



# Qualifying explanatory statement

Climate neutral company

Aligned with PAS 2060:2014

**For period 01.2022 - 12.2022**



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## Introduction

This document is prepared for Scandbook by South Pole to provide a framework for compliance with the Qualifying Explanatory Statement (QES) requirement of PAS 2060:2014 as set out within the requirements of the BSI Standard, "BSI: PAS 2060:2014: Specification for the demonstration of carbon neutrality".

It forms the Qualifying Explanatory Statement to demonstrate that Scandbook has achieved climate neutrality in the following geographies over the period commencing 1st of January 2022 to 31st of December 2022. The details of the company in scope for climate neutrality are the following:

<b>Company name</b>	<b>Geography</b>
<i>Scandbook Holding AB</i>	<i>Sweden, Lithuania</i>

## Section 1: General Information

PAS 2060 requirement	Client's response
Entity making PAS 2060 declaration	<i>Scandbook Holding AB</i>
Subject of PAS 2060 declaration	<p><i>Scandbook's operations in Sweden and Lithuania.</i></p> <p><b>Scope included under Greenhouse gas (GHG) protocol:</b>  <i>Scope 1 (direct) and Scope 2 (indirect) emissions from operations under direct operational control.</i></p> <p><i>Scope 3 (indirect) emissions including business travel, purchased goods and services, capital goods, employee commuting, upstream and downstream transportation and distribution, waste generated in operations, end-of-life treatment of sold products and fuel- and energy-related activities. More details are available in Section 4.</i></p>
Description of Subject	<p><i>Printing company with operations in Sweden and Lithuania.</i></p> <p><i>The GHG footprint was calculated by ClimateCalc and South Pole. ClimateCalc's calculation was verified by South Pole.</i></p>
Rationale for selection of the subject	<i>Scandbook is on a climate journey, gradually improving their GHG accounting process, and setting climate targets. The footprint for 2022 was calculated in accordance with the GHG Protocol.</i>
Baseline date for PAS 2060 programme	<p><i>2020 (base year of target)</i>  <i>2022 (reporting period of the most recent GHG inventory)</i></p>

## Section 2: Declaration of Achievement of Climate Neutrality

PAS 2060 requirement	Client's response
Declaration of achievement	Climate neutrality of Scandbook Holding has been achieved in accordance with PAS 2060 for the period 01.01.2022-31.12.2022 validated by South Pole Sweden AB.
Recorded GHG footprint of the subject during the period stated above	18,301.2 tCO <sub>2</sub> e
GHG footprint reduction target	<p><i>Scandbook's climate targets, to be achieved by 2030, are:</i></p> <ul style="list-style-type: none"> <li>· <i>To reduce absolute Scope 1 and 2 GHG emissions by 42% from a 2020 base year</i></li> <li>· <i>To reduce Scope 3 GHG emissions</i></li> </ul>
Location of GHG emissions report supporting this claim	See section 4
Location of the Carbon Footprint Management Plan	See section 5
Location of the details describing the carbon offsets	See section 6
Location of the details describing internal reductions achieved (recertification only)	See section 7

Name of Senior Representative	Signature
<b>Name:</b>	
<b>Role:</b>	
<b>Date:</b>	

### Section 3: Declaration of On-going Commitment to Climate Neutrality

PAS 2060 requirement	Client's response
Declaration of on-going commitment:	Scandbook commits to maintain climate neutrality for its operations for the period of 01.01.2022-31.12.2022 , and to strive to continue to do so in following years.
GHG footprint of the subject for the period immediately prior to the start of the commitment	18,301.2 tCO <sub>2</sub> e
GHG footprint reduction target for period	<p><i>Scandbook's climate targets, to be achieved by 2030, are:</i></p> <ul style="list-style-type: none"> <li>· <i>To reduce absolute Scope 1 and 2 GHG emissions by 42% from a 2020 base year</i></li> <li>· <i>To reduce Scope 3 GHG emissions</i></li> </ul>
Location of GHG emissions report supporting this claim	See section 4
Location of the Carbon Footprint Management Plan	See section 5

Name of Senior Representative	Signature
<b>Name:</b>	
<b>Role:</b>	
<b>Date:</b>	

## Section 4: Quantification of Carbon Footprint

The assessment of the GHG emissions associated with Scandbook's operations as covered by the certification scope for the calendar year 2023 has been performed in a transparent way according to 'The Greenhouse Gas Protocol'. The GHG emissions were measured using data provided by Scandbook. The GHG emissions include all relevant emissions to the scope of certification. Where GHG emissions have been estimated, they have been done in a conservative approach to avoid underestimation. No weighting factors have been included for delayed emissions. Offsetting has not been included in calculations. No avoided emissions have been included in the calculations. The total GHG emissions to offset was 17,926 tCO<sub>2</sub>e. This is because 375 tCO<sub>2</sub>e has been offset earlier and carried over.

Activity	Emissions (tCO <sub>2</sub> e)	% of total emissions
<b>Scope 1</b>	<b>309</b>	<b>1.7%</b>
Stationary combustion	255	1.4%
Mobile combustion	26	0.1%
Refrigerant leakage	28	0.2%
<b>Scope 2</b>	<b>5</b>	<b>&lt;0.1%</b>
Electricity	0	0%
Heating	5	<0.1%
<b>Scope 3</b>	<b>17,988</b>	<b>98.3%</b>
Business travel	19	0.1%
Purchased goods and services	10,998	60.1%
Capital goods	119	0.7%
Employee commuting	108	0.6%
Upstream transportation and distrib.	1,254	6.9%
Downstream transportation and distrib.	3,287	18.0%
Waste generated in operations	419	2.3%
End-of-life treatment of sold products	1,595	8.7%
Fuel- and energy-related activities	189	1.0%
<b>TOTAL</b>	<b>18,301</b>	<b>100%</b>

Within the scope of this assessment, the company's impact on climate change is analysed. The chosen indicator is the global warming potential (GWP) for a 100-year time horizon (IPCC, 2014). The GWP emissions are expressed in kilogram carbon dioxide equivalent (kgCO<sub>2</sub>e). The GWP is a measure of the climate impact of a GHG compared to carbon dioxide over a time horizon. GHG emissions have different GWP values depending on their efficiency in absorbing longwave radiation, and on the atmospheric lifetime of the gas. The GWP values used in GHG accounting include the six GHGs covered by the United Nations Framework Convention on Climate Change (UNFCCC) and Kyoto Protocol and combinations of these, as presented in the table below. These are the GWP based on the 'Intergovernmental Panel on Climate Change (IPCC) Fifth Assessment Report (AR5)'.

Greenhouse gas	GWP (100 years)
Carbon dioxide (CO <sub>2</sub> )	1
Methane (CH <sub>4</sub> )	28
Nitrous oxide (N <sub>2</sub> O)	265
Hydrofluorocarbons (HFCs)	See IPCC AR6 p.73-79
Perfluorocarbons (PFCs)	See IPCC AR6 p.73-79
Sulphur hexafluoride (SF <sub>6</sub> )	23,500

Data sources used for the study were provided by Scandbook, sometimes through ClimateCalc. In the table below the data provided as well as emission factor sources are listed.

Emissions category	Data provided	Emission factor sources
Stationary combustion	Emissions from stationary burning sources	Calculated by ClimateCalc
Mobile combustion	Emissions from fuel in owned or leased vehicles	Calculated by ClimateCalc
Refrigerant leakage	Amount of refrigerants refilled	UK BEIS
Electricity	Consumption of renewable electricity	IPCC
Heating	Consumption and location.	Calculated by ClimateCalc

Business travel	Flights taken. Hotel nights and locations. Distance travelled by train. Spend for fuel for leased vehicles. Distance travelled by bus. Fuel consumption or spend for fuel reimbursement. Distance travelled or spend for taxis.	UK BEIS, CEDA, CHSB, Ecoinvent v.3.9.1, EI, SBB/SJ
Purchased goods and services	Emissions from paper and some production goods. EUR spent on products and services. Water consumed. Cloud service info (users). Production goods purchased (in weight, volume or area)	UK BEIS, CEDA, Amazon, Google, IPCC, Microsoft, Ecoinvent v.3.7.1 & v.3.9.1, Higgs. Emissions from some production goods calculated by ClimateCalc.
Capital goods	Number of IT-devices purchased. EUR spent on production machinery and types of machines.	Apple, BEIS, Dell, Ecoinvent v.3.3.8, Konica Minolta, Lenovo, Samsung, Schneider Electric, Seagate, South Pole, CEDA
Employee commuting	Emissions from employee commuting	Calculated by ClimateCalc
Upstream transportation and distribution	Emissions from upstream transportation and distribution	Calculated by ClimateCalc
Downstream transportation and distribution	Weights and distance per country.	UK BEIS, NTM. Transport to initial customer calculated by ClimateCalc.
Waste generated in operations	Amount and type of waste. Waste disposal methods.	UK BEIS, Ecoinvent v.3.9
End-of-life treatment of sold products	Weights and country.	UK BEIS, Ecoinvent, World Bank waste statistics
Fuel- and energy-related activities	See stationary and mobile combustion, electricity and heating	Ecoinvent v.3.8, IEA, IPCC, Swedenergy. Emissions related to fuels used in stationary and mobile combustion provided calculated by ClimateCalc.

Where primary data is not available, assumptions were made to fill the data gaps. Below is a list of the key assumptions made during the calculations.

Emissions category	Description	Assumption
Purchased goods and services	Production goods	Textile headbands and ribbons were assumed to be woven polyester
Purchased goods and services	Emission factors - Production goods	Isopropanol was used as proxy for ink additives, gummer for printing plates, screen net emulsion and screen net decoating agent
Purchased goods and services	Emission factors - Production goods	CTP developer was assumed to be hydroquinone
Purchased goods and services	Emission factors - Production goods	PU glue was used as a proxy for all glue products
Purchased goods and services	Emission factors - Production goods	Acrylic varnish was used as proxy for roller cleaning paste, anti set off spray powder and glue cleaner
Purchased goods and services	Emission factors - Production goods	Metal product, mixed cans, was used as proxy for staples and magnesium cliches
Purchased goods and services	Emission factors - Production goods	Offset printing blanket was assumed to be synthetic rubber
Purchased goods and services	IT services	Assumed that electricity for on-premises data centre was already included.
Downstream transportation and distribution	Freight distances	Distances were assumed by Scandbook. The distances were estimated by using an approximate radius of the country.
Downstream transportation and distribution	Truck type	An average emission factor was calculated using factors for rigid trucks between 7.5-26 tonnes, as the exact type of truck was not specified.
Downstream transportation and distribution	Ferry type	An average emission factor was calculated using factors for large RoPax ferries and RoRo-ferries, as the exact

		type of ferry was not known.
Waste generated in operations	Emission factors	Global emission factors were used, as specific factors were not available
End-of-life treatment of sold products	Emission factors	Emission factors representing the average waste treatment methods in each country were used.

## Section 5: Carbon Management Plan

PAS 2060 requirement	Client's response
Statement of commitment to climate neutrality for the defined subject	Scandbook commits to maintain climate neutrality for its operations for the period of 01.01.2022-31.12.2022, and to strive to continue to do so in following years.
Timescale for achieving climate neutrality	Scandbook achieved climate neutrality already in 2021 and will continue to maintain climate neutrality throughout the coming years.
Targets for GHG reduction (in line with 1.5°C)	<p><i>Scandbook's climate targets, to be achieved by 2030, are:</i></p> <ul style="list-style-type: none"> <li>· To reduce absolute Scope 1 and 2 GHG emissions by 42% from a 2020 base year</li> <li>· To reduce Scope 3 GHG emissions</li> </ul>
Planned means of achieving and maintaining GHG emissions reduction	<p>Encouraging publishers and clients to choose paper with a lower GHG emission intensity.</p> <p>Replacing natural gas with either biogas or a heat pump in combination with renewable electricity.</p> <p>Procuring transport services from providers that use biogenic fuels or electric vehicles.</p>
Offset strategy	-
Statement that PAS 2060 verification has been provided by a third party verifier	PAS2060 certification issued by South Pole

## Section 6: Carbon Credits

### 6.1 Delivered in 2023\*

Project name	Country	Type of project	Vintage	Standard	Volume (tCO <sub>2</sub> e)	Retired credits - registry link
CPA Ta Trach HPP	Vietnam	Hydropower Project	2015-2016	GS CER	3000	
Quang Minh Solar (Corsia)	Vietnam	Solar	2020	VCS	4000	
Pho Thong Solar Power	Thailand	Solar	2019-2020	CER	8000	
Shandong Clean Wind Power	China	Wind	2016	VSC	2926	

*\*Please note that 375 tonnes have been delivered in advance.*

## Section 7: Internal reductions achieved

Scandbook's emissions reduced by 17% between the 2021 and the 2022 GHG accounting. This is mainly due to lower purchasing volumes, lower production and lower amounts sold.

Activity	2021 emissions (tCO <sub>2</sub> e)	2022 emissions (tCO <sub>2</sub> e)	Change in %
<b>Scope 1</b>	<b>371</b>	<b>309</b>	<b>-17%</b>
Stationary combustion	338	255	-25%
Mobile combustion	30	26	-13%
Refrigerant leakage	3	28	+936%
<b>Scope 2</b>	<b>4</b>	<b>5</b>	<b>+25%</b>
Electricity	0	0	No change
Heating and cooling	4	5	+25%
<b>Scope 3</b>	<b>21,630</b>	<b>17,988</b>	<b>-17%</b>
Business travel	2	19	+739%
Purchased goods and services	12,274	10,998	-10%
Capital goods	679	119	+82%
Employee commuting	101	108	+7%
Upstream transportation and distribution	1,302	1,254	-4%
Downstream transportation and distribution	3,987	3,287	-18%
Waste generated in operations	480	419	-13%
End-of-life treatment of sold products	2,588	1,595	-38%
Fuel- and energy-related activities	217	189	-13%
<b>TOTAL</b>	<b>22,005</b>	<b>18,301</b>	<b>-17%</b>



## Certificate of Achievement of Carbon Neutrality

### **Scandbook Holding AB**

has achieved climate neutrality and is committed to on-going climate neutrality of the residual greenhouse gas (GHG) footprint.

South Pole verifies that Scandbook Holding AB's greenhouse gas inventory is in line with the Greenhouse Gas Protocol, that its climate target is in line with science, and that it satisfactorily offset to achieve climate neutrality for 2022, in accordance with:

- PAS 2060:2014 – Specification for the demonstration of carbon neutrality

Awarded: December 2023

Signed on behalf of South Pole