

Greenhouse gas report

ESMA is continuously striving to be a leading force across all sustainability areas, where the environment and in particular, the climate play an important part. In the fall of 2024, we therefore conducted an extensive mapping of our GHG emissions (Greenhouse gas emissions). The general focus of the mapping was to assess our own emissions, primarily in the areas of scope 1 and 2. The mapping also included to a lesser extent emissions in scope 3. The purpose of this mapping is to provide the management with a relevant foundation for setting realistic and sustainable future goals aimed at reducing our emissions.

Transparency with customers and suppliers is another top priority of ESMA. We believe that openness and clarity is an essential part of building trust and fostering reliable relationships. Through this mapping, we aim to provide deeper insight into how we operate, enabling customers and suppliers to make more informed decisions, not only in selecting partners but also in contributing to sustainability efforts themselves.

Methodology

For this assessment, ESMA evaluated emissions over a nine-month period (January to September 2024). From the total emissions of the period, we calculated an average monthly emission rate and estimated annual emissions for 2024. Wherever possible, we relied on emission data calculated and provided by direct emission sources. In cases where this was not feasible, default values and other estimation methods were used to approximate emissions as accurately as possible.

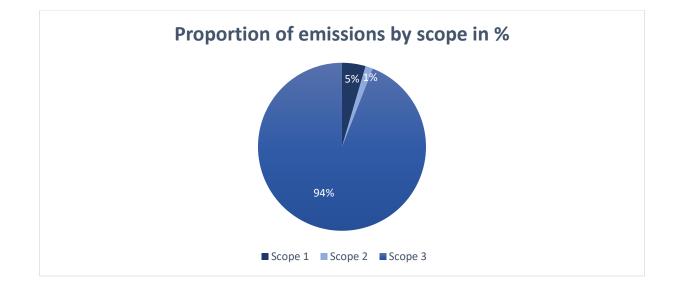
Tonnes CO₂e	2024	2025	2026	
Scope 1	29	-	-	
Scope 2	9	-	-	
Scope 3	604	-	-	
Total emissions (t)	642			

Greenhouse gas emissions

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Scope 1

As ESMA does not operate any stationary combustion facilities, direct emissions (Scope 1) are solely attributable to the company's fleet of benefit cars. Most of these vehicles are either electric or hybrid. To calculate Scope 1 emissions, emission factors for gasoline, diesel, and electricity were applied. The emission factor for electricity is location-based, using Sweden's electricity mix.

Scope 2

For emissions from purchased energy (Scope 2), we actively work to minimize our impact. A significant number of solar panels have been installed at our headquarters in Spånga, generating approximately 30% of the annual electricity consumption. The supplementary electricity ESMA purchases is 100% fossil-free and generated exclusively through hydropower. Scope 2 emissions are caused by district heating consumption. The emission factors for district heating are market-based and derived from the annual reporting of the district heating provider.

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Scope 3

Within the framework of Scope 3, the following emission sources have been assessed:

- Business travels
- Waste emissions
- Deliveries and shipments not managed by the customer
- Indirect energy emissions not included in Scope 2
- Employee commuting to and from work

The majority of indirect emissions (Scope 3) stem from transport activities performed to and partly from our warehouses. These transports utilize land, air, and sea routes. In cases where the carrier does not report emissions, EcoTransIt's *Emission Calculator for greenhouse gases and exhaust emissions* has been used to calculate them. Besides transportation, the largest emission source is business air travel.

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