Key GHG emission figures

Emissions	Group total
Scope 1 (tCO_2e)	
Gross Scope 1 GHG emissions	2573
Scope 2 (tCO_2e)	
Location-based Scope 2 emissions	77
Market-based Scope 2 emissions	417
Scope 3 (tCO_2e)	
Purchased goods and services (category 1)	2285
Fuel and energy-related activities (category 3)	684
Upstream transportation and distribution (category 4)	16
Business travel (category 6)	345
Employee commuting (category 7)	1286
Total gross GHG emissions (market-based, tCO2e)	**7 606**

GHG emission factors and categories

Scope 1

Includes direct greenhouse gas emissions from fuels used for powering vehicles, including fossil fuel CO_2 emissions and CH_4 and N_2O emissions from biofuels. Emissions from vehicle fuels were calculated using activity-based methodologies.

In Finland, calculations are based on actual total fuel purchase volumes by fuel type obtained from fuel providers.

In Sweden, emissions are based on fuel purchase data for diesel and petrol vehicles. Gas (CNG) and electric vehicles estimated using vehicle mileage, fuel type and fuel consumption factors.

Fuel emission factors obtained from UK Department of Environment, Food & Rural Affairs (DEFRA) GHG conversion factors, 2025.

Scope 2

Carbon emissions from purchased electricity (market-based)

- Product-specific emission factors used from purchased electricity provider
- In cases where data not available, Association of Issuing Bodies (AIB) (2024), European Residual Mixes, data used instead
- If guarantees of origin certificates are not available for reportedly zero emission factors, AIB's residual mixes are used

Carbon emissions from purchased electricity (location-based) factors:

- Finland: 2022-2024 average used from Statistics Finland
- Sweden: Svenska Miljöinstitutet 2023 factor used

Scope 2 (continued)

Carbon emissions from purchased energy other than electricity, mainly district heating (market based).

- Site-specific emission factors used from Energiateollisuus ry (klpaastolaskuri.fi)
- Sweden: factors from energy companies when non-standard products bought, otherwise Energiföretagen statistics per location

Carbon emissions from purchased energy other than electricity, mainly district heating (location- based)

- Finland: District heating national average emissions from publication Kaukolämmön ennakkotiedot 2025 by Energiateollisuus ry
- Sweden: Energiföretagen statistics per location

GHG emission factors and categories

Scope 3

Category 1: Emissions related to the production of goods and provision of services. Includes subcontractor well-to-wheel emissions based on:

- Finland: activity-based estimation of fuel consumption using fuel emission factors obtained from DEFRA
- Sweden: mostly activity-based, where estimated activity data derived from spend/invoicing using DEFRA fuel emission factors. One supplier provided actual fuel consumption data.

Category 3: Fuel- and energy-related activities (not included in Scope 1 or 2). Includes well-to-tank portion of fuel used in Scope 1 and 2. Factors obtained from DEFRA.

Category 4: Upstream transportation and distribution
Internal estimate of freight-related emissions from Finland's main supplier

Scope 3 (continued)

Category 6 and 7 calculations are based on headcount rather than full-time employees.

Category 6: Business travel
Includes emissions related to different forms of business travel outside regular commuting. Data obtained from employee questionnaire with emission factors from:

- Supplier specific emission factors (e.g. VR Group)
- Statistics Finland and Statistics Sweden national fuel classification

Category 7: Commuting
Includes emissions related to different forms of transport used for commuting.

Data obtained from employee questionnaire with emission factors from:

- Supplier-specific emission factors (e.g. VR Group)
- Statistics Finland and Statistics Sweden national fuel classification

Out of Scope memo items

Biogenic CO2: 170 tCO2

Methodology

The base year for Alltime Group's GHG emissions reporting is 2025. Historical emissions will be recalculated in the event of significant structural or methodological changes, or errors affecting the comparability of the emissions inventory.

GWP values are based on the IPCC Fifth Assessment Report (AR5), using a 100-year time horizon (GWP100).

GHG emission factors and categories

Exclusions and limitations

The following Scope 3 categories and emission sources have currently been excluded from reporting due to limitations in data availability, supplier-specific information or calculation capabilities. Alltime continues to develop its ESG data collection and reporting practices, and material excluded categories will be assessed for future inclusion as data quality and methodologies improve.

Excluded possibly material categories currently include:

Category 2: Capital Goods
Category 5: Waste in operations
Category 8: Leased assets

In addition, Category 1 only includes subcontracting emissions, excluding purchased goods, such as Alltime's service operations-related materials.

Exclusions and limitations (continued)

Scope 1: Gas and electric vehicle emissions in Sweden estimated using vehicle mileage.

Scope 3 – category 4: Includes only main contact person's estimate for main partner in Finland.

Scope 3 – category 6 and 7: Employee questionnaire data produced some answers with incomplete information. Data manually enhanced so that all reported kilometers have been attributed to a transportation form.

Out of Scope memo items: Biogenic CO2 total from biofuels used in vehicles. Possible biogenic CO2 related to purchased energy and electricity consumption is not included due to limited information.

Organisational boundary

The organisational boundary for the Alltime Group's greenhouse gas (GHG) inventory has been defined in accordance with the GHG Protocol Corporate Accounting and Reporting Standard using the operational control approach.

The GHG inventory covers 100% of emissions from operations over which Alltime Group has operational control. The reporting boundary includes all companies within Alltime Group Oy, including Alltime Suomi Oy and Alltime Sverige AB, as well as the subsidiaries of Alltime Sverige AB.