

GHG EMISSIONS ASSURANCE



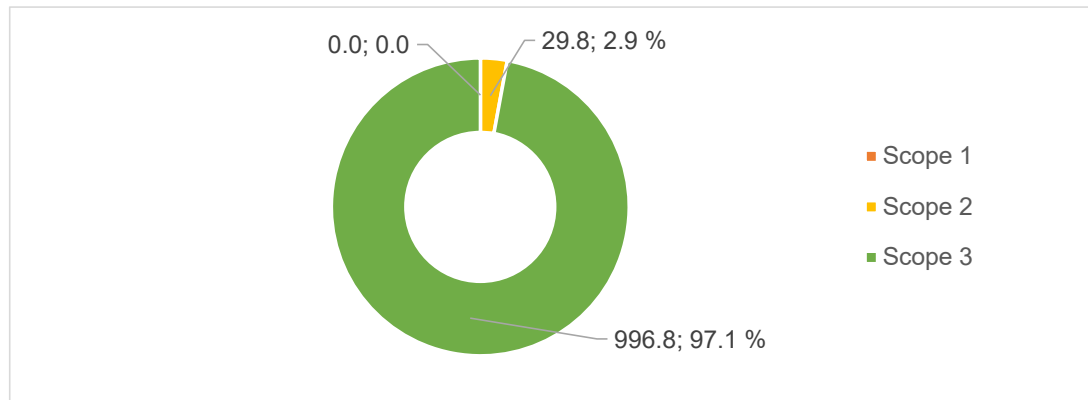
Nitor Group Oy 2024

CALCULATION

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 Carbon Wise Oy has reviewed and validated the calculation in June 2025. 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 calculated GHG emissions using location-based and market-based methods were 1036.2 and 1026.2 t CO₂e, respectively. Scope 1-2 emissions comprised only approximately 2.9% of total emissions. Scope 3 emissions totalled 996.8 t CO₂e, representing a reduction of nearly 20 t compared to the previous year. The most significant emission reductions were achieved in capital goods (-91 t CO₂e), business travel (-41 t CO₂e), and employee commuting (-30 t CO₂e), demonstrating the effectiveness of the company's carbon neutrality initiatives. Purchased services and goods remain the largest emission source and therefore present the greatest opportunity for future reductions.

EMISSION SCOPES



SCOPE 3 BREAKDOWN

Scope 3 Category	Year 2023 t CO2e	Year 2024 t CO2e	Change
1. Purchased goods and services	646.0	787.0	141
2. Capital goods	121.5	30.4	-91
5. Waste generated in operations	1.9	3.5	2
6. Business travel	188.2	147.4	-41
7. Employee commuting	58.7	28.5	-30
Total	1016.3	996.8	-20

