

# Climate report 2023

## Methodology and assumptions

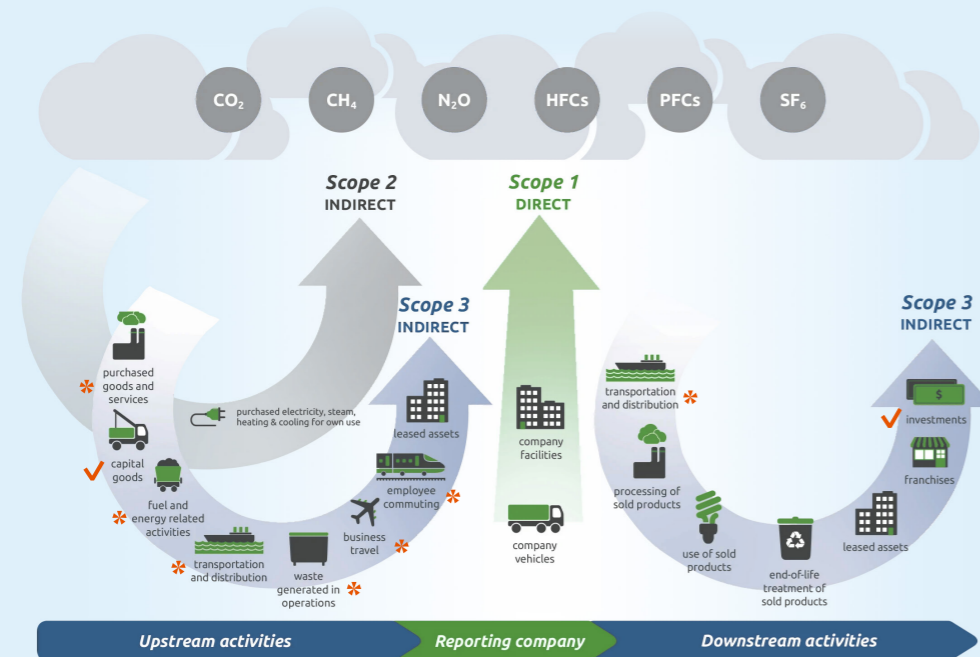


Setra's Climate report is based on the GHG Protocol, an international calculation standard. Below are the methodologies used and assumptions made in the preparation of this year's Climate report.

### Included scopes and activities

This year Setra has included two new items in Scope 3, capital goods and investments. See image below.

✓ New categories for 2023 ✖ Categories included in previous years



### UK facility

Activity data for the facility in the UK is a new addition for the 2023 report. Includes Scope 1 and 2 plus business travel (Scope 3).

### Pyrocell investments

Emissions in the investment category have been added for 2023, including emissions from Pyrocell's facilities. These emissions are included at 50%, in line with Setra's share of ownership.

### Capital goods

As mentioned earlier, capital goods have been added for 2023, based on spend data (total SEK spent). Capital goods include IT equipment, new saw lines and new machinery.

### Scope 2 – market-based or location-based calculation method

According to the Greenhouse Gas Protocol, Scope 2 emissions should be calculated using either the 'market-based method' or the 'location-based method'. Setra's Climate report uses the 'market-based method', which means that trading in guarantees of origin has been taken into account. This is also the method required under the regulations of the Swedish Energy Markets Inspectorate.

### International transports

Distances from 2021 are used for 'other' heavy goods transport, since distance data for 2023 is not available. In cases where distance was also missing for 2021, distances for 2023 have been produced with the help of Network for Transport Measures (NTM) for road transport, and the SeaRates Cargo Calculator for sea transport.

### Commuting

The commuting figures for 2023 are based on a 2022 survey and estimates. They take into account public transport and cars run on various fuels (petrol, diesel, E85, electricity).