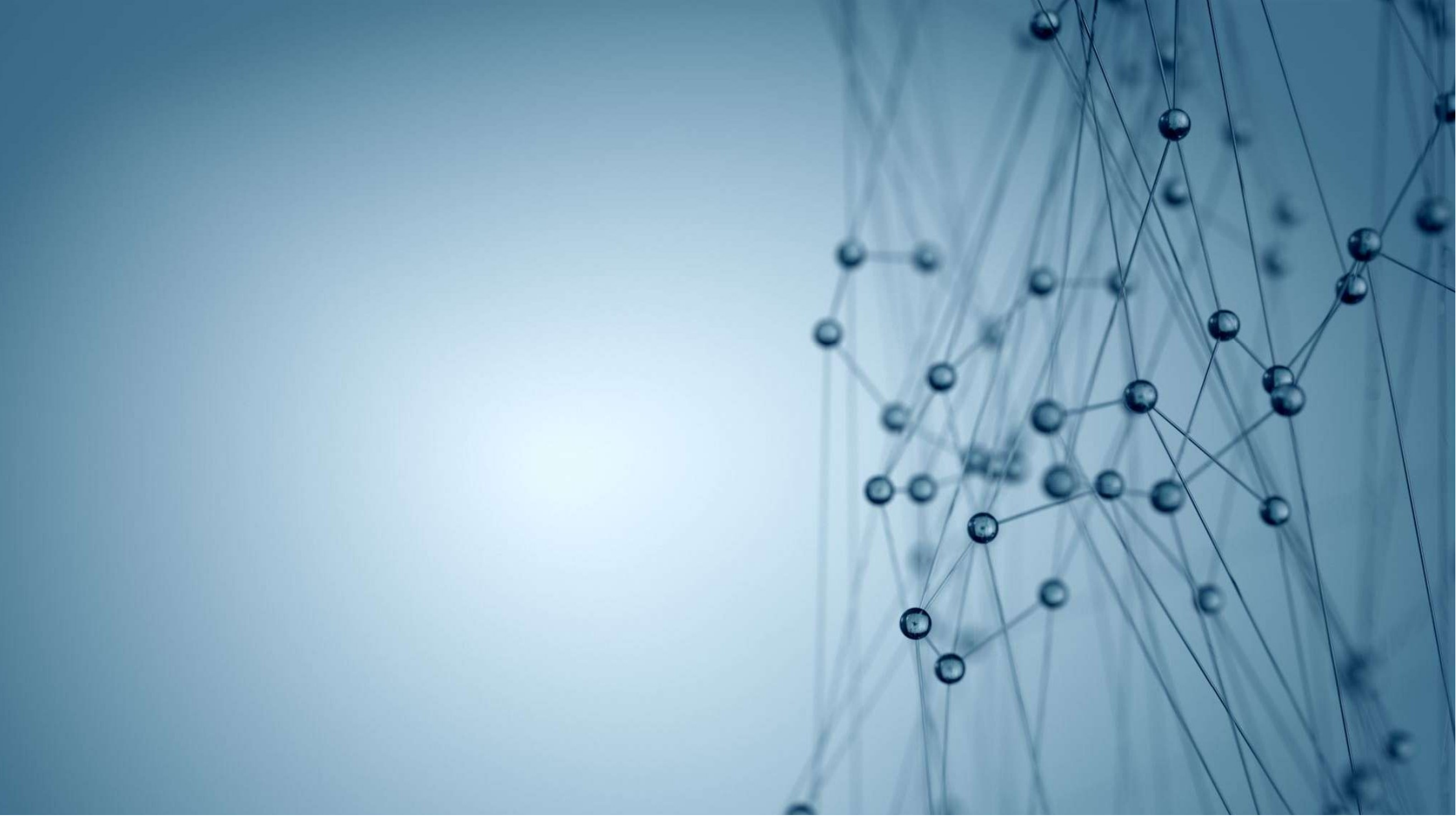

GREENHOUSE GAS REPORT FOR BOSSARD DENMARK 2025

Calculated in 2026

CONTENTS

INTRODUCTION AND PURPOSE

Bossard Denmark A/S, hereafter referred to as Bossard in this report, wants to monitor its impact on the climate and to reduce it. This report presents Bossard's GHG inventory for 2025.

The GHG report and inventory have been prepared based on the international accounting and reporting standard, GHG Protocol Corporate Standard, and covers scopes 1, 2, and 3.

When appropriate, the 2025 GHG inventory will be compared to previous GHG inventories. For scope 1 and 2 Bossard's baseline year is 2018, while Bossard's scope 3 baseline year is 2023.

The purpose of the GHG report and inventory is to contribute to:

- Understanding the challenges and possibilities associated with the GHG emissions
- Identifying possibilities to reduce GHG emissions
- Setting climate targets and following the development of them
- Involving stakeholders in the reduction of GHG emissions
- Reporting transparently on accounting methods
- Improving the data quality and methods for reporting

Bossard Denmark is part of the Bossard Group, which operates worldwide, primarily in Europe, North America, and Asia. In Denmark, we are located in Hvidovre, where we advise and serve around 2,000 Scandinavian production and industrial companies.

We are one of the leading trading companies selling fasteners and industrial components to the Danish industry. Together with our Smart Factory Solutions and engineering services, we help our customers creating efficient production environments and innovative products.

EXECUTIVE SUMMARY

Bossard Denmark A/S reports greenhouse gas (GHG) emissions in accordance with the GHG Protocol, covering Scope 1 (direct emissions), Scope 2 (energy-related indirect emissions) and relevant Scope 3 categories across the value chain. GHG reporting was initiated in 2018, paused after 2020, and resumed in 2023 with an expanded scope and improved data quality. Since resuming reporting, Bossard Denmark A/S has focused on strengthening transparency, consistency and completeness of data, with particular emphasis on Scope 3 emissions, which represent the majority of the company's total carbon footprint.

Scope 1 – Direct emissions

Scope 1 emissions have been reduced by 62.3% since 2018. The reduction is primarily the result of a gradual electrification of the vehicle fleet, leading to lower emissions from fossil fuel consumption.

Scope 2 – Indirect energy-related emissions

Scope 2 emissions have decreased by 84.5% since 2018. This development reflects continuous improvements in energy efficiency as well as investments in onsite solar panels and battery storage at the Hvidovre site. As electricity-related emissions have been significantly reduced, district heating now represents the main remaining source of Scope 2 emissions. Emissions related to electric vehicle charging remain limited.

Scope 3 – Indirect value chain emissions

Scope 3 emissions have increased by 25,4% since 2023. As a B2B trading company, the largest share of Bossard Denmark A/S's emissions originates from Scope 3, particularly purchased goods and services (Scope 3.1). Emissions in this category are closely linked to purchasing volumes and inventory levels. In 2025, a strategic increase in stock resulted in higher Scope 3 emissions compared to 2023. This reflects a deliberate business decision and changes in purchase volumes.

The following sections provide a detailed overview of greenhouse gas emissions by scope and category, prepared in alignment with the GHG Protocol.

GREENHOUSE GAS PROTOCOL

The internationally recognized standard for GHG accounting

The GHG Protocol is a partnership between the World Resources Institute (WRI) and the World Business Council for Sustainable Development (WBCSD). It consists of a series of internationally recognized standards for accounting and reporting GHG emissions.

CO_2-eqivalents (CO_2e)

The GHG Protocol includes the six greenhouse gases mentioned in the Kyoto protocol: Carbon dioxide (CO_2), methane (CH_4), nitrous oxide (N_2O), hydrofluorocarbon (HFCs), perfluorocarbon (PFCs) and sulfur hexafluoride (SF_6). 1 kg of each GHG can be converted to CO_2 equivalents (kg CO_2e) and added up to represent the total GHG emissions.

Scopes and categories

The GHG protocol divides a company's GHG emissions in scope 1, scope 2, and scope 3. Scope 1 is the direct emission from the company's owned buildings and vehicles. Scope 2 is the indirect emission from purchased energy. Scope 3 is the indirect emission from the company's value chain. Scope 3 is divided further into 15 categories, where not all categories are relevant for all types of companies.

BOSSARD
Proven Productivity

Basic Principles:

Relevance: The GHG inventory must reflect the company's GHG emissions allowing the company to make relevant decisions and act based on the results.

Completeness: The company must quantify and report all GHG emission sources within the boundary set by the company. And describe if and why something IS NOT included.

Consistency: The company must use methods that allow them to compare the results over time. Changes in data collection, boundaries, methods, or other relevant aspects are described and justified.

Transparency: Assumptions, opt-outs, calculation methods, etc. must be justified by facts and causality and described in an understandable manner.

Accuracy: Quantification of GHGs must not over- or underestimate the actual GHG emissions. The results must have a high credibility and integrity to provide basis for decision-making.

TOTAL GREENHOUSE GAS EMISSIONS

Bossard's scope 1, 2, and 3 emissions are shown in Figure 1. In 2025, 99.8% of the GHG emissions are in scope 3, which includes indirect emissions from Bossard's value chain. The total amount of GHGs emitted in 2025 is 29,520 ton CO_2e across scope 1, 2 and 3.

The GHG inventory is based on data collected for Bossard's activities in their own operations and in their value chain. For scope 1 and 2 and some scope 3 categories, the data quality is high, and the uncertainty is therefore low. Some Scope 3 categories had lower data availability, so various estimation methods were applied, leading to lower data quality and higher uncertainty in the results for these categories.

The methodology for the GHG inventory can be seen from page 22. Bossard works continuously to improve the quality of the data and the GHG inventory to provide a solid foundation for reducing the emission of GHGs. On the following pages, each scope and scope 3 category that is included in Bossard's GHG inventory is presented.

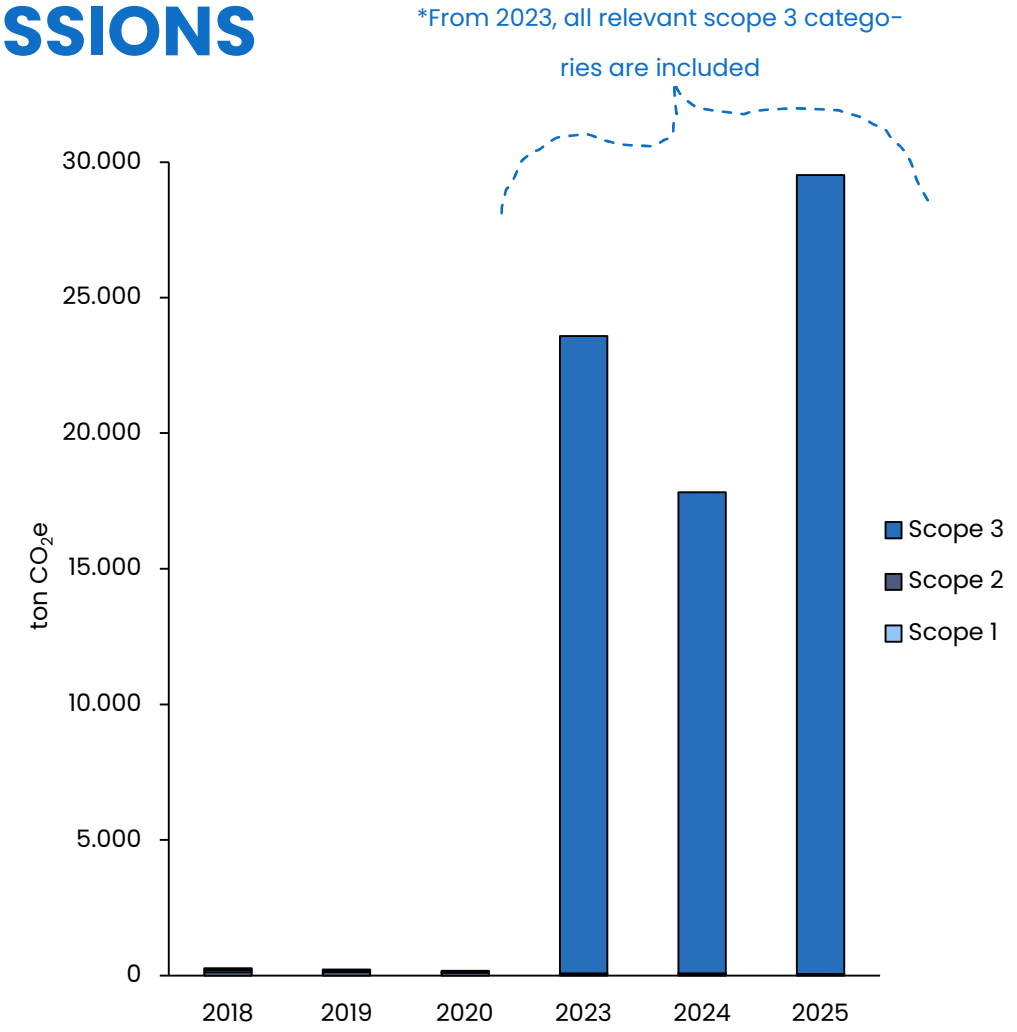

Figure 1: Bossard's total GHG emissions in 2018, 2019, 2020, 2023, 2024, and 2025 in scopes 1, 2, and 3. Please note that for 2018, 2019, and 2020 Bossard's scope 3 inventory only includes upstream emissions from fuels and energy (category 3) and waste management (category 5). For 2023 onwards the scope 3 inventory includes all major scope 3 categories.

KEY FIGURES

Bossard reports both the absolute GHG emissions and the relative GHG emissions related to the revenue and number of employees. This makes it possible to follow changes in GHG emissions of Bossard across years with changing levels of activity.

Key figure	Unit	2018	2019	2020	2023	2024	2025
Scope 1	ton CO_2e	119.6	114.9	100.8	64.2	61.9	45.1
Scope 2	ton CO_2e	91.6**	55.1**	24.7**	18.3**	14.2**	14.2**
Scope 3	ton CO_2e	59.6*	50.8*	42.4*	23,492.6	17,749.7	29,461.1
Total	ton CO_2e	270.8*	220.8*	167.9*	23,575.1	17,825.8	29,520.4
CO_2e-intensity per revenue (scope 1+2)	ton CO_2e/M DKK	0.6	0.5	0.4	0.3	0.2	0.2
CO_2e-intensity per revenue (scope 1+2+3)	ton CO_2e/M DKK	-	-	-	72.2	55.1	89.0
CO_2e-intensity per employee (scope 1+2)	ton CO_2e/employee	2.5	2.0	1.6	1.1	0.9	0.8
CO_2e-intensity per employee (scope 1+2+3)	ton CO_2e/employee	-	-	-	327.4	217.4	378.5

*In the years 2018-2020 scope 3 only includes waste management in operations and upstream emissions from fuel and energy.

**For purchased energy the location-based method is used. Read more about location- and market-based calculation methods on page 24.

SCOPE 1: DIRECT EMISSIONS

Scope 1 GHG-emissions 2025	45.1 ton CO_2e
% of total GHG-emissions 2025	0.2%
% change from 2018 to 2025	-62.3%

Scope 1 is Bossard's direct GHG emissions. Bossard has a scope 1 emission of 45.1 tons CO_2e in 2025, arising from the use of diesel and petrol for vehicles. The total GHG emissions in scope 1 have decreased since 2018, which is primarily due to a lower diesel consumption. The GHG emission per emission source in scope 1 is shown in Figure 2.

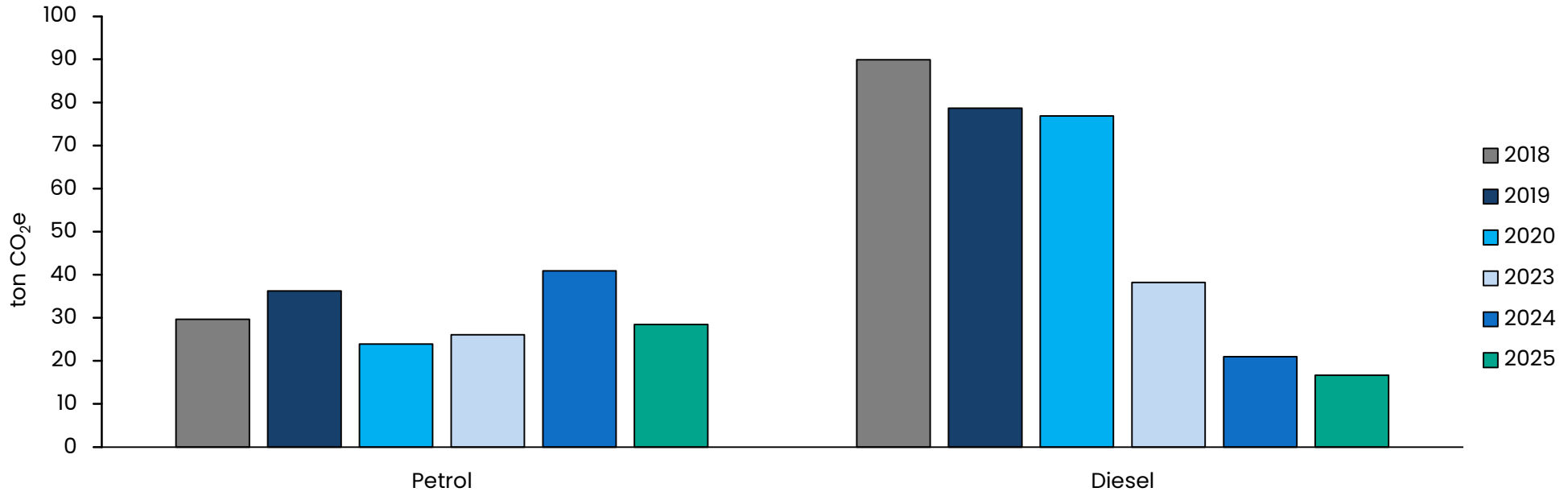

Figure 2: Bossard's scope 1 emissions per emission source.

SCOPE 2: INDIRECT EMISSIONS FROM PURCHASED ENERGY

Scope 2 GHG-emissions 2025	14.2 ton CO_2e
% of total GHG-emissions 2025	0.05%
% change from 2018 to 2025	-84.5%

Scope 2 is Bossard's indirect GHG emissions from purchased energy, arising from the consumption of electricity and heat. In 2025, the largest contributor to Bossard's scope 2 emissions was district heating. Bossard has its own generation of electricity from solar panels, which covers part of Bossard's electricity consumption for buildings in 2025 thereby decreasing the amount of electricity purchased from the grid. The surplus electricity produced on Bossard's solar panels which is not consumed by Bossard is sold back to the grid. Scope 2 has decreased since 2018 which is due to a lower electricity consumption and a lower CO_2e emission per kWh for electricity. In Figure 3 the GHG emissions per emission source can be seen.

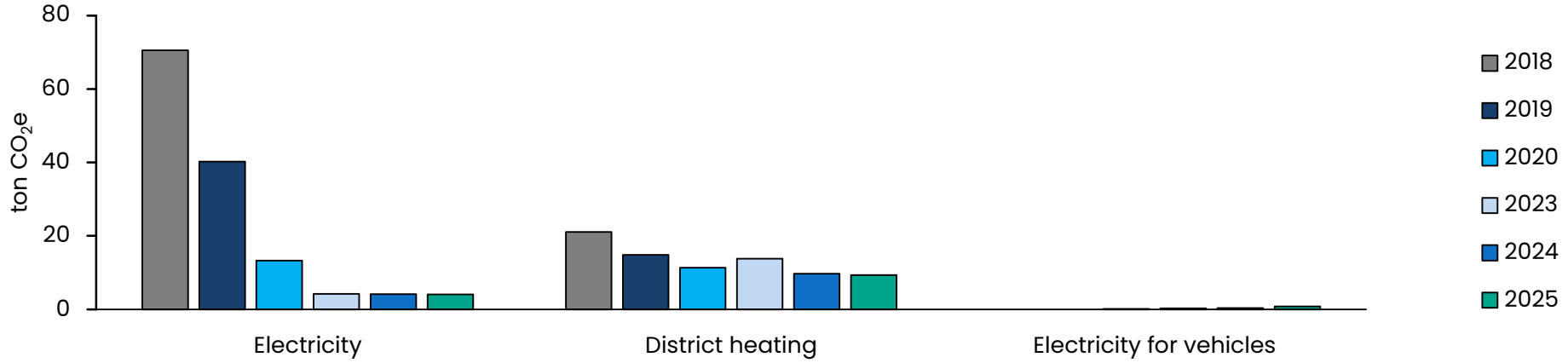

Figure 3: Bossard's scope 2 emissions per emission source.

SCOPE 3: INDIRECT EMISSIONS IN THE VALUE CHAIN

Scope 3 GHG-emissions 2025	29,461.1 ton CO_2e
% of total GHG-emissions 2025	99.8%
% change from 2023 to 2025	+25.4%

Scope 3 relates to indirect GHG emissions in the company's value chain. The most contributing category is *3.1 Purchased goods and services*. In Figure 4 Bossard's GHG emissions are shown per scope 3 category. The following pages provide a detailed breakdown of emissions in each category.

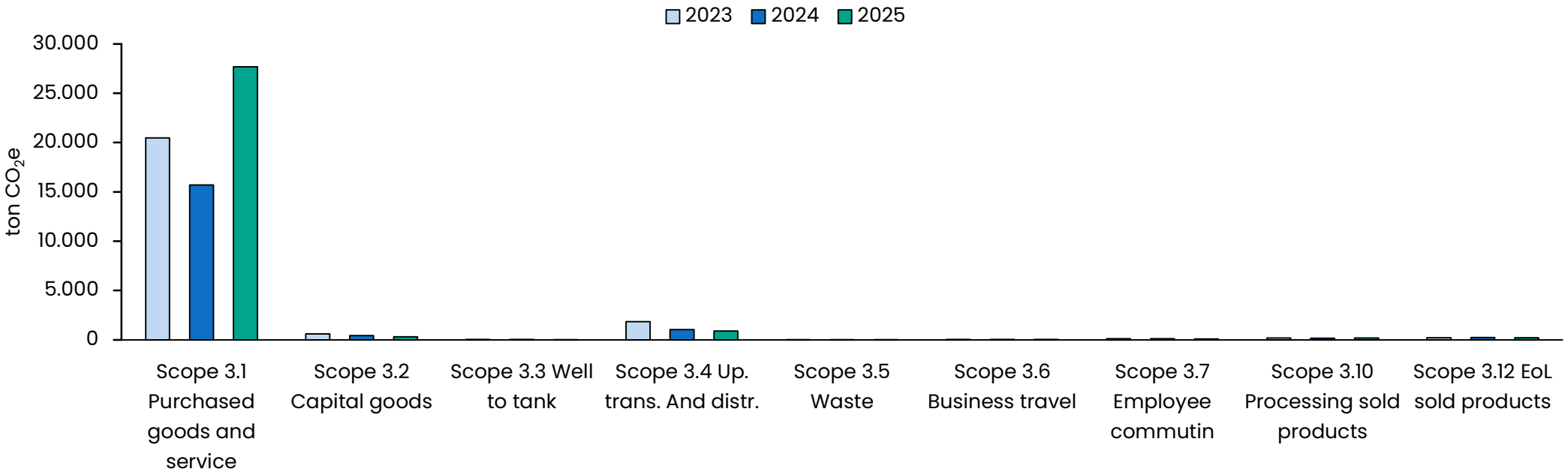

Figure 4: Bossard's scope 3 emissions per emission category.

SCOPE 3.1: PURCHASED GOODS AND SERVICES

Scope 3.1 GHG-emissions 2025	27,673.6 ton CO_2e
% of total GHG-emissions 2025	93.7%
% change from 2023 to 2025	+35.2%

Scope 3.1 relates to the GHG emissions from Bossard's purchased goods and services. Scope 3.1 emissions have increased since 2023, which is primarily due to an increase in the amount of metal products purchased. The emissions in scope 3.1 include the cradle-to-gate emissions of products purchased by Bossard Denmark and products imported through a sister company in the group. On Figure 5 the emissions from these products can be seen. It is divided into material groups of either Metals – such as aluminum and steel, Plastics – such as rubber or different polymers, Electronics – including electronic components and batteries, and Paper. Metal products make up the majority of the emissions.

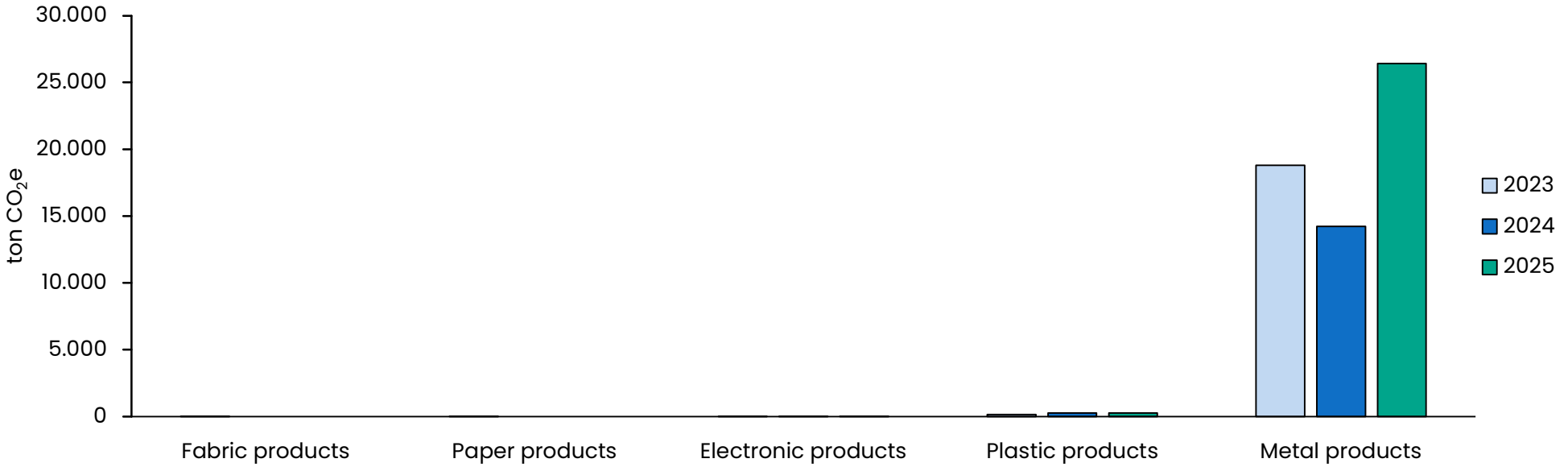

Figure 5: GHG emissions from purchased products in scope 3.1.

On Figure 6 the emissions from other purchased goods and services are shown, and it is seen that the largest contributor is services purchased from the parent company (categorized as "Bossard" in Figure 6) followed by food and beverages.

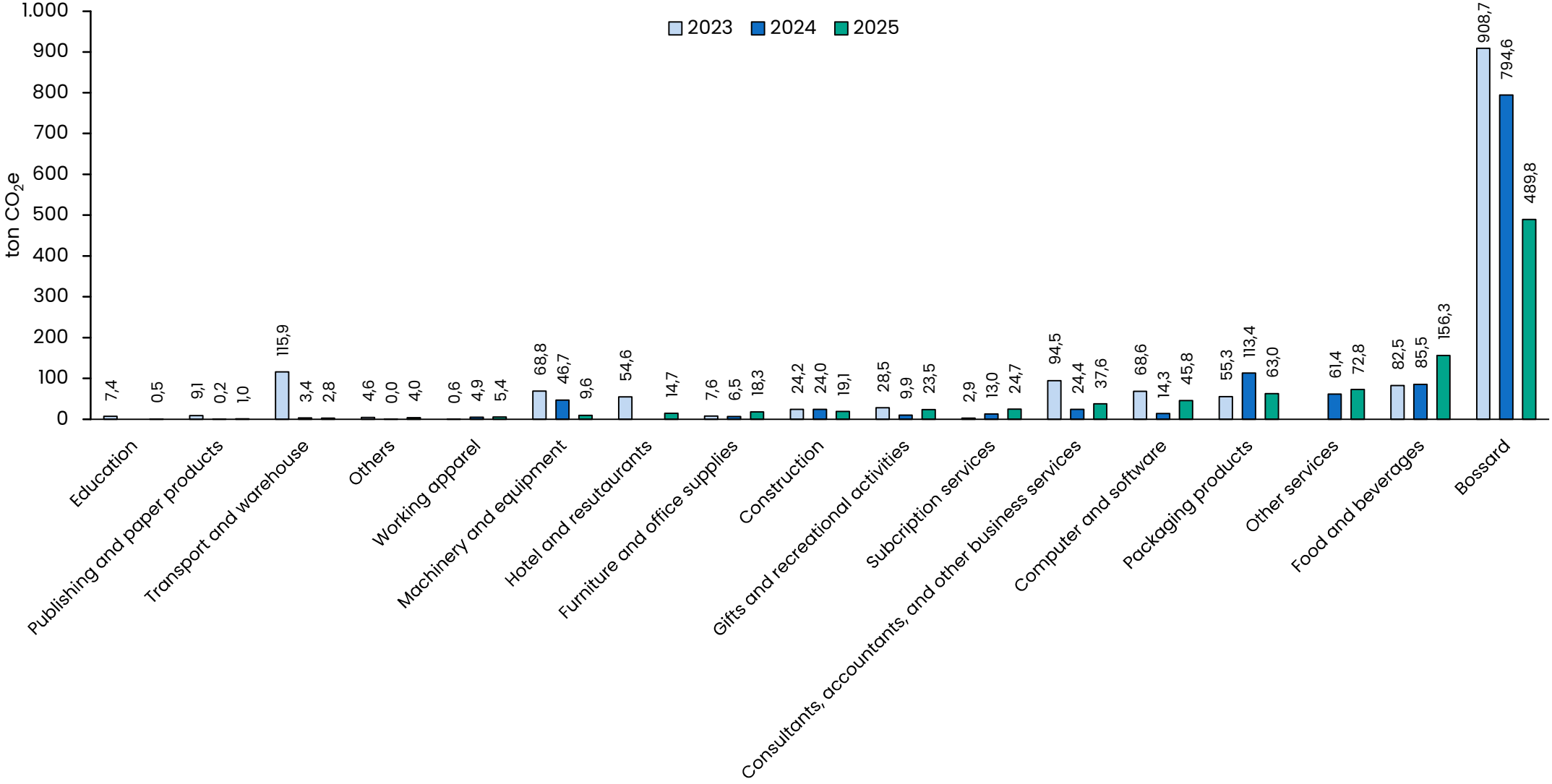

Figure 6: GHG emissions from purchased goods and services in scope 3.1.

SCOPE 3.2: CAPITAL GOODS

Scope 3.2 GHG-emissions 2025	307.8 ton CO_2e
% of total GHG-emissions 2025	1.0%
% change from 2023 to 2025	-47.9%

Scope 3.2 relates to GHG emissions from the acquisition of capital goods. The emissions in scope 3.2 have decreased compared to 2023. On Figure 7 Bossard's GHG emissions in scope 3.2 divided per category are shown. The largest part of the emissions from capital goods are associated with the acquisition of machinery and equipment followed by the acquisition of cars.

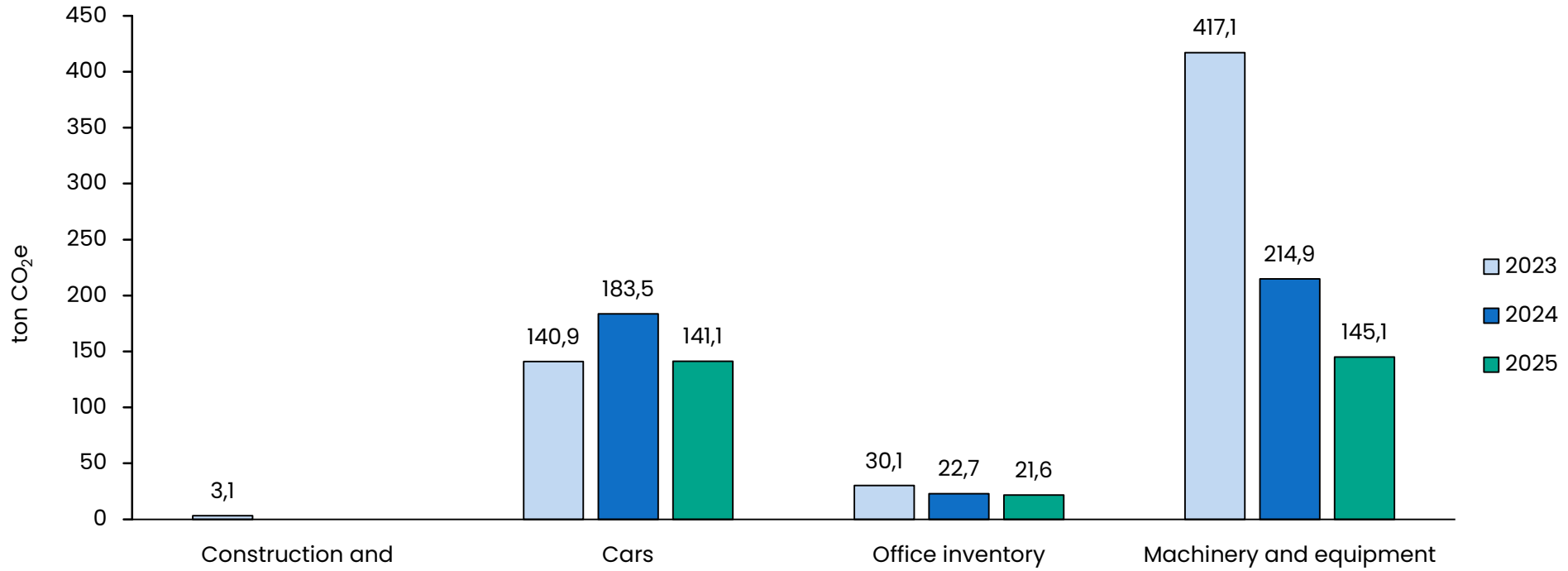

Figure 7: GHG emissions in scope 3.2 per emission source.

SCOPE 3.3: FUEL- AND ENERGY-RELATED ACTIVITIES

Scope 3.3 GHG-emissions 2025	27.4 ton CO_2e
% of total GHG-emissions 2025	0.1%
% change from 2023 to 2025	-17.9%

Scope 3.3 relates to the GHG emissions from extraction, production, and distribution of energy and fuels consumed in scopes 1 and 2. Compared to 2023, the scope 3.3 emissions decreased. On Figure 8 the emissions in scope 3.3 divided per emission source can be seen.

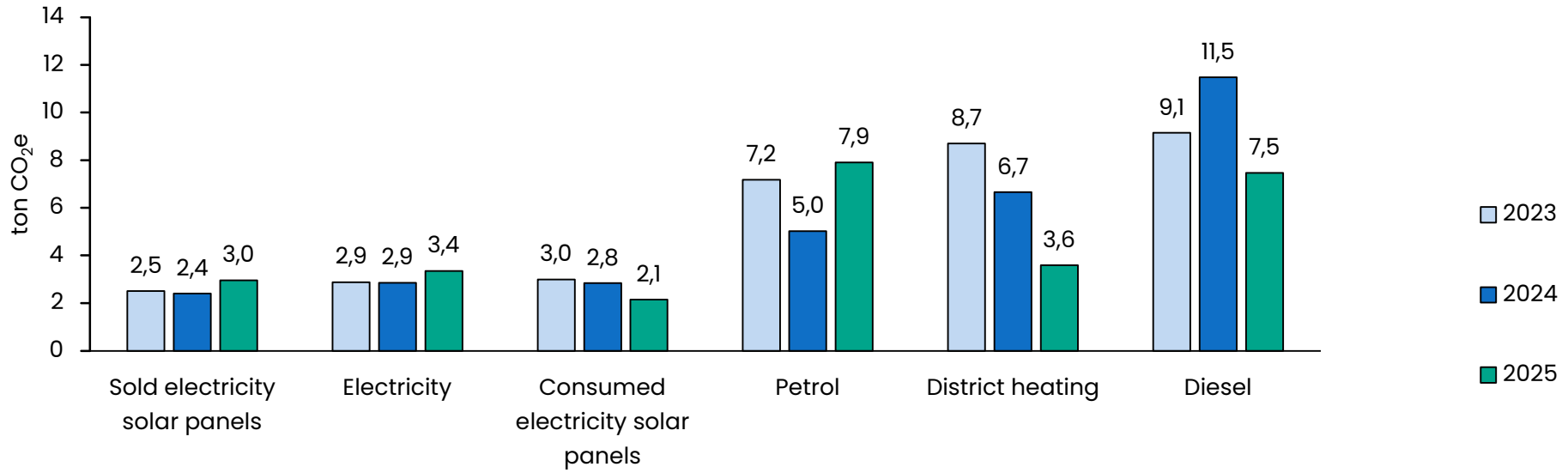

Figure 8: GHG emissions in scope 3.3 per emission source.

SCOPE 3.4: UPSTREAM TRANSPORTATION AND DISTRIBUTION

Scope 3.4 GHG-emissions 2025	898.3 ton CO_2e
% of total GHG-emissions 2025	3.0%
% change from 2023 to 2025	-51.0%

Scope 3.4 relates to the GHG emissions from the transport of Bossard's products, both ingoing and outgoing. Ingoing makes up 76% of the emissions in scope 3.4, and outgoing makes up 24%. The emissions in scope 3.4 decreased compared to 2023. On Figure 9 the ingoing emissions in scope 3.4 divided per transport type is shown. On Figure 10 the outgoing emissions in scope 3.4 divided per transport type is shown.

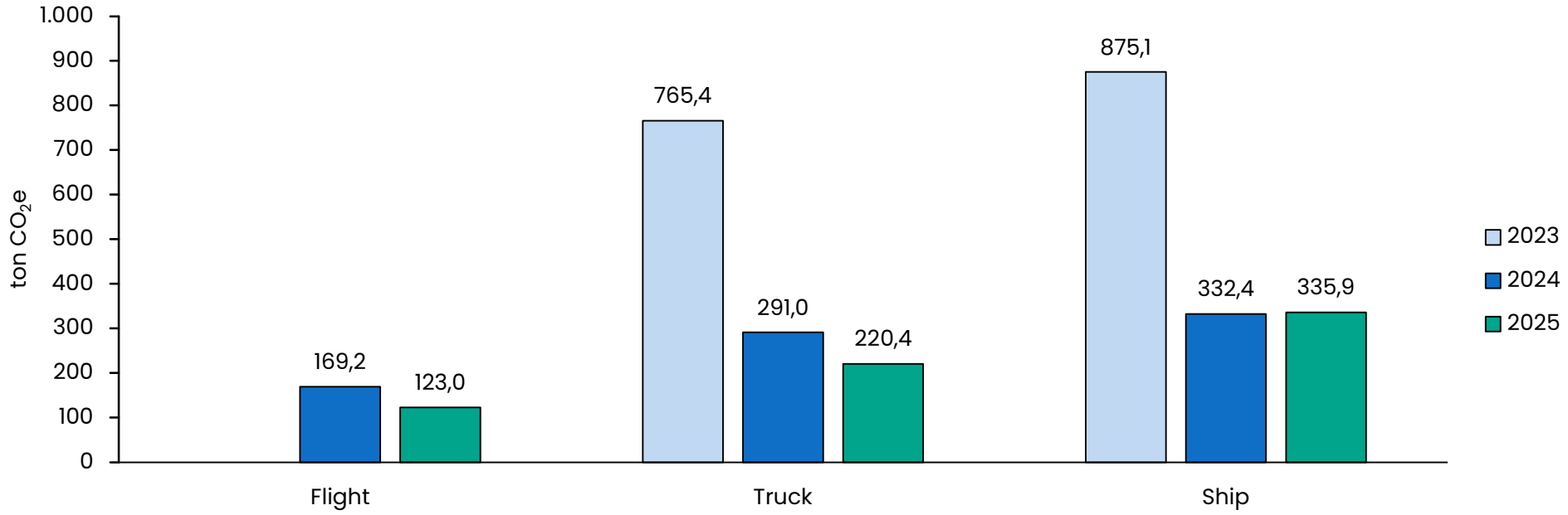

Figure 9: Ingoing GHG emissions in scope 3.4 per emission source.

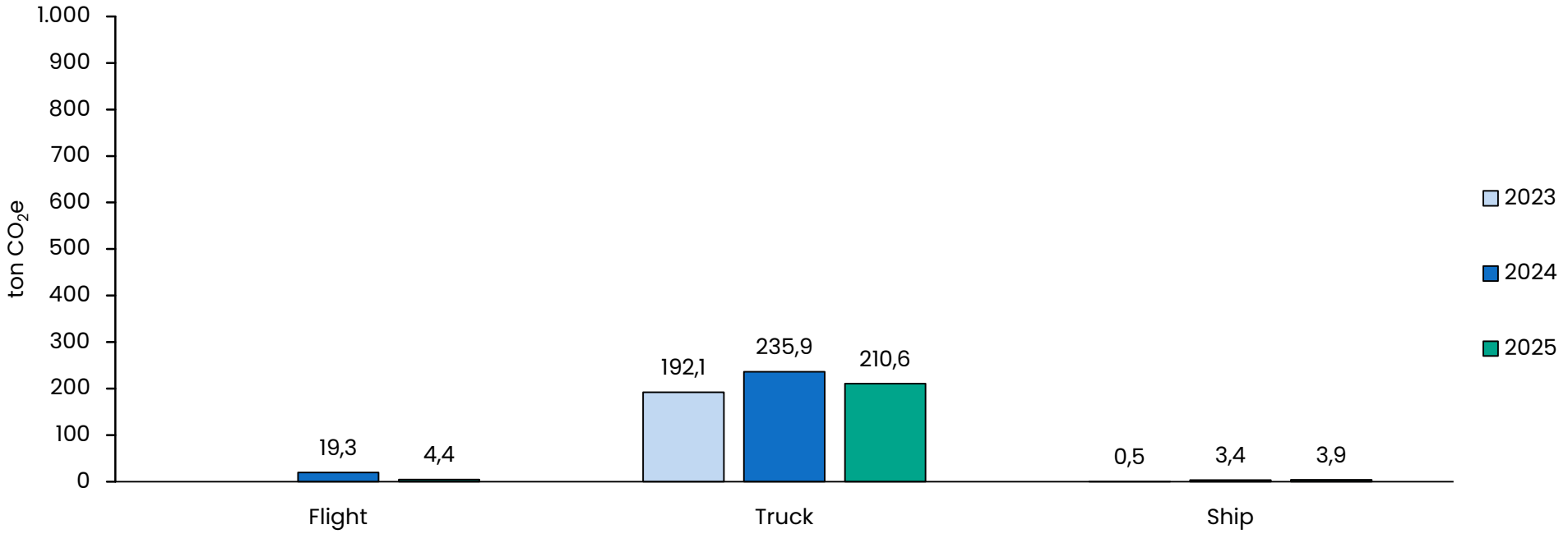

Figure 10: Outgoing GHG emissions in scope 3.4 per emission source.

SCOPE 3.5: WASTE GENERATED IN OPERATIONS

Scope 3.5 GHG-emissions 2025	0.7 ton CO_2e
% of total GHG-emissions 2025	0.002%
% change from 2023 to 2025	-43.0%

Scope 3.5 relates to the GHG emissions from the management of waste generated at Bossard's location. In accordance with the GHG protocol, the management of waste is included, while the treatment of waste sent to remanufacturing and incineration have been omitted. Read more about this on page 29. Scope 3.5 emissions have decreased since 2023 which is primarily due to a lower amount of waste generated. On Figure 11 the emissions from scope 3.5 divided per waste fraction is shown. Values shown as 0.0 ton CO_2e means the emission is <50 kg CO_2e.

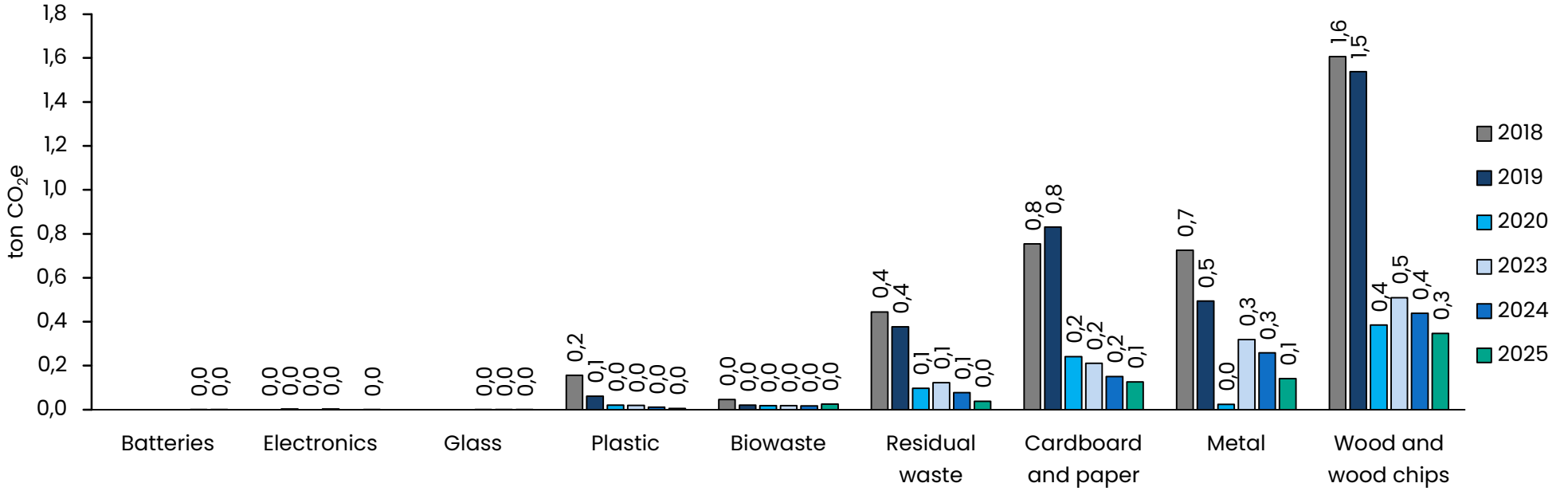

Figure 11: GHG emissions in scope 3.5 per emission source.

SCOPE 3.6: BUSINESS TRAVEL

Scope 3.6 GHG-emissions 2025	49.9 ton CO_2e
% of total GHG-emissions 2025	0.2%
% change from 2023 to 2025	+2.8%

Scope 3.6 relates to the GHG emissions of the employees' business trips. Bossard has a scope 3.6 emission of 49.9 ton CO_2e which comes from travel by car, public transport, flight and hotel accommodations, where most of the GHG emissions are from travel by flight. Scope 3.6 emissions have increased compared to 2023 which is primarily due to more travel by flight. On Figure 12 the GHG emissions are divided into trips by car, public transport, flights, and hotel accommodations are shown.

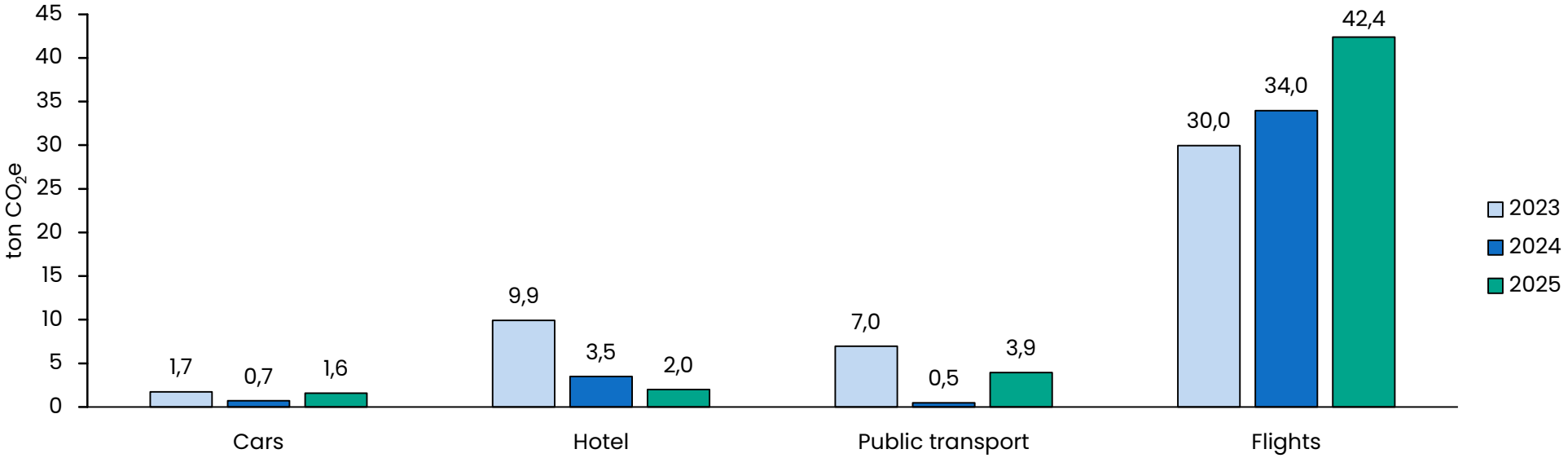

Figure 12: GHG emissions in scope 3.6 per emission source.

SCOPE 3.7: EMPLOYEE COMMUTING

Scope 3.7 GHG-emissions 2025	85.5 ton CO_2e
% of total GHG-emissions 2025	0.3%
% change from 2023 to 2025	-20.4%

Scope 3.7 relates to the GHG emissions from the employee commuting. The scope 3.7 emissions have decreased since 2023, which is primarily due to less travel by diesel and petrol cars. On Figure 13 the emissions from employee commuting can be seen divided per transportation type.

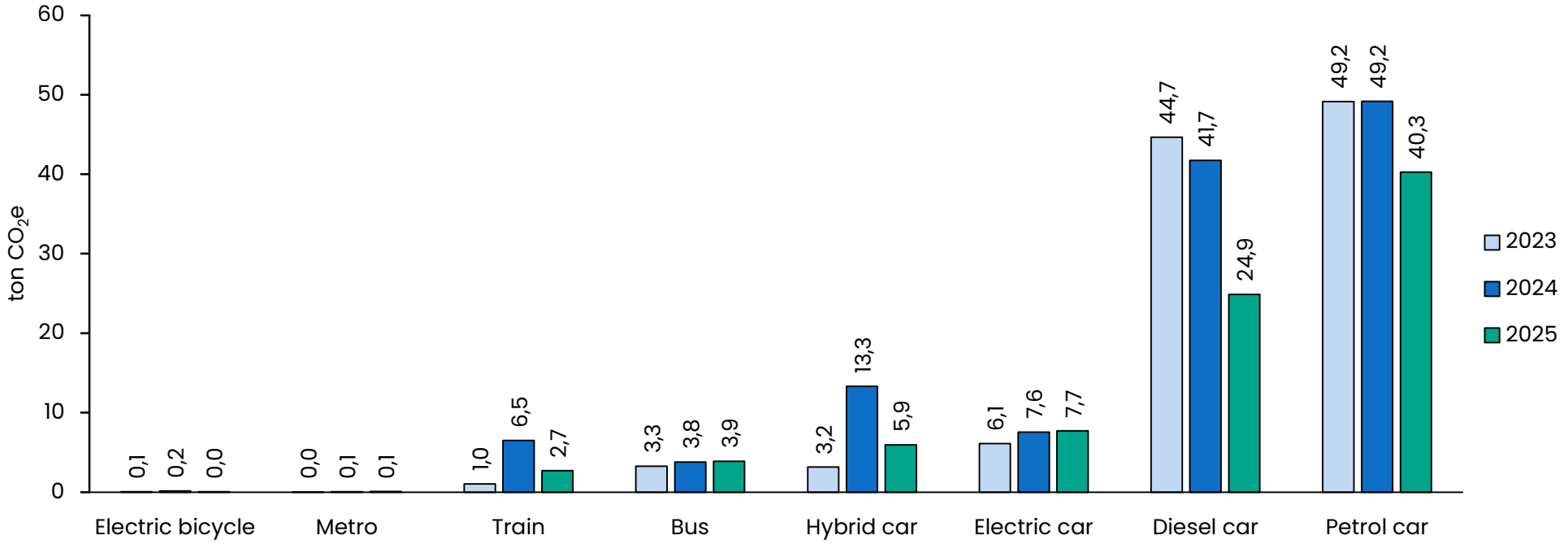

Figure 13: GHG emissions in scope 3.7 per emission source.

SCOPE 3.10: PROCESSING OF SOLD PRODUCTS

Scope 3.10 GHG-emissions 2025	193.6 ton CO_2e
% of total GHG-emissions 2025	0.7%
% change from 2023 to 2025	-1.8%

Scope 3.10 relates to the processing of sold products and includes the surface treatment of Bossard's products (e.g. processing of steel to galvanized steel – zinc surface treatment). On Figure 14 the emissions from scope 3.10 divided per treatment type are seen.

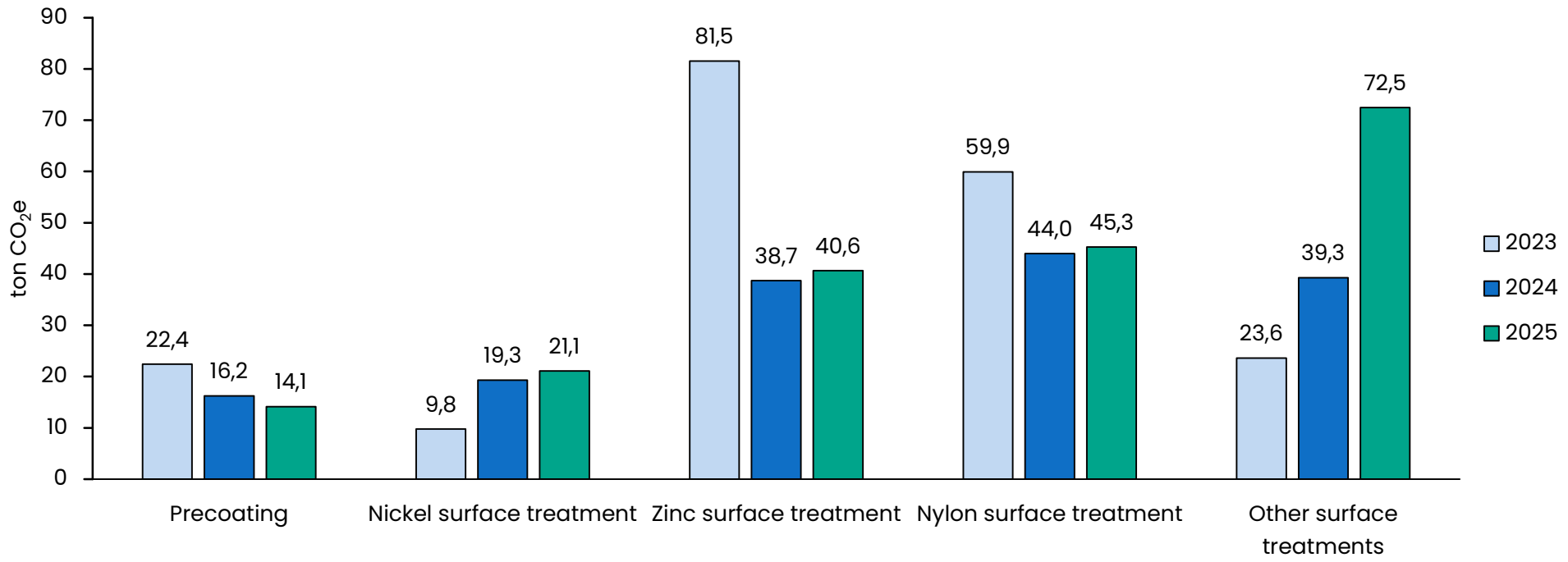

Figure 14: GHG emissions in scope 3.10 per emission source.

SCOPE 3.12: END-OF-LIFE TREATMENT OF SOLD PRODUCTS

Scope 3.12 GHG-emissions 2025	224.3 ton CO_2e
% of total GHG-emissions 2025	0.8%
% change from 2023 to 2025	+8.2%

Scope 3.12 relates to the End-of-Life treatment of Bossard's sold products. Emissions in scope 3.12 have increased since 2023, which is primarily due to an increase in the amount of sold plastic products. On Figure 15 the emissions from scope 3.12 divided per treatment is seen.

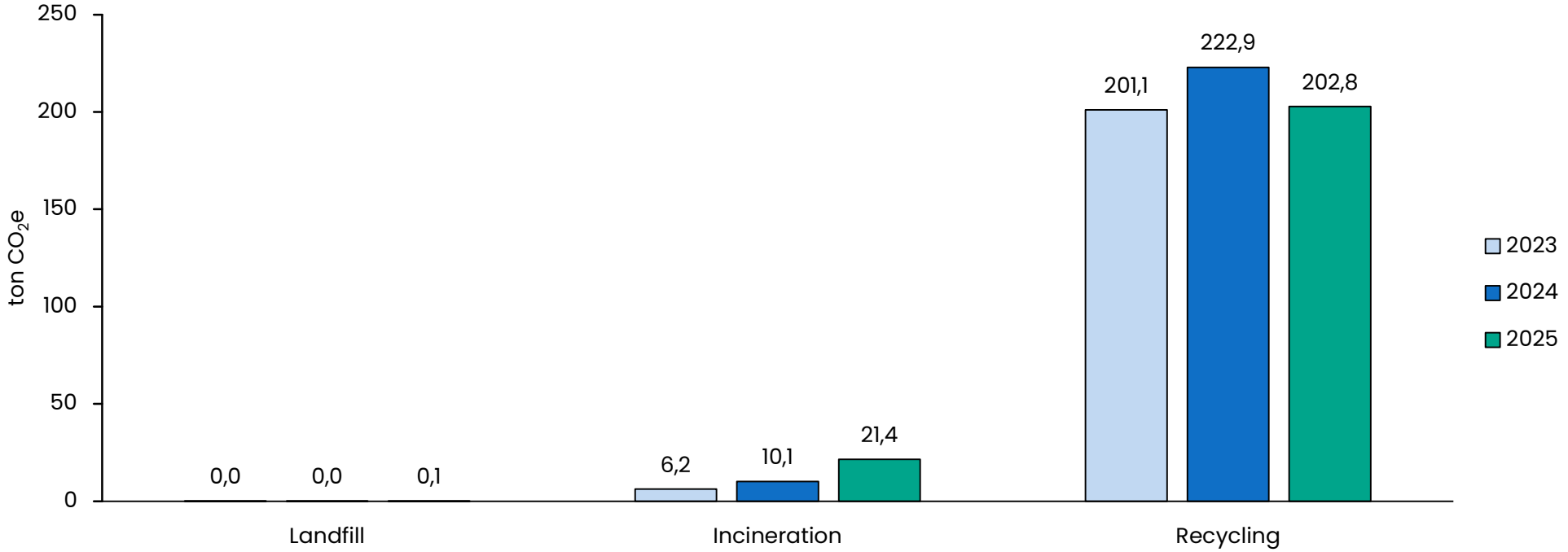

Figure 15: GHG emissions in scope 3.12 per emission source.

APPENDIX

BOUNDARY SETTING

The consolidation approach for this GHG inventory is *Operational Control.*

INCLUDED SCOPE/CATEGORY	EMISSION SOURCES INCLUDED	EMISSIONS SOURCES EXCLUDED
Scope 1	Fuels for vehicles	Refrigerant leakage. Considered irrelevant after the emissions were calculated and represented a negligible amount.
Scope 2	Electricity for location and electrical vehicles. District heating for location.	No known sources excluded.
Scope 3, Category 1: Purchased goods and services	Purchasing of goods and services.	No known sources excluded.
Scope 3, Category 2: Capital goods	Capital goods.	No known sources excluded.
Scope 3, Category 3: Fuel- and energy-related activities	Upstream emissions from fuels and energy counted in scopes 1 and 2 and purchased diesel for generator.	No known sources excluded.
Scope 3, Category 4: Upstream transportation and distribution	Ingoing and outgoing transport and distribution.	No known sources excluded.
Scope 3, Category 5: Waste generated in operations	Management of waste.	No known sources excluded.
Scope 3, Category 6: Business travel	Business travel in cars, flights and hotel accommodation.	No known sources excluded.
Scope 3, Category 7: Employee commuting	Employees transport to and from work.	No known sources excluded.
Scope 3: Category 8: Upstream leased assets	Not relevant – no leased assets that are not included in scopes 1 and 2.	Not relevant.
Scope 3, Category 9: Downstream transportation and distribution	Not relevant.	Not relevant.
Scope 3, Category 10: Processing of sold products	Surface treatment of products.	No known sources excluded.
Scope 3, Category 11: Use of sold products	Not relevant.	Not relevant.
Scope 3, Category 12: End-of-life treatment of sold products	End-of-life treatment of products.	No known sources excluded.
Scope 3, Category 13: Downstream leased assets	Not relevant.	Not relevant.
Scope 3, Category 14: Franchises	Not relevant.	Not relevant.
Scope 3, Category 15: Investments	Not relevant.	Not relevant.

EMISSION OVERVIEW 2025

In the table below, GHG emissions for Bossard in 2025 are shown. For scope 2 and 3.3 the electricity results are shown using both the location-based and market-based method.

EMISSION SOURCE	TON CO_2E 2025	
	Location based	Market based
Scope 1	45.1	
Diesel	28.5	
Petrol	16.6	
Scope 2	14.2	11.2
District heating	9.3	
Electricity	4.9	1.9
Scope 3	29,461.1	29,460.4
1. Purchased goods and services	27,673.6	
2. Capital goods	307.8	
3. Fuel- and energy-related activities	27.4	26.5
4. Upstream transportation and distribution	898.3	
5. Waste generated in operations	0.7	
6. Business travel	49.9	
7. Employee commuting	85.5	85.7
10. Processing of sold products	193.6	
12. End-of-life treatment of sold products	224.3	
Total scope 1 + 2 + 3	29,520.4	29,516.8

TECHNICAL TERMS

What is location- and market-based CO_2e emissions?

The terms location-based and market-based are related to different ways of calculating CO_2e emissions from the use of electricity.

- the location-based method reflects the emissions from the average electricity in the region where the company is located and connected to the grid. The purchase of renewable energy certificates does not influence the location-based emissions.
- the market-based method reflects the emissions from the electricity a company purchases "contractually" and not necessarily the electricity on the grid that the company is connected to. When a company purchases renewable energy certificates, the market-based method reflects a lower emission than the location-based method. When a company does not purchase renewable energy certificates the market-based method will reflect a higher emission than the location-based method.

According to the GHG Protocol a company may include its purchase of renewable electricity in its GHG inventory. However, it is important that the company reports its emissions both with and without the purchase of renewable electricity. Bossard has purchased certificates for renewable electricity in 2025, and therefore their market-based emission from electricity is 0. On page 23 Bossard's emissions are presented using both methods. In the rest of the report the location-based method has been used for representation in tables and graphs.

ACCOUNTING PROCEDURE

CALCULATION METHOD

The CO_2 emissions per activity are calculated using the following formula: *CO_2e emissions = Activity input · Emission factor,*

where the emission factor is a value that describes the CO_2e emissions per unit of an activity. The activity is described by the activity input. Examples of activity inputs are kWh electricity consumption or L diesel consumption, and the corresponding emission factors are then given in the units kg CO_2e/kWh or kg CO_2e/L diesel consumption.

INCLUDED GREENHOUSE GASES

The GHG Protocol requires that greenhouse gas emissions be reported separately for each of the six greenhouse gases; CO_2, CH_4, N_2O, HFCs, PFCs, and SF_6. In practice, many publicly available emission factors are reported in kg CO_2e, which means that they are not broken down into these six types of greenhouse gases. For this reason, it has not been possible to report greenhouse gas emissions broken down into different types of greenhouse gases. Where relevant, emissions of greenhouse gases other than CO_2 have been converted to CO_2e using the global warming potentials (GWPs) from the IPCC's Sixth Assessment Report (2021).

BIOGENIC CO_2 EMISSIONS

The GHG Protocol requires that biogenic CO_2 emissions be calculated separately from fossil greenhouse gas emissions. Biogenic emissions are reported as supplementary information if relevant activity data and emission factors are available. In practice, however, it is not always possible to calculate biogenic emissions separately, as many available emission factors only indicate the fossil share. In these cases, the biogenic emission will not be included in the GHG inventory.

RECALCULATION OF THE BASE YEAR

The emissions in the base year and any previous years may be recalculated if there are significant structural or methodological changes. The purpose of recalculations is to ensure consistency and comparability over time. Changes that result in recalculations include:

- acquisition or divestment of significant activities and changes in organizational boundaries
- significant improvements in data quality
- updating of emission factors or calculation methods

In this GHG inventory, significant changes are defined as affecting the total greenhouse gas emissions by more than 5%. In some cases, recalculations are made below this threshold value if it is considered practical in relation to the calculation tools and emission factor databases used. Recalculation of emissions in the base year and previous years may mean that the emissions in this report may deviate from the GHG inventories previously published. At all times, the emissions in the most recently published GHG inventory represent the best estimate of the actual greenhouse gas emissions. Reports from previous years are not updated when recalculating emissions.

Recalculation is not done due to organic growth or decline in activity level.

SCOPE 1: DIRECT EMISSIONS

Major assumptions

- No major assumptions have been made in calculating emissions from diesel and petrol, since primary data was available.

Emission factors

- Klimakompasset 2025v6.3.

SCOPE 2: INDIRECT EMISSIONS FROM PURCHASED ENERGY

Major assumptions

- No major assumptions have been made in calculating emissions from district heating and purchased electricity, since primary data was available.
- Electricity consumption for charging electric vehicles was calculated using primary data. However, since Bossard both purchases electricity and produces electricity from solar panels the source of electricity for charging electric vehicles was estimated based on the %-distribution between purchased electricity and produced electricity for own consumption.

Emission factors

- Klimakompasset 2025v6.3 for district heating.
- Energinet for electricity.

SCOPE 3.1: PURCHASED GOODS AND SERVICES

Major assumptions

- Activity-based data was available for purchased products and packaging. Data on the mass, material and origin country was collected for all Bossard's products.
- Spend-based data was collected and used to calculate emissions from remaining purchased goods and services where activity-based data was unavailable to ensure completeness.

Emission factors

- Ecoinvent v3.11, apos, for activity-based data.
- Klimakompasset 2025v6.3 for spend-based data.

SCOPE 3.2: CAPITAL GOODS

Major assumptions

- Spend-based data was collected and was used to calculate emissions from capital goods.

Emission factors

- Klimakompasset 2025v6.3.

SCOPE 3.3: FUEL- AND ENERGY-RELATED ACTIVITIES

Major assumptions

- Primary data was collected for purchased diesel for the generator.
- Data from Scope 1 and 2 was used as input for the remaining datapoints. See assumptions under Scope 1 and 2.

Emission factors

- Klimakompasset 2025v6.3 for fuels and district heating.
- Energinets miljø- and eldeklaration and various emission factors from ecoinvent and DEFRA, UK Government GHG Conversion Factors for Company Reporting for location based and market-based electricity.
- Ecoinvent for produced solar power.

SCOPE 3.4: UPSTREAM TRANSPORTATION AND DISTRIBUTION

Major assumptions

- Supplier specific data on either transport distances and weight or CO_2e-emissions was collected for transport and distribution.

Emission factors

- Supplier specific emissions when possible.
- DEFRA, UK Government GHG Conversion Factors for Company Reporting for transport distances.

SCOPE 3.5: WASTE GENERATED IN OPERATIONS

Major assumptions

- Data for waste amounts were collected from the waste collector.
- Emission factors from recycling and incineration do not include the emissions from treatment of the waste. The recommended method in the GHG protocol is used, where emissions associated with recycling are allocated to the consumer of the recycled material, and emission from the incineration plant is allocated to the consumer of heat and electricity produced by the plant. In accordance with the GHG protocol, it is voluntary to include the transport of waste from the company to the treatment facility. This emission from transport of waste is included in the applied emission factors. Because of this, the emission factors are the same across treatment methods.

Emission factors

- DEFRA, UK Government GHG Conversion Factors for Company Reporting.

SCOPE 3.6: BUSINESS TRAVEL

Major assumptions

- Data for hotels is based on the number of room-nights. It is assumed that all hotel stays were 3-star hotels.
- Emissions from flights were calculated using the ICAO Emissions Calculator based on the route.
- The distances travelled in cars and public transport was calculated when possible.
- Spend-based data was used for the remaining business travel to ensure completeness.

Emission factors

- ICAO Emissions Calculator for flights.
- Green View Hotel Footprinting Tool for hotels.
- DEFRA, UK Government GHG Conversion Factors for Company Reporting for cars and public transport.
- Klimakompasset 2025v6.3 for spend-based data.

SCOPE 3.7: EMPLOYEE COMMUTING

Major assumptions

- Bossard conducted a voluntary questionnaire for their employees.
- 85% of employees answered the questionnaire. The results were scaled to represent 100% of the employees.

Emission factors

- DEFRA, UK Government GHG Conversion Factors for Company Reporting for cars.
- DSB for public transport.
- COWI, TRANSPORTMINISTERIET, TRANSPORTØKONOMISKE ENHEDSPRISER FOR CYKLING, 2020 and Energinet and DEFRA, UK Government GHG Conversion Factors for Company Reporting for electric bicycles.

SCOPE 3.10: PROCESSING OF SOLD PRODUCTS

Major assumptions

- Spend-based data was collected for suppliers performing surface treatment on sold products.

Emission factors

- Klimakompasset 2025v6.3.

SCOPE 3.12: END-OF-LIFE TREATMENT OF SOLD PRODUCTS

Major assumptions

- Data for the materials and weights for all sold products were collected.
- The treatment method for each product was assumed to follow Eurostat's "Treatment of waste by waste category, hazardousness and waste management operations" for 2022.

Emission factors

- Ecoinvent v3.11, apos.

The GHG inventory is developed in cooperation with

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