

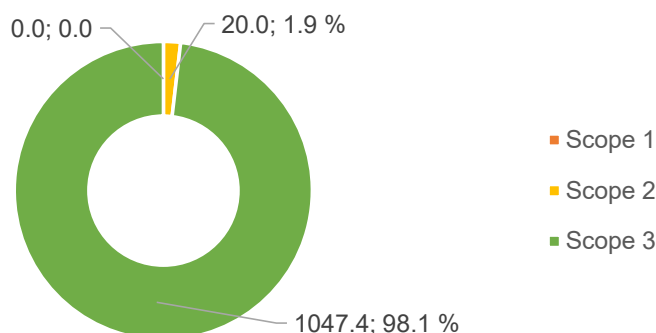
# GHG EMISSIONS ASSURANCE



## Nitor Group Oy 2025

Nitor Group Oy's GHG emissions were calculated in accordance with the GHG Protocol Corporate Accounting and Reporting Standard (Revised Edition). This document serves as verification that VastuuVahti Oy has reviewed and validated the calculation in April 2026. The calculation took into account emissions across all three scopes (Scope 1-3). Both location-based and market-based emissions were calculated for the Scope 2 category. The calculation boundaries, data collection methods, assumptions, and carbon emission factors are the best available options, and thus, the calculation can be considered reliable. The calculation is based on primary data whenever possible. However, for certain emission sources, such as purchased services, secondary data has been used.

The calculated GHG emissions using location-based and market-based methods were 1067.0 and 1067.5 t CO<sub>2</sub>e, respectively. Scope 1 and 2 emissions accounted for only about 2% of total emissions, while Scope 3 emissions made up the remaining ca. 98%. Between 2024 and 2025, the company's total emissions increased slightly from 1026.6 tCO<sub>2</sub>e to 1067.5 tCO<sub>2</sub>e (market-based). Scope 2 emissions decreased significantly, from 29.8 tCO<sub>2</sub>e to 20.0 tCO<sub>2</sub>e. At the same time, Scope 3 emissions increased from 996.8 tCO<sub>2</sub>e to 1047.4 tCO<sub>2</sub>e and continued to dominate the overall footprint, accounting for over 98% of total emissions in 2025.



### Scope 3 Category

|                                           | 2024 (tCO <sub>2</sub> e) | 2025 (tCO <sub>2</sub> e) | change  |
|-------------------------------------------|---------------------------|---------------------------|---------|
| 1. purchased goods and services           | 787.0                     | 788.6                     | 0.2 %   |
| 2. capital goods                          | 30.4                      | 15.3                      | -49.6 % |
| 4. upstream transportation & distribution | 0.0                       | 5.5                       | -       |
| 5. waste generated in operations          | 3.5                       | 5.5                       | 55.6 %  |
| 6. business travel                        | 147.4                     | 183.5                     | 24.5 %  |
| 7. employee commuting                     | 28.5                      | 45.0                      | 58.1 %  |
| 8. upstream leased assets                 | 0.0                       | 4.1                       | -       |
| Total                                     | 996.8                     | 1047.4                    | 5.1 %   |

CALCULATION

EMISSION SCOPES

SCOPE 3  
BREAKDOWN

