle	**Corrected ClimateCalc account, Klaipėda 2024.** The 2024 account was corrected during this cycle, revising substrate production (3,309 to 3,459) and substrate transport (1,074 to 1,852). All 2024 figures in this report reflect the corrected account, which also explains the difference in upstream transport between the two years.	+928 (2024)
2025 cycle	**Downstream transport recalculated for both years.** Two changes: the factory-to-customer leg is counted exclusively within ClimateCalc, with Category 9 covering onward distribution and lanes contracted by customers (Ex Works); and intercontinental lanes are split into their road and sea portions rather than priced wholly as road haulage. The transport mode for these lanes was declared as truck and containership in the data collection for both years. Onward-leg distances were not collected in 2024 and are estimated at the 2025 average of 30.2 km.	−4,432 (2024) −4,245 (2025)
2025 cycle	Shipment-mass data corrected following invoice verification; refrigerant registers updated with actual refill quantities.	approx. +1,260 (2025)
2025 cycle	Falun ClimateCalc transport input corrected (average delivery distance). Crepe paper and spine board removed from the supplementary materials list for both years, these purchases being already included within the ClimateCalc substrate. Foil quantities confirmed in kilograms.	−207 (2025) −57 (2024)
2025 cycle	Well-to-tank fuel basis aligned. Category 3 well-to-tank emissions for the Klaipėda vehicle fleet are now calculated on the same fuel quantity that generates Scope 1 mobile combustion, 7,090 litres from the ClimateCalc fleet record. Staff-car reimbursement fuel remains in Category 6.	+0.1 (2025)
2025 cycle	Minor factor and allocation standardisations to published sources.	<10

Annex D: abbreviations

AR5/AR6 IPCC Assessment Reports · **BEIS** UK Government GHG conversion factors (DESNZ) · **CC** ClimateCalc · **CEDA** Comprehensive Environmental Data Archive · **CHSB** Cornell Hotel Sustainability Benchmark · **EF** emission factor · **EPD** Environmental Product Declaration · **ESRS** European Sustainability Reporting Standards · **GoO** Guarantee of Origin · **GRI** Global Reporting Initiative · **GWP** global warming potential · **pkm / tkm** passenger- / tonne-kilometre · **RF** radiative forcing · **SBTi** Science Based Targets initiative · **WTT** well-to-tank · **tCO_2e** tonnes of CO_2 equivalent

ScandBook Group

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ANNEX E

Activity data and emissions by line

Klaipėda (ScandBook UAB) (1 of 2)

ACTIVITY	CONSUMPTION	UNIT	2025 tCO_2e	SHARE
Scope 1: direct emissions			**277.9**	**1.9%**
Natural gas	1,279,806	kWh	255.0	1.8%
Vehicle fuel	7,090	litre	18.0	0.1%
Petrol	3,709.5	litre		
Diesel oil	3,380.5	litre		
Refrigerant R-410A, refills	0.6	kg	1.2	<0.1%
Refrigerant R-407C, refills	2.3	kg	3.7	<0.1%
Scope 2: indirect, market-based			**0.0**	**0.0%**
Electricity, renewable contract	4,165,143	kWh	0.0	0.0%
Electricity, location-based (memo item)	4,165,143	kWh	1,749.0	n/a
Category 1 · Purchased goods and services			**6,426.7**	**44.7%**
Paper and other substrate	15,845,740	kg	2,764.0	19.2%
Printing ink and varnish	67,512	kg	344.0	2.4%
Coldset printing ink	43,987	kg		
Sheetfed ink, vegetable oil based	8,925	kg		
Digital toner	2,424	kg		
Digital printing ink, water based	4,910	kg		
Varnish, water based	4,890	kg		
Varnish, UV	2,376	kg		
PE and cardboard packing	104,585.5	kg	179.0	1.2%
Cardboard packing	76,122.9	kg		
PE plastic packing	28,462.6	kg		
Fountain solution and cleaning agents	20,683	kg / litre	17.0	0.1%
Cleaning agent	5,808	litre		
Fountain solution	5,475	kg		
IPA alcohol	9,400	litre		
Plates of aluminium	114,437.9	m^2	953.0	6.6%
Water supply	9,602	m^3	1.5	<0.1%
Sanitation and cleaning of premises	52,408.2	EUR	12.7	0.1%
Repair and maintenance of premises	104,003.4	EUR	44.3	0.3%
Other premises costs	21,698.0	EUR	9.3	0.1%
Office supplies	50,289.3	EUR	18.3	0.1%
Printed matter / office	36,082.3	EUR	24.8	0.2%
Consumption equipment, tools	85,642.6	EUR	40.3	0.3%

[1] Substrate transport is calculated inside ClimateCalc from lane-level shipment records; the tool reports the result rather than a single aggregate quantity. Consumption figures are the 2025 ClimateCalc and data-collection inputs. Shares are of the site total.

ANNEX E

Activity data and emissions by line, continued

Klaipėda (ScandBook UAB) (2 of 2)

ACTIVITY	CONSUMPTION	UNIT	2025 tCO_2e	SHARE
Maintenance machines: service	528,571.8	EUR	104.7	0.7%
Maintenance machines: spare parts	785,448.9	EUR	369.2	2.6%
Production infrastructure R&M	35,914.4	EUR	7.1	<0.1%
Equipment/premises cleaning	132,177.7	EUR	32.0	0.2%
IT services	208	users	0.3	<0.1%
Other production goods	309,749	kg	1,505.4	10.5%
Category 2 · Capital goods			**673.7**	**4.7%**
Capital goods, investment spend	1,375,707.1	EUR	672.7	4.7%
IT equipment purchased	41	units	1.0	<0.1%
Category 3 · Fuel- and energy-related activities			**210.2**	**1.5%**
Well-to-tank, natural gas	1,279,806	kWh	42.7	0.3%
Well-to-tank, vehicle fuel	7,090.0	litre	5.5	<0.1%
Upstream and transmission, electricity	4,165,143	kWh	162.0	1.1%
Category 4 · Upstream transport and distribution			**1,955.0**	**13.6%**
Substrate transport, inbound[1]			1,955.0	13.6%
Category 5 · Waste generated in operations			**401.7**	**2.8%**
Wastewater treatment	9,602	m^3	1.9	<0.1%
Waste to incineration	65,645	kg	115.6	0.8%
Waste to recycling	5,742,386	kg	284.2	2.0%
Category 6 · Business travel			**27.4**	**0.2%**
Flights	123,656	pkm	23.5	0.2%
Taxi	3,645	EUR	1.1	<0.1%
Staff car reimbursement	633.8	litre	1.8	<0.1%
Accommodation	169	nights	1.0	<0.1%
Category 7 · Employee commuting			**113.0**	**0.8%**
Commuting to and from work	162	employees	113.0	0.8%
Petrol car, 49 employees	9,036	litre		
Diesel car, 92 employees	24,871	litre		
Bicycle or walking, 19 employees				
Category 9 · Downstream transport and distribution			**2,226.2**	**15.5%**
Delivery to customer	10,864,503	kg	1,726.0	12.0%
Lorry 16-32 t, 698.7 km average	10,864,503	kg		
Onward legs and lanes contracted by customers	258,538.6	tkm	70.3	0.5%
North America lane, road portion	1,334,999	tkm	176.2	1.2%
North America lane, sea portion	15,852,067	tkm	253.6	1.8%
Category 12 · End-of-life treatment of sold products			**2,061.0**	**14.3%**
End-of-life of sold products	10,864,503	kg	2,061.0	14.3%
Total (market-based)			**14,372.8**	**100%**

ANNEX E

Activity data and emissions by line, continued

Falun (ScandBook AB) (1 of 2)

ACTIVITY	CONSUMPTION	UNIT	2025 tCO_2e	SHARE
Scope 1: direct emissions			**11.1**	**0.5%**
Vehicle fuel	660.9	litre	2.0	0.1%
Diesel oil	660.9	litre		
Refrigerant R-407C, refills	5.6	kg	9.1	0.4%
Scope 2: indirect, market-based			**12.0**	**0.5%**
Electricity, renewable contract	2,250,786	kWh	0.0	0.0%
District heating	932,967	kWh	12.0	0.5%
Electricity, location-based (memo item)	2,250,786	kWh	86.0	n/a
Category 1 · Purchased goods and services			**1,282.2**	**58.8%**
Paper and other substrate	2,845,001	kg	880.0	40.3%
Printing ink and varnish	15,380.6	kg	52.0	2.4%
Sheetfed ink, vegetable oil based	1,220.6	kg		
Digital printing ink, water based	14,160	kg		
PE and cardboard packing	5,695	kg	14.0	0.6%
Cardboard packing	2,499	kg		
PE plastic packing	3,196	kg		
Fountain solution and cleaning agents	1,233.4	kg / litre	1.0	<0.1%
Cleaning agent	356	litre		
Fountain solution	127.4	kg		
IPA alcohol	750	litre		
Plates of aluminium	8,035	m^2	67.0	3.1%
Water supply	4,712.1	m^3	0.7	<0.1%
Cleaning services	11,333.5	EUR	2.8	0.1%
Catering services	8,168.4	EUR	1.0	<0.1%
Laundry services	19,717.4	EUR	3.1	0.1%
IT services	491	users	0.8	<0.1%
Other production goods	66,102	kg	257.1	11.8%
Laminating film	958.5	kg	2.6	0.1%
Category 2 · Capital goods			**16.2**	**0.7%**
Capital goods, investment spend	30,000	EUR	14.7	0.7%
IT equipment purchased	228	units	1.5	0.1%
Category 3 · Fuel- and energy-related activities			**34.0**	**1.6%**
Well-to-tank, vehicle fuel	660.9	litre	0.6	<0.1%
Upstream and transmission, electricity	2,250,786	kWh	22.5	1.0%
Upstream, district heating	932,967	kWh	10.9	0.5%

ANNEX E

Activity data and emissions by line, continued

Falun (ScandBook AB) (2 of 2)

ACTIVITY	CONSUMPTION	UNIT	2025 tCO_2e	SHARE
Category 4 · Upstream transport and distribution			**167.0**	**7.7%**
Substrate transport, inbound[1]			167.0	7.7%
Category 5 · Waste generated in operations			**60.5**	**2.8%**
Wastewater treatment	4,712.1	m^3	0.9	<0.1%
Waste to energy recovery	58,711	kg	30.4	1.4%
Waste to recycling	798,272	kg	29.1	1.3%
Waste to landfill	144	kg	0.0	<0.1%
Category 6 · Business travel			**3.2**	**0.1%**
Flights	14,724	pkm	2.8	0.1%
Train	3,910	pkm	0.1	<0.1%
Boat	96	pkm	0.0	<0.1%
Taxi	198.0	EUR	0.1	<0.1%
Accommodation	32	nights	0.2	<0.1%
Category 7 · Employee commuting			**33.0**	**1.5%**
Commuting to and from work	50	employees	33.0	1.5%
Petrol car, 28 employees	6,539	litre		
Diesel car, 10 employees	3,251	litre		
Public transport, 6 employees				
Bicycle or walking, 6 employees				
Category 9 · Downstream transport and distribution			**336.1**	**15.4%**
Delivery to customer	2,150,811	kg	147.0	6.7%
Lorry 16-32 t, 359.5 km average	2,150,811	kg		
Onward delivery to end-customer	695,085	tkm	189.1	8.7%
Category 12 · End-of-life treatment of sold products			**226.9**	**10.4%**
End-of-life of sold products	2,150,811	kg	226.9	10.4%
Total (market-based)			**2,182.1**	**100%**