Scapa®

# GHG Inventory report

March 2026

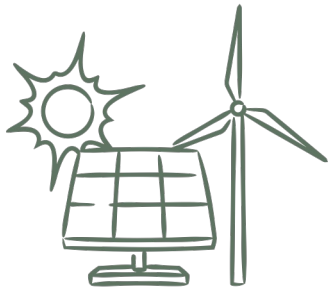
THE
DREAM
COMPANY.

Scapa®

# Scapa commits to

**50%**

Reduce Scope 1 greenhouse gas emissions by 50% by 2030



Source 100% renewable electricity annually through 2030

**58%**

Reduce Scope 3 greenhouse gas emissions by 58% by 2030

# Methodology summary: Scope 1&2

## Scope 1

- Mobile combustion: Emission calculations are based on actual fuel consumption by fuel type and vehicle type from owned fleet and forklifts.
- Stationary combustion: Emission calculations are based on actual natural gas consumption in our factories in Lithuania.

## Scope 2

- Electricity: Emissions calculated using the market-based method and data is based on actual purchased electricity consumption.
- Heating: Emission calculations are based on actual heating consumption in our factories where we use district heating.

# Methodology summary: Scope 3

### Category 3.1: Purchased goods and services

Emission calculations are based on reported purchased quantities of materials or spend data. Estimated quantities were used where actual data was unavailable.

### Category 3.2: Capital goods

Emission calculations are based on EUR spent on machinery or other investments.

### Category 3.4: Upstream transport & distribution

Emission calculations are based on cost of transport and transportation mode.

### Category 3.5: Waste generated in operations

Emission calculations are based on the actual quantities of waste generated, using data from contracted waste management companies and the specific treatment methods applied to each waste stream.

# Methodology summary: Scope 3

### Category 3.6: Business travel

Emission calculations are based on transport mode, cost of reimbursed trip and destination.

### Category 3.7: Employee commuting

Emissions calculated using employee headcount & commuting survey data covering transport mode, fuel type, distance & working days, with assumptions applied where survey data was incomplete or unavailable.

### Category 3.9: Downstream transport & distribution

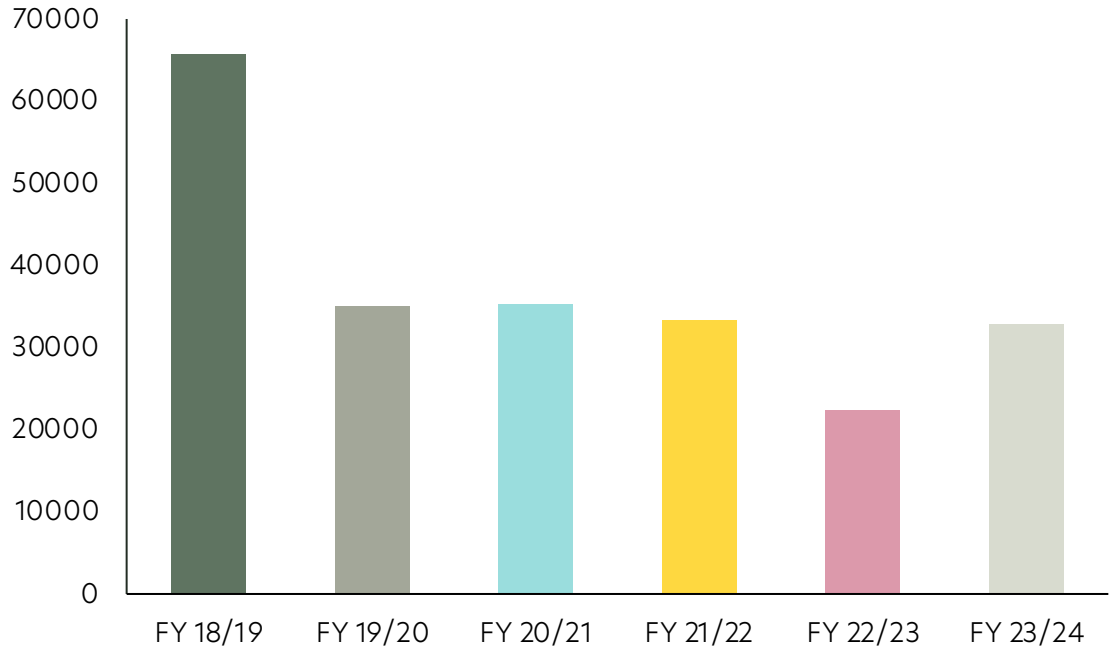
Emissions were quantified using activity-based data, including mode of transport, actual shipment weights, and origin and destination points

### Category 3.12: End of life treatment of sold products

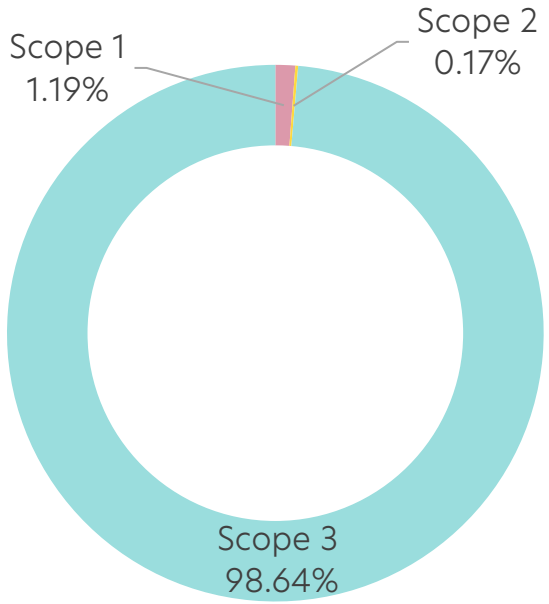
Emissions were calculated by mirroring the composition of purchased raw materials to estimate end-of-life waste, and applying relevant waste treatment methods and emission factors for each material type

# Yearly progress and FY23/24 emissions

Total emissions in tCO2e

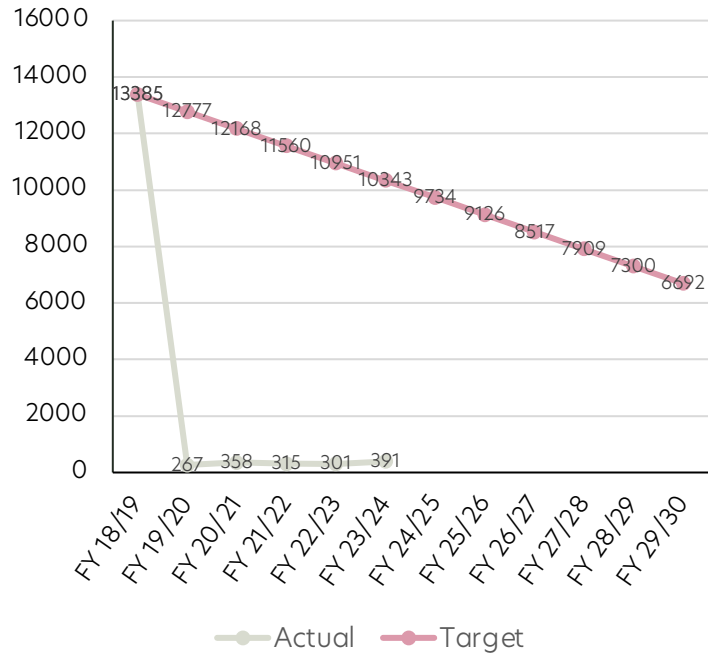



FY23/24 emissions in tCO2e

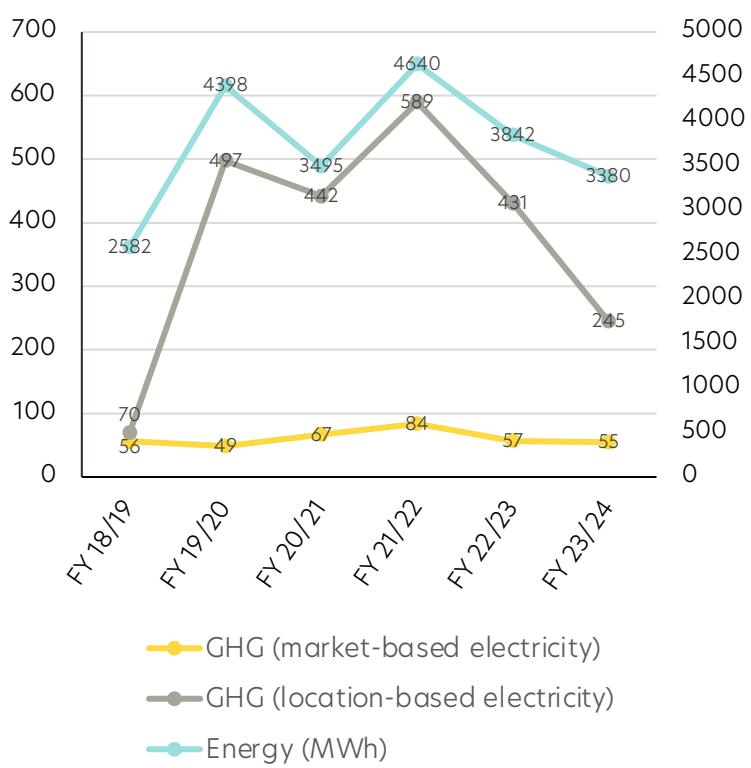


# Target vs actual emissions in tCO2e

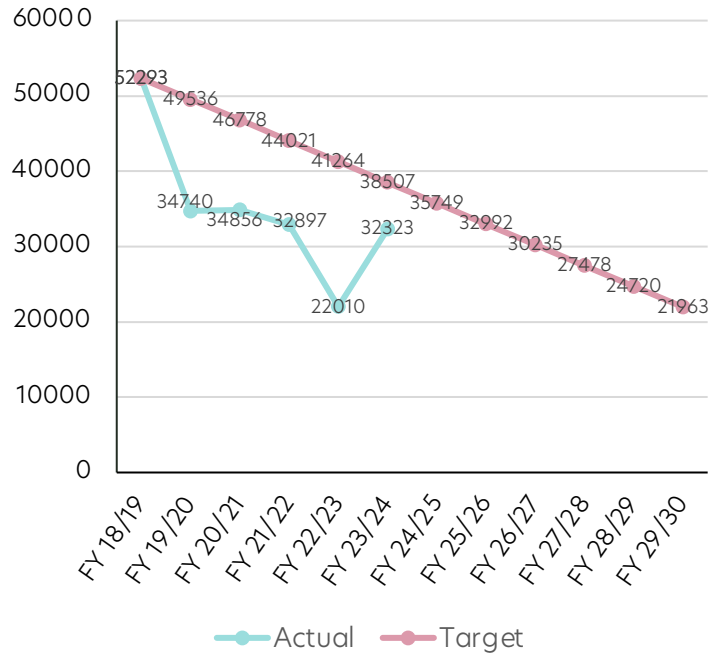
Scope 1




Scope 2




Scope 3



# All scopes comparison

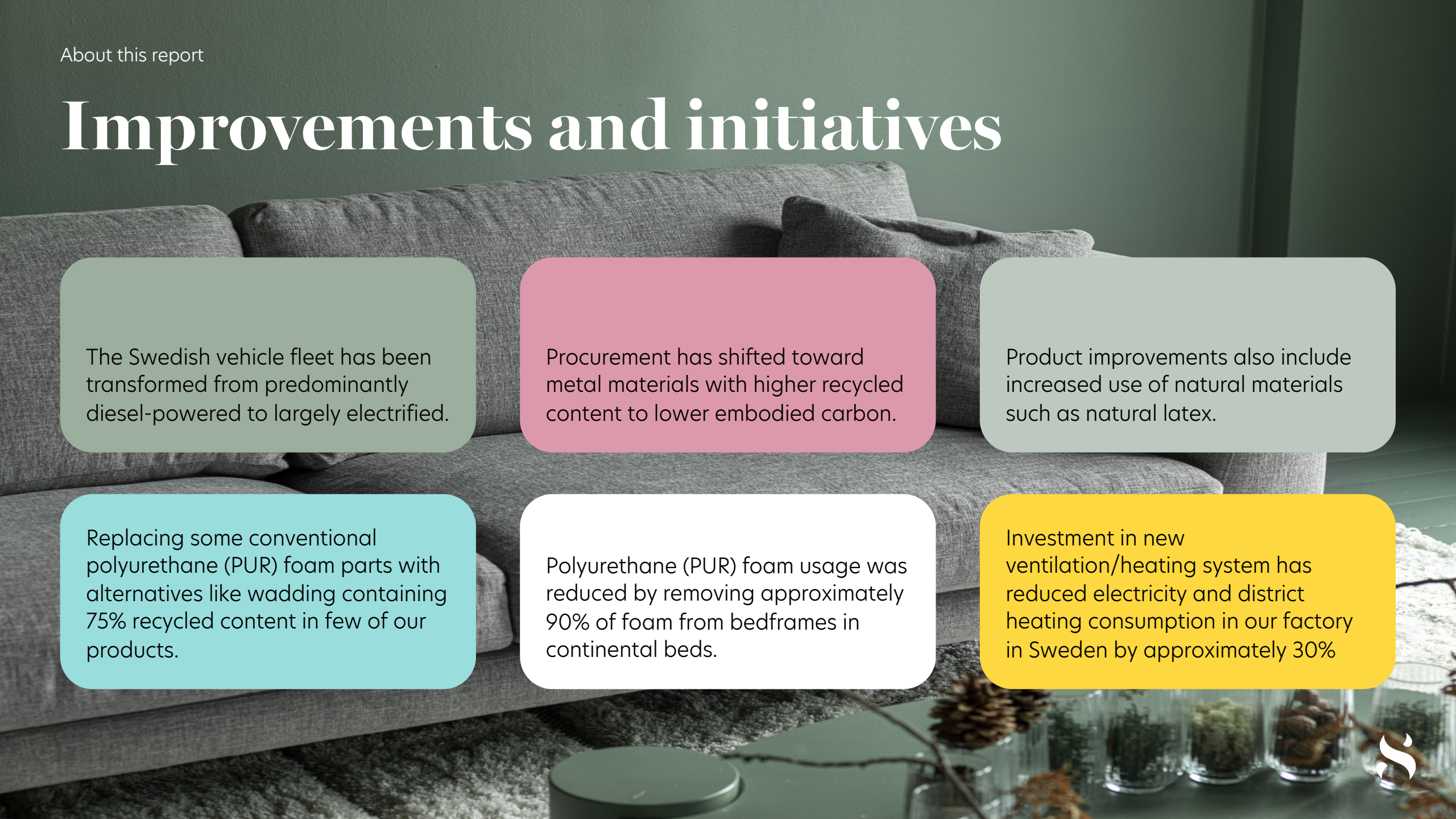
| Scope | Category | FY 18/19 | FY 19/20 | FY 20/21 | FY 21/22 | FY 22/23 | FY 23/24 | % change from FY 18/19 |
|---|---|---|---|---|---|---|---|---|
| 1 | | 13385 | 267 | 358 | 315 | 301 | 391 | -97% |
| 2 | | 56 | 49 | 67 | 84 | 57 | 55 | -3% |
| 3 | 3.1. Purchased goods and services | 43760 | 32423 | 33364 | 31369 | 20114 | 28738 | -34% |
| 3 | 3.2. Capital goods | 578 | 22 | 91 | 114 | 105 | 214 | -63% |
| 3 | 3.3. Fuel- and energy-related activities (not included in scope 1 or scope 2, WTT) | 1690 | | 21 | 253 | 156 | 184 | -89% |
| 3 | 3.4. Upstream transportation and distribution | 1234 | 2173 | 1289 | 1113 | 1541 | 807 | -35% |
| 3 | 3.5. Waste generated in operations | 28 | 31 | 89 | 35 | 77 | 35 | 23% |
| 3 | 3.6. Business travel | 48 | 93 | 2 | 13 | 17 | 17 | -64% |
| 3 | 3.7. Employee commuting | 842 | | | | | 565 | -33% |
| 3 | 3.9. Downstream transportation and distribution | 2172 | | | | | 1673 | -23% |
| 3 | 3.12. End-of-life treatment of sold products | 1941 | | | | | 90 | -95% |
| TOTAL | | 65734 | 35056 | 35281 | 33296 | 22367 | 32768 | -50% |

# About this report

This report presents the Scapa's greenhouse gas (GHG) inventory and includes a five-year comparison to track emissions trends over time. The FY18/19 base year data has been recalculated to reflect methodological improvements, including enhanced Scope 3 data quality, a transition from spend-based to activity-based data, a shift from calendar year to fiscal year reporting, and improved inventory completeness. Since submitting targets in 2020, we have also expanded its Scope 3 boundary to include additional categories, namely Category 3.7 (Employee Commuting) and Category 3.12 (End-of-Life Treatment of sold products), further strengthening the accuracy and transparency of reported emissions.

Through the recalculation, emissions across Scope 1, 2, and 3 now have aligned boundaries, updated activity data, and consistent emission factor application. This creates a reliable like-for-like basis to assess performance trends and progress toward targets. Under the previous baseline, differences in methodology limited comparability.

# Improvements and initiatives



The Swedish vehicle fleet has been transformed from predominantly diesel-powered to largely electrified.

Procurement has shifted toward metal materials with higher recycled content to lower embodied carbon.

Product improvements also include increased use of natural materials such as natural latex.

Replacing some conventional polyurethane (PUR) foam parts with alternatives like wadding containing 75% recycled content in few of our products.

Polyurethane (PUR) foam usage was reduced by removing approximately 90% of foam from bedframes in continental beds.

Investment in new ventilation/heating system has reduced electricity and district heating consumption in our factory in Sweden by approximately 30%

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