

# Climate accounting practice for Dansk Træemballage A/S



Prepared for: Dansk Træemballage A/S

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#### 1 Introduction

This document includes the current accounting policies that form the basis for Dansk Træemballage's (DTE) climate accounts.

The purpose of this accounting policy is to ensure documentation of the methods used and to create transparency and transparency about the calculated results of the climate accounts.

The results from the climate accounts are presented in a separate results report.

#### 2 Reporting period

The climate accounts are based on emissions from an entire calendar year (January to December).

2023 is the base year for DTE's climate accounts and climate targets at group level.

In 2022, the first climate accounts for DTE Denmark were prepared. Subsequently, the climate accounts for 2023 were the first year in which the entire group, including DTE's locations in Denmark, Norway, Sweden and Germany, was included in the climate accounts.

#### 3 Organisational delimitation

The climate accounts cover all companies under the DTE Group, including the departments in Denmark and the companies in Norway and Sweden, which have relevant consumption and activities that give rise to emissions, listed in *Tabel 1*.

Country	Name of location	Facility	City	
Denmar	Ribe Savværk	Sawmill, pellet factory and	6760 Ribe	
k		component factory		
	Ribe Pallefabrik		6760 Ribe	
	Brande		7330 Brande	
	Haastrup		5600 Faaborg	
	Stampen		9330 Dronninglund	
	Ulsa	Production of wooden	5540 Ullerslev	
	Hvidovre	packaging	2650 Hvidovre	
Sweden	Aven Rabbalshede		45756 Rabbalshede	
Norway	Aven Holmestrand		3083 Holmestrand	
	Industripaller AS*		2435 Braskereidfoss	
	Røyrås Treindustri		4646 Finsland	
* Industrinaller AS has as of 1/1-2025 merged with Aven Holmestrand and results are therefore collected under Aven Holmestrand				

Tabel 1: Companies and locations included in DTE's climate accounts.



#### 4 Operational delimitation

The climate accounts are delimited based on an operational control approach cf. the GHG Protocol. This means that emissions are calculated in scope 1 and 2 if they are within the operational control of DTE. Emissions from consumption in leased/leased assets (vehicles, premises, equipment, etc.) are thus calculated in Scope 1 and 2.

#### 5 Delimitation of Scope 1, 2 and 3

The climate accounts are prepared in accordance with the regulations of the GHG Protocol<sup>1</sup>, which is an internationally recognised standard for the preparation of climate accounts. The climate accounts are based on the GHG Protocol's *A Corporate Accounting and Reporting Standard*<sup>2</sup>, *Scope 2 Guidance*<sup>3</sup>, and *the Corporate Value Chain (Scope 3) Standard*<sup>4</sup>.

The GHG Protocol stipulates that greenhouse gas emissions are calculated in the defined scopes (Scope 1, 2 and 3). These are briefly described below, as well as illustrated in **Error! Reference source not found.** 

- **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.



Figure 1 Visualization of scope 1, scope 2 and scope 3 emissions, in accordance with the GHG Protocol. The following categories within scope 1 and scope 2 are relevant and therefore included in the climate accounts, listed in Error! Not a valid bookmark self-reference.

<sup>&</sup>lt;sup>1</sup> https://ghgprotocol.org/

<sup>&</sup>lt;sup>2</sup> <u>https://ghgprotocol.org/sites/default/files/standards/ghg-protocol-revised.pdf</u>

<sup>&</sup>lt;sup>3</sup> <u>https://ghgprotocol.org/sites/default/files/standards/Scope%202%20Guidance Final Sept26.pdf</u>

<sup>&</sup>lt;sup>4</sup> https://ghgprotocol.org/sites/default/files/standards/Corporate-Value-Chain-Accounting-Reporing-Standard\_041613\_2.pdf



Categories included in the climate accounts			
Scope 1	• Diesel and petrol consumption in the company's own and leased vehicles		
	•	<ul> <li>Diesel consumption for machinery etc. for production</li> </ul>	
	•	Diesel and gas consumption for heating buildings	
Scope 2	• Electricity consumption		
	•	District heating consumption	

Tabel 2: Scope 1 and scope 2 consumption included in the climate accounts for DTE.

The GHG Protocol stipulates that scope 3 emissions are reported in 15 different categories. The 15 categories and detailed descriptions of their content, cf. the GHG Protocol, can be seen in Appendix 1. Of these, six categories are included in the climate accounts, which are described in Error! Not a valid bookmark self-reference.

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.

Tabel 3: Scope 3 categories included in the climate accounts for DTE.

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.

Tuble 4. Scope 5 Cutegories Excluded from the climate Account for DTE.		
Excluded Scope 3	Justification for Exclusion in this Climate Account	
Categories		
7. Employee	Primary data for DTE's employee commuting is currently unavailable.	
Commuting	Additionally, employee commuting is expected to constitute a small	
	portion of DTE's total greenhouse gas emissions.	

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



8. Upstream Leased	Due to the operational consolidation approach, DTE's consumption in
Assets	leased vehicles is included in Scope 1 and 2.
9. Downstream	The majority of goods transportation to customers is included in
Transportation and	Category 4: Upstream Transportation and Distribution. It is estimated
Distribution	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	DTE's products do not require additional processing and are not
Products	incorporated into other products before use. Therefore, this category is
	deemed irrelevant for DTE.
11. Use of Sold	Deemed irrelevant for DTE, as there is no direct or indirect energy
Products	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	Deemed irrelevant for DTE, as emissions associated with the disposal
Treatment of Sold	of DTE's products are expected to constitute an insignificant portion of
Products	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	DTE has no downstream leased activities, and the category is therefore
Leased Assets	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	The category is not relevant for the preparation of this climate account.

#### 5.1 Recalculation Practice

This climate report is the first climate report for the concern of DTE. The financial year 2023 will thus be used as the baseline year for future climate accounts and the year on which the emission profile will be based on.

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.

#### 6 Data

The majority of the data used in the preparation of this climate account has been obtained from DTE's internal systems. This applies to energy data, transport data and accounting data. In cases where it has not been possible to deduct directly from DTE's accounting systems, data has primarily been obtained from invoices, including invoices for electricity, fuel and water consumption, as well as operation- and production-related purchases.

The climate calculations are made by NIRAS on the basis of the total data set and collected emission factors (Section 0) Table **Error! Reference source not found.** below describes assumptions, as well as data used in the calculation of emissions from scope 1, 2 and 3.



Categories	Data description	Unit	Data source and assumptions
Scope 1			
Owned and leased vehicles	Fuel consumed in DTE's own and leased vehicles.	Liters Km DKK/SEK/ NOK	in liters is obtained from the energy audit account or invoice. A share of fuel is calculated based on how many kilometers the respective vehicle has driven, calculated from internal systems. A smaller share of fuel is calculated from financial data (in DKK/NOK/SEK), on accounts where repairs are sometimes also included. From a conservative point of view, whole amounts are included, as there is no distribution key for what constitutes fuel and repairs respectively.
	LPG gas used in DTE's own trucks	Liters	Data obtained from energy audit data sheets, quantified in liters of gas.
Gas consumption	Consumption of natural gas for heating	m <sup>3</sup>	Data obtained from data sheets from the energy audit, quantified in Nm <sup>3</sup> of natural gas.
Direct greenhouse gas emissions	-Not applicable-	-	-Not applicable-
Scope 2			
Electricity	Consumption of electricity	kWh	DTE Denmark: Data obtained 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. DTE Norway/Sweden: Data obtained from invoive.
	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	Consumption in monetary units	DKK/SEK/ NOK	Consumption in monetary units is extracted from DTE's internal accounting systems. Data is specified based on unique account numbers and processed separately at a detailed level. For Røyrås and industrial pallets, procurement data is partially collected manually through invoices.
and services	Consumption in physical units	M3/kg/pcs. etc.	The majority of consumption quantified in physical units is also obtained from DTE's accounting systems. Some consumption items are supplemented with assessments requested from DTE's suppliers. For Røyrås and industrial pallets, the data is collected manually through invoices from suppliers.

#### Table 5: Data basis, approach and assumptions for the climate calculations for DTE.



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r	1		
2 – Capital goods	Consumption in monetary units	DKK/SEK/ NOK	Consumption in monetary units is extracted from DTE's accounting systems 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, transportation and distribution	Transportation of primary material procurement	Ton.km	Procurement data is extracted from DTE's internal systems/obtained from invoices. When data is retrieved, kilometers driven and quantity in kg are stated. If the quantity is measured in m <sup>3</sup> , it is converted to tons using the conversion factor for density. If the specific transport distance is not measured by DTE, it is estimated via Google Maps for truck transport and ports.com for ship transport.
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). Business travel and travel related to meetings.	Km/DKK DKK/SEK/ NOK	<ul> <li>Where possible, data for transportation in employees' own company cars has been obtained from DTE's internal systems as the number of kilometers travelled.</li> <li>Data obtained from DTE's accounting data, quantified in monetary units (DKK), has been converted to kilometers driven based on the government's rate for driving allowance.</li> <li>Consumption data has been extracted from DTE's accounting system in Danish kroner.</li> </ul>

#### 6.1 Location-based and market based method

When using the **location-based calculation method**, emissions are calculated using an emission factor equivalent to the average composition of the electricity grid, as depicted in Figure 2 Visual illustration of the location-based method of CO<sub>2</sub>e emissions from electricity consumption.





*Figure 2 Visual illustration of the location-based method of CO<sub>2</sub>e emissions from electricity consumption.* 

When using the **market-based calculation method** (also known as the electricity declaration), 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 Figure 3 Visual illustration of the market-based method of CO<sub>2</sub>e emissions from electricity.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 Figure 3 Visual illustration of the market-based method of CO<sub>2</sub>e emissions from electricity.-b).

Therefore, the emission factor used for those not trading green certificates is based on a higher share of non-renewable energy (Figure Figure 3 Visual illustration of the market-based method of  $CO_2e$  emissions from electricity.-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 3 Visual illustration of the market-based method of CO*<sub>2</sub>*e emissions from electricity.* 

#### 7 CO<sub>2</sub>-ækvivalenter og GWP

The results for climate calculations are calculated in CO2 equivalents (CO2e) and include the greenhouse gases below, which are calculated in CO2e based on the "Global Warming Potential"<sup>5</sup> (GWP) of the individual gases. The GWP values used are derived from the IPPC's Sixth Assessment Report.

- Carbon dioxide (CO<sub>2</sub>) (GWP = 1 kg CO<sub>2</sub>e/kg)
- Metane (CH<sub>4</sub>) (GWP = 28 kg CO<sub>2</sub>e/kg)
- Nitrous gas (N<sub>2</sub>O) (GWP = 273 kg CO<sub>2</sub>e/kg)

Other greenhouse gases (SF<sub>6</sub>, HFCs, PFCs) are not included due to limitations in the applied emission factors, and their contributions are not considered relevant.

#### 8 Emission factor sources

Table **Error! Not a valid bookmark self-reference.** below shows all emission factors and sources used for DTE's climate accounts.

Name of emission	Reference		
factor			
Relevant EXIOBASE	EXIOBASE v3.3.16b2 (2011 hybrid), restructured with country breakdown,		
categories (monetary	(released August 2020); Inflation rate: eurostat, HICP - Inflation rate		
units) [DKK/SEK/NOK]			
Relevant EXIOBASE	EXIOBASE v3.3.16b2 {DK} (product market, hybrid units, purchaser price)		
categories (Physical			
units) [kg]			
Raw wood [m <sup>3</sup> ]	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), density declared by DTE		

Tabel 6 Emission factor sources used.

<sup>&</sup>lt;sup>5</sup> https://www.epa.gov/ghgemissions/understanding-global-warming-potentials



Packaging wood [m <sup>3</sup> ]	ecoinvent 3.6. Sawnwood, board, softwood, dried (u=10%), planed {NO}  planing,
	board, softwood, u=10%   Cut-off, U (of EPD-project, NIRAS 2021)
Pallets [1p]	ecoinvent 3.6, EUR-flat pallet {RER}  production   Cut-off, U (of EPD-project, NIRAS
	2021))
Special pallets [1p]	ecoinvent 3.6, EUR-flat pallet {RER}  production   Cut-off, U (of EPD-project, NIRAS
	2021))
Pallet frames [1p]	ecoinvent 3.6, Pallet collars {RER}  production   Cut-off, U (of EPD-project, NIRAS
	2021))
Wood chip blocks,	Chipboard Block {DE} (of EPD-projckt, NIRAS 2021), UIC 435-2 (2014),
EUROBLOKCS [m <sup>3</sup> ]	Correspondance with Euroblock Gmbh
Wod chip blocks,	ecoinvent 3.6
generic [m3]	
Boards/veneer[m <sup>3</sup> ]	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]	Econivent 3.8, Steel, low-alloyed, not folled {RER} production   Cut-on, 0.2019
Sawdust [kg]	Econvent 3.8, (Sawdust, wet, measured as dry mass {Europe without
Floctricity	Location based: Scope 2: Environmental declaration 2022 with 125 % method from
concumption DK	"electricity decleration 2022"
	Scope 3: 5% Distribution losses - upstream emissions based on data from IPCC AR5
	and the declared electricity mix in the environmental declaration.
	Market-based: Scope 2: Emissions - all electricity covered by green certificates.
	Scope 3: Upstream emissions from offshore wind turbines from IPCC Arc5
Electricity	Product declaration for electricity suppliers who do not buy guarantees of origin,
consumption, NO	NVE
[kWh]	
Electricity	Boverkets climate data base
consumption, SE [kWh]	
District heating	Environmental declaration District heating central Avedøre Holme 2022
Natural gas [Nm <sup>3</sup> ]	Calculated from: Energistatistik (Energistyrelsen), UK Government GHG Conversion
	Factors for Company Reporting (DEFRA), and Evida
Water [m <sup>3</sup> ]	Calculated from EXIOBASE v3.3.16b2 (2020)
Diesel, car DK [liter]	Calculated from: Blending percentages (Energistyrelsen), Energistatistik
	(Energistyrelsen), and UK Government GHG Conversion Factors for Company
	Reporting (DEFRA)
Diesel, car [km]	Calculated from: DCE (2020), Persontransport efter transportmiddel (DST), og UK
	Government GHG Conversion Factors for Company Reporting (DEFRA,)
Diesel, car [DKK]	Calculated from: Blending percentages (ENS, 2022), Energistatistik
	Chergistry eisen), and UK Government GHG Conversion Factors for Company
	Average consumer prices on diesel in (DrivkraftDanmark) Source
	https://www.drivkraftdanmark.dk/priser/diesel-autodiesel/



Diesel, truck [km]	Calculated from: Energistatistik, Energistyrelsen, s.59, and UK Government GHG Conversion Factors for Company Reporting (DEFRA,), IPCC 6th Assessment Report, (AR6)
Truck transport [ton.km]	Ecoinvent proces: 1 tkm Transport, freight, lorry >32 metric ton, EURO6 {RER}  transport, freight, lorry >32 metric ton, EURO6   Cut-off, U (af projekt EPD_DTE 2021)
El, car [km]	Calculated from: (Region Hovedstaden, 2024, Elbilers klimapåvirkning), Energinet, Miljøvaredeklaration 2022 (https://energinet.dk/media/21bh2lh4/milj%C3%B8deklarationer-2022-med- revision.pdf), og UK Government GHG Conversion Factors for Company Reporting (DEFRA, 2023)
Gasoline, car [km]	Calculated from: DCE (2020), Persontransport efter transportmiddel (DST, 2020), UK Government GHG Conversion Factors for Company Reporting (DEFRA,)
Hybrid, car [km]	Calculated from: Environmental impacts of future urban deployment of electric vehicles: assessment framework and case study of Copenhagen for 2016–2030 (Bohnes et al., 2017), Energistatistik, and UK Government GHG Conversion Factors for Company Reporting (DEFRA)
Diesel (17%) [liter]	NS-EN ISO 14083:2023 table K1
Gasoline (17%) [liter]	NS-EN ISO 14083:2023 table K1
Ship transportation [ton.km]	Ecoinvent proces: 1 tkm Transport, freight, sea, bulk carrier for dry goods {GLO}  transport, freight, sea, bulk carrier for dry goods   Cut-off, U (af projekt EPD_DTE 2021)
Truck gas [kg]	UK Government GHG Conversion Factors, DEFRA dataset (WTW)
Driving allowance [DKK]	Calculated from: DCE , UK Government GHG Conversion Factors for Company Reporting (DEFRA, 2022) and Base Carbone v17 (ADEME, 2019)
Waste treatment – Scenarios [kg]	Direct from EXIOBASE v3.3.16b2 (2020) or calculated EMF from EXIOBASE v3.3.16b2 (2020).

#### 9 Scope 3 categories

Tabel 7 General description of scope 3 categories according to the GHG Protocol.

Scope 3 category	Category description
1. Purchased goods & services	Emissions associated with the extraction, production and transport of products and services purchased or acquired by the reporting company in the reporting year.
2. Capital goods	Emissions associated with the extraction, production and transport of capital goods purchased or acquired by the reporting company in the reporting year.
3. Fuel- and energy-related activities	Emissions associated with the extraction, production and transport of fuels and energy purchased or acquired by the reporting company in the reporting year and not already included in scope 1 or 2.



4. Upstream transportation & distribution	Emissions associated with the transport and distribution of products purchased by the reporting company in the reporting year between the company's tier 1 suppliers and the company's own operations (in vehicles and facilities not owned or controlled by the reporting company). Emissions associated with transport and distribution services purchased by the reporting company in the reporting year, including inbound logistics, outbound logistics (e.g. of products sold) and transport and distribution between a company's own facilities (in vehicles and facilities not owned or controlled by the reporting company).
5. Waste generated in operations	Emissions associated with the disposal and treatment of waste generated in the reporting company's operations during the reporting year (in facilities not owned or controlled by the reporting company).
6. Business travel	Emissions from employee transport for business-related activities in the reporting year (in vehicles not owned or operated by the reporting company).
7. Employee commuting	Emissions from the transport of employees between their homes and workplaces during the reporting year (in vehicles not owned or operated by the reporting company).
8. Upstream leased assets	Emissions from the operation of assets leased by the reporting organization (lessee) in the reporting year and not included in scope 1 and 2 - reported by lessee.
9. Downstream transportation & distribution	Emissions from the transport and distribution of products sold by the reporting company during the reporting year between the reporting company's operations and the end consumer (if not paid 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	Emissions from 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 organization in the reporting year.
12. End of life treatment of sold products	Emissions from disposal and treatment of waste from products sold by the reporting company in the reporting year at the end of the product life.



13. Downstream leased assets	Emissions from operation of assets owned by the reporting organization (lessor) and leased to other entities during the reporting year and not included in scope 1 and 2 - reported by the lessor
14. Franchises	Emissions from operating franchises in the reporting year and not included in scope 1 and 2 - reported by franchisor
15. Investments	Emissions from operating investments (including equity and debt investments and project financing) in the reporting year and not included in scope 1 and 2.



#### **10** Appendix: Changes implemented in the 2024 climate accounts

#### **10.1** Practice of recalculation

The financial year 2023 is the base year for subsequent climate accounts and will be the year on which the emissions profile is based.

If, in the preparation of subsequent climate accounts, major changes are made, errors or other factors are found that would make it inappropriate to compare with the 2023 climate accounts, the emissions will have to be recalculated. Errors or factors that can significantly affect emissions can be, for example, structural changes in the company such as acquisitions, better data basis or significant data errors. Recalculation must be made if these factors affect the comparability between years.

#### 10.2 Changes implemented in the 2024 climate accounts

#### 10.2.1 Organizational change

• As of 1/1-2025, the company Industripaller AS merged with Aven Holmestrand. As a result, all results for Industripaller A/S 2023 and 2024 are gathered under the results for Aven Holmestrand.

### 10.2.2 Data corrections for 2023 climate accounts implemented in the 2024 climate accounts

- The amount of diesel purchased by Industripaller AS was calculated with the wrong unit in the 2023 climate accounts. The amount was calculated as purchases in litres, but has been corrected to be stated in NOK. This results in a decrease in the climate impact from purchased litres of diesel for Industrial pallets in 2023 in the current climate accounts, compared to the climate accounts prepared in 2023.
- The amount of purchased sawn timber for Industrial pallets was erroneously calculated in the 2023 accounts. This has been corrected for 2023 in the current accounts, and results in a decrease in the climate impact from purchased sawn timber for Industrial Pallets for 2023 in the current climate accounts, compared to the climate accounts prepared in 2023.
- Freight of primary goods purchased for Aven Rabbalshede was not included for 2023 in the 2023 climate accounts. This is included in the 2024 climate accounts for both 2023 and 2024.
- Secondary purchases (other operating costs) for Røyrås Treindustri were not included for 2023 in the 2023 climate accounts. This is included in the 2024 climate accounts for both 2023 and 2024.
- For the calculation of KPIs, some m3 of wood had been included several times for some locations. Corrections and correct amounts of m3 of wood have been included for 2022, 2023 and 2024.



#### 10.2.3 Change in emission factors

- The emission factor for electricity for Norway has been corrected. In the 2023 climate accounts, this did not include methane emissions in the calculated upstream emissions (Scope 3) from hydropower in the market-based statement for the power consumption covered by green certificates based on hydropower. This is for 2023 corrected in the 2024 accounts and is now included in the electricity emission factor for all years.
- The source of the emission factor for the purchase of EUR pallets for use and resale has been changed to DTE's own EPD (Environmental Product Declaration) for a standard pallet. This is included in the 2024 climate accounts for all years.