



Climate Account for Dansk Træemballage A/S 2022



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1 Background

Over the years, Dansk Træemballage A/S (DTE) has maintained a strong focus on sustainability and aspires to take a leading role in the industry within the framework of people, the environment, and economics. DTE adopts a systematic approach to environmental practices and has recently developed Environmental Product Declarations (EPDs) for a portion of their product portfolio.

Aligned with this commitment, DTE has decided to compile a climate account to support their systematic approach to climate action and investigate which activities contribute the most to carbon impact.

This approach will provide an understanding of the specific activities within DTE that drive climate effects. Subsequently, this knowledge can serve as a basis for identifying the most advantageous initiatives to achieve the greatest possible climate impact.

The climate account is thus an integral part of the company's commitment to demonstrate responsibility, transparency, and compliance with increasing expectations for documenting the company's impact on the environment.

2 Introduction

The climate account is primarily based on DTE's purchasing data, as well as consumption data (electricity, heating, and fuel consumption). The climate account is conducted for the Danish branches of DTE, encompassing the total greenhouse gas emissions for the calendar year 2022.

The climate account has been prepared in accordance with the requirements of the GHG protocol¹, which is an internationally recognized standard for the preparation of climate accounts. The climate account have been prepared based on the GHG Protocol's *A Corporate Accounting and Reporting Standard*², *Scope 2 Guidance*³, and *Corporate Value Chain (Scope 3) Standard*⁴.

The GHG protocol prescribes that greenhouse gas emissions are assessed in the defined scopes (Scope 1, 2 and 3). These are briefly described below and illustrated in Figure 1.

- **Scope 1:** Direct emissions originating from DTE's activities and processes, such as fuel consumption in the company's vehicles and fuel for heating and processes.
- **Scope 2:** Indirect emissions from the production of the energy consumed by DTE from the collective utility grid, including electricity and district heating.
- **Scope 3:** Indirect emissions from the supply chain, stemming from the extraction of raw materials, transportation, and the production of the materials, products, and services consumed by DTE.

¹ <https://ghgprotocol.org/>

² <https://ghgprotocol.org/sites/default/files/standards/ghg-protocol-revised.pdf>

³ https://ghgprotocol.org/sites/default/files/standards/Scope%20%20Guidance_Final_Sept26.pdf

⁴ https://ghgprotocol.org/sites/default/files/standards/Corporate-Value-Chain-Accounting-Reporting-Standard_041613_2.pdf

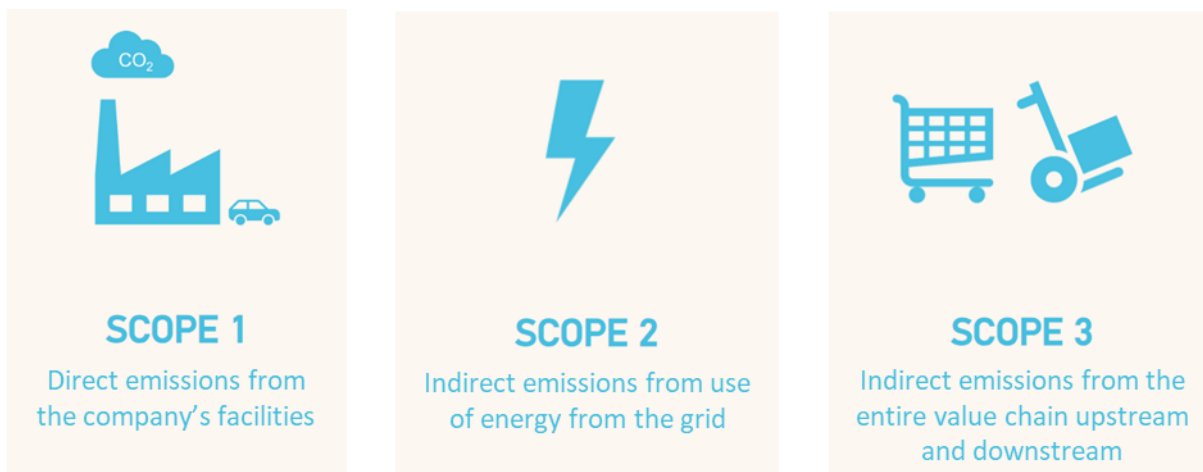


Figure 1: Visualization of Scope 1, Scope 2, and Scope 3 emissions, in accordance with the GHG Protocol.

The results are calculated in CO₂ equivalents (CO₂e). Read more about "scopes" and "CO₂ equivalents" in the methodology section in Chapter 4, and more about the data basis in Chapter 4.4.

2.1 Reporting Period

The climate account is based on emissions from the calendar year 2022 (January to December 2022). The current climate account represents the first report on Scope 1, 2, and 3 emissions for DTE. The climate account for 2022 will serve as the baseline year for future climate accounts and will be the reference year for the emission profile.

2.2 Operational and Organizational Scope

The climate account covers all Danish locations in DTE that have relevant consumption and activities that give rise to emissions, listed in Table 1.

Table 1 Locations included in DTE's climate account 2022.

Name of location	Facility	Adress
Ribe sawmill	Sawmill, pellet factory and component factory	Ørstedsvej 71 og Kærbølvej 9c, 6760 Ribe
Ribe pallet factory	Production of wooden packaging	Stampemøllevej 8, 6760 Ribe
Brande		Fynsvej 2, 7330 Brande
Haastrup		Banevej 3, Haastrup, 5600 Faaborg
Stampen		Anne Juels Vej 10, Flauenskjold, 9330 Dronninglund
Ulsa		Hindemaevej 76, 5540 Ullerslev
Hvidovre		Avedøreholmen 90, 2650 Hvidovre

The climate account is consolidated based on an operational control approach according to the GHG protocol. This means that emissions are placed in scope 1 and 2 if they are within the operational control of DTE. Emissions from consumption in rented/leased assets (vehicles, premises, equipment, etc.) are thus reported in Scope 1 and 2.

2.2.1 Inclusion of Scope 1, 2 and 3

The following categories within scope 1 and scope 2 are relevant and therefore included in the climate accounts, listed in Table 2 below.

Table 2 Scope 1 and Scope 2 Consumption Included in the Climate Account for DTE.

Categories Included in the Climate Account	
Scope 1	<ul style="list-style-type: none"> • Diesel consumption in the company's own and leased vehicles. • Gas consumption for building heating.
Scope 2	<ul style="list-style-type: none"> • Electricity consumption. • District heating consumption.

Scope 3 categories

The GHG Protocol prescribes that Scope 3 emissions are reported in 15 different categories. Detailed descriptions of these categories according to the GHG Protocol can be found in Appendix 1.

Of these 15 categories, six categories are included in the climate account, as described in Table 3.

Table 3 Scope 3 Categories Included in the Climate Account for DTE 2022

Scope 3 Categories - Included	Description of Contents
Category 1: Purchased goods and services	Purchased products and services, including wood and other materials for production, as well as operational purchases, administration, etc.
Category 2: Capital Goods	Major purchases that are subsequently financially depreciated, such as machinery, etc.
Category 3: Fuel- and Energy-Related Activities	Emissions from electricity, district heating, and fuels not covered in emissions from Scope 1 and 2, including upstream emissions, distribution losses, etc.
Category 4: Upstream Transportation and Distribution	Transportation services by external transport suppliers for DTE, including the freight of purchased goods, internal transportation, and transportation of sold products to customers.
Category 5: Waste Generated in Operations	Emissions from the collection and treatment of waste generated by DTE, including general waste for incineration and metal for recycling, etc.
Category 6: Business Travel	Employee transport in employees' own cars for work-related purposes and business travel.

The GHG Protocol also prescribes that the climate account must include a justification for the *exclusion* of categories. These exclusions are presented in Table 4, along with a rationale for why they are not relevant to the current climate account.

Table 4 Scope 3 Categories Excluded from the DTE Climate Account.

Excluded Scope 3 Categories	Justification for Exclusion in this Climate Account
7. Employee Commuting	Primary data for DTE's employee commuting is currently unavailable. Additionally, employee commuting is expected to constitute a small portion of DTE's total greenhouse gas emissions.
8. Upstream Leased Assets	Due to the operational consolidation approach, DTE's consumption in leased vehicles is included in Scope 1 and 2.
9. Downstream Transportation and Distribution	The majority of goods transportation to customers is included in Category 4: Upstream Transportation and Distribution. It is estimated that less than 5% of transportation to customers is carried out by the customers themselves, hence this category is not included.
10. Processing of Sold Products	DTE's products do not require additional processing and are not incorporated into other products before use. Therefore, this category is deemed irrelevant for DTE.
11. Use of Sold Products	Deemed irrelevant for DTE, as there is no direct or indirect energy consumption associated with the use of DTE's products, and there are no direct greenhouse gas emissions associated with product use.
12. End-of-Life Treatment of Sold Products	Deemed irrelevant for DTE, as emissions associated with the disposal of DTE's products are expected to constitute an insignificant portion of the total Scope 3 emissions. Moreover, the majority of the effects of recycling materials in DTE's products fall outside the scope of DTE's climate account.
13. Downstream Leased Assets	DTE has no downstream leased activities, and the category is therefore not relevant for the preparation of this climate account.
14. Franchises	DTE does not have franchises, and the category is therefore not relevant for the preparation of this climate account.
15. Investments	DTE has no investments, and the category is therefore not relevant for the preparation of this climate account.

2.2.2 Emissions Outside of Scope

In addition to the emissions within Scope 1, 2, and 3, there are greenhouse gas emissions associated with the incineration of wood waste (wood chips and sawdust) from production, used to generate heat for processes such as DTE's drying rooms. According to the GHG Protocol, these emissions are accounted for outside of the defined scopes. The methodology for this is described in Section 4.2.



2.3 Recalculation practice

This climate report is the first climate report for DTE. The financial year 2022 will thus be the base year for future climate accounts and the year on which the emission profile will be based.

In the event that, when preparing future climate accounts, major changes are made, errors are found or other factors are identified that would make it inaccurate to compare with this climate account, the emissions will have to be recalculated. Errors or factors that can significantly affect emissions may be, for example, structural changes in the organization, better data or significant data errors. Recalculation must be done if these factors affect comparability between years.

3 Results

The carbon footprint for DTE is presented below, calculated for Scope 1, 2, and 3 (According to the GHG Protocol) and their respective *subcategories* in Section 3.1.

Section 3.2 presents the climate footprint by *consumption area*. The emissions are divided into the four consumption areas: energy, transport, operational procurement and purchases for production. The four *consumption areas* are then broken down into a number of more detailed *consumption categories* and the results are presented in section 3.3.

Results from the location-based method are briefly presented in the section where DTE's purchase of green certificates for electricity is not credited, and the emissions from electricity are calculated based on the average emissions per kWh in Denmark. The method for this is described in Section 4.3.

The methodology section 4.4 describes the data sources used for the consumption data from which the results are calculated. Appendix 2 lists the sources of emission factors used to calculate emissions.

3.1 Results for Scope 1, 2, and 3

The total emissions from DTE in 2022 were 42.551 tons CO₂e, calculated using the market-based method. This accounts for the reduction in emissions from electricity due to DTE's purchase of green certificates, which is why emissions in Scope 2 are close to zero CO₂e. The method for this is described in Section 4.3.

The emissions are distributed across Scope 1, 2, and 3 as shown in Figure 2 and listed along with their respective subcategories in Table 5 below.

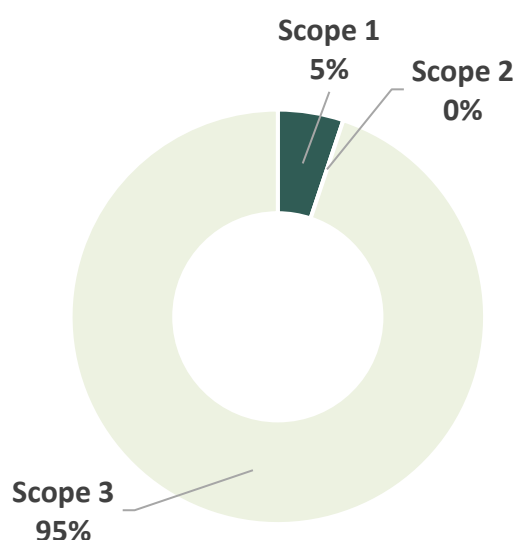


Figure 1 Greenhouse Gas Emissions from DTE, distributed by Scope 1, 2, and 3

Table 5 Total greenhouse gas emissions from DTE in 2022 by Scope 1, 2 and 3 and subcategories. Calculated by the market-based method.

Emission sources		Ton CO ₂ -e	Share of emission
Scope 1		2.329	5% (of total)
Own and leased vehicles	Diesel and gas	2.328	100%
Gas consumption	Heating of buildings	1	<1%
Scope 2		<1	<1% (of total)
Electricity	Electricity consumption from the grid (market-based method)	0	0%
District heating	District heating consumption from the grid	<1	100%
Scope 3		40.222	95% (of total)
Category 1: Purchased goods and services	Purchased products and services, including wood and other materials for production, and purchases for operations, administration, etc.	31.383	78%
Category 2: Capital Goods	Major purchases that are subsequently depreciated, such as machinery	2.271	6%
Category 3: Fuel- and Energy-Related Activities	Emissions from electricity, district heating, and fuels not included in emissions from scope 1 and 2, including upstream emissions, distribution losses, etc.	954	2%
Category 4: Upstream Transportation and Distribution	Transport services by external transport providers for DTE, including freight of purchased goods, internal transport, and transport of sold goods to customers	5.573	14%
Category 5: Waste Generated in Operations	Emissions from the collection and treatment of waste generated in DTE, including household waste for incineration and metal for recycling, etc.	9	<1%
Category 6: Business Travel	Employee transport in employees' own cars for work purposes and business trips	32	<1%
Total		42.551	100%

3.1.1 Results out of Scope

DTE has three sources contributing to emissions outside of scope:

- Biogenic CO₂ emissions from biofuels in diesel and natural gas.
- Biogenic CO₂ emissions from the incineration of wood chips/sawdust/wood waste.
- Handling of waste from the company.

Emissions outside of scopes should neither be added to nor subtracted from the emissions in scope 1, 2, and 3. Therefore, they are accounted for separately in the table below (Table 6). See to section 4.2 for an explanation of the method behind reporting emissions out of scopes.

Table 6 The total greenhouse gas emissions from DTE in 2022 - out of scope

Emission sources	Ton CO ₂ -e
Emissions outside of scope	
Biogenic CO ₂ emissions from biofuels in diesel and natural gas	3,3
Biogenic CO ₂ emissions from incineration of wood chips/sawdust/wood waste.	31.513
Handling of waste from the company	-307

3.2 Results divided by consumption areas

In this section, the results for DTE's climate account for 2022 are presented, divided into *consumption areas* (according to the market-based method):

- Energy
- Transportation
- Operational procurement
- Purchases for production

Each consumption area is further divided into several consumption categories, detailed in the results presented in this section. Emissions for consumption areas span across Scope 1, 2, and 3, contributing to the same total emissions as presented in section 3.1. Table 7 and Figure 3 illustrate the total emissions distributed across the four consumption areas.

Table 7 DTE's total emissions by consumption areas

Areas of consumption	Ton CO ₂ -e	Share of emission
Purchases for production	28.190	66%
Transportation	8.515	20%
Operational procurement	5.449	13%
Energy	397	1%
Total	42.551	100%

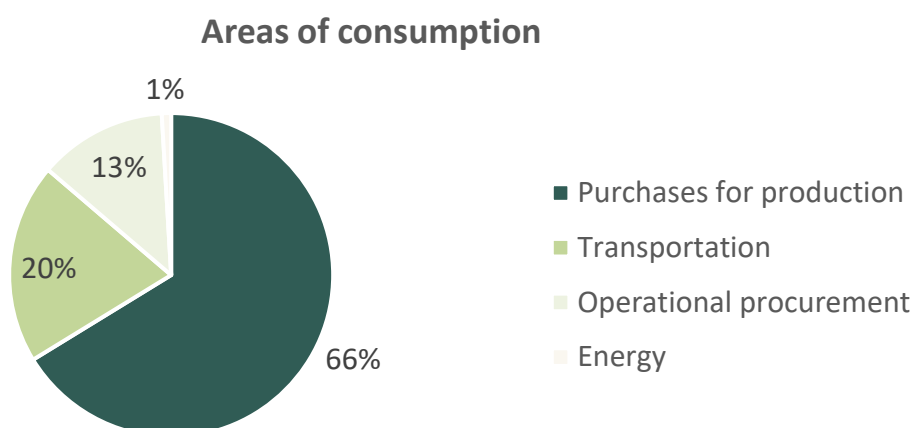


Figure 2 Total emissions from DTE in 2022 distributed by consumption areas.

3.3 Results by consumption categories

In the following, the four consumption areas (energy, transport, operational purchases and production purchases) are broken down into more detailed consumption categories.

3.3.1 Purchases for production

Purchases - production	Ton CO ₂ -e	Share of emission
Primary raw materials	20.911	74%
Raw timber	3.879	14%
Pallets and pallet frames	1.712	6%
Packaging wood	1.003	4%
Packaging	456	2%
Secondary raw materials and auxiliary materials	221	1%
Waste	9	0%
Total	28.190	100%

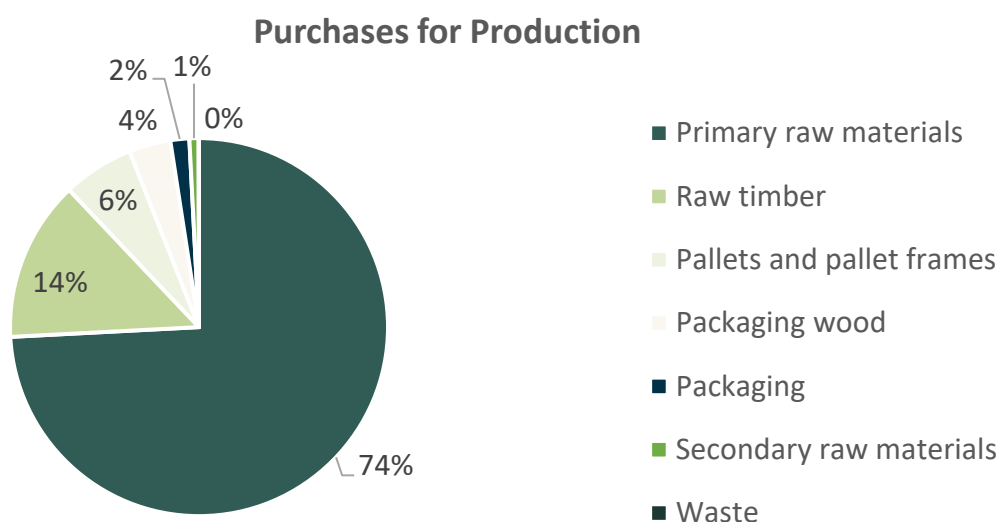


Figure 3 Greenhouse gas emissions from DTE's purchases for production, distributed by consumption categories.

3.3.2 Transportation

Transportation	Ton CO ₂ -e	Share of emission
Freight of purchased goods	3.838	45%
Company vehicles and machinery	2.892	34%
Freight of sold goods to customers	1.728	20%
Internal transport	33	0%
Employee transport	24	0%
Total	8.515	100%

Transportation

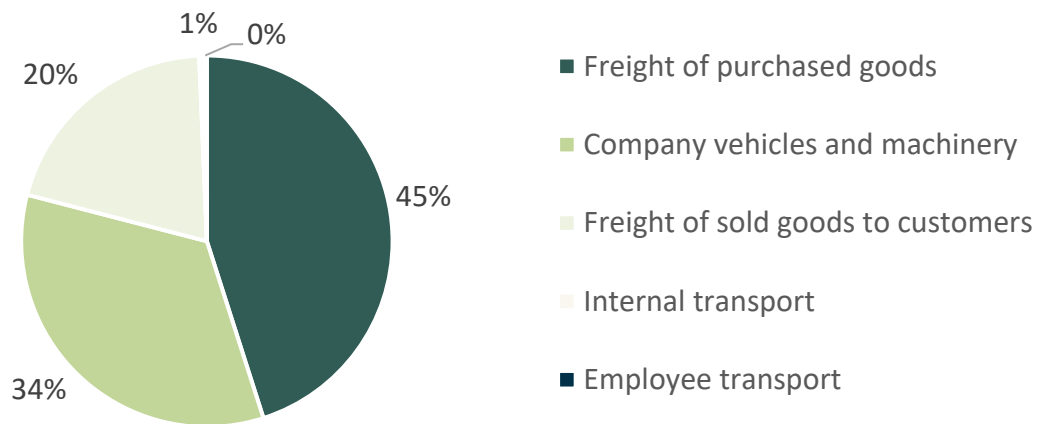


Figure 4 Greenhouse gas emissions from DTE's transport, distributed by consumption categories

3.3.3 Operational procurement

Operational procurement	Ton CO ₂ -e	Share of emission
Operations and maintenance	4.246	78%
Vehicles, machinery, leasing, and maintenance	321	6%
Miscellaneous goods	215	4%
Miscellaneous services	200	4%
Administration	163	3%
Personnel-related purchases	129	2%
Information Technology	85	2%
Courses, travel, meetings, and catering	46	1%
Marketing and communication	45	1%
Total	5.449	100%

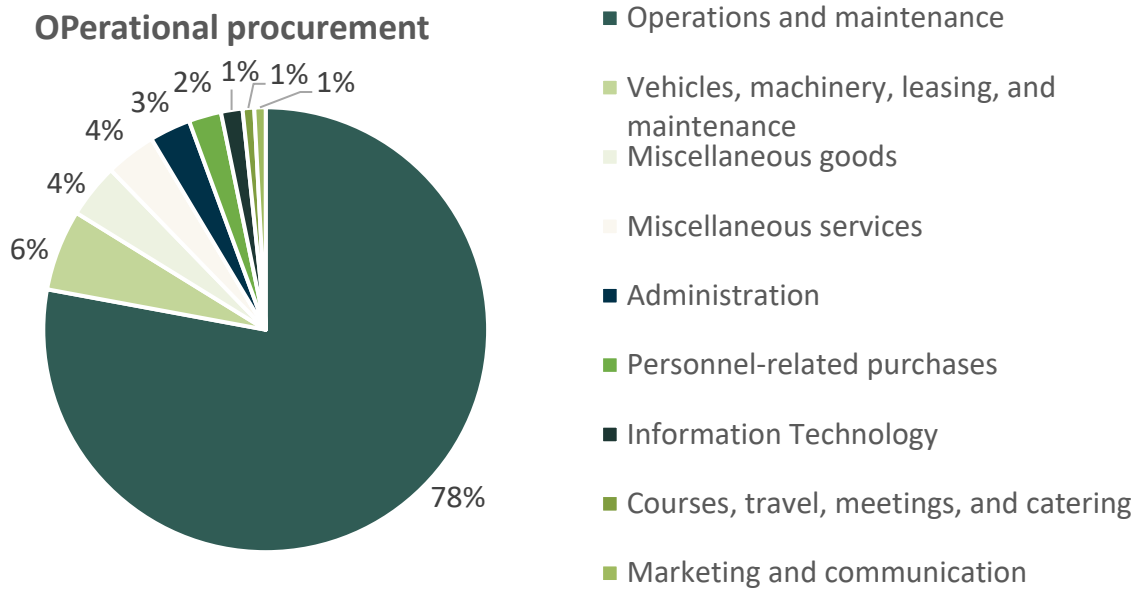


Figure 5 Greenhouse gas emissions from DTE's purchases for operations, distributed by consumption categories.

3.3.4 Energy

Energy	Ton CO ₂ -e	Share of emission
Electricity	390	98%
Gas for heating	1	0%
Water	5	1%
District heating	0	0%
Total	397	100%

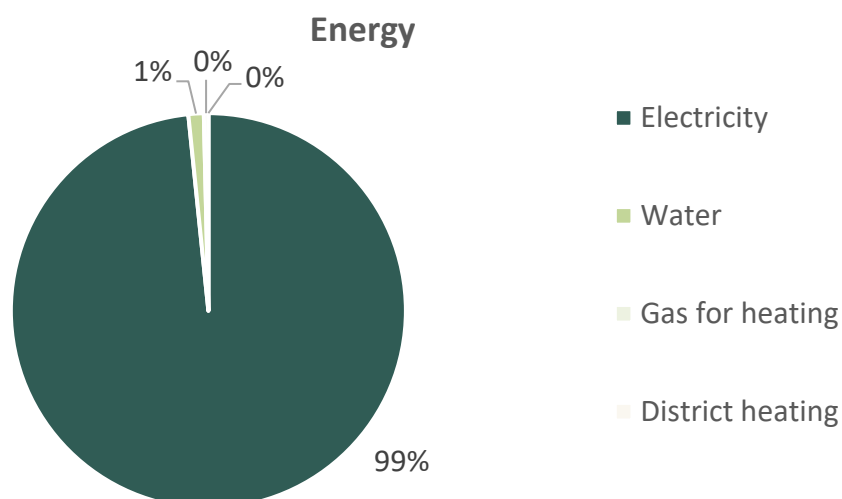


Figure 6 Greenhouse gas emissions from DTE's energy consumption, distributed by consumption categories.



The emissions from electricity lies in scope 3 are exclusively upstream emissions from the renewable energy for which DTE purchases certificates. This includes the construction and operation of wind farms and transmission losses from the grid.

3.4 Results using the location-based method

Table 8 shows the emissions from DTE divided into scope 1, 2 and 3 calculated according to the location-based method, cf. the GHG protocol. In this calculation, DTE's purchase of green certificates for electricity is not reimbursed, and the emissions from electricity are calculated based on the average emissions per kWh in Denmark. The GHG Protocol requires that results for both methods are presented for transparency. The methodology for this is described further in section 4.3.

Table 8 The total emissions from DTE in 2022 by Scope 1, 2 and 3, calculated using the location-based method.

Scope	Ton CO ₂ e	Share of emissions
Scope 1	2.329	5%
Scope 2	2.984	6%
Scope 3	41.710	89%
Total	47.023	100%

4 Method

The following section describes the methods and data used in the preparation of the climate accounts for DTE 2022.

The climate account follows the Greenhouse Gas Protocol (GHG Protocol), an internationally recognized standard for compiling climate accounts. Results for climate calculations are reported in CO₂ equivalents (CO₂e) and include the following greenhouse gases, calculated in CO₂e based on the Global Warming Potential for individual gases. The GWP values used are derived from the Intergovernmental Panel on Climate Change (IPCC) Fifth Assessment Report.

- Carbon dioxide (CO₂) (GWP = 1 kg CO₂e/kg)
- Methane (CH₄) (GWP = 28 kg CO₂e/kg)
- Nitrous oxide (N₂O) (GWP = 265 kg CO₂e/kg)

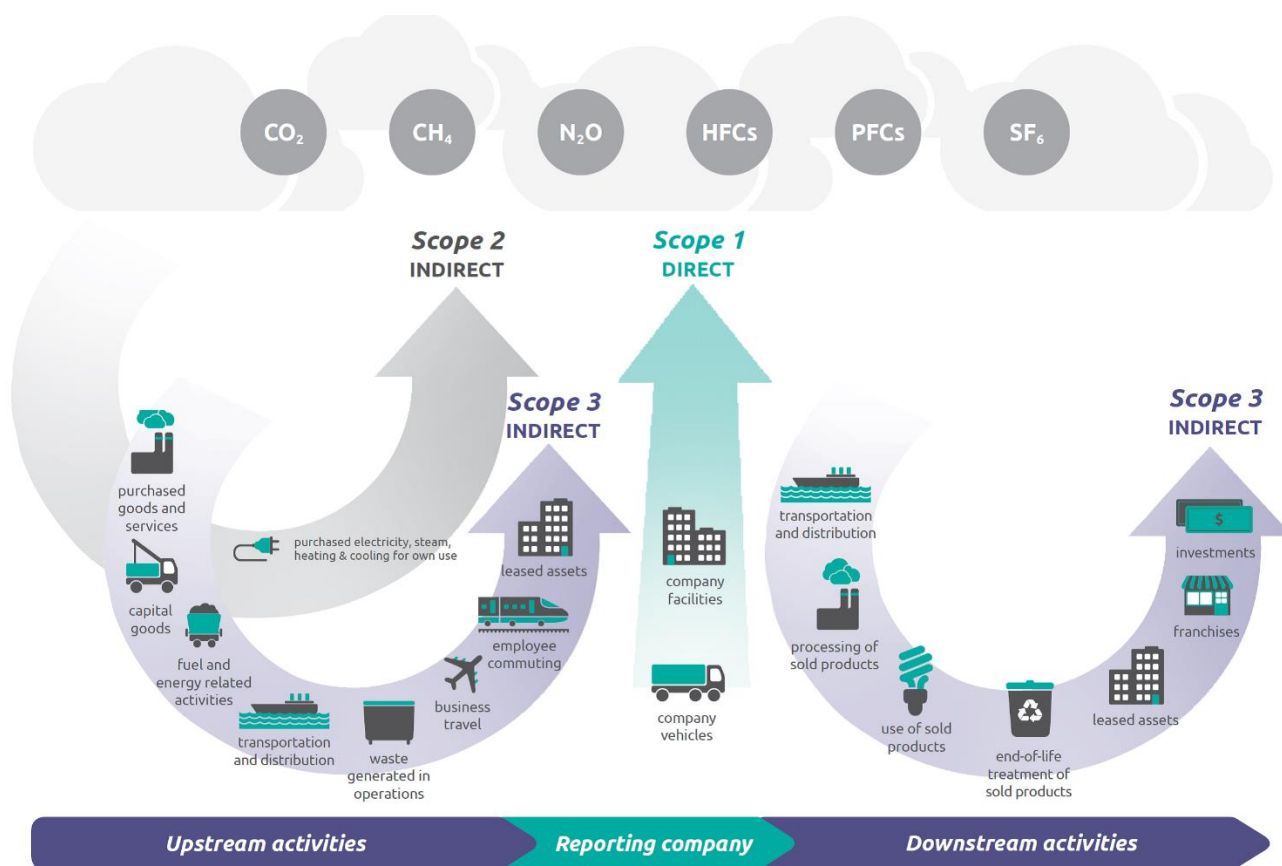
Other greenhouse gases (SF₆, HFCs, PFCs) are not included due to limitations in the applied emission factors, and their contributions are not considered relevant.

4.1 Scope 1, 2 and 3

This climate report follows the GHG protocol and CO₂ emissions are therefore calculated in the defined scopes:

- **Scope 1** includes the direct emissions originating from DTE's activities and processes, such as fuel consumption in the company's vehicles and fuel for heating and processes.
- **Scope 2** includes the indirect emissions from the production of the energy DTE consumes from the collective utility network, including electricity and district heating.
- **Scope 3** includes the indirect emissions from the supply chain, stemming from the extraction of raw materials, transportation, and the production of materials, products, and services consumed by DTE.

The figure below provides a graphical representation of these scopes, as per the GHG Protocol:



4.2 Emissions outside of scopes

Greenhouse gas emissions are categorized, according to the GHG Protocol, into scopes 1, 2, and 3. DTE has activities/processes that, according to the GHG Protocol, should be accounted for outside of the scope. This applies, for example, to direct CO₂ emissions from biologically stored carbon (such as CO₂ emissions from the incineration of biomass/biofuels). This is relevant for the incineration of wood chips, sawdust, and other wood waste from DTE's production.

When using recycled materials, emissions occur during the recycling process, while avoiding emissions from the production of new 'virgin' material. The company disposing of the material must also account for both emissions and reductions outside of the scope.

The same applies to waste material incinerated for energy utilization. Emissions will occur during the incineration process, while avoiding emissions from energy generated by burning other fuels, such as gas or oil. These emissions and reductions are also accounted for outside of the scope.

4.3 Location-based and market-based method

When using the **location-based calculation method** (also known as the environmental declaration), emissions are calculated using an emission factor equivalent to the average composition of the electricity grid, as depicted in Figure 8.

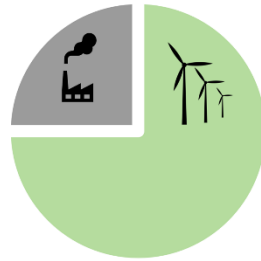


Figure 7 Visual illustration of the location-based method of CO₂-e emissions from electricity consumption.

When using the **market-based calculation method**, trading of renewable energy on the market is taken into account, which affects the emission factor used.

Here, part of the electricity from renewable energy sources is purchased as green certificates (Figure 9-a). The certificates are therefore not considered part of the energy mix on the grid for companies and organizations that do not contribute to green certificate trading (Figure 9-b).

Therefore, the emission factor used for those not trading green certificates is based on a higher share of non-renewable energy (Figure 9-c).

As a consequence, the electricity consumption of a company that does not buy green certificates is associated with a higher emission factor when using the market-based approach than when using the location-based approach.

If the company purchases green power from recognized programs, the emissions from electricity consumption in scope 2 are attributed zero emissions.

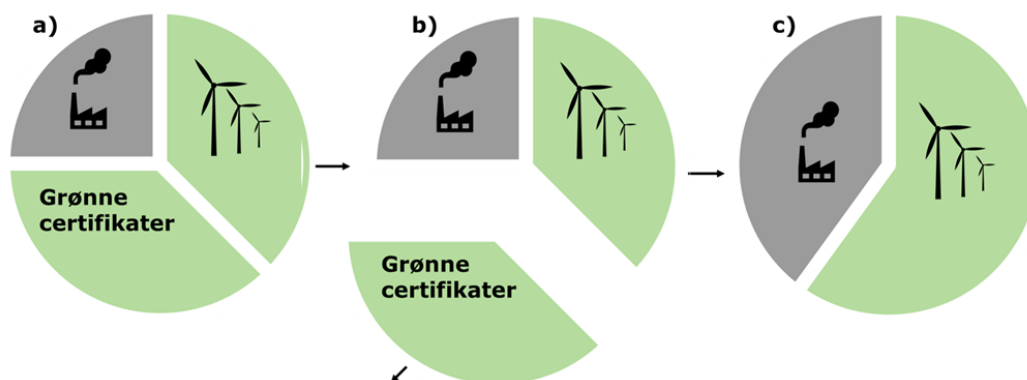


Figure 8 Visual illustration of the market-based method of CO₂-e emissions from electricity consumption.

The total electricity consumption at DTE in 2022 was covered by green certificates (RECS-certificate⁵ by renewable energy from Danish wind turbines), which is why results are primarily presented according to this calculation method.

⁵ RECS-certificate issued by Seas-NVE for Dansk Træemballage A/S, 21. 2 2022.

4.4 Data

The majority of the data used to prepare this climate report has been obtained from DTE's internal systems. This includes energy data, transport data and accounting data.

The climate calculations have been made by NIRAS based on the total data set and emission factors obtained. Emission factors for calculating emissions from the individual activities/processes in DTE's operations and production can be found in Appendix 2. Table 9 describes the assumptions and data used in the calculation of emissions from scope 1, 2 and 3.

Table 9 Data basis, approach and assumptions for the climate calculations for DTE.

Categories	Data description	Unit	Data source and assumptions
Scope 1			
Own and leased vehicles	Fuel consumed in DTE's own and leased vehicles.	Liter	Data obtained from the energy audit report.
	Fuel consumed in DTE's own and leased vehicles.	DKK	A smaller subset of fuel is determined from financial data (in DKK) on accounts that also include repairs. From a conservative perspective, the entire amount is included since there is no allocation key for distinguishing between fuel and repairs.
	LPG gas used in DTE's own trucks	Liter	Data obtained from data sheets from the energy audit, quantified in liters of gas.
Gas consumption	Consumption of natural gas for heating	m ³	Data obtained from data sheets from the energy audit, quantified in Nm ³ of natural gas.
Direct greenhouse gas emissions	-Not applicable	-	-Not applicable-
Scope 2			
Electricity	Consumption of electricity	kWh	Data retrieved from DTE's data hub, via API. The data includes electricity for heating (although not specified in the data). The total electricity consumption, quantified in kWh, in the Energy Audit is 1.4% higher than the total amount obtained from the data hub.
	Green certificates		RECS certificate from Seas-NVE has been received as documentation.
District heating	Consumption of district heating	GJ	Data obtained from data sheets from the energy audit, quantified in kWh.
Scope 3			
1 - Products and services	Consumption in monetary units	DKK	Consumption in monetary units is extracted from DTE's internal accounting system (X5). Data is specified based on unique account numbers and processed separately at a detailed level.
	Consumption in physical units	M ³ /kg /pcs. etc.	The majority of consumption quantified in physical units is also obtained from DTE's accounting system (X5). Some consumption items are supplemented with assessments requested from DTE's suppliers.
2 - Capital goods	Consumption in monetary units	DKK	Consumption in monetary units is extracted from DTE's accounting system (X5) and processed at a detailed level. Postings include significant purchases of assets that are subsequently depreciated.



3 - Fuel- and energy-related activities	The category is calculated based on data already quantified in scope 1 and 2.		See description of data for Scope 1 and 2.
4 - Upstream transport and distribution	Transport of raw timber	Ton.k m	Purchase of raw timber is extracted from DTE's internal systems. When data is extracted, driven kilometers and quantity (in m ³) are specified, which are converted to tons using a density conversion factor.
	Transport of packaged timber	Ton.k m	Transport of packaged timber is based on an extraction from DTE's accounting system (X5), including DTE's departments and suppliers. Based on this, it has been possible to estimate the transport distance via Google Maps for truck transport, and ports.com for ship transport. Quantities have been converted from m ³ to tons, with a conversion factor based on the item's density.
	Transport of boards	Ton.k m	Transport of boards is based on an extraction from DTE's accounting system (X5), including DTE's departments and suppliers. Based on this, it has been possible to estimate the transport distance via Google Maps for truck transport. Quantities have been converted from m ³ to tons, with a conversion factor based on the item's density.
	Transport of Nails and fasteners	Ton.k m	Transport of nails and fasteners is based on an extraction from DTE's accounting system (X5), including DTE's departments and suppliers. Based on this, it has been possible to estimate the transport distance via Google Maps for truck transport, and ports.com for ship transport. Quantity specified in kilograms.
	Transport of wood blocks	Ton.k m	Transport of wood blocks is based on an extraction from DTE's supplier, including DTE's departments and the supplier's locations. Based on this information, it has been possible to estimate the transport distance via Google Maps for truck transport. Quantities have been converted from m ³ to tons, with a conversion factor based on the density of the product.
5 - Waste generated in the company	Waste	kg	Quantities distributed among individual fractions have been provided by the waste management company.
6 - Business travel	Transport in employees' own cars for professional use (driven kilometers).	DKK	The data is from DTE's financial data, quantified in monetary units (DKK). These have been converted to driven kilometers based on the state's mileage reimbursement rate.
	Business travel and travel related to meetings.	DKK	Consumption data has been extracted from DTE's accounting system (X5) in Danish kroner.



Appendix 1: Scope 3 category



Scope 3 category	Category description
1. Purchased goods & services	Extraction, production, and transportation of goods and services purchased or acquired by the reporting company in the reporting year
2. Capital goods	Extraction, production, and transportation of capital goods purchased or acquired by the reporting company in the reporting year
3. Fuel- and energy-related activities	Extraction, production, and transportation of fuels and energy purchased or acquired by the reporting company in the reporting year, not already accounted for in scope 1 or scope 2
4. Upstream transportation & distribution	<p>Transportation and distribution of products purchased by the reporting company in the reporting year between a company's tier 1 suppliers and its own operations (in vehicles and facilities not owned or controlled by the reporting company)</p> <p>Transportation and distribution services purchased by the reporting company in the reporting year, including inbound logistics, outbound logistics (e.g., of sold products), and transportation and distribution between a company's own facilities (in vehicles and facilities not owned or controlled by the reporting company)</p>
5. Waste generated in operations	Disposal and treatment of waste generated in the reporting company's operations in the reporting year (in facilities not owned or controlled by the reporting company)
6. Business travel	Transportation of employees for business-related activities during the reporting year (in vehicles not owned or operated by the reporting company)
7. Employee commuting	Transportation of employees between their homes and their worksites during the reporting year (in vehicles not owned or operated by the reporting company)
8. Upstream leased assets	Operation of assets leased by the reporting company (lessee) in the reporting year and not included in scope 1 and scope 2 – reported by lessee
9. Downstream transportation & distribution	Transportation and distribution of products sold by the reporting company in the reporting year between the reporting company's operations and the end consumer (if not paid for by the reporting company), including retail and storage (in vehicles and facilities not owned or controlled by the reporting company)



10. Processing of sold products	Processing of intermediate products sold in the reporting year by downstream companies (e.g., manufacturers)
11. Use of sold products	End use of goods and services sold by the reporting company in the reporting year
12. End of life treatment of sold products	Waste disposal and treatment of products sold by the reporting company (in the reporting year) at the end of their life
13. Downstream leased assets	Operation of assets owned by the reporting company (lessor) and leased to other entities in the reporting year, not included in scope 1 and scope 2 – reported by lessor
14. Franchises	Operation of franchises in the reporting year, not included in scope 1 and scope 2 – reported by franchisor
15. Investments	Operation of investments (including equity and debt investments and project finance) in the reporting year, not included in scope 1 or scope 2

The categories are further described in the GHG protocol:

https://ghgprotocol.org/sites/default/files/standards/Corporate-Value-Chain-Accounting-Reporting-Standard_041613_2.pdf



Appendix 2: List of reference for emission factor



Name of emission factor	Reference
Relevant EXIOBASE-categories (spend based) [DKK]	EXIOBASE v3.3.16b2 (2011 hybrid), (published august 2020); Inflation rate: eurostat, HICP - Inflation rate
Relevant EXIOBASE-categories (physical units) [kg]	EXIOBASE v3.3.16b2 {DK} (product market, hybrid units, purchaser price)
Raw wood [m³]	ecoinvent 3.6, Sawlog and veneer log, softwood, measured as solid wood under bark {DE} softwood forestry, spruce, sustainable forest management Cut-off, U (af EPD-projekt, NIRAS 2021), densitet oplyst af DTE
Packaging wood [m³]	ecoinvent 3.6, Sawnwood, board, softwood, dried (u=10%), planed {NO} planing, board, softwood, u=10% Cut-off, U (af EPD-projekt, NIRAS 2021)
Pallets [1p]	ecoinvent 3.6, EUR-flat pallet {RER} production Cut-off, U (af EPD-projekt, NIRAS 2021))
Speciel pallets [1p]	ecoinvent 3.6, EUR-flat pallet {RER} production Cut-off, U (af EPD-projekt, NIRAS 2021))
Pallet frames [1p]	ecoinvent 3.6, Pallet collars {RER} production Cut-off, U (af EPD-projekt, NIRAS 2021))
Wood chip blocks [m³]	Supplier specific data
Plates [m³]	ecoinvent 3.6, Plywood, for indoor use {RER} production Cut-off, U (af EPD-projekt, NIRAS 2021) Ecoinvent 3 - allocation, cut-off by classification - unit)
Nails [kg]	Ecoinvent 3.6, Steel, low-alloyed, hot rolled {RER} production Cut-off, U 2019 og Wire drawing, steel {RER} processing Cut-off, U 2019 (af EPD-projekt, NIRAS 2021)
Fittings [kg]	Ecoinvent 3.6, Steel, low-alloyed, hot rolled {RER} production Cut-off, U 2019
Sawdust [kg]	Ecoinvent 3.8, (Sawdust, wet, measured as dry mass {Europe without Switzerland}) market for sawdust, wet, measured as dry mass Cut-off, U)
Districtt heating (Hvidovre)	Miljødeklaration Fjernvarmecentralen Avedøre Holme 2021
Natural gas [Nm³]	Calculated from: Energistatistik 2020 (Energistyrelsen, 2021), UK Government GHG Conversion Factors for Company Reporting (DEFRA, 2022), and Evida (2021)
Burning of wood chips (heat for production)	Standardfactor for burn values and CO2-emission factors, Energistyrelsen 2023
Burning of sawdust (heat for production)	Standardfactor for burn values and CO2-emission factors, Energistyrelsen 2023
Vand [m³]	Calculated from EXIOBASE v3.3.16b2 (2020)
Diesel egne biler [liter]	Klimakompasset 2022 – Calculated from: Iblandingsprocenter (ENS, 2020), Energistatistik 2020 (Energistyrelsen, 2021), and UK Government GHG Conversion Factors for Company Reporting (DEFRA, 2022)



Diesel egne biler [DKK]	Calculated: mixture percent (ENS, 2020), Energistatistik 2020 (Energistyrelsen, 2021), and UK Government GHG Conversion Factors for Company Reporting (DEFRA, 2022). Average consumer price on autodiesel in 2022 (Energistyrelsen) source: https://ens.dk/service/statistik-data-noegletal-og-kort/energipriser-og-afgifter
Truck gas [kg]	UK Government GHG Conversion Factors, DEFRA dataset 2021 (WTW)
Driving allowance [DKK]	Beregnet fra: DCE (2020), UK Government GHG Conversion Factors for Company Reporting (DEFRA, 2022) og Base Carbone v17 (ADEME, 2019)
Waste treatment [kg]	From EXIOBASE v3.3.16b2 (2020) and calculated from EXIOBASE v3.3.16b2 (2020).