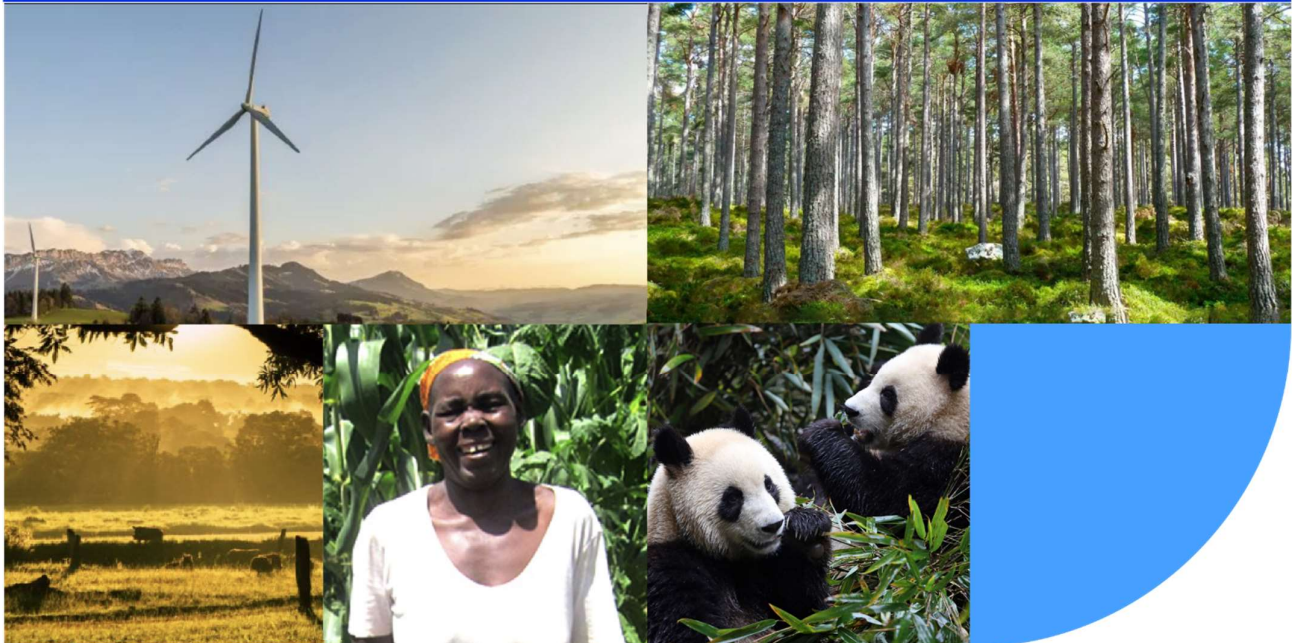


Final report

2024 Greenhouse Gas (GHG) Accounting Report

Edita Prima Oy

Helsinki, 11 June 2025



Details

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Acronyms and abbreviations

BEIS	UK Department for Business, Energy & Industrial Strategy
CEDA	Comprehensive Environmental Data Archive
CH ₄	Methane
CO ₂	Carbon dioxide
CO ₂ e	Carbon dioxide equivalent
GHG	Greenhouse gases
GJ	Gigajoule
GRI	Global Reporting Initiative
GWP	Global Warming Potential
HFCs	Hydrofluorocarbons
kg	Kilogram
IPCC	Intergovernmental Panel on Climate Change
KPI	Key performance indicator
kWh	Kilowatt-hour
m ²	Square metre
MWh	Megawatt hour
N ₂ O	Nitrous oxide
t	tonne
T&D	Transmission and distribution
UNFCCC	United Nations Framework Convention on Climate Change
WFH	Work-from-home
WTT	Well-to-tank

Executive summary

The present summary provides an overview of Edita Prima Oy's (hereafter referred to as Edita Prima) operational greenhouse gas (GHG) emissions for the calendar year 2024, based on its reported data. Edita Prima is a provider of versatile graphic production services, which is specialised in print automation solutions and transactional printing. Edita Prima is a Nordic eco-labeled printing company meeting both ISO 9001, ISO 14001 and ISO 27001 standards.

The GHG calculations cover the emissions from Edita Prima's production plant, located at Kuninkaantammenkierto 3, Helsinki, and the sales office in Verkkosaarenkatu 5, Helsinki. Since November 2024 Edita Prima Oy is no longer part of Edita Group Plc due to a divestment to a fund managed by CapMan Special Situations.

Based on the data provided by Edita Prima, the total GHG reported emissions for the year 2024 are calculated to be 2,877.7 tonnes of carbon dioxide equivalent (tCO₂e).

In 2024, Edita Prima's overall emissions decreased by 42.4%. Scope 1, scope 2, and scope 3 emissions decreased. This is predominantly due to a decrease in emissions in the purchased goods and services category. Consumption decreased in the amount of purchased services, purchased packaging, and purchased materials.

Key performance indicators (KPIs) are found in Table 1 and an overview of GHG emissions by source is given in Table 2.

Table 1: Summary of key performance indicators (KPIs)

Number of employees	70	tCO₂e/employee	45.61
Annual turnover (MEUR)	53.79	tCO₂e/MEUR	53.50

(Source: South Pole, based on Edita Prima, 2025)

Table 2: GHG emissions by scope and greenhouse gas

Scope	Total emission (tCO₂e)	Percentage (%)
Scope 1: direct GHG emissions	4.1	0.1%
Scope 2: indirect GHG emissions from purchased electricity, heating and cooling (market-based ¹)	131.5	4.6%
Scope 3: other indirect GHG emissions	2,742.1	95.3%
Total GHG emissions (market-based)	2,877.7	100%

(Source: South Pole, based on Edita Prima, 2025)

¹ A market-based method reflects emissions from electricity that companies have purposefully chosen (or their lack of choice): it derives emission factors from contractual instruments, which include any type of contract between two parties for the sale and purchase of energy bundled with attributes about the energy generation or for unbundled attribute claims (e.g. RECs, GOs, etc.).

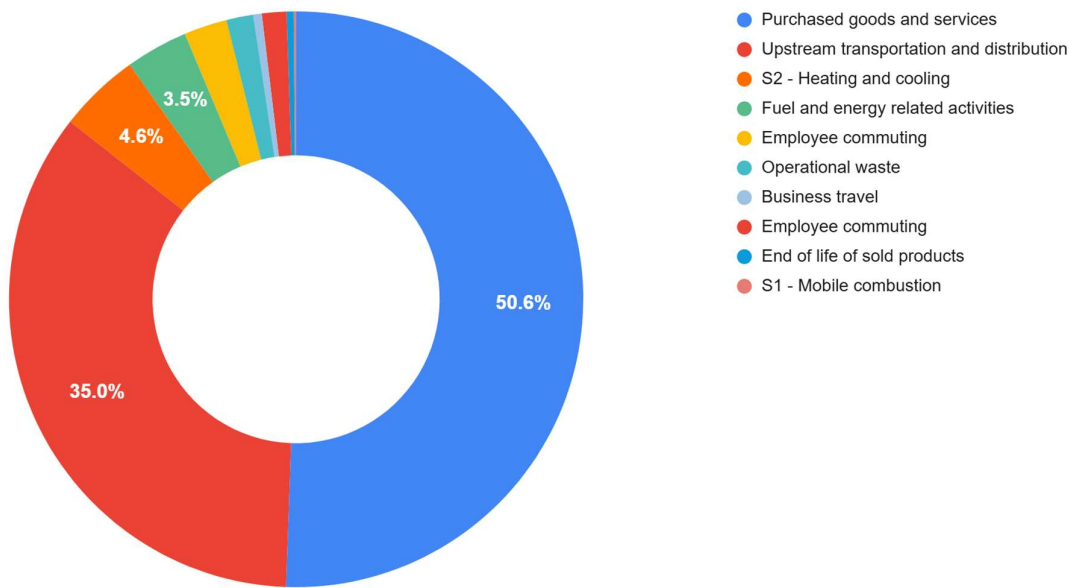


Figure 1: Sources of GHG emissions in 2024
(Source: South Pole, based on Edita Prima, 2025)

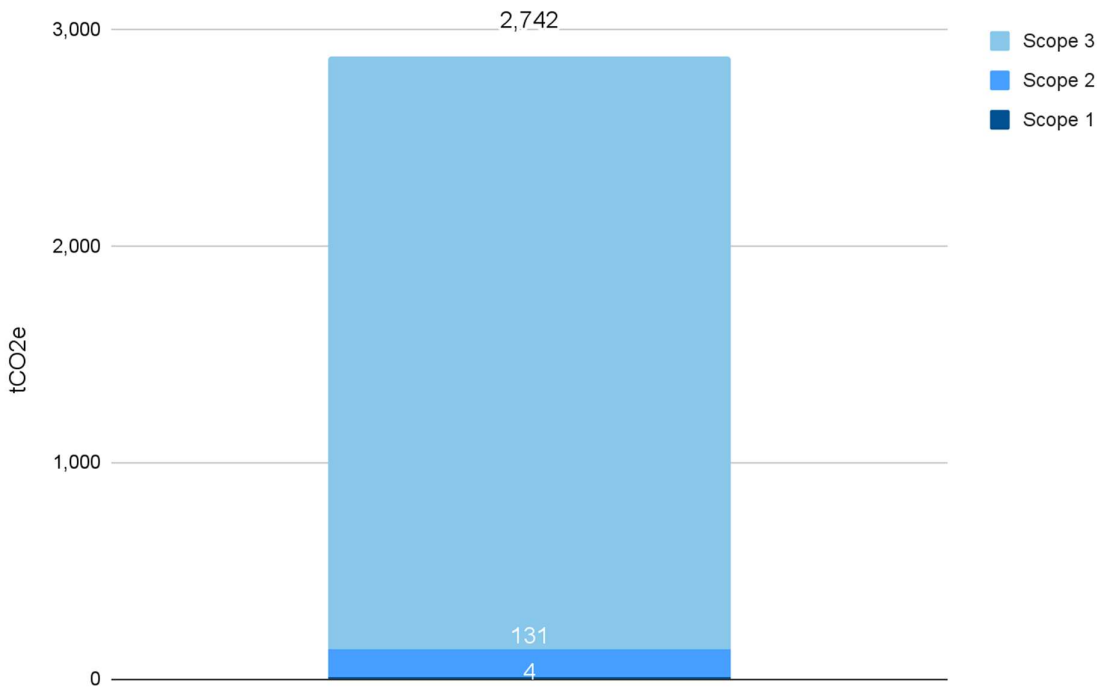


Figure 2: GHG emissions (tCO₂e) by scope in 2024
(Source: South Pole, based on Edita Prima, 2025)

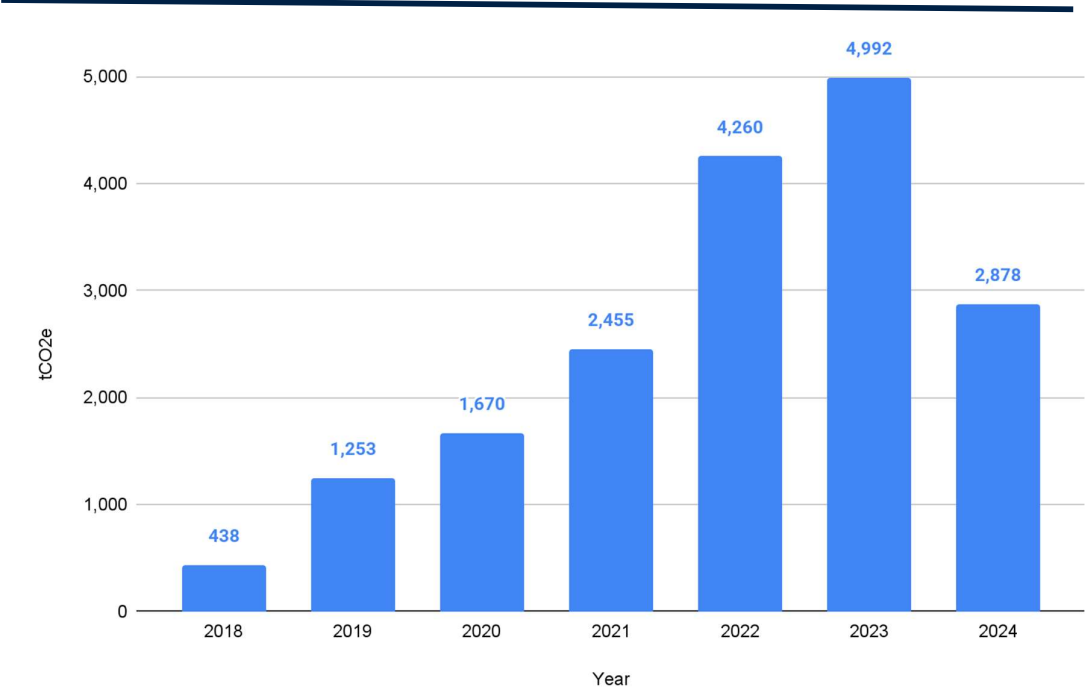


Figure 3: GHG emissions (tCO₂e) per year
(Source: South Pole, based on Edita Prima, 2025)

Table 3: Emissions outside of scopes

Outside of scopes	tCO ₂ e
Direct biogenic CO ₂ emissions from combustion (scope 1)	1.7
Biogenic CO ₂ emissions (scope 2)	536.4
Biogenic CO ₂ emissions (scope 3)	0

(Source: South Pole, based on Edita Prima, 2025)

Introduction

This report provides a summary of the GHG emissions from Edita Prima Oy's (hereafter referred to as Edita Prima) operations from 1 January 2024 to 31 December 2024, based on reported data by the client.

Edita Prima is a provider of versatile graphic production services, specialising in print automation solutions and transactional printing. Edita Prima is a Nordic eco-labeled printing company meeting both ISO 9001 and ISO 14001 standards.

The company's production plant is located at Kuninkaantammenkierto 3, Helsinki, and the sales office in Verkkosaarenkatu 5, Helsinki. Since November 2024 Edita Prima Oy is no longer part of Edita Group Plc due to a divestment to a fund managed by CapMan Special Situations.

Company information and the reporting period are presented in Table 4.

Table 4: Company information

Company information	
Website	www.editaprima.fi
Business sector	Graphic Production
Reporting period	2024.01.01 - 2024.12.31

(Source: South Pole, based on Edita Prima, 2025)

Methodology

The GHG accounting and reporting procedure is based on the 'The Greenhouse Gas Protocol: GHG Protocol: A Corporate Accounting and Reporting Standard – Revised Edition' (GHG Protocol) and the complementary 'Corporate Value Chain (Scope 3) Accounting and Reporting Standard' – the most widely used international accounting tools for government and business leaders to understand, quantify, and manage GHG emissions. The standards were developed in partnership between the World Resources Institute and the World Business Council for Sustainable Development.

The accounting was based on the principles of the 'GHG Protocol':

- **Relevance:** establishing an appropriate inventory boundary that reflects the GHG emissions of the company and serves the decision-making needs of users;
- **Completeness:** including all emission sources within the chosen inventory boundary. Any specific exclusion is disclosed and specified;
- **Consistency:** ensuring meaningful comparison of information over time and transparently documented changes to the data;
- **Transparency:** guaranteeing data inventory sufficiency and clarity, where relevant issues are addressed in a coherent manner; and
- **Accuracy:** minimising uncertainty and avoiding systematic over- or under-quantification of GHG emissions.

Global warming potential (GWP)

Global warming potential (GWP) is a measure of the climate impact of a GHG compared to carbon dioxide over a time horizon. GHG emissions have different GWP values depending on their efficiency in absorbing longwave radiation, and the atmospheric lifetime of the gas. The GWP values used in GHG accounting include the six GHGs covered by the United Nations Framework Convention on Climate Change (UNFCCC) and Kyoto Protocol and combinations of these, as presented in Table 5. These are the GWP based on the 100-Year time period 'Intergovernmental Panel on Climate Change (IPCC) Sixth Assessment Report (AR6)', unless otherwise stated.

Table 5: Applied global warming potentials (GWPs)

GHG	GWP(100 years)
Carbon dioxide (CO ₂)	1
Methane (CH ₄)	27
Nitrous oxide (N ₂ O)	273

(Source: IPCC AR5, 2014)

System Boundaries

Organisational boundaries

In 2024, Edita Group Plc divested its subsidiary Edita Prima Oy to a fund managed by CapMan Special Situations.

The GHG calculations cover the emissions from Edita Prima's production plant, located at Kuninkaantammenkierto 3, Helsinki, and the sales and service design office in Rantatie, Verkkosaarencatu 5, Helsinki. At Verkkosaarencatu, the premises are situated in two different buildings ("Kasvu" and "Original").

Operational boundaries

Under the 'GHG Protocol', emissions are divided into direct and indirect emissions. Direct emissions are those originating from sources owned or controlled by the reporting entity. Indirect emissions are generated as a result of the reporting entity's activities but occur at sources owned or controlled by another entity. The direct and indirect emissions are divided into three scopes as found below.

Scope 1

Scope 1 includes all carbon emissions that can be directly managed by the organisation (direct GHG emissions). This includes the emissions from the combustion of fossil fuels in mobile and stationary sources (e.g. owned or controlled boilers, power generators and vehicles) and carbon emissions generated by chemical and physical processes, as well as fugitive emissions from the use of cooling and air-conditioning (AC) equipment. Table 6 (below) gives an overview of the emission sources considered in scope 1, based on the information provided by Edita Prima.

Table 6: Overview of scope 1 emission sources for 2024

Category	Emission sources	Boundary and justification for exclusion
Stationary combustion	Generation of electricity and heat	Not applicable
Mobile combustion	Company-owned or leased vehicles	Included
Physical or chemical processing	Manufacture or processing of chemicals and materials	Not applicable
Fugitive emissions	Emissions from the use of cooling systems and AC equipment, leakage from CO ₂ tanks or methane tubes	No emissions in 2024

Scope 2

Scope 2 includes indirect GHG emissions from the generation of purchased electricity, steam, heat or cooling purchased by the organisation from external energy providers. Scope 2 emissions are reported using both the location-based method and the market-based method (in Table 9). This dual reporting allows corporations to compare their individual purchasing decisions to the overall GHG-intensity of the grids on which they operate.

The market-based method reflects emissions that result from electricity purchases that the company has purposefully chosen. When a contract is set up for the sale of electricity and the origin of energy generation can be guaranteed, then those specific and relevant emissions factors can be applied. South Pole's GHG emissions calculation methodology uses the market-based approach as the default method for a reporting corporate's total footprint, unless otherwise requested by the company.

The location-based method applies average emission factors that correspond to the grid where consumption occurs. Table 7 below gives an overview of the emission sources considered in scope 2.

Table 7: Overview of scope 2 emission sources for 2024

Category	Emission sources	Boundary
Electricity	Purchased electricity	Included
Steam	Purchased steam	Not applicable
District heating	Purchased district heating	Included
District cooling	Purchased district cooling	Included

Scope 3

Scope 3 includes other indirect emissions, such as emissions from the extraction and production of purchased materials and services, vehicles not owned or controlled by the reporting entity, outsourced activities, or waste disposal.

According to the 'GHG Protocol', companies shall separately account for and report on emissions from scope 1 and 2. Scope 3 is an optional reporting category according to the 'GHG Protocol', but as it is the most important scope for many organisations, companies are expected to assess at least the most relevant categories. In addition, it is best practice to include scope 3 emissions and it is a requirement for setting SBTs.

Table 8 below gives an overview of the emission sources considered in scope 3.

South Pole's calculations of flight emissions include:

- well-to-tank (WTT) emissions, which are those associated with the upstream production and distribution of the aviation fuel; and
- a radiative forcing index multiplier of 1.9, which accounts for the effects of non-CO₂ emissions (e.g. contrails, water vapour, nitrogen oxides and soot). This is in line with BEIS recommendations, which are informed by wider industry research.

Table 8: Overview of scope 3 emission sources for 2024

Category	Emission sources	Boundary
Purchased goods and services	Purchased goods (raw materials) and services	Included
Capital goods	Production of capital goods (information technology [IT] equipment, machinery, buildings etc.)	Included
Fuel- and energy-related activities	Emissions from fuel and electricity generation, including transmission and distribution (T&D) losses	Included
Upstream transportation and distribution	Transportation and distribution of goods and services purchased by the reporting company	Included
Waste generated in operations	Waste management of operational waste (landfilling, recycling, etc.)	Included
Business travel	Travel and accommodation of employees/contractors	Included
Employee commuting and teleworking	Employee travel between home and work and incremental emissions related to working from home	Included
Upstream leased assets	Operation of assets leased by the organisation (lessee) in the reporting year and not included in scope 1 or 2	Not applicable
Downstream transportation and distribution	Transportation and distribution of products not purchased by the reporting company	Not applicable

Category	Emission sources	Boundary
Processing of sold products	Processing of intermediate products sold by the organisation	Not applicable
Use of sold products	Emissions from the use of sold products (e.g. energy consumption during use)	Not applicable
End-of-life treatment of sold products	Waste disposal and treatment of sold products	Included
Downstream leased assets	Operation of assets owned by the company (lessor) and leased to other entities, not included in scope 1 or 2	Not applicable
Franchises	Operation of franchises not included in scope 1 or 2	Not applicable
Investments	Operation of investments not included in scope 1 or 2	Not applicable

Data inventory and assumptions

Overall, the data inventory, emission factors, and assumptions are based on the 'GHG Protocol'. The choice of assumptions and emission factors followed a conservative approach. Unless otherwise specified, all emission values in this report are given in metric tonnes of carbon dioxide equivalent (tCO₂e).

In 2024, the digital tool Luumo was used as an interface for Edita Prima's data. The primary data collection and main assumptions was done by Edita Prima, whereas South Pole reviewed the data and assigned appropriate emission factors to the categories. While South Pole makes every effort to calculate emissions as accurately as possible, GHG emissions calculations carry an inherent level of limitation and uncertainty.

The following data assumptions were provided by Edita Prima. Edita Prima has two different systems for data collection:

- SAP ByD is an ERP system, where all the invoices can be found.
- M2 is a system for travelling expenses, when employees have used the company's credit cards or have paid the travels by themselves. Invoices and costs can be found according to accounts used. Edita Prima has adjusted the accounts in a manner that makes data collection easier.

Fuels (own cars and rental cars)

Edita Prima has one company car where fuels are paid by Edita Prima (CEO). A leasing company, Drivalia, provides Edita Prima a report about the fuel consumption. This information can be found from the file "Polttoaineraportti 2024.xlsx".

There were no rental cars used by Edita Prima in 2024.

Refrigerant agents

The consumption of refrigerant agents is taken from suppliers' invoices, which details the amounts added to the cooling systems. In 2024 there were no refrigerant agents added to equipment.

Energy, water and waste

Edita Prima had in 2024 premises in two different locations: a production site in Kuninkaantammenkierto 3, Helsinki, and the office in Rantatie, Helsinki.

The office is located in the same building as the headquarters of Edita Group Plc (former Nordic Morning Group) and some group companies, which are located in the same premises. Since November 2024, Edita Prima Oy is no longer part of Edita Group Plc due to a divestment to a fund managed by CapMan Special Situations.

Production premises, Kuninkaantammenkierto 3

Electricity, district heating and water consumption in Edita Prima Oy was obtained from the landlord. Electricity consumption from electricity invoices and district heating and water consumption from the landlord's reporting system. Edita Prima's share of the acreage of the whole building was 30,4 % in 2024.

Waste reports were provided by Edita Prima's largest waste management supplier (Stena Recycling Oy), which has its own reporting portal. The other waste volumes were obtained from the invoices from its other suppliers.

Office, Rantatie (Castellum Helsinki Rantatie Kasvu & Castellum Helsinki Rantatie Original)

Edita Prima's sales and service design departments are located in central-Helsinki. The energy, water and waste consumption are derived from shared landlord reports, which include the consumption of Edita Group companies.

Edita Prima premises are situated in two different buildings ("Kasvu" and "Original"), and two separate calculations from the two buildings are included, that is, energy consumption, waste amounts and water usages. Edita Prima's share of Edita Group's consumption was 10,3 % in 2024 (based on the number of employees working at the office).

Business Travel

In book-keeping Edita Prima has its own accounts for different ways of travel. These are:

- 500301 Flight tickets
- 500302 Taxi
- 500303 Train tickets
- 500304 Accommodation
- 500300 Other travelling tickets

The business travel information is in two separate files called

- "Edita Prima travel costs 2024 SAP.xlsx" - including all travel invoices from SAP ByD-system
- "Edita Prima travel costs 2024 M2.xlsx" - including all travel receipts from the M2-system.

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Some invoices have information about travelled kilometers or departure and destination points of the trip. Invoices also included the information about the number of employees travelling. Google Maps was used to determine travelled kilometers if only the departure and destination points were reported.

When determining the flight distances, www.travelmath.com portal was used.

Some of the taxi travels were estimated on the basis of the amounts paid and the price list of the largest taxi company in Finland.

Kilometer allowances

Kilometer allowances have their own account (account number 500320) in book keeping. In 2024 Edita Prima paid 1.269 € kilometre allowances. Basic allowance in Finland was 0,57 €/km in 2024.² Calculated the total kilometres are 2.226 km. To divide these kilometres into petrol and diesel cars, official statistics were used. The source for this is the motor vehicle stock in Finland (Statistics Finland, the vehicle traffic register of the Finnish Transport Safety Agency). According to statistics on the Finnish vehicle fleet, 65 % use petrol, 24 % use diesel and 11 % use biogas or electricity. In calculations it was assumed that 70 % of the vehicles consume petrol and 30 % diesel.

Commuting

The information about commuting was gathered by giving a form to everyone to fill in. The purpose of this form was to get the information about how employees do their commuting. It was impossible to get the information about every employee therefore the rest was scaled. Employees, who had company cars, have been removed from that list. The query was done in January 2023. 78 % of employees answered the questionnaire.

In 2024 calculations, the January 2023 results were used to scale with the current employee headcount.

Goods Transports

To calculate goods transport, invoices from logistic costs accounts are used, and the amounts per supplier are calculated. Two suppliers (Posti Oy and Jakeluyhtiö Suomi Oy) covered 99,9 % of our logistic costs. The remaining 0.1% was scaled based on these emissions.

- Posti delivered CO₂-calculations concerning Edita Prima transportations ("Edita Prima Oy_Posti päästöraportti 2024.pdf").
- Jakeluyhtiö Suomi delivered CO₂-calculations concerning Edita Prima transportations ("Jakeluyhtiö Suomi Oy hiilijalanjälki 2024.xlsx")

Raw materials

Consumption of raw materials was obtained either from the production planning system (papers), invoices (printing plates) or from suppliers (printing inks, packages and envelopes). These volumes are reported annually also for Nordic Swan -ecolabel.

² Source: <https://www.vero.fi/en/detailed-guidance/decisions/47405/tax-exempt-allowances-in-2024-for-business-travel/>

Purchased services

Purchased services can be found in book keeping where there is a cost account for different kinds of services. In 2024 these were:

- occupational healthcare services
- training services
- ICT services and licenses
- cleaning services
- marketing services
- legal services
- financial and HR-services (intra group – supplier Edita Group Oyj)

ICT devices

The amount of ICT devices (laptops, desktops, monitors, smartphones and servers) was obtained from the Group's IT manager.

End of life – sold products

All physical products Edita Prima produces are printer products printed on paper. They are recyclable. Annual production volume is calculated by subtracting the amount of waste paper from paper consumption. There is also a small volume of products discarded from customers' product stock. These products are included in the calculation.

Results

Based on the data provided by Edita Prima, the total GHG reported emissions for the year 2024 are estimated at 2,877.7 tCO₂e. Table 9 below illustrates the key figures in terms of GHG emissions (in tCO₂e) and energy intensity (in gigajoules [GJ]) relevant to corporate sustainability reporting, in accordance with the 'GHG Protocol'.

"Total reported GHG emissions" in this report refers to the emission sources covered, as described in Section 1.2. Please note that, due to rounding of numbers, the figures may not add up exactly to the total provided.

Table 9: Key figures according to the Global Reporting Initiative (GRI)

GRI Standard	Topic	Quantity	Unit
302-1	e	Energy consumption within the organisation	15,789.8 GJ
	a	Total fuel consumption from non-renewable sources	59.2 GJ
		Diesel	59.1 GJ
		Petrol	0 GJ
	b	Total fuel consumption from renewable sources	23.8 GJ
		Renewable parts of diesel blend	23.8 GJ
		Renewable parts of petrol blend	0 GJ
	c	Total electricity consumption	12,621.6 GJ
		Total heating consumption	3,042.0 GJ

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		Total cooling consumption	43.2	GJ
302-3		Energy intensity	225.6	GJ/FTE
305-1	a	Direct GHG emissions (scope 1)	4.1	tCO ₂ e
	b	Direct biogenic CO ₂ emissions	1.7	tCO ₂ e
305-2	a	Location-based energy indirect GHG emissions (scope 2)	232.5	tCO ₂ e
	b	Market-based energy indirect GHG emissions (scope 2)	131.5	tCO ₂ e
305-3	a	Other indirect GHG emissions (scope 3)	2,742.1	tCO ₂ e
	b	Indirect biogenic CO ₂ emissions	536.4	tCO ₂ e
302-4		GHG emissions intensity	41.1	tCO ₂ e/FTE

(Source: South Pole, based on Edita Prima, 2025)

Table 10: GHG emissions by scope and activity for 2024

Activity	Consumption	Unit	Emissions (tCO ₂ e)	Share of total (%)
Scope 1: direct GHG emissions			4.1	0.1%
Mobile combustion	2.5	m3	4.1	0.1%
Petrol	0	m3		
Diesel	2.5	m3	4.1	0.1%
Average diesel	2.5	m3	4.1	0.1%
Renewable diesel	0	m3		
Scope 2: indirect GHG emissions from purchased electricity, heating and cooling (market-based)			131.7	4.6%
Electricity	3,506	MWh	0.0	0.0%
Renewable	3,506	MWh	0.0	0.0%
Heating and cooling	1,369	MWh	131.7	4.6%
District heating	845	MWh	131.7	4.6%
District cooling	12	MWh	0	0%
Scope 2: indirect GHG emissions from purchased electricity, heating and cooling (location-based)			235.2	8.2%
Electricity	3,506	MWh	103.5	3.6%
Renewable	3,506	MWh	103.5	3.2%
Heating and cooling	1,369	MWh	131.7	4.6%
District heating	845	MWh	131.7	4.6%

Activity	Consumption	Unit	Emissions (tCO ₂ e)	Share of total (%)
District cooling	12	MWh	0	0%
Scope 3: other indirect GHG emissions			2,742.1	95.3%
Business travel			14.0	0.5%
Flights	64,300	pkm	13.2	0.5%
Short haul <463	0	pkm		
Medium haul 463-3700	3,972	pkm	0.8	<0.1%
Long haul >3700	60,328	pkm	12.4	0.4%
Staff car reimbursement	2,226	km	0.4	<0.1%
Petrol	1,558	km	0.3	<0.1%
Diesel	668	km	0.1	<0.1%
Taxi	925	km	0.1	<0.1%
Bus	40	pkm	<0.1	<0.1%
Train/metro	2,037	pkm	<0.1	<0.1%
Accommodation	22	Number of guest nights	0.2	<0.1%
Purchased goods and services			1,490.1	51.8%
Water supply	1,243	m ³	0.2	<0.1%
Raw materials	1,883	tonnes	1,046.4	36.4%
Printing papers – WFU	1,071,773	kg	285.1	9.9%
Printing papers – Thermal paper	52,916	kg	70.7	2.5%
Printing papers – Other paper	14,136	kg	12.9	0.4%
Printing papers – WFC	36,681	kg	6.5	0.2%
Paper (envelopes)	692,530	kg	650.5	21.9%
Printing inks	8,019	kg	27.3	0.9%
Printing plates (aluminium)	291	kg	6.0	0.2%
Cardboard packages	6,717	kg	7.3	0.3%
Purchased services			408.4	14.2%
Training services			3.3	0.1%
ICT services and licences			280.7	9.8%
Cleaning services			12.3	0.4%
Marketing services			12.7	0.4%
Occupational healthcare services			9.6	0.3%
Legal services			11.3	0.4%
Financial and HR services (intra Group)			78.4	2.7%
IT equipment	140	Number of devices	35.3	1.2%
Desktop computers	10	Number of devices	1.4	<0.1%

Activity	Consumption	Unit	Emissions (tCO ₂ e)	Share of total (%)
Monitors	60	Number of devices	6.3	0.2%
Mobile phones	58	Number of devices	1.3	<0.1%
Servers	12	Number of devices	26.3	0.9%
Leased goods			4.6	0.2%
Laptops	61	Number of devices	4.6	0.2%
Employee commuting and teleworking			70.0	2.4%
Employee commuting	425,109	pkm	64.0	2.2%
Walk	4,269	pkm	0.0	0.0%
Bicycle	9,359	pkm	0.0	0.0%
Motorcycle	5,959	pkm	0.8	<0.1%
Car petrol	176,823	pkm	31.6	1.1%
Car diesel	120,957	pkm	20.6	0.7%
Car hybrid	38,434	pkm	3.6	0.1%
Bus	57,251	pkm	7.3	0.3%
Metro	716	pkm	<0.1	<0.1%
Train	6,341	pkm	0.1	<0.1%
Teleworking	5 000	days WFH	6.0	0.2%
Upstream transportation and distribution			1,008.2	35.0%
Posti Oy			835.1	29.0%
Jakeluyhtiö Suomi Oy			172.0	6.0%
Other freight companies			1.0	<0.1%
Waste generated in operations			43.3	1.5%
General waste – incineration	41	tonnes	21.2	0.7%
General waste – recycling	251	tonnes	1.6	0.1%
Hazardous waste	10	tonnes	19.4	0.7%
Food waste	0.4	tonnes	<0.1	<0.1%
Wastewater treatment	1,243	m ³	0.2	<0.1%
Construction waste	6	tonnes	0.9	<0.1%
Fuel and energy related activities			100.9	3.5%
Petrol	0	m ³		
Diesel	2.5	m ³	0.8	<0.1%
Average diesel	2.5	m ³	0.8	<0.1%
Renewable diesel	0	m ³		
Electricity	3,506	MWh	87.0	3.0%
Heating	845	MWh	12.9	0.4%

Activity	Consumption	Unit	Emissions (tCO ₂ e)	Share of total (%)
Cooling	12	MWh	0.2	<0.1%
End-of-life of sold products	1,731	tonnes	11.1	0.4%
Printed paper products – recycling	1,731	tonnes	11.1	0.4%
TOTAL			2,877.7	100.0%

(Source: South Pole, based on Edita Prima, 2025)

Overall results

As shown in Table 10, 95.3% of the Edita Prima's emissions originate from scope 3, 4.6% from scope 2, and 0.1% from scope 1.

The two largest emission sources, purchased goods and services and upstream transportation and distribution make up more than 86% of the total footprint. The two sub-categories are raw materials and transportation emissions from Posti Oy and Jakeluyhtiö Suomi Oy.

Purchased goods and services, raw materials

This category led to 1,046.4 tCO₂e (36.4%) emitted. Last year these emissions were 2,528.3 tCO₂e (50.6%) of the overall footprint. Now the greatest source of emissions are **paper envelopes** (650.5 tCO₂e, 21.9%) and **printing papers WFU** (285.1 tCO₂e, 9.9%) however the emissions of both of these materials decreased greatly in comparison to last year.

The reduction of emissions in this category is due to three main factors:

- **A decrease in consumption of raw materials:** Edita Prima reported fewer WFU and WFC papers, printing plates, inks and thermal paper purchased in 2024 compared to 2023.
- **A change of emission factor for envelopes** to a more accurate estimate: average paper. Previously this was assumed to be a more specialized type of paper.
- **An adoption of supplier-specific emission factors for WFU and WFC papers** where this was available. Such supplier specific factors were identified from UPM, Stora Enso and Arctic Paper Grycksbo AB. Previously an average emission factor was used to estimate these emissions, which reflected the higher end of potential emissions for a product category, and resulted in a more conservative emission estimate.³

Disclaimer: While the emissions decreased, this change should not be framed as an actual emission reduction because the background data is not comparable. This is a data quality improvement. In order to quantify the actual reduction a recalculation of previous years' footprint should be conducted to allow for a fair comparison.

³ Using a supplier specific EF that precisely matches your product can result in **lower reported emissions** if your product's actual impact is below the higher end of product categories. This improved accuracy allows it to more accurately account for the actual emissions rather than taking a conservative approach. This can also allow the development of more targeted and effective strategies for reducing GHG emissions.

Upstream transportation and distribution

This category led to 1008.2 tCO₂e (35.0%) emitted. The second largest emission category for Edita Prima originates primarily from postal distribution services provided by Posti Oy and Jakeluyhtiö Suomi Oy. These companies have supplied the GHG emission calculations for Edita Prima's transportation activities.

Both of the companies are achieving yearly emission reduction by electrifying their fleet. Posti Oy has set a near-term science-based target, by which it should have net zero emissions by 2040. This means that the emission intensity of shipments is expected to decrease year-on-year.

Historical data

Table 11: GHG emissions comparison between 2023 and 2024

Activity	Emissions 2023 (tCO ₂ e)	Emissions 2024 (tCO ₂ e)	Change 2023 to 2024
Scope 1: direct GHG emissions	5.6	4.1	-26.8%
Mobile combustion	5.6	4.1	-26.8%
Petrol	1.1		-100.0%
Diesel	4.5	4.1	-8.9%
Average diesel	4.4	4.1	-6.8%
Renewable diesel	0.02		-100.0%
Scope 2: indirect GHG emissions from purchased electricity, heating and cooling (market-based)	298.1	131.7	-55.9%
Electricity	0.0	0.0	-
Renewable	0.0	0.0	-
Heating and cooling	298.1	131.7	-55.8%
District heating	298.1	131.7	-56.8%
District cooling	0	0	
Scope 3: other indirect GHG emissions	4687.9	2,742.1	-41.5%
Business travel	6.9	14.0	102.2%
Flights	4.6	13.2	187.1%
Short haul <463	-		-
Medium haul 463-3700	4.6	0.8	-82.3%
Long haul >3700		12.4	new
Staff car reimbursement	0.8	0.4	-54.0%
Petrol	0.6	0.3	-54.9%
Diesel	0.2	0.1	-51.4%
Taxi	0.1	0.1	26.4%
Bus	<0.1	<0.1	-80.7%

Activity	Emissions 2023 (tCO ₂ e)	Emissions 2024 (tCO ₂ e)	Change 2023 to 2024
Train/metro	<0.1	<0.1	-71.1%
Accommodation	1.3	0.2	-84.4%
Purchased goods and services	3,077.8	1,490.1	-51.6%
Water supply	0.4	0.2	-52.4%
Raw materials	2,617.2	1,046.4	-60.0%
Printing papers WFU	1,199.5	285.1	-76.2%
Printing papers Thermal paper	179.0	70.7	-60.5%
Printing papers Other paper	10.6	12.9	21.4%
Printing papers WFC	140.1	6.5	-95.4%
Paper (envelopes)	1,009.7	650.5	-37.6%
Printing inks	28.9	27.3	-5.5%
Printing plates (aluminium)	33.0	6.0	-81.8%
Cardboard packages	16.5	7.3	-55.5%
Purchased services	422.0	408.4	-3.3%
Training services	3.5	3.3	-6.6%
ICT services and licences	303.4	280.7	-7.5%
Cleaning services	22.3	12.3	-44.6%
Marketing services	15.0	12.7	-15.3%
Occupational healthcare services	13.7	9.6	-30.1%
Legal services	7.5	11.3	50.4%
Financial and HR-services (intra Group)	56.7	78.4	38.3%
IT equipment	38.2	35.3	-7.5%
Desktop computers	1.4	1.4	1.9%
Monitors	7.2	6.3	-12.3%
Mobile phones	1.1	1.3	16.1%
Servers	28.5	26.3	-7.7%
Leased goods	4.3	4.6	6.3%
Laptops	4.3	4.6	6.3%
Employee commuting and teleworking	88.6	70.0	-21.0%
Employee commuting	83.0	64.0	-22.9%
Walk	0.0	0.0	0.0%
Bicycle	0.0	0.0	0.0%
Motorcycle	0.8	0.8	0.3%
Car petrol	40.2	31.6	-21.3%
Car diesel	27.7	20.6	-25.8%
Car hybrid	6.3	3.6	-42.2%
Bus	7.9	7.3	-7.9%
Metro	<0.1	<0.1	-90.4%
Train	0.1	0.1	-10.0%

Activity	Emissions 2023 (tCO ₂ e)	Emissions 2024 (tCO ₂ e)	Change 2023 to 2024
Teleworking	5.6	6.0	7.3%
Upstream transportation and distribution	1,383.1	1,008.2	-27.1%
Posti Oy	1,177.7	835.1	-29.1%
Jakeluyhtiö Suomi Oy	205.2	172	-16.2%
Other	0.2	1.0	400.0%
Waste generated in operations	19.3	43.3	124.3%
General waste – incineration	12.6	21.2	68.0%
General waste – recycling	6.2	1.6	-74.1%
Hazardous waste	<0.1	19.4	19313.5%
Food waste	<0.1	<0.1	-96.7%
Wastewater treatment	0.5	0.2	-60.0%
Construction waste	-	0.9	new
Fuel and energy related activities	108.0	100.9	-6.6%
Petrol	0.1		-100.0%
Diesel	1.4	0.8	-43.3%
Average diesel	0.9	0.8	-11.7%
Renewable diesel	0.5		-100.0%
Electricity	72.7	87.0	19.6%
Heating	23.2	12.9	-44.4%
Cooling	10.6	0.2	-98.0%
End-of-life of sold products	-	11.1	new
Printed paper products – recycling	-	11.1	new
TOTAL	4991.6	2,877.7	-42.3%

(Source: South Pole, based on Edita Prima, 2025)

Conclusions

Edita Prima's GHG accounting reporting period for this report was 2024 (January 1, 2024, to December 31, 2024). The chosen consolidation approach was the operational control method, which included Edita Prima's production plant, located at Kuninkaantammenkierto 3, Helsinki, and the sales office in Verkkosaarenkatu 5, Helsinki.

The data quality improved from 2023 to 2024: the scope increased to include end-of-life of sold products, and more specific EFs for purchased paper were used. This contributed partially to the emission reductions recorded.

To improve the accuracy of the inventory, two further steps are recommended:

- **Obtaining more supplier-specific information from its raw material suppliers.** Being its largest emission source, understanding differences between suppliers has the potential to enhance Edita Prima's decision-making, as this year's reporting already indicated. Edita

Prima can request product carbon footprints from its largest suppliers to track their emissions intensity year-on-year.

- **Continue to use and improve on the specificity of emission factor data.** This year's report highlighted how impactful it can be to use supplier specific data for raw materials. For other emission sources still relying on general emission factors it is recommended to continue to request supplier specific data or asking details on the exact activities to enable use of as specific emission factors as possible.
- **Consider updating previous years' inventories:** Provided that some key emission factors were updated for the 2024 accounting, it is recommended to consider recalculating previous year's footprint to get a sense of the actual emission reductions over the years.

Current state

Edita Prima Oy is a provider of versatile graphic production services, which is specialised in print automation solutions and transactional printing. Edita Prima Oy is Nordic eco-labeled printing company meeting both ISO 9001, ISO 14001 and ISO 27001 standards. The company's production plant is located in Kuninkaantammenkierto 3, Helsinki, and the sales office in Verkkosaarenkatu 5, Helsinki.

Since November 2024 Edita Prima Oy is no longer part of Edita Group Plc due to a divestment to a fund managed by CapMan Special Situations.

With Edita Prima's own words: "Environmental issues are close to our hearts therefore we are committed to improving our environmental responsibility. In our environmental policy our focus areas are (1) ecologically sustainable procurements, (2) minimisation of waste, (3) climate neutrality and (4) energy efficiency. Since 2010 Edita Prima Oy has actively engaged in emission reductions and mitigation of its climate impact beyond its value chain. It purchases climate action credits on an annual basis on a ton-to-ton basis for its whole value chain. 2024 was the 17th year in a row, when we calculated our carbon footprint.

In 2019 there was a very big change in Edita Prima Oy's service portfolio when postal distribution was added to our services. Previously customers were paying postal costs directly to the distribution company, but the changes in the postal distribution market in Finland made this change possible. This meant several new customer contracts and a big increase in revenue during the years that followed. This trend continued also in 2024. Due to this change in our service portfolio we have been able to increase our revenue by 190 % since 2018. From the emissions side, this has also meant that since 2019, transportation has become one of Edita Prima's most significant sources of emissions."

Dominant emission sources

In 2024 Edita Prima's dominant emission sources are:

- raw materials 36% (papers and envelopes alone 35%)
- transportation 35%
- purchased services 14%
- district heating 5%

Raw materials and transportation represent 71% of the total emissions, and the four most dominant sources 90%.

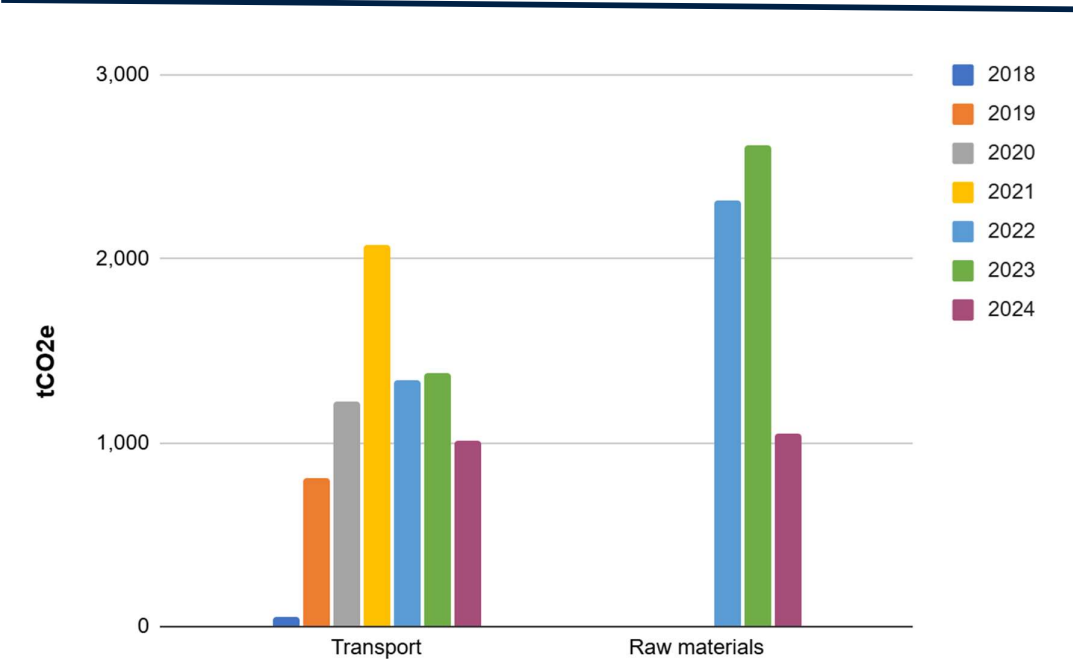


Figure 4: Evolution of the two largest emission sources, transport and raw materials, 2018-2024 (tCO₂e)
(Source: South Pole, based on Edita Prima, 2025)

Changes in carbon emissions during the period

Edita Prima's total emissions in 2024 were 2,877.7 tonnes of CO₂. For the first time, the calculation also includes end-of-life of sold products. There was a decrease of 42% in emissions and emissions per FTE also decreased by about 24%, from 60.1 tCO₂e per FTE to 45.6. Emissions per MEUR decreased by 38%, from 86.1 tCO₂e to 53.8 tCO₂e. Figure 5 illustrates a decreasing trend for emissions over time.

The emissions intensity per FTE and MEUR decreased in 2024 both because of data quality improvements, decreased consumption and improved performance.

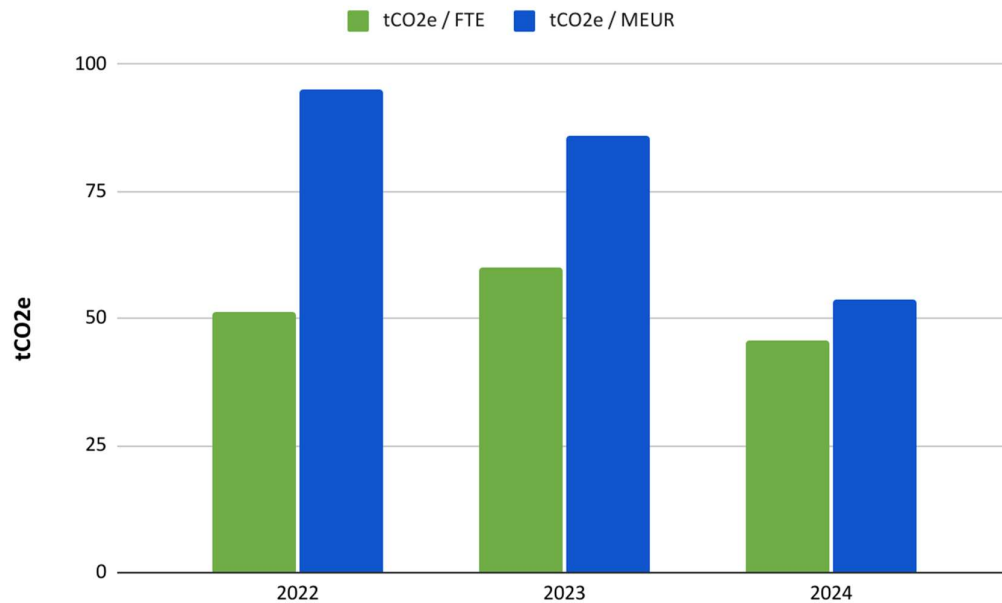


Figure 5: Evolution of emissions intensity, 2022-2024 (tCO₂e)

(Source: South Pole, based on Edita Prima, 2025)

Emissions decreased in all scopes in 2024 (see Figures 6 and 7). In 2023 emissions decreased in scope 1 and scope 2 while increasing in scope 3. The main reason for a decrease in scope 3 emissions in 2024 is due to reduced consumption of raw materials and reduction in transportation and distribution. Moreover, more accurate emission factor data for the specific type of paper was used instead of a more general emission factor which significantly reduced the reported emissions. This highlights how impactful it can be to use as accurate data as possible such as supplier specific data. Reduction in consumption of district heat, reduction in the number of IT products, and changes in other emission factors also contributed to lower reported emissions in 2024 in comparison to 2023.

Even if the overall footprint decreased in 2024 some scope 3 emissions categories showed an increase in emissions. Just like in 2023, emissions from business travel increased. While emissions from business travel by ground decreased, emissions from flights increased significantly mainly because a different source was used for the emission factors or DESNZ (previously called BEIS) which is a more general aviation emission source. Furthermore, this year long-distance flights were reported, which was not the case in 2023.

There was a significant increase in consumption of "other paper". The emission factor used here is general and therefore less accurate. There was a significant increase in emissions from waste generated in operations and especially hazardous waste. This was mainly due to a renovation in a facility which caused higher amounts of incinerated general waste, hazardous waste, and construction waste, a new emission source.

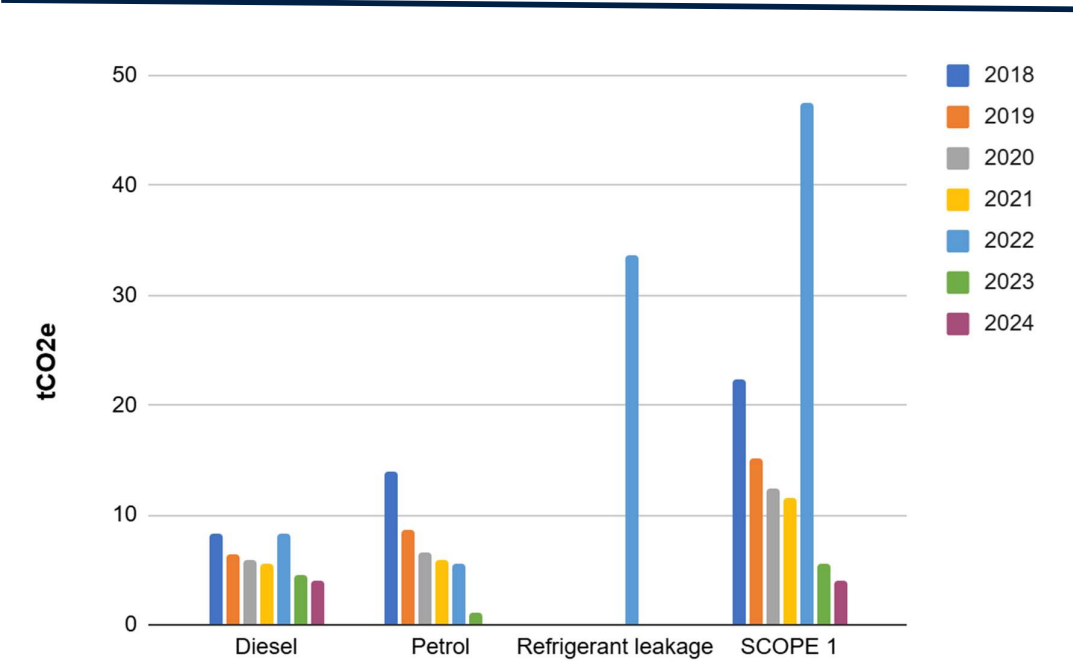


Figure 6: Evolution of scope 1 emissions, 2018-2024 (tCO₂e)

(Source: South Pole, based on Edita Prima, 2025)

As can be seen in Figure 6, the emissions from scope 1 have steadily decreased for Edita Prima since 2018, with the exception of the year 2022 when a refrigerant leakage was reported.

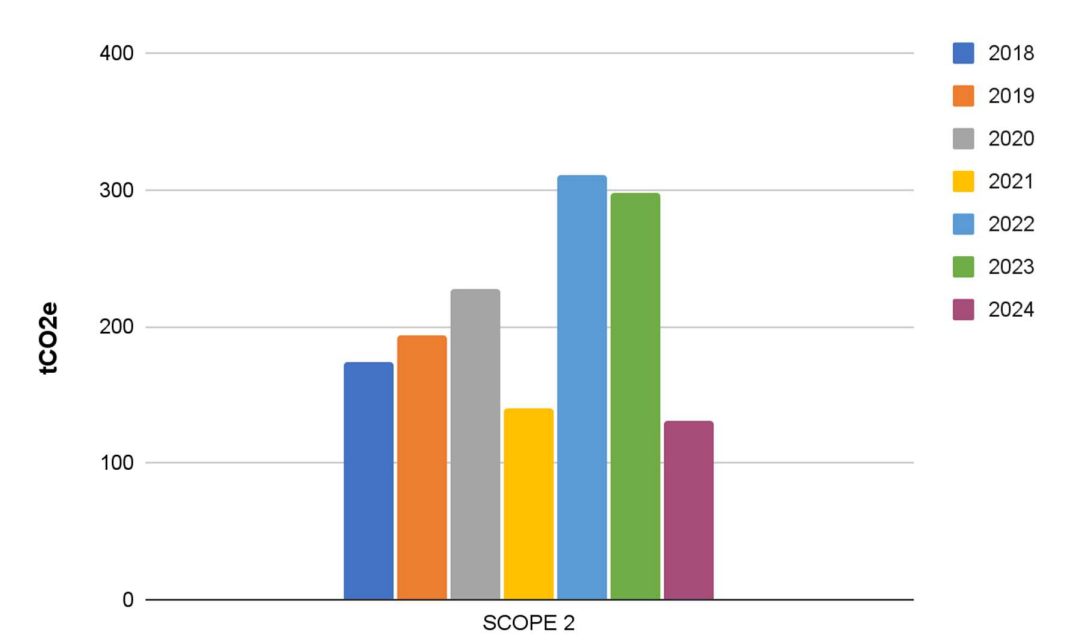


Figure 7: Evolution of scope 2 emissions, 2018-2024 (tCO₂e)

(Source: South Pole, based on Edita Prima, 2025)

As can be seen in Figure 7, the emissions from scope 2 (electricity, district heating and cooling) had an upward trend in the years 2018 to 2022 with the exception of the year 2021. In 2023, the emissions curbed, as for the first time some district heating was reported as being of partial biomass origin. In 2024 the scope 2 emissions decreased quite significantly, which is due to a lower emission factor reported by Helen Oy, Edita Prima's district heating supplier.

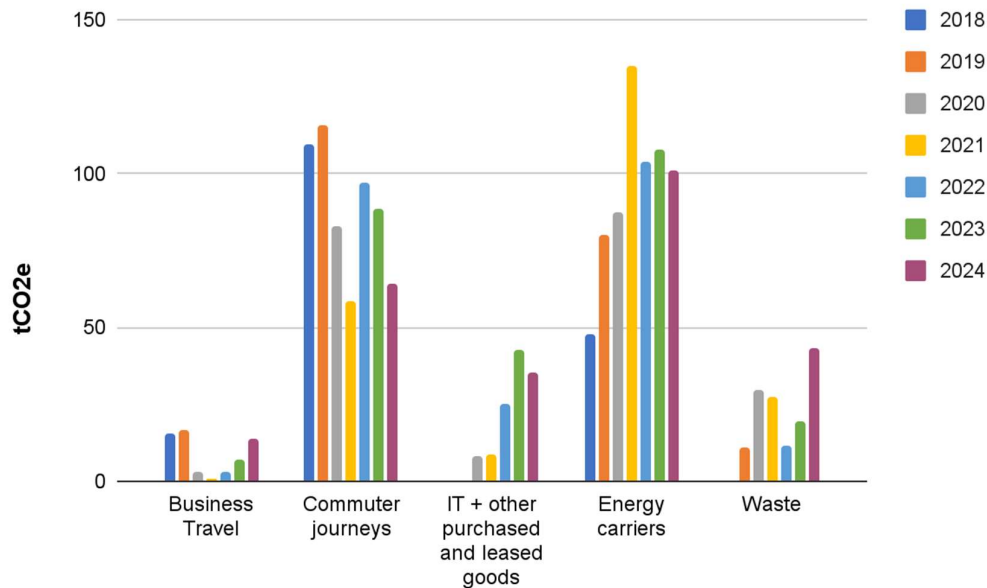


Figure 8: Evolution of other scope 3 emissions, 2018-2024 (tCO₂e)

(Source: South Pole, based on Edita Prima, 2025)

As can be seen in the illustration of scope 3 categories in Figure 8 (excluding raw materials and transport), business travel saw an increase after covid years, but still remained lower than during pre-covid years. The increase from 2023 to 2024 was mostly due to a new data source used for flight emissions and due to the long distance flights reported.

The 2024 Commuter journeys and teleworking continued to decrease, which can be explained by a trend of reduction in FTEs from 2022 to 2024. This year IT and other purchased and leased goods decreased due to fewer products likely because of reduction in FTEs. Emissions from waste generated in operations increased significantly which was mainly caused by a renovation of facilities which generated hazardous waste and construction waste. However it is important to note that a conservative approach was taken in regards to the amount of waste accounted towards Edita Prima's footprint.

Limitations

- Transportation emissions of purchased materials to printing plants are currently not included in the calculations. The cost of this freight is paid for by the suppliers and is, therefore, excluded from the calculations.

Edita Prima's vision of environmental responsibility

This section is provided by Edita Prima.

Business benefits

Environmental issues are strategic to us. We want to be the leader in environmental responsibility in the graphic industry in Finland. Knowing our impact on climate change is a very important part of that vision. And we believe that it is in the future even more important. By decreasing our own climate impact, we will become a more attractive supplier to our customers.

Good examples

During the years we have made for example following actions to decrease the carbon footprint:

- We have used renewable electricity since 2009. This has reduced our carbon footprint enormously.
- We have also sold out the most carbon intensive parts of our production (for example Vilppula's production in December 2010).
- We have made internal arrangements so that there are tenants in our production premises. This has meant more efficient use of premises, and more companies to share the district heating consumption.
- We have selected transportation companies that have better environmental performance.
- We have used climate compensated transportation services (for example Posti's "Green Mail"). While this is no longer a service that Posti offers, the emissions are likely to decrease in the future due to their net zero goal.
- We have invested in the new lightning system in our production plant, which has led to decreased electricity consumption.
- We have invested in a motion detector lightning system in the production hall. This investment means decreased electricity consumption.
- Our sales office is located near the metro station of Kalasatama (Helsinki), which means that there is a very good chance to use public transportation when commuting.
- We have invested in video conference equipment and softwares which make video meetings possible.
- We have offered a one month public transport ticket as a benefit for all our employees.
- We have increased remote work possibilities since 2020 so that all white collar employees can work from home.
- We have invested at the end of 2021 in a new waste paper management system in our production plants, which will have a positive impact on both electricity consumption and district heating consumption in 2022.

We have made following actions to decrease our carbon footprint during 2024 and in the future:

- We have offered a one month public transport ticket as a benefit for all our employees.
- We have increased the possibilities to work remotely from home, and we have published a remote work policy.
- We have offered our biggest customers a service where we combine recipients data from different sources to one mail. This is part of our print automation service. With this service customers can save both money and the environment, because there will be less distributed envelopes.

- We have increased several new digital services into our service portfolio. One of them is Kivra (digital mailbox), which aims to decrease the volume of printed letters.
- We have switched to using narrower paper web in printing, which means both less paper purchased and less waste paper.

Planning ahead

Our major emission sources are raw materials and postal distribution (total about 58% in 2024). These emissions depend mainly on the actions of suppliers and Edita Prima's contract portfolio. It is very difficult for Edita Prima's own measures to influence this share.

Our possibilities to impact on the emission factor (g CO₂ per letter) are limited, but we can carry on following activities:

- We offer a service where we combine recipients' data from different sources into one mail. This means fewer envelopes and less transportations used.
- We offer a service where we add the possible mailing inserts into the data flow and print them at the same time as the letter itself is printed. This means on average less paper usage and thus decreased weight of the mailings.
- We continue our work to decrease the grammage of the paper used in transactional printing (from 90 gms to 70 gms), which means decreased volume (in kgs) in transportation.
- We offer digital alternatives (for example Kivra digital mailbox) to replace printed mail.
- We have arranged our premises and rental agreements so that we are able to rent out the empty parts of the building. We are continuing this process if our production volumes are going to decrease. This will mean smaller district heating consumption.
- We will also start negotiations with our landlord regarding transition to fossil-free district heating.
- We will continue to work remotely also after the COVID-pandemic. Experiences in remote working have been mainly positive, and it is quite probable that employees will use this benefit also in the future.

Long-term goals and actions

We succeeded in decreasing our carbon footprint by 88 % from 2008 to 2018. Due to the new service structure and changes in calculation scope in scope 3 emissions (raw materials included) there is a discontinuity, which means that we should set new targets.

Edita Prima's targets in scope 1 and scope 2 are:

1. Decrease scope 1 emissions -5 % annually to the year 2031. This means that targets for scope 1 emissions are under 8.9 tCO₂ by 2026, and under 6.9 tCO₂ by 2031. The baseline is the 2021 level. Performance in relations to targets is displayed in figure 9.
2. Decrease scope 2 emissions -5 % annually to the year 2031. This means that targets for scope 2 emissions are under 248 tCO₂ by 2026 and under 171 tCO₂ by 2031. The baseline is the 2022 level due to changes in emission factor in district heating. Performance in relation to targets is displayed in figure 10.

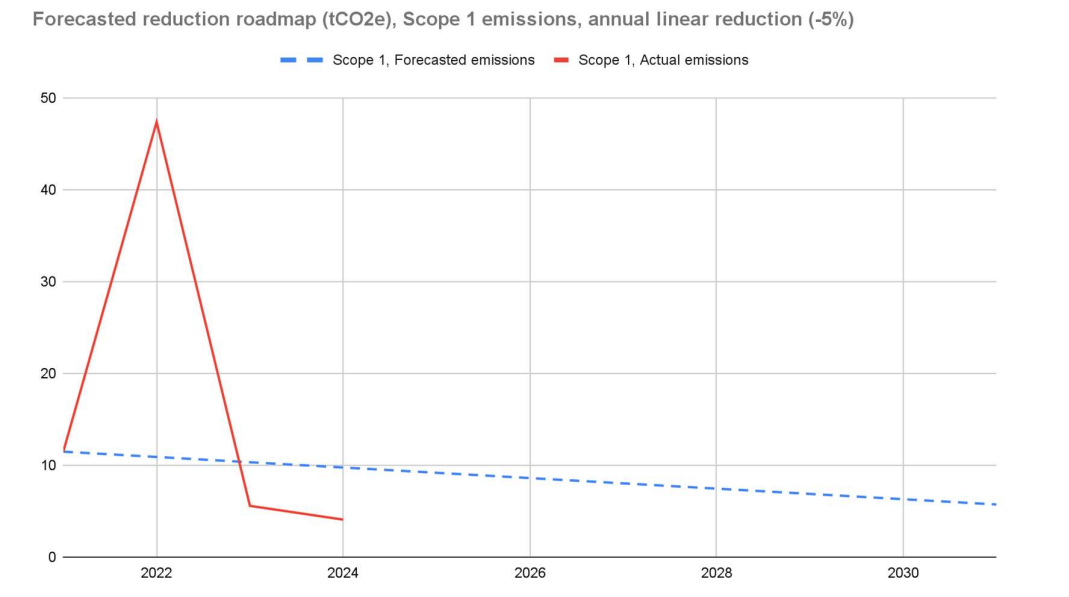


Figure 9: Evolution of performance in scope 1 reduction measures compared to targets, 2021-2024 (tCO₂e)
(Source: South Pole, based on Edita Prima, 2025)

Scope 1 emissions come normally exclusively from fuels of company cars. Emission reduction will be done by defining and implementing more ambitious company car policy. These impacts will be gradual when company cars are replaced with newer ones. In 2023 our scope 1 emissions were 5.6 tCO₂, which means that we were already under our target then. The scope 1 emissions further decreased in 2024 which displays continuous improvements despite already hitting our targets.



Figure 10: Evolution of performance in scope 2 reduction measures compared to targets, 2021-2024 (tCO₂e)
(Source: South Pole, based on Edita Prima, 2025)

Final report

The main emission source (about 99% of the emissions) in scope 2 is district heating in our production plant. In 2023 emission reduction is expected to happen both by decreasing district heating consumption and by activities of our district heating supplier (Helen Oy). An investment was already made at the end of 2021, which decreased the district heating consumption clearly. We have also used real estate consultants to analyse and find new possibilities to decrease district heating consumption in the future.

The reduction measures in district heating are clearly showing progress in the 2024 reporting as we are now already well below our target, as seen in figure 10. The scope 2 emissions were reduced by 56% in 2024 compared to 2023. This clearly shows the impact of the measures. Our district heating supplier Helen Oy has published their goals regarding carbon-neutral production. Helen's goal is to achieve fully carbon-neutral energy production by 2030. They have also set interim goals for 2025, which include both reducing coal use and increasing the share of renewable energy, which will continue to lower the emission factor of district heating in the coming years.

Other

Edita Prima Oy has chosen to compensate for its CO₂ emissions by funding the Katingan Peatlands-project in Indonesia.

Annex I

Emission factors sources

Table 12: Emission factors

Activity	Emission factor reference ⁴
Fuel	South Pole derived emission factor based on average car fuel statistics in Sweden, 2024 (Swedish EPA).
Refrigerants	N/A
Electricity (market-based)	Ecoinvent electricity EFs v3.11, IEA Renewable Energy Progress Tracker 2024
Purchased heat	HELEN (Eco-energy), Finnish Energy Statistics 2024; Deducted from fuel mix using emission factors from the Swedish EPA 2024 and Energimyndigheten 2024
Purchased cooling	Derived by South Pole based on Finnish district cooling supplier data.
Business travel	BEIS 2023, DESNZ 2024 (previously BEIS), Naturvårdsverket 2024, SBB/SJ 2024, Vygruppen 2024
Commuter travel	BEIS 2023, Trafikverket 2023, SBB/SJ 2024, Vygruppen 2024
Freight	Supplier specific EFs from Posti Oy and Jakeluyhtiö Oy.
Accommodation	CHSB 2024
Paper	BEIS 2023, Ecoinvent 3.10, product specific Paper profiles
Purchased goods	DESNZ 2024 (previously BEIS), Ecoinvent v3.10
Purchased services	CEDA 2024
Waste	DESNZ 2024 (previously BEIS), Ecoinvent v3.11
IT equipment	SP calculation based on product carbon footprint reports.
Teleworking	South Pole derived 2024 based on Anthesis 2021, IEA EEEI 2024 data, DESNZ 2024 (previously BEIS), and South Pole electricity and heat EFs 2024
Well-to-tank (WTT)	South Pole derived emission factor

⁴ South Pole derives its emission factors from reliable and credible sources. South Pole is not responsible for inaccuracies in emission factors provided by third parties.
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