

# Sustainability record 2023

## Scandraft AB



## GRI Index

Scandraft AB has reported in accordance with the GRI Standards for the period 01.01.2023-31.12.2023.

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# The organization and its reporting practices

## 2 GRI: General Disclosures (Standard 2021)

### 2-1 Organizational details

#### Legal Name

Scandraft AB

#### Nature of ownership and legal form

The sole shareholder of Scandraft AB is IGEPA Sweden Invest AB. Company A operates under the legal form of a AB.

#### Location of headquarter

Scandraft AB has its headquarters in Mölnlycke, Sweden.

Address of headquarter:

Scandraft AB Företagsvägen 4

435 33 Mölnlycke

#### Countries of operation

Scandraft AB operates in Sweden and Scandraft AS in Norway.

### 2-2 Entities included in the organization's sustainability reporting

#### List all its entities included in its sustainability reporting

The following companies/branches are included in our sustainability report:  
Scandraft AB and Scandraft AS.

**If the organization has audited consolidated financial statements or financial information filed on public record, specify the differences between the list of entities included in its financial reporting and the list included in its sustainability reporting**

Key financial figures:

The annual financial statements of Scandraft AB include all locations / branches named in this report (see 2-2-a) Scandraft AB is included in the consolidated financial statements of Scandraft AB group, which prepares the consolidated financial statements for the group of companies in which the company is included.

Non-financial key figures:

All employee master data is continuously maintained in a database by the financial department.

**If the organization consists of multiple entities, explain the approach used for consolidating the information, including**

#### i. whether the approach involves adjustments to information for minority interests

Not applicable.

**ii. how the approach takes into account mergers, acquisitions, and disposal of entities or parts of entities**

Scandraft AB consists of multiple entities and information for our sustainability reporting includes mergers, acquisitions, and disposal of entities or parts of entities

**iii. whether and how the approach differs across the disclosures in this Standard and across material topics**

There is no difference across the disclosures in this Standard and across material topics.

## **2-3 Reporting period, frequency and contact point**

### **Reporting period for, and the frequency of, its sustainability reporting**

Scandraft AB prepares and publishes an annual financial report in accordance with the applicable legal requirements. The reporting period is the calendar year and therefore covers the period from 1 May to 31 December of 2023.

Most of our published key figures in the sustainability report relate to the reporting date of 31 December 2023. If we deviate from the above parameters in individual cases, we will disclose this accordingly.

Scandraft AB will prepare a sustainability report for the first time for the 2023 reporting year and annually thereafter.

### **Reporting period for financial reporting and, if it does not align with the period for the sustainability reporting, explaining the reason for this**

The reporting period for financial and sustainability reporting is the same.

### **Publication date of the report or reported information**

The sustainability report is based on data for 2023 as at 31 December 2023. A publication date for the Sustainability Report has not yet been set

### **Contact point for questions about the report or reported information**

Scandraft AB  
Mai Pantzar  
Företagsvägen 4  
435 33 Mölnlycke  
+46 31 3803031  
mari.pantzar@scandraft.se

## 2-4 Restatements of information

### Report restatements of information made from previous reporting periods and explain

No changes, as Scandraft AB is preparing a sustainability report for the first time for the reporting year 2023

#### i. reasons for restatements

No changes, as Scandraft AB is preparing a sustainability report for the first time for the reporting year 2023.

#### ii. effect of restatements

No changes, as Scandraft AB is preparing a sustainability report for the first time for the reporting year 2023.

## 2-5 External assurance

### 2-5-a. Description of the policy and practice for seeking external assurance, including whether and how the highest governance body and senior executives are involved

The Sustainability Report has not been externally verified. Scandraft AB worked with an independent sustainability consultancy to prepare the content of the report in accordance with the GRI.

### If the organization's sustainability reporting has been externally assured

#### i. provide a link or reference to the external assurance report(s) or assurance statement(s)

see 2-5-a

#### ii. describe what has been assured and on what basis, including the assurance standards used, the level of assurance obtained, and any limitations of the assurance process

see 2-5-a.

#### iii. describe the relationship between the organization and the assurance provider

see 2-5-a.

## 2-6 Activities, value chain and other business relationships

### Report the sector(s) in which it is active

Scandraft AB is a medium-sized wholesale company with several locations (see 2-2). It buys, stores, sells and supplies consumables and capital goods and flanks its trading activities with services in Viscom.

The company sees itself as a solution provider with a high degree of customisation for its heterogeneous, predominantly trade- oriented customer base.

Scandraft are experts in all types of materials and accessories for image, decor and advertisement production, and we know how to use them to create benefits for businesses, companies and individuals - now and in the future.

## **Its value chain, including:**

### **i. the organization's activities, products, services, and markets served**

We have 4 operating sites.

The location in Mölnlycke functions as main warehouses with integrated administrative tasks (personnel, purchasing and sales), the locations in Stockholm as distribution & transshipment warehouse with sales tasks and the location in Malmø as a pure sales and training office. The location in Moss functions as a distribution warehouse for Norway.

We operate since 1992.

Our customers are in industry, signage, trade, state and municipality in Scandinavia. The customers of Scandraft AB are supplied with approx. 9,000 different articles. The range includes products such as print & cutting, sheet material in both aluminum, plastic and cardboard. With its 45 employees, Scandraft AB generated a turnover of ~€26.5 million in the reporting year 2023.

### **ii. the organization's supply chain**

Over 85% of our purchases are processed within the EU single market. These supply chains can be considered low-risk due to the legal requirements.

As a rule, we have a constant supplier for a product and avoid short-term changes. Example supply chains for the polyester textile are as follows:

Through clean-up programs, marine litter is collected from our beaches, the seabed and the sea surface, rivers,

and estuaries. The marine litter is then sorted into different types of material, the plastic content is cleaned and converted into Upcycled Marine Plastic™. This new, fully traceable raw material is then processed into impressive, sustainable products.

Scandraft companies fulfil the classic wholesale functions of storage and distribution in this area. Deliveries are made to printing shops, specialised trade groups and industrial customers.

### **iii. the entities downstream from the organization and their activities**

Scandraft supplies ~ 4,500 customers from industry, trade and commerce.

Customers include (non-exhaustive list) advertising agencies, retailers, printers, public authorities, industrial companies and other SMEs.

Business relationships with our customers are long-term, short-term on the basis of orders (event-related) and project-related.

The core geographical markets supplied includes Scandinavian countries.

## **Report other relevant business relationships**

Not applicable.

## **Description of significant changes in 2-6-a, 2-6-b, and 2-6-c compared to the previous reporting period.**

No changes, as Scandraft AB is preparing a sustainability report for the first time for the reporting year 2023.

## 2-7 Employees

Reporting Period (The data was provided by the HR department from the employees recorded in the system as at 31 December 2023)	Male	Female	Total* (FTE)
Employees	39	5	44
Permanent	37	5	42
Temporary	2	0	2
Full-time	38	5	43
Part-time	1	0	1
Non-guaranteed	0	0	0

\* Input values are based on the headcount of employees working at Scandraft AB at the end of the year. The following method was used to determine the number of employees: Headcount as at 31 December of the year. Full-time employees are those employees with a weekly contractual working time of 40 hours/week. Part-time employees are all those employees who generally work <40 hours per week at their own request (e.g. for family reasons). No seasonal fluctuation compared to other sectors.

## 2-8 Workers who are not employees

### Report of the total number of workers who are not employees and whose work is controlled by the organization and description of

0 A

#### i. most common types of workers and their contractual relationships with the organization

Not applicable, as Scandraft AB did not employ any employees who are not part of the company in the reporting period from 1 January 2023 to 31 December 2023.

#### ii. type of work they perform

Not applicable, as Scandraft AB did not employ any employees who are not part of the company in the reporting period from 1 January 2023 to 31 December 2023.

### The methodologies and assumptions used to compile the data, including whether the number of workers who are not employees is reported

#### i. in head count, full-time equivalent (FTE), or using another methodology

Not applicable, as Scandraft AB did not employ any employees who are not part of the company in the reporting period from 1 January 2023 to 31 December 2023.

#### ii. at the end of the reporting period, as an average across the reporting period, or using another methodology

Not applicable, as Scandraft AB did not employ any employees who are not part of the company in the reporting period from 1 January 2023 to 31 December 2023.

### Description of significant fluctuations in the number of workers who are not employees during the reporting period and between reporting periods

Not applicable, as Scandraft AB did not employ any employees who are not part of the company in the reporting period from 1 January 2023 to 31 December 2023.



## 2-9 Governance structure and composition

### Description of the governance structure, including committees of the highest governance body

The management reports to the board at the board meetings. The board reports to the shareholders at the shareholder meetings. Decisions are made in accordance with the respective rules of procedure in the local company group

### List of committees of the highest governance body that are responsible for decisionmaking on and overseeing the management of the organization's impacts on the economy, environment, and people

The Management Board makes decisions at the highest level and supervises the managing director. The managing director regularly informs the shareholders about key sustainability and information security issues. The shareholders as a whole are regularly informed about relevant developments at the company at shareholder meetings.

### describe the composition of the highest governance body and its committees by:

#### i. executive and non-executive members

Highest governance body is our CEO.

#### ii. independence

There are no conflicts of interest

#### iii. tenure of members on the governance body

Indefinite

#### iv. number of other significant positions and commitments held by each member, and the nature of the commitments

Chairman of the board for Rangefabriken AB, CEO for Scandraft AS

#### v. gender

The Executive Management Board as the highest supervisory body is 66% male and 33% female.

#### vi. under represented social groups

Not applicable.

#### vii. competencies relevant to the impacts of the organization

The highest governance body fulfils all required competences.

The managing director comes from the viscom business. The sales manager have extensive experience and knowledge of the trade, the product range of the respective division and the markets / customers. The Head of Supply Chain / Logistics has extensive experience in the wholesale and logistics environment.

All members of management are committed to continuously improving their teams and themselves through internal and external training programmes.

#### viii. stakeholder representation

Not applicable.

## 2-10 Nomination and selection of the highest governance body

### Description of Nomination and selection processes for the highest governance body and its committees

The managing director is determined and appointed by the shareholders' meeting.

### Description of the criteria used for nominating and selecting highest governance body members, including whether and how the following are taken into consideration:

#### i. views of stakeholders (including shareholders)

The Managing Director is the highest governance body in the company and is responsible for the strategic direction in the areas of business, the environment and society.

The managers reporting to the Managing Director were selected by the Managing Director based on their professional and social skills.

#### ii. diversity

Gender is not a selection criterion. If suitable, all applicants will be considered and not excluded.

#### iii. independence

There are no conflicts of interest.

#### iv. competencies relevant to the impacts of the organization

The relevant competences include industry expertise, leadership and social skills.

## 2-11 Chair of the highest governance body

### Report whether the chair of the highest governance body is also a senior executive in the organization

The Managing Director is the highest management body of Scandraft AB.

The Managing Director does not manage any other group division.

### If the chair is also a senior executive, explain their function within the organization's management, the reasons for this arrangement, and how conflicts of interest are prevented and mitigated.

The managing director of Scandraft AB is not at the same time a manager in a specialized area of the company.

## 2-12 Role of the highest governance body in overseeing the management of impacts

**Description of the role of the highest governance body and of senior executives in developing, approving, and updating the organization's purpose, value or mission statements, strategies, policies, and goals related to sustainable development**

Decisions on economic, ecological and social issues are generally made within the management board. In addition, relevant topics are discussed and decided at the shareholders' meeting.

**2-12-b. Description of the role of the highest governance body in overseeing the organization's due diligence and other processes to identify and manage the organization's impacts on the economy, environment, and people, including:**

**i. whether and how the highest governance body engages with stakeholders to support these processes.**

The management is aware of its responsibility to prevent potentially negative economic, environmental and social impacts. One example of the application of the precautionary approach is the company-wide supplier risk management, which will identify external risks at Scandraft AB at an early stage from 1 January 2024 so that countermeasures can be taken in good time.

Further measures include

- Framework agreements with suppliers;
- Service level agreement
- Analysing and assessing typical industry indicators (raw and auxiliary materials, market prices, transport)
- Regular communication with suppliers
- Budget quantity monitoring
- Allocation management
- Business contingency management

**ii. how the highest governance body considers the outcomes of these processes**

Process results in the areas of environment, social affairs, sales & procurement market are monitored in regular management circle meetings, taking into account the entire supply chain with its key economic data, including changes to legal requirements, and all specialist areas (including quality & sustainability management and compliance) are included.

**Description of the role of the highest governance body in reviewing the effectiveness of the organization's processes as described in 2-12-b, and report the frequency of this review**

The implementation of agreed measures mentioned in 2-12-b is regularly ensured in recurring meetings.

## 2-13 Delegation of responsibility for managing impacts

Description of how the highest governance body delegates responsibility for managing the organization's impacts on the economy, environment, and people, including:

**i. whether it has appointed any senior executives with responsibility for the management of impacts**

The management of Scandraft AB is responsible for the strategic direction in the areas of economy, environment and society. Managers reporting to the management are responsible for implementing the sustainability strategy and monitoring compliance with targets and measures.

**ii. whether it has delegated responsibility for the management of impacts to other employees**

Sustainability issues are coordinated in yearly reporting within the Executive Board.

Description of the process and frequency for senior executives or other employees to report back to the highest governance body on the management of the organization's impacts on the economy, environment, and people

Quarterly the management reports about:

- economic performance
- market-related opportunities / risks and measures derived from these
- projects/results on the resource-conserving use of energy, raw materials and other topics focusing on sustainability.

Further project group meetings on the topic of sustainability and quality are usually held quarterly between the Managing Director and the members of the project group.

## 2-14 Role of the highest governance body in sustainability reporting

Report whether the highest governance body is responsible for reviewing and approving the reported information, including the organization's material topics, and if so, description of the process for reviewing and approving the information

The Managing Director is responsible for the final review and approval of the Sustainability Report.

The content of the report has been determined using a materiality analysis. See GRI 3-1 for more information.

A list of material topics by priority is provided in GRI 3-2. The material topics are part of the sustainability strategy.

If the highest governance body is not responsible for reviewing and approving the reported information, including the organization's material topics, explain the reason for this.

Not applicable.

## 2-15 Conflicts of interests

### Description of the processes for the highest governance body to ensure that conflicts of interest are prevented and mitigated

Scandraft AB is committed to conducting all of its business activities in accordance with the highest legal and ethical standards. We expect all business activities and transactions to be conducted honestly, accurately and with integrity.

### Report whether conflicts of interest are disclosed to stakeholders, including, at a minimum, conflicts of interest relating to:

#### i. cross-board membership

Cross-board memberships are harmonised between shareholders and management board.

#### ii. cross-shareholding with suppliers and other stakeholders

Scandraft AB does not have any cross-shareholdings.

Relevant shareholdings in suppliers and other companies in the industry are excluded by contract.

#### iii. existence of controlling shareholders

No majority shareholders. All shareholders hold the same 20% share.

#### iv. related parties, their relationships, transactions and outstanding balances

Possible conflicts of interest are agreed in the Management Board. No such conflicts were observed during the reporting period.

## 2-16 Communication of critical concerns

### Description whether and how critical concerns are communicated to the highest governance body

Impacts from Scandraft AB that could be critical e.g. for stakeholders (inside-out) or impacts on Scandraft AB that could be critical for business development (outside-in) are communicated to top management via:

Internally

- dialogue rounds

Externally

- Associations
- Exchange with stakeholders

### Report the total number and the nature of critical concerns that were communicated to the highest governance body during the reporting period.

Critical topics include the consequences of the coronavirus crisis and the war in Ukraine.

- Rising energy and material prices
- Precautions against supply bottlenecks

## 2-17 Collective knowledge of the highest governance body

**Report measures taken to advance the collective knowledge, skills, and experience of the highest governance body on sustainable development.**

Scandraft AB works together with an external sustainability consultancy in areas such as the creation and further development of a sustainability strategy, carbon footprint accounting and sustainability reporting. Within the company, there is an exchange on the topic of sustainability in numerous forms of dialogue with various bodies, for example regular staff meetings.

Scandraft AB is also actively engaged in dialogue with other stakeholders on the topic of sustainability in associations and committees. A list of our memberships is provided under 2-28.

## 2-18 Evaluation of the performance of the highest governance body

**2-18-a. Description of the processes for evaluating the performance of the highest governance body in overseeing the management of the organization's impacts on the economy, environment, and people**

The entire management team is involved in the development and shaping of the sustainability strategy.

**report whether the evaluations are independent or not, and the frequency of the evaluations**

Top management's performance in managing and overseeing the impacts on the economy, environment and people is not evaluated. (see 2-18-a).

**describe actions taken in response to the evaluations, including changes to the composition of the highest governance body and organizational practices.**

See 2-18-a

## 2-19 Remuneration policies

**Description of the remuneration policies for members of the highest governance body and senior executives, including:**

### **i. fixed pay and variable pay**

The members of the Executive Board receive a fixed basic salary and variable remuneration based on the company's results and the achievement of individual targets.

### **ii. sign-on bonuses or recruitment incentive payments**

Sign-on bonuses or recruitment incentive payments bonuses are not granted.

### **iii. termination payments**

Termination payments are regulated by contract.

### **iv. clawbacks**

Clawbacks are regulated by contract.

## **vi. retirement benefits**

Individual pension scheme agreements for the management (e.g. direct insurance).  
For all other employees, the company makes a monthly pension payments according to applicable laws.

### **Description of how the remuneration policies for members of the highest governance body and senior executives relate to their objectives and performance in relation to the management of the organization's impacts on the economy, environment, and people.**

There is currently no link between remuneration and the achievement of sustainability targets. As the highest governing body of the company, the Management Board is responsible for the strategic direction in the areas of economy, environment and society. The entire management team is involved in developing and shaping the sustainability strategy and implementing the targets set.

## **2-20 Process to determine remuneration**

### **Description of the process for designing its remuneration policies and for determining remuneration, including:**

#### **i. whether independent independent highest governance body members or an independent remuneration committee oversees the process for determining remuneration**

The remuneration of employees is based on the applicable labour agreements, which the managing directors use as a guide. An independent remuneration committee is not appointed.

#### **ii. how the views of stakeholders (including shareholders) regarding remuneration are sought and taken into consideration**

The managing director consults with the Finance departments when determining employee remuneration.

#### **iii. whether remuneration consultants are involved in determining remuneration and, if so, whether they are independent of the organization, its highest governance body and senior executives**

No remuneration consultant was consulted when determining the remuneration.

### **report the results of votes of stakeholders (including shareholders) on remuneration policies and proposals, if applicable.**

Not applicable because we have not appointed a remuneration consultant.

## **2-21 Annual total compensation ratio**

### **report the ratio of the annual total compensation for the organization's highest-paid individual to the median annual total compensation for all employees(excluding the highest-paid individual)**

0

### **report the ratio of the percentage increase in annual total compensation for the organization's highest-paid individual to the median percentage increase in annual total compensation for all employees (excluding the highest-paid individual)**

0

**report contextual information necessary to understand the data and how the data has been compiled.**

The company does not have a centralised data management system to consolidate and process the individual data from the various companies.

## **2-22 Statement on sustainable development strategy**

**Statement from the highest governance body or most senior executive of the organization about the relevance of sustainable development to the organization and its strategy for contributing to sustainable development**

In November 2023 Scandraft AB, together with its subsidiaries, became a part of IGÉPA group. This has influenced our already active work with sustainability.

In the reporting year 2023, our efforts towards a more sustainable economy were significantly influenced by geopolitical and macroeconomic trends.

Additionally, global discussions on ethical standards and social responsibility in supply chains have gained increasing importance, driven by various events and movements worldwide. Reports on misconduct in some global supply chains and initiatives to promote ethically responsible business behavior have further heightened awareness of these issues.

As part of one of the leading trade groups for paper, visual communication products and packaging, it is our firm commitment to assume comprehensive responsibility. At Scandraft AB, we have committed to actively pursue sustainable development by intertwining business actions with both social and environmental responsibility.

Scandraft AB adhere to the United Nations' Agenda 2030.

We commit to adhering to the ten principles of the UN Global Compact and taking actions to support the Sustainable Development Goals.

Sustainability is a crucial component of our corporate strategy, focusing on climate protection and emissions reduction, sustainable procurement, resource conservation, and social responsibility in the supply chain.

The Business Unit Team Sustainability (BUT), established in 2022 in Germany, was supplemented in 2023 by the Business Unit Team International Sustainability (BUT International). This contributes to expanding the sustainability development of the IGÉPA group on an international level. In 2023, Scandraft AB and nine more companies from various countries were set to be integrated into sustainability reporting.

In 2023, the IGÉPA group in Germany agreed that all shareholder and trading houses in Germany would transition to renewable energy by 2024. Scandraft AB has agreed to the same goal, to be reached in 2025, if economically feasible. Two of three locations already meet the goal, the last location currently have 50/50 renewable and nuclear energy. Projects have been initiated to reduce greenhouse gas emissions, specifically in the company's truck and car fleets. Even though our only truck itself has a small impact, we do what we can and aim to reduce fuel consumption by 5% by 2025 (compared to 2023). We intend to keep increasing our already substantial electrification share of the company car fleet, currently at 60% (as of 2023), by 2025, provided this is economically feasible due to significantly increased procurement costs.

Starting from January 1, 2024, the companies within the IGÉPA group fall under the Supply Chain Due Diligence Act. In 2023, we successfully implemented a software solution to support the risk analysis of our supplier base. To meet our due diligence obligations in the supply chain, we have already begun reviewing our own business area for risks. Necessary corrective measures have already been initiated and will be implemented by the end of the first quarter of 2024.

In 2024, we will offer a human rights training to our commercial employees. In IGÉPA Germany 805 employees completed this course 2023, representing 43% of the total workforce of the IGÉPA group in Germany.

We launched the "ESRS-Ready" project in 2023, aiming to report according to the new ESRS standards by the reporting period of 2024.

We hope that this report provides you with interesting insights into our sustainability activities.

Sincerely,  
Anders Trillkott, MD



## 2-23 Policy commitments

### Description of policy commitments for responsible business conduct, including:

#### i. the authoritative intergovernmental instruments that the commitments reference

The supplier undertakes to comply with the principles and requirements of our SCoC and to encourage its suppliers and/or subcontractors to comply with the standards and regulations stated in this SCoC.

#### 2-23-a-ii. whether the commitments stipulate conducting due diligence

As a global purchasing company, Scandraft AB is exposed to various risks, especially in the supply chains. Risks are possible future developments or events that could lead to a negative economic forecast or target deviation for Scandraft AB. In addition, risks can have a negative impact on the group's ability to achieve its strategic, operational, reporting and compliance-related goals, as well as its reputation. Significant risks are identified in the business areas. The risks are compared with control measures and control activities. Through GRI reporting, Scandraft AB will fulfill the obligation to provide annual progress reports. Furthermore, the SCoC requires Supplier to demonstrate its commitment to the requirements of the SCoC or its own equivalent code of conduct and all other applicable laws and regulations through appropriate management systems, policies and principles, effective risk management, training and the allocation of sufficient resources and contains this.

#### iii. whether the commitments stipulate applying the precautionary principle

See 2-23-a-ii.

#### iv. whether the commitments stipulate respecting human rights

See 2-23-a-ii.

### describe its specific policy commitment to respect human rights, including:

#### i. the internationally recognized human rights that the commitment covers

Scandraft AB is in favour of the United Nations Global Compact and is guided by the 10 principles.

Scandraft AB supports the UN Sustainable Development Goals (SDGs) of the United Nations for sustainable development. We prioritised those SDGs that are considered particularly relevant for us.

Scandraft AB is committed to the core labour standards of the ILO (International Labour Organization) (via UNGC).

The SCoC is based on national laws and regulations. It is also based on international conventions such as the United Nations Universal Declaration of Human Rights, the Guidelines on the Rights of the Child and Business Conduct, the United Nations Guiding Principles on Business and Human Rights, the international labour standards of the International Labour Organisation and the United Nations Global Compact.

**ii. the categories of stakeholders, including at-risk or vulnerable groups, that the organization gives particular attention to in the commitment**



**Provide links to the policy commitments if publicly available, or, if the policy commitments are not publicly available, explain the reason for this**

<https://www.scandraft.se/Scandraft%20company/Scandraft/Scandraft%20Suppliers%20Code%20of%20Conduct.pdf>.

**Report the level at which each of the policy commitments was approved within the organization, including whether this is the most senior level**

CEO

**Report the extent to which the policy commitments apply to the organization's activities and to its business relationships**

The SCoC applies to all suppliers of Scandraft AB.

**Description of how the policy commitments are communicated to workers, business partners, and other relevant parties**

The Supplier Code of Conduct (SCoC) is an integral part of all contracts between suppliers and Scandraft AB.

## 2-24 Embedding policy commitments

**Description of how it embeds each of its policy commitments for responsible business conduct throughout its activities and business relationships, including:**

### **i. how it allocates responsibility to implement the commitments across different levels within the organization**

The points described in 2-23 are well established in the organisation. The company has drawn up a Code of Conduct (CoC) and has obliged all employees to comply with it and introduced regular training on its content.

Every employee is responsible for complying with and implementing the Code of Conduct of Scandraft AB.

The company implements the sustainability requirements in the company's supply chains, particularly in the area of responsibility for the environment and human rights, with further processes to be established. Suppliers and partners are obliged to apply the Scandraft AB Supplier Code of Conduct (SCoC).

### **ii. how it integrates the commitments into organizational strategies, operational policies, and operational procedures**

The principles of the Code of Conduct (CoC) apply to all employees of Scandraft AB and must be taken into account in the performance of their activities within the framework of the corporate philosophy described.

The obligations and expectations set out in the Supplier Code of Conduct (SCoC) apply to all suppliers of Scandraft AB and are an integral part of every new supplier.

### **iii. how it implements its commitments with and through its business relationships**

The implementation of the Supplier Code of Conduct (SCoC) in business relationships is ensured by the steering committee. Violations are countered with immediate remedial measures, such as the assertion of claims for damages and, in serious cases, the termination of the business relationship. Scandraft AB reserves the right to cancel outstanding orders, suspend future orders and/or terminate the business relationship with the supplier in the event of violations of the Supplier Code of Conduct (SCoC).

### **iv. training that the organization provides on implementing the commitments**

Regular training programmes are held for all employees on all topics relating to the content of the Code of Conduct.

## 2-25 Process to remediate negative impacts

**2-25-a. Description of commitments to provide for or cooperate in the remediation of negative impacts that the organization identifies it has caused or contributed to**

In the event of violations of laws and regulations, contractual agreements including the provisions of the Supplier Code of Conduct (SCoC), stakeholders can contact the management and the contact persons at Scandraft AB known to them.

Internal and external reporting channels are available to employees for questions, suggestions and the reporting of violations of laws, regulations and the Code of Conduct. In the event of suspected unlawful behaviour, employees can confidentially contact their line manager.

Contact person of -Scandraft AB:

- for customers: Customer service/sales, logistics incl. all management functions up to the executive board

- for credit institutions: personal discussions with the commercial management / management
- for suppliers: customer service/sales, logistics incl. all management functions up to the executive board
- for associations: management
- for shareholders: Shareholder meetings

**Description of the approach to identify and address grievances, including the grievance mechanisms that the organization has established or participates in**

see 2-25-a

**Description of other processes by which the organization provides for or cooperates in the remediation of negative impacts that it identifies it has caused or contributed to**

see 2-25-a

**Description of how the stakeholders who are the intended users of the grievance mechanisms are involved in the design, review, operation, and improvement of these mechanisms**

Suggestions for improvements to the organisation and review can be communicated to the line manager in person or in writing at any time.

**Description of how the organization tracks the effectiveness of the grievance mechanisms and other remediation processes, and report examples of their effectiveness, including stakeholder feedback**

We take information from our stakeholders about negative impacts and their rectification very seriously. We resolve these as quickly as possible using the grievance procedures listed under 2-25-a-d. We evaluate the indications of negative impacts and deal with them as part of the usual grievance procedures as described in 2-25-a-d. The aim is to identify significant risks in good time so that countermeasures can be taken and controls implemented.

## **2-26 Mechanism for seeking advice and raising concerns**

**Description of the mechanisms for individuals to:**

**2-26-a-i. seek advice on implementing the organization's policies and practices for responsible business conduct**

The line managers at Scandraft AB are available as a contact person for questions, suggestions and advice.

**ii. raise concerns about the organization's business conduct**

Not applicable.

## 2-27 Compliance with laws and regulations

**Report of the total number of significant instances of non-compliance with laws and regulations during the reporting period, and a breakdown of this total by:**

**i. instances for which fines were incurred**

No fines were imposed on Scandraft AB during the reporting period. We are committed to conducting our business activities in accordance with the applicable laws and regulations.

**ii. Instances for which non-monetary sanctions were incurred**

No non-monetary sanctions were imposed on Scandraft AB during the reporting period.

**Report of the total number and the monetary value of fines for instances of noncompliance with laws and regulations that were paid during the reporting period, and a breakdown of this total by:**

**i. fines for instances of non-compliance with laws and regulations that occurred in the current reporting period**

No fines were imposed on Scandraft AB during the reporting period.

**ii. fines for instances of non-compliance with laws and regulations that occurred in previous reporting periods**

No fines were imposed on Scandraft AB in previous reporting periods.

**Significant instances of non-compliance**

No significant instances of non-compliance occurred during the reporting period.

**Description of how the organisation has determined significant instances of non-compliance**

No significant instances of non-compliance occurred during the reporting period.

## 2-28 Membership associations

**Report of industry associations, other membership associations, and national or international advocacy organizations in which the organization participates in a significant role**

Not applicable

## 2-29 Approach to stakeholder engagement

**Description of the approach to engaging with stakeholders, including:**

**i. categories of stakeholders the organisation engages with, and how they are identified**

Scandraft AB takes into account the expectations and interests of the identified stakeholders (in alphabetical order: associations, banks, customers, employees, shareholders, suppliers). In the run-up to the planned sustainability reporting, a stakeholder management process was defined and implemented. The process consists of four sub-processes: stakeholder identification, stakeholder analysis, stakeholder engagement and stakeholder monitoring. In the first step, potential stakeholders were identified and categorised with the help of an internal workshop. As a result, the stakeholders that are

highly relevant to the Scandraft AB were identified. The most important stakeholders were then analysed with regard to their expectations and how to interact with each stakeholder group in future.

## **ii. purpose of the stakeholder engagement**

IGEPA member companies regularly monitor and analyse the concerns of their stakeholders through a variety of measures as part of the implemented stakeholder management. This enables IGEPA member companies to monitor and analyse the concerns and demands of their stakeholders. To this end, informal feedback is constantly discussed internally through the continuous interaction of our employees with the various stakeholder groups. In order to determine the legitimately established social expectations of IGEPA member companies in the area of sustainability, various published reports and frameworks on the topic of sustainability (e.g. UN SDGs, UN Global Compact) were analysed and conclusions derived that had a decisive influence on the selection of sustainability topics to be considered.

## **iii. how the organization seeks to ensure meaningful engagement with stakeholders**

In the context of sustainability reporting, six stakeholder groups were also initially prioritised in order to better take their concerns into account. The IGEPA member companies opted for the strategic-dialogue approach. As a first step, the stakeholder groups (in alphabetical order: associations, banks, customers, employees, shareholders, suppliers) were surveyed online on topics relating to sustainability in order to obtain direct input. It is planned to repeat this at irregular intervals and expand it to include specific stakeholder groups.

## **2-30 Collective bargaining agreements**

### **Report of the percentage of total employees covered by collective bargaining agreements**

34 %

### **For employees not covered by collective bargaining agreements, report of whether the organization determines their working conditions and terms of employment based on collective bargaining agreements that cover its other employees or based on collective bargaining agreements from other organizations**

We offer attractive remuneration in line with industry standards and various additional benefits.

## **GRI 3: Material Topics (Standard 2021)**

### **3-1 Process to determine material topics**

**Description of the process the organization has followed to determine its material topics, including:**

**i. how it has identified actual and potential, negative and positive impacts on the economy, environment, and people, including impacts on their human rights, across its activities and business relationships**

The content of the report was determined with the help of a materiality analysis. This involved a written dialogue with over 100 stakeholders. This made it possible to prioritise the topics from the perspective of the individual stakeholders. In addition, the topics with the highest impact (positive or negative) were prioritised. The highest prioritised topics are included in this report. The principles of stakeholder involvement, sustainability context and materiality were weighted more heavily than the principle of completeness when determining the content of the report. In this way, the stakeholders to whom the company feels accountable were determined. The material topics of the report are strongly based on this sustainability survey.

Furthermore, those topics were defined as material in which the organisation sees its core competencies in terms of how it can contribute to the development of sustainability. A list of the material topics by priority is provided under GRI 3-2.

**ii. how it has prioritized the impacts for reporting based on their significance**

A list of the material topics by priority is provided under GRI 3-2.

**Specification of the stakeholders and experts whose views have informed the process of determining its material topics.**

Scandraft AB takes into account the expectations and interests of the identified stakeholders (in alphabetical order: associations, banks, customers, employees, shareholders, suppliers)

### **3-2 List of material topics**

**List of material topics**

- emissions (CO<sub>2</sub>, etc.)
- Resources and use of materials
- Energy (energy consumption/renewable energies)
- Respect for human rights (incl. avoidance of child, forced and compulsory labour, freedom of association)
- Honest marketing (no greenwashing)
- Product safety
- Transparency and traceability in the supply chain

**Report of changes to the list of material topics compared to the previous reporting period**

There were no changes as this is our first sustainability report.

### 3-3 Management of material topics

#### 3-3-a. Description of the actual and potential, negative and positive impacts on the economy, environment, and people, including impacts on their human rights

##### Energy, Emissions, and Resources (GRI 3-3 a, b, d, e)

Scandraft AB supports the United Nations goal to limit the global, human-induced temperature increase to well below two degrees Celsius. To achieve this, we take responsibility by incorporating, thinking, and implementing sustainability across our various organizational units. In 2022, the Business Unit Team (BUT) for Sustainability was established for the IGEPA group in Germany. Comprising competent individuals from IGEPA entities in Germany, BUT Sustainability actively shapes and oversees the sustainability development of the IGEPA group in Germany. To expand sustainability development internationally within the IGEPA group, an International Business Unit Team for Sustainability (BUT international) was established 2023. By 2024, Scandraft are to be integrated with nine more companies from various countries into sustainability reporting. In 2021, IGEPA group in Germany initiated the assessment of the greenhouse gas emissions according to the Greenhouse Gas Protocol (GHG). Scandraft AB started in 2023 with the assessment. Greenhouse gas emissions are categorized into three scopes:

Scope 1 refers to the direct emissions of the IGEPA group. To reduce impact, projects have been launched to decrease greenhouse gas emissions in the passenger car and truck sectors. By 2025, if economically feasible, 70% of our car fleet will consist of vehicles with alternative drives. Even though our only truck itself has a small impact, we do what we can and aim to reduce fuel consumption by 5% by 2025 (compared to 2023).

Scope 2 includes indirect emissions resulting from purchased energy, calculated, and reported based on market data. In 2023, the IGEPA group in Germany agreed that all shareholder and trading houses in Germany would transition to renewable energy by 2024, resulting in a 56% reduction in Scope 2 emissions. Scandraft has agreed to the same goal, to be reached in 2025, if economically feasible. Two of three locations already meet the goal, the last location currently have 50/50 renewable and nuclear energy.

Initial indirect emissions for significant categories in Scope 3 were also determined. Commuting employees were considered as well as business trips. Their significance will be assessed. The results will guide the IGEPA group in establishing reduction goals and associated measures. Additionally, Scandraft AB aims to contribute to resource conservation, aligning with external stakeholders' concerns, by tracking material usage at each location and implementing measures to reduce it. Evaluating impacts on ecology and society along upstream value chains is a crucial element of our commitment to sustainable procurement. Sustainable products are those certified in origin, recyclable, and supported by a functioning recycling infrastructure. In 2023, we successfully implemented software complying with the Supply Chain Due Diligence Act. To meet our due diligence obligations in the supply chain, we began assessing our own business area in 2023, initiating necessary corrective actions to be implemented by the end of the first quarter of 2024. The Code of Conduct (CoC) which is to be adapted under 2024, outlines principles and practices for responsible business conduct, including environmental protection. Employees are encouraged to protect natural resources through workflows that minimize environmental impact. The CoC applies to all employees

of Scandraft AB. Scandraft AB will further develop this management approach, especially in the context of the upcoming EU-CSR, by developing goals, measures, and indicators to better assess and evaluate the impacts, progress, and effectiveness of sustainability in the value chain, optimizing our management approach in the long run.

##### Human Rights (GRI 3-3-a, b, d, e)

With the introduction of the Supplier Code of Conduct in 2022, Scandraft AB takes responsibility in the supply chain. Assessing impacts on ecology and society along upstream value chains is a key element of our commitment to sustainable procurement. Starting from January 1, 2024, IGEPA group in Germany falls under the Supply Chain Due Diligence Act. In 2023, we successfully implemented a software solution to support risk analysis. We have begun assessing our own business area for risks, initiating necessary corrective actions to be implemented by the end of the first quarter of 2024. Transparency is gradually enhanced in collaboration with suppliers to identify and minimize negative impacts. In this regard, IGEPA group expects suppliers and employees to respect human rights and exercise due diligence in human rights, health protection, and occupational safety. Child and forced labor are strictly



rejected by Scandraft AB, and explicit prohibitions and obligations are included in the Supplier Code of Conduct. In 2024, we will offer a human rights training to our commercial employees. At IGEP A Germany 805 employees completed this course in 2023, representing 43% of the total German workforce. In the long term, Scandraft AB will further expand this management approach by developing goals, measures, and indicators to better assess and evaluate the impacts, progress, and effectiveness of sustainability in the value chain, optimizing our management approach.

#### Safety and Labeling (GRI 3-3a-e)

Compliance with legal regulations and stringent safety standards is inherent for Scandraft AB. Scandraft AB is aware of its responsibility to customers and commits to not buying or selling products that are not compliant or properly labeled. Product labeling and safety are strictly regulated within the EU through product labeling requirements and product safety laws. Product or safety data sheets are easily accessible or downloadable in the Scandraft online shop or provided to customers upon request. Products posing potential hazards are appropriately labeled (UN number/hazard symbols) and stored and transported according to strict regulations. Personnel dealing with hazardous substances undergo specialized training. Deliveries follow the regulations of the Act (2006:263) and Ordinance (2006:311) on Dangerous goods and transport of dangerous goods. When procuring products, Scandraft AB ensures they are safe for customers and the environment, posing no health risks. This is stipulated in the Supplier Code of Conduct, requiring suppliers to follow all applicable regulations and requirements regarding product safety, as well as quality and due diligence obligations for all delivered goods. External certifications (including environmental certifications from FSC and PEFC) highlight our company's emphasis on transparency, continuous improvement, and reliability towards customers. In the long term, Scandraft AB will further expand this management approach by developing goals, measures, and indicators to better assess and evaluate the impacts, progress, and effectiveness of sustainability in the value chain, optimizing our management approach.

### **Report of whether the organization is involved with the negative impacts through its activities or as a result of its business relationships, and describe the activities or business relationships**

For material topics Energy, emissions and resources/ human rights/ safety and labelling see GRI 3-3a.

### **Description of policies or commitments regarding the material topic**

#### Energie, Emissionen und Ressourcen

Scandraft AB adheres to the 10 principles of the UN Global Compact, encompassing environmental, social, and economic issues. Furthermore, Scandraft AB support the UN Sustainable Development Goals (SDGs) for sustainable development. Scandraft AB has prioritized SDGs considered particularly relevant. The United Nations has defined 17 goals, the Sustainable Development Goals (SDGs), to promote sustainable development globally on economic, environmental, and social levels. Our strategic focus is on reducing CO<sub>2</sub> emissions along the entire value chain and establishing sustainable procurement, contributing specifically to two sustainability goals: SDG 12 "Responsible Consumption and Production" and SDG 13 "Climate Action." Additionally, Scandraft AB will fulfill all requirements of the Supply Chain Due Diligence Act from January 1, 2024.

#### Human Rights

Scandraft AB endorses the following initiatives and their objectives: we support the UN Sustainable Development Goals (SDGs) for sustainable development. Scandraft AB has prioritized SDGs considered particularly relevant. We adhere to the core labor standards of the International Labour Organization (ILO) (via UNGC). The Supplier Code of

Conduct is based on national laws and regulations, such as the Supply Chain Due Diligence Act ("LkSG"), and international agreements like the Universal Declaration of Human Rights, the Guidelines on the Rights of the Child and Business, the UN Guiding Principles on Business and Human Rights, the international labor standards of the International Labour Organization, and the United Nations Global Compact.

#### Safety and labeling

See GRI 3-3a. Compliance with legal regulations.

#### **Description of actions taken to manage the topic and related impacts, including:**

##### **i. actions to prevent or mitigate potential negative impacts**

For material topics Energy, emissions and resources/ human rights/ safety and labelling see GRI 3-3a.

##### **ii. actions to address actual negative impacts, including actions to provide for or cooperate in their remediation**

For material topics Energy, emissions and resources/ human rights/ safety and labelling see GRI 3-3a.

#### **Report of tracking the effectiveness of the actions taken according the following information:**

##### **i. processes used to track the effectiveness of the actions**

For material topics Energy, emissions and resources/ human rights/ safety and labelling see GRI 3-3a.-3a.

##### **ii. goals, targets, and indicators used to evaluate progress**

For material topics Energy, emissions and resources/ human rights/ safety and labelling see GRI 3-3a.

##### **iii. the effectiveness of the actions, including progress toward the goals and targets**

For material topics Energy, emissions and resources/ human rights/ safety and labelling see GRI 3-3a.

##### **iv. lessons learned and how these have been incorporated into the organization's operational policies and procedures**

For material topics Energy, emissions and resources/ human rights/ safety and labelling see GRI 3-3a.

#### **Description of how engagement with stakeholders has informed the actions taken (3-3-d) and how it has informed whether the actions have been effective (3-3-e)**

##### For material topics Energy, emissions and resources/ human rights/ safety and labelling

We take information from our stakeholders about negative impacts and their rectification very seriously. We resolve these as quickly as possible using the grievance procedures listed under 2-25-a-d. We evaluate the indications of negative impacts and deal with them as part of the standard grievance procedures as described in 2-25-a-d. The aim is to identify material risks for Scandraft AB early so that countermeasures can be taken and controls implemented.

## 301 Materials

### 301-1 Materials used by weight or volume

Description of KPI	Product	Amount	Unit
non-renewable materials used	Plastics	249,25	kg
	Packaging film	1.736	kg
	Strapping bands	0	kg
	Metal	0	kg
	<b>Total Amount</b>	<b>1.985,25</b>	<b>kg</b>
renewable materials used	Paper	1.388	kg
	thereof certified paper	860	kg
	thereof recycled paper	0	kg
	thereof other paper	528	kg
	Paper for packaging	19.913	kg
	Wood for packaging	0	kg
	Wood	43.250	kg
	<b>Total Amount</b>	<b>64.551</b>	<b>kg</b>
Total weight or volume of materials that are used to produce and package the organization's primary products and services during the reporting period		66.536,25	kg

## 302 Energy

### 302-1 Energy consumption within the organization

Description of KPI	Measured variable	Amount	Unit
Total fuel consumption within the organization from non-renewable sources	in joules or multiples, and including fuel types used	1.928,41	GJ
Total fuel consumption within the organization from renewable sources	in joules or multiples, and including fuel types used	118,19	GJ
Fuel types used from renewable sources	wood, bioethanol, biodiesel		
Total consumption of	In joules, watt-hours or multiples, the total electricity consumption	873, 58	GJ
	In joules, watt-hours or multiples, the total heating consumption	1.196,34	GJ
Total sale of	In joules, watt-hours or multiples, the total electricity sold	0	GJ
	In joules, watt-hours or multiples, the total heating sold	0	GJ
Total energy consumption within the organization	in joules or multiples	4.116,52	GJ
Standards, methodologies, assumptions, and/or calculation tools used	Compliant with the GHG Protocol Corporate Standard; the production of any existing CHP plants was not taken into account in the initial reporting year		
Source of the conversion factors used	ecoinvent, DEFRA		

### 302-3 Energy intensity

#### Energy intensity ratio for the organization

95.733.053.648,84 J/FTE

## 305 Emissions

### 305-1 Direct (Scope 1) GHG emissions

Description of KPI	Measured variable	Amount	Unit
Gross direct (Scope 1) GHG emissions		142,73	tCO <sub>2</sub> e
Gases included in the calculation	CO <sub>2</sub>	X	
	CH <sub>4</sub>	X	
	N <sub>2</sub> O	X	
	respective HFCs from coolants	X	
Biogenic CO <sub>2</sub> emissions	Biogenic CO <sub>2</sub> emissions	9,96	tCO <sub>2</sub> e
Base year for the calculation, if applicable, including	Base Year	2023	
	Reasons for the selection	Scandraft AB has sufficient information for this year to provide an initial meaningful database. The aim was also to set a base year in which the Scandraft AB's product range is well represented	
	Emissions in the base year	Since the base year corresponds to the reporting year, the emissions are identical.	
	Context for any significant changes in emissions that triggered recalculations of base year emissions	There have been no significant changes	

Source of the emission factors and the global warming potential (GWP) rates used, or a reference to the GWP source	Source of the emission factors	ecoinvent, DEFRA	
	Source of the global warming potential (GWP) rates	IPCC	
Consolidation approach for emissions; whether equity share, financial control, or operational control	Equity share approach		
	Financial control		
	Operational control	X	
Standards, methodologies, assumptions, and/or calculation tools used	Standards	The calculation is carried out in accordance with the GHG Corporate Standard.	

**When compiling the information specified in Disclosure 305-1, the reporting organization shall:**

**exclude any GHG trades from the calculation of gross direct (Scope 1) GHG emissions.**

Each type of GHG trade was excluded from the calculation of the gross volume of direct GHG emissions (Scope 1).

**report biogenic emissions of CO<sub>2</sub> from the combustion or biodegradation of biomass separately from the gross direct (Scope 1) GHG emissions. Exclude biogenic emissions of other types of GHG (such as CH and N O), and biogenic emissions of CO that occur in the life cycle of biomass other than from combustion or biodegradation (such as GHG emissions from processing or transporting biomass).**

Yes

### 305-2 Energy indirect (Scope 2) GHG emissions

Description of KPI	Measured Variable	Amount	Unit
Gross location-based energy indirect (Scope 2)		169,57	tCO <sub>2</sub> e
Where applicable, the gross volume of market-based indirect energy-related GHG emissions (Scope 2)		19,61	tCO <sub>2</sub> e
If available, the gases included in the calculation	CO <sub>2</sub>	X	
	CH <sub>4</sub>	X	
	N <sub>2</sub> O	X	
	respective HFCs from coolants		
Base year for the calculation, if applicable, including	Base Year	2023	
	Reasons for the selection	Scandraft AB has sufficient information for this year to provide an initial meaningful database. The aim was also to set a base year in which Scandraft AB's product range is well represented.	
	Emissions in the base year	As the base year corresponds to the reporting year, the emissions are identical.	tCO <sub>2</sub> e
	Context for any significant changes in emissions that triggered recalculations of base year emissions	As the reporting year corresponds to the base year, there have been no significant changes.	

Source of the emission factors and the global warming potential (GWP) rates used, or a reference to the GWP source	Source of the emission factors	ecoinvent, DEFRA	
	Source of the global warming potential (GWP) rates	IPCC	
Consolidation approach for emissions; whether equity share, financial control, or operational control	Equity share approach		
	Financial control		
	Operational control	X	
Standards, methodologies, assumptions, and/or calculation tools used	Standards	The calculation is carried out in accordance with the GHG Corporate Value Chain Standard.	



### 305-3 Other indirect (Scope 3) GHG emissions

Description of KPI	Measured Variable	Amount	Unit
Gross other indirect (Scope 3) GHG emissions		36,9	tCO <sub>2</sub> e
If available, the gases included in the calculation	CO <sub>2</sub>	X	
	CH <sub>4</sub>	X	
	N <sub>2</sub> O	X	
	respective HFCs from coolants		
Biogenic CO <sub>2</sub> emissions	Biogenic CO <sub>2</sub> emissions	1,2	tCO <sub>2</sub> e
Other indirect (Scope 3) GHG emissions categories and activities included in the calculation		In the reporting year, the emissions for commuter traffic were taken into account in accordance with the GHG Corporate Value Chain Standard.	
Base year for the calculation, if applicable, including	Base Year	2023	
	Reasons for the selection	For this year (2023), Scandraft AB has sufficient information to offer an initial meaningful database.	
	Emissions in the base year	As the base year corresponds to the reporting year, the emissions are identical.	tCO <sub>2</sub> e
	Context for any significant changes in emissions that triggered recalculations of base year emissions	As the reporting year corresponds to the base year, there have been no significant changes.	

Source of the emission factors and the global warming potential (GWP) rates used, or a reference to the GWP source	Source of the emission factors	ecoinvent, DEFRA	
	Source of the global warming potential (GWP) rates	IPCC	
Consolidation approach for emissions; whether equity share, financial control, or operational control	Equity share approach		
	Financial control		
	Operational control	X	
Standards, methodologies, assumptions, and/or calculation tools used	Standards	The calculation is carried out in accordance with the GHG Corporate Standard.	

**When compiling the information specified in Disclosure 305-3, the reporting organization shall: exclude energy indirect (Scope 2) GHG emissions from this disclosure. Energy indirect (Scope 2) GHG emissions are disclosed as specified in Disclosure 305-2**

All types of GHG trading were excluded from the calculation of the gross volume of GHG emissions.

**exclude any GHG trades from the calculation of gross other indirect (Scope 3) GHG emissions**

Indirect energy-related GHG emissions (Scope 2) are closed in this disclosure.

**report biogenic emissions of CO from the combustion or biodegradation of biomass that occur in its value chain separately from the gross other indirect (Scope 3) GHG emissions. Exclude biogenic emissions of other types of GHG (such as CH and N O), and biogenic emissions of CO that occur in the life cycle of biomass other than from combustion or biodegradation (such as GHG emissions from processing or transporting biomass)**

Yes.

### 305-4 GHG emissions intensity

GHG emissions intensity ratio for the organization

3,78 tCO<sub>2</sub>e

## 308 Supplier Environmental Assessment

### 308-1 New suppliers that were screened using environmental criteria

Percentage of new suppliers that were screened using environmental criteria

100%

### 308-2 Negative environmental impacts in the supply chain and actions taken

Number of suppliers assessed for environmental impacts

100%

Number of suppliers identified as having significant actual and potential negative environmental impacts

0

Significant actual and potential negative environmental impacts identified in the supply chain

Production and transportation

Percentage of suppliers identified as having significant actual and potential negative environmental impacts with which improvements were agreed upon as a result of assessment

0%

Percentage of suppliers identified as having significant actual and potential negative environmental impacts with which relationships were terminated as a result of assessment, and why

0

## 408 Child Labor

### 408-1 Operations and suppliers at significant risk for incidents of child labor

Operations and suppliers considered to have significant risk for incidents of:

i. child labor

None.

young workers exposed to hazardous work

None.

Operations and suppliers considered to have significant risk for incidents of child labor either in terms of:

i. type of operation (such as manufacturing plant) and supplier

None.

**ii. countries or geographic areas with operations and suppliers considered at risk**

None.

**Measures taken by the organization in the reporting period intended to contribute to the effective abolition of child labor**

None.

## **409 Forced or Compulsory Labor**

### **409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor**

**i. type of operation (such as manufacturing plant) and supplier**

None.

**ii. countries or geographic areas with operations and suppliers considered at risk**

None.

**Measures taken by the organization in the reporting period intended to contribute to the elimination of all forms of forced or compulsory labor**

None.

## **414 Supplier Social Assessment**

### **414-1 New suppliers that were screened using social criteria**

**Prozentsatz der neuen Lieferanten, die anhand von sozialen Kriterien bewertet wurden.**

100%

## **416 Customer Health and Safety**

### **416-1 Assessment of the health and safety impacts of product and service categories**

**Percentage of significant product and service categories for which health and safety impacts are assessed for improvement**

0%

### **416-2 Incidents of non-compliance concerning the health and safety impacts of products and services**

**Total number of incidents of non-compliance with regulations and/or voluntary codes concerning the health and safety impacts of products and services within the reporting period, by:**

1%

**i. incidents of non-compliance with regulations resulting in a fine or penalty**

0

**ii. incidents of non-compliance with regulations resulting in a warning**

0

**iii. incidents of non-compliance with voluntary codes**

0

**If the organization has not identified any non-compliance with regulations and/or voluntary codes, a brief statement of this fact is sufficient**

The organization has not identified any non-compliance with regulations and/or voluntary codes.

## **417 Marketing und Labeling**

### **417-1 Requirements for product and service information and labeling**

**Whether each of the following types of information is required by the organization's procedures for product and service information and labeling:**

**i. sourcing of components of the product or service**

see GRI 3-3-a Safety and Labeling

**ii. content, particularly with regard to substances that might produce an environmental or social impact**

see GRI 3-3-a Safety and Labeling

**iii. safe use of the product or service**

see GRI 3-3-a Safety and Labeling

**iv. disposal of the product and environmental or social impacts**

see GRI 3-3-a Safety and Labeling

**v. other (for explanation)**

see GRI 3-3-a Safety and Labeling

**Percentage of significant product or service categories covered by and assessed for compliance with such procedures**

1%

## **417-2 Incidents of non-compliance concerning product and service information and labeling**

**Total number of incidents of non-compliance with regulations and/or voluntary codes concerning product and service information and labeling, by:**

0

**i. incidents of non-compliance with regulations resulting in a fine or penalty**

0

**ii. incidents of non-compliance with regulations resulting in a warning**

0

**iii. incidents of non-compliance with voluntary codes**

0

**If the organization has not identified any non-compliance with regulations and/or voluntary codes, a brief statement of this fact is sufficient**

The organization has not identified any non-compliance with regulations and/or voluntary codes.

**When compiling the information specified in Disclosure 417-2, the reporting organization shall:**

**exclude incidents of non-compliance in which the organization was determined not to be at fault**

No incidents were identified.

**if applicable, identify any incidents of non-compliance that relate to events in periods prior to the reporting period**

No incidents were identified.

*IF YOU  
WANT TO  
CHANGE  
THE WORLD,  
YOU HAVE  
TO ACT!*

**SUSTAINABILITY  
RECORD  
/ 2023**