

Loipart AB

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Sustainability report 2025



About this report

This report is structured according to the Voluntary Sustainability Reporting Standard for small and medium enterprises (VSME). It is built on structured data, guided by a materiality assessment, dialogues with our value chain stakeholders and analysis of challenges and ongoing initiatives within the marine sector. The VSME standard is primarily data-driven, reflecting its purpose to meet the sustainability information needs of larger companies within the value chain. In this report, however, a partly qualitative approach has been applied to complement the data. This enables a clearer description of the company's current position, challenges, and ongoing initiatives related to sustainability in the marine sector. At the same time, it serves as a starting point for continuous improvement and further development of sustainability performance over time.



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SARA ROOS
CEO

A MESSAGE FROM OUR CEO

As we present our VSME sustainability report, it is clear that our most significant impacts – and our greatest opportunities – lie beyond our own operations. Much of Loipart's footprint is connected to our value chain and the way our solutions are used throughout their lifecycle. This insight shapes how we move forward.

Across our galley, laundry, and waste management solutions, we see a clear path in promoting resource efficiency, extending product lifetimes through service and spare parts, and supporting responsible operations at sea. At the same time, we recognize that real progress depends on strong collaboration. By working closely with customers, suppliers, and partners, we can contribute to raising environmental performance across the maritime sector in a meaningful and lasting way.

Sustainability for Loipart is, however, about more than environmental impact. It is equally about how we act – as a company and as individuals. We are proud of the culture we continue to build, where people feel included, engaged, and empowered. Being a reliable partner in everything we do – from daily interactions to long-term commitments – is fundamental to earning trust and delivering value over time.

Looking ahead, we remain committed to developing our business in a way that reflects both responsibility and opportunity. By combining environmental responsibility, social commitment, and sound governance, we strengthen our competitiveness and our ability to create lasting value for our stakeholders – while staying true to who we are.



Introduction

During 2024 we, like so many other companies, initiated preparations for reporting in accordance with the Corporate Sustainability Reporting Directive (CSRD). But after the union introduced the Omnibus adjustments in February 2025, the year of 2025 was mostly about making sure that the work already carried out didn't go to waste and that our ambitions were aligned with an appropriate approach. Following the revision of the CSRD reporting thresholds, we are currently not within scope of the CSRD 'sustainability reporting requirements and are not expected to be in the near term. Nevertheless, sustainability considerations remain an integral part of our operations - our approach simply changed shape.

Sustainability challenges in our sector

We see an increased demand for investments in environmental systems and solutions from ship owners, aiming to reduce the environmental impact of their operations. These investments include improvements in energy and water efficiency, emissions reduction, waste management, and other technologies that support more sustainable ship operations. This also includes spare part investments to prolong the life-cycle of the product and to act before problems occur rather than react. As a result, demand for new environmental technologies and innovative solutions within the maritime sector is growing.

Sustainability has become more important in the maritime industry, and ship owners increasingly view environmental performance as part of their competitiveness. Higher expectations from customers, regulators and other stakeholders influence how ships are operated in practice and where investments are made. This has led to a stronger focus on



operational measures such as energy efficiency, reduced emissions and improved waste management on board, which in turn increases demand for equipment and systems that support more sustainable ship operations.

Tighter environmental regulations and standards at both international and regional levels lead to additional requirements on ship owners and equipment suppliers, which consequently increases requirements on your sustainability efforts.

With over four decades of experience, Loipart has established itself as a trusted partner for shipyards, shipowners, and operators worldwide. Our commitment to innovation, quality, and customer satisfaction has enabled us to deliver cutting-edge solutions that meet the evolving needs of the maritime sector.

Basics for preparation

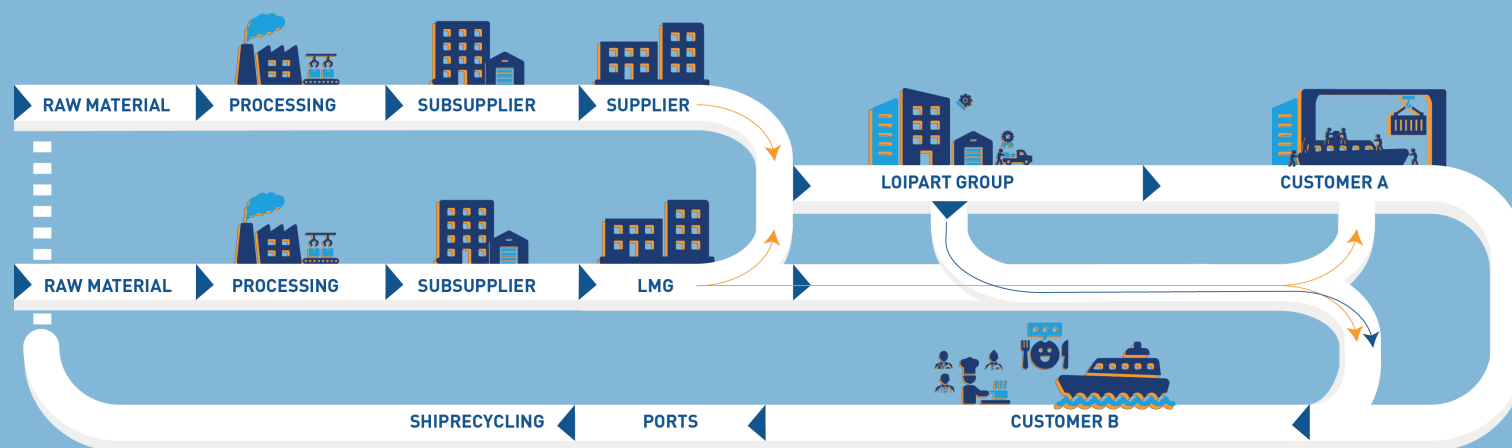
(B1)

This report is prepared according to the comprehensive module and on an individual basis. No classified or sensitive information has been omitted. Loipart AB has since year 2008 been certified against SUSA – Environmental Standard and is currently in the process of implementing ISO 14001.

Legal form		Limited company
NACE sector classification code(s)		
NACE Revision 2		9522 - Repair of household appliances and home and garden equipment
NACE Revision 2.1		4664 - Wholesale of other machinery and equipment
NACE Revision 2.1		9522 - Repair and maintenance of household appliances and home and garden equipment
Size of balance sheet (in Euro)		24 487 167
Turnover (in Euro)		52 883 952
Country of primary operations and locations of significant asset(s)		Sweden
Geolocation of sites owned, leased or managed		Jonsered and Alingsås

Strategy: Business Model and Sustainability

(C1)



Loipart AB is a leading global provider of equipment and solutions for galleys, laundry, waste handling, and related services and spare parts for the maritime industry. We are a Sweden-based company headquartered in Jonsö, east of Gothenburg, operating in a global B2B market. Our business model is based on sales of high quality products, promoting products with better environmental performance, waste handling and optimization, and extending the operational lifetime of equipment. Our offerings cover new builds, retrofits, aftermarket deliveries, and unit sales. Delivered to shipyards, shipowners, and marine operators worldwide. Through our technical expertise, and long-standing industry experience, we aim to create long-term value for customers and other stakeholders across our key international markets.

Loipart AB's main business relationships are with ship owners, ship operators, fleet, agents, distributors, and technical managers, and shipyards, primarily in connection with vessel new builds, conversions, and refurbishment projects. Our supply chain consists of a combination of partnerships, depending on project scope and technical requirements. In addition, Loipart operates its own manufacturing units within the Loipart Group.

To support project performance, Loipart also collaborates with external installation and service partners across different geographies. These partners are critical for ensuring quality delivery, compliance with technical specifications, and adherence to health, safety, and environmental standards during onboard installation and servicing.

Given the global and highly regulated nature of the maritime industry, regulatory authorities, classification societies, and certification bodies are key stakeholders. Loipart's operations are governed by strict maritime, safety, hygiene, and environmental regulations, as well as international standards, which influence both supplier selection and project performance.

While Loipart primarily operates in a business-to-business context, the end users of its solutions are crew members and passengers onboard vessels. This creates an indirect responsibility to ensure that solutions meet high standards for safety, functionality, hygiene, and user experience throughout their lifecycle.

Strategy for Sustainability at Loipart

Within our business strategy for 2026–2028, sustainability is structured around the goals of Sustainable Loipart, Happy Loipartners, and Financially Stable.

It is focused on creating long-term value through three overarching goals:

Sustainable Loipart

Integrating both product and organizational levels with strategy areas such as promoting solutions with energy- and water-efficiency, longer lifespans, and repairability, increasing the share of spare parts sales, and optimizing transport solutions.

Happy Loipartners

Emphasizing an inclusive culture, strengthened leadership and modern work tools that support knowledge sharing and efficiency. The ambition is higher employee engagement, low turnover, achieve gender-neutral pay and representation, and clear leadership outcomes that together promote performance and well-being.

Financially stable

Prioritizes growth in strategic customer segments and markets, increased customer loyalty, and a balance between project and service revenues to ensure sustainable profitability and market position.

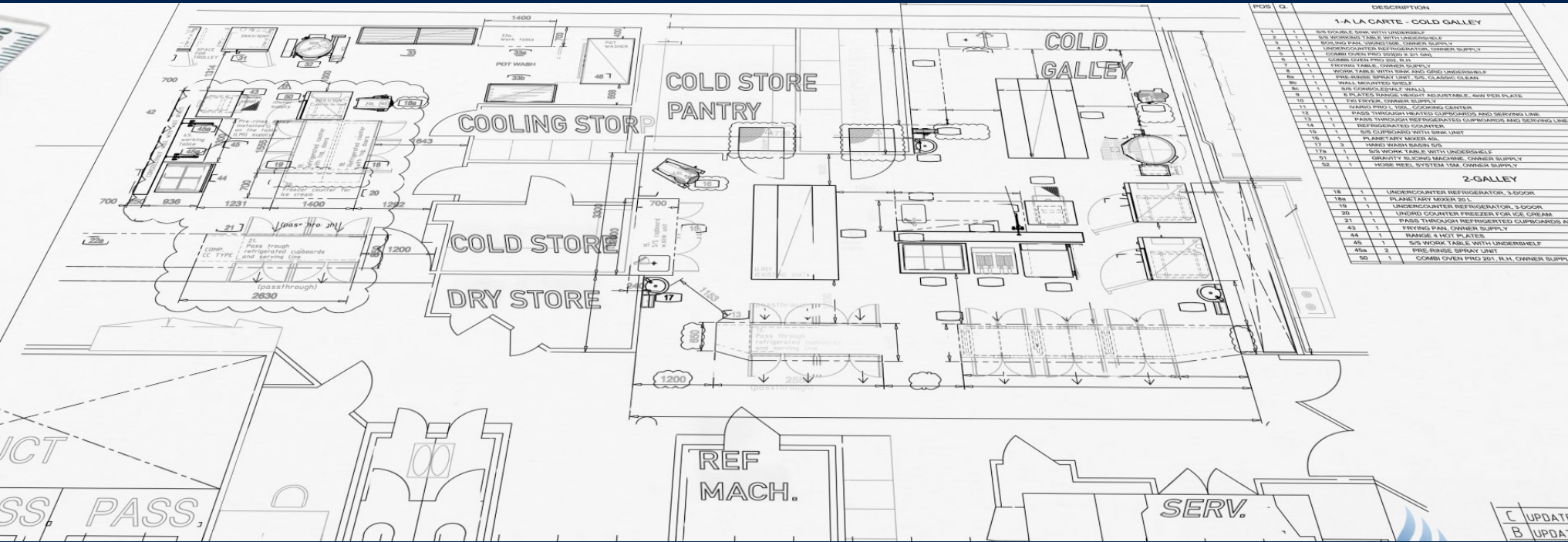
Our Vision “We create pleasant journeys at sea”

Our Mission “We provide sustainable, tailor-made galley, laundry, and waste handling solutions for professional marine environments.”

Our values are ‘Reliable’, ‘Dynamic’, ‘Proud’ and ‘Easy to work with’.

Loipart Sustainability Group

To meet these challenges, we have built a sustainability group composed of colleagues with diverse competencies and roles. This cross functional team helps ensure that knowledge and commitment are spread throughout the organization.



Practices, policies and future initiatives for transitioning towards a more sustainable economy (B2 and C2)

Sustainability issues addressed by practice, policy and/or future initiative, including targets to monitor

Our environmental policy, travel policy, work environment policy and code of conduct cover the following topics.

Topics	Ongoing and planned initiatives	Targets
Climate change	We have initiated climate calculations for scope 1, 2 and significant scope 3 categories. We have targets in place to reduce the climate impact associated with transportation, which includes measures for shipments under the company's control, contributing to a reduced carbon footprint and alignment with broader environmental and climate objectives. For further information, see B3.	We have targets to lower carbon footprint by climate compensation for shipments under our control. Demand on ISO 14001 (or equivalent) suppliers and freight forwarders
Circular Economy	Our circularity approach includes sales of products that efficiently use of energy, water, and chemicals, and extending the operational lifetime of equipment installed on board customer vessels. This is achieved through maintenance, upgrades, and technical support that reduce waste and the need for new materials. For further information, see B7.	Increase sales of products that efficiently use of energy, water, and chemicals, and extending the operational lifetime.

Topics	Ongoing and planned initiatives	Targets
Pollution	Loipart continuously develops its waste management systems to improve waste handling on vessels and prevent pollution. Engagement with key suppliers is also a central preventive measure in Loipart's approach to pollution.	No targets.
Own workforce	We aim to strengthening performance and development review processes through more structured follow-up of employee development and well-being. In parallel, it aims to enhance self-leadership and further develop internal initiatives related to company culture, including feedback and inclusion. For further information, see C6 .	Targets within eNPS, Leadership performance, employer turnover, hit rate social activities, gender pay equity, equal representation of gender, equal opportunities.
Business conduct		100% of business transactions comply with export controls and sanctions. Zero significant violations of laws and regulations related to export control, trade, or competition law. At least 75% of procurement volume shall come from suppliers that have been risk-assessed from a sustainability and ethical perspective. Zero tolerance for corruption – all suspected incidents shall be investigated within 30 days.

Targets are set in place within the 2026-2028 strategy and cover the initiatives to strengthen our product portfolio by increasing the focus on standardized and more environmentally friendly solutions that support extended product lifecycles and long-term customer value. Through an expanded emphasis on spare parts and service offerings, we seek to promote repair, reuse, and lifecycle extension. We also aim to ensure equitable and inclusive employment practices. We aim to achieve gender pay equity and balanced representation across all roles. Continuous efforts are made to foster a workplace culture that promotes diversity, inclusion, and equal opportunity for all employees.

We have identified our significant sustainability aspects by conducting an impact materiality assessment.

We have analyzed the impact not only within our own operations but also through our value chain.

Loipart sustainability aspects

Own workforce

**Resource use and
circularity**

Pollution

**Energy and greenhouse
gas emissions**



Environmental information

The information provided in this section fulfils the VSME disclosure requirements B3 (Energy and greenhouse gas emissions), B4 (Pollution of air, water and soil) and B7 (Resource use, circular economy and waste management), and by providing qualitative information on these subjects also fulfils requirement C2 (relating to practices, policies, and future initiatives supporting the transition towards a more sustainable economy in relation to environmental aspects). Loipart AB is in the starting process of climate calculations and is not disclosing any information regarding C3 (GHG reduction targets and climate transitions) and C4 (Climate risks).

Loipart AB does not have any production processes that significantly consume water or risk negative impact on nearby environments. Consequently, Loipart AB does not disclose any information on B5 (Biodiversity) and B6 (Water).

Energy and greenhouse gas emissions (B3)

We recognize that climate change is one of the most significant challenges of our time and that reducing greenhouse gas emissions is essential. Greenhouse gas emissions arise from activities across several life cycle stages, as well as from supporting operational activities. Emissions occur primarily during the production of products and components, where manufacturing processes and the use of materials with a high embedded carbon footprint, such as steel, contribute significantly. In addition, purchased products must be transported throughout the value chain, from suppliers to Loipart AB warehouse and from our warehouse to customers – all on a global market. These logistic flows rely fully or partly on fossil fuel-powered road, air, and sea freight. Therefore, they've long been identified as an important environmental aspect for Loipart to address. Further emissions arise during the use phase, as energy is consumed by customers in the daily operation of vessels. The level of energy consumption depends on factors such as product design, technical performance, operating patterns, maintenance, and user behavior. Finally, we recognize that emissions related to business travel also contribute to the organization's overall climate footprint. Although, as we operate on a global market, business travels are a necessity for building and maintaining business relationships.



Ongoing and planned Initiatives

As part of our renewed approach to our sustainability efforts, we have initiated climate impact calculations. A materiality analysis of scope 3 categories reveals that emissions related to purchased goods and services, the use of our products by end customers, our own operational energy use, business travels, and transportation of goods are significant categories for Loipart AB. Furthermore, we recognize transportation as a key activity in our business and have defined it as one of the company's strategic focus areas for the period 2026–2028. During these years, we aim to, under the framework of sustainable transportation, develop new ways of working to reduce environmental impacts within transportation.

Topics	Ongoing and planned initiatives	Targets
Scope 1 (direct emissions)	0 CO2e	Loipart does not own or lease any vehicles and does not conduct any activities that generate direct emissions, such as fossil fuel combustion or the use of refrigerants in company-controlled equipment. Responsibility for the installation, operation, and refilling of refrigerants lies with the external landlord. Consequently, Loipart has no reportable Scope 1 emissions.
Scope 2 (indirect energy-related emissions)	0 CO2e	Loipart does not hold its own energy contracts and does not produce electricity. Electricity, heating, and cooling are provided by the external landlord as part of the lease. Therefore, Loipart have no reportable Scope 2 emissions, instead emissions related to energy use in offices and warehouse spaces are reported in scope 3 category 8.
Scope 3		Categories 1, 4, 9, 6, 8, 13...

Energy mix	
Electricity Jonsered office	24 916 kWh – 100 % renewable
Electricity & district heating Alingsås warehouse	80 400 kWh – 99,9-100% renewable

Assumptions: As the warehouse facility are rented, the energy contract is held by the landlord, who has provided data on energy consumption, including electricity and district heating, based on the share of leased floor area in the building. The energy data provided for the office premises are based on actual consumption.

Pollution of air, water and soil (B4)

Pollution of air, water, and soil is currently assessed as non-material for the company's own operation, and consequently no data is disclosed under B4 (Pollution of air, water, and soil). When viewed from our upstream and downstream value chain, pollution is a material topic. Chemicals and harmful materials are used in upstream manufacturing processes, as well as chemical exposure during the use phase of our products. During the use phase, galley, laundry and waste management appliances may discharge wastewater (defined as grey water) to the ocean containing detergents, soaps, and other chemicals and waste, which, if not adequately treated, can cause marine pollution. Laundry appliances may also release microplastics and microfibers from synthetic textiles, which can accumulate in marine environments and enter the food chain. Ground food waste from disposers is regulated under MARPOL Annex V and is strictly regulated ashore and will be subject to quarantine requirements and require special handling, segregation and proper reception & disposal facilities.

In respect of the serious legal and environmental issues related to discharge at sea we can provide compliant solutions and environmental expertise with approximately 10 years experience within waste management. Today Loipart AB acts as an advisory part for our customers when it comes to regulatory standards and laws both locally, regionally and globally but also for the customers' type of vessel fleet. Loipart AB and its subsidiaries support increased environmental awareness and understanding of waste management systems through network meetings, exhibitions and collaborations together with the customers and suppliers.

Ongoing and planned initiatives

We continuously develop our waste management system and efforts to improve waste management within the marine sector involve several challenges. The regulatory frameworks are extensive and vary depending on the geographical area, which requires continuous updates and adaptations. In addition, efficiency is affected by factors such as crew engagement, training, and access to reception facilities in ports. There are multiple stakeholders with differing priorities in environmental management. The challenges involve addressing diverse needs and adapting solutions to align with both stakeholder priorities and environmental performance. Differences in infrastructure and costs for waste management ashore can also limit the possibilities for optimal recycling.

Electrolux and Loipart Group's own production companies, LMG and Indetek, account for the majority of Loipart's product portfolio and engagement with these suppliers is therefore a key preventive measure within Loipart's approach to preventing pollution. Loipart does not have direct operational control or on-site monitoring mechanisms in place.

Resource use, circular economy and waste management (B7)

Loipart recognizes resource efficiency and circular solutions as a key sustainability focus within the marine sector and, consequently, a priority area for Loipart. Our value chain resource footprint covers the consumption of materials, including critical raw materials, as well as energy- and water use across the value chain. Loipart's business model is partly based on reusability and repairability through the sale of high-quality products and solutions, including galley, laundry, waste management systems, and spare parts. Via design of layout, onboard surveys, service contracts, and technical support to assess equipment condition and provide recommendations on maintenance, spare parts replacement and upgrades, we extend the operational lifetime of equipment and ensure that the reusability and repairability of our products are optimized.

Ongoing and planned initiatives

In 2025 we launched the initiative and concept Smart Selection. The initiative includes standardized and scalable equipment packages for galley, laundry and waste management systems, tailored to different vessel types and operational needs. By structuring our offering into predefined solutions, we enable more resource-efficient procurement processes and a consistent application of technical choices across our delivery portfolio. Smart Selection is partly based on circularity principles and efficient resource use, increasing recycling, and minimizing food waste volumes. The solutions include equipment designed for longer lifespans, as well as maintenance and repair, thereby reducing the need for replacement investments and consequently resource use.

We also work continuously to guide our customers toward choosing more environmentally friendly solutions and to maintain active dialogue with our suppliers in order to further improve and develop our portfolio. By promoting Smart Selection within galley, laundry, and solutions for processing ship-generated garbage, we strengthen our ability to deliver solutions that contribute to improved performance and, over time, reduced resource consumption for our customers.

Furthermore, we see multiple opportunities to increase our collaboration on important sustainability aspects within our supplier value chain. Key suppliers provide equipment for galley, laundry, and waste management systems, and play a central role in determining material selection, product design, and environmental performance. Our supply chain group is currently engaging in dialogues regarding the environmental performance of products within the marine segment, with the aim of continuously identifying opportunities to incorporate more environmentally friendly products into our portfolio. In addition, a considerable share of our sourcing comes from our own production companies in Finland and Estonia, who are important contributors to both our upstream and downstream value chain.



Social information

The information provided in this section fulfils the VSME disclosure requirements B8 (General characteristics), B9 (Health and Safety), and B10 (Remuneration, collective bargaining and training), and by providing qualitative information on these subjects, also fulfils requirement B2 and C2 (Practices, policies, and future initiatives supporting the transition towards a more sustainable economy in relation to social aspects).

General characteristics (B8)

During the reporting year, the company had a total of **42 employees**. Of these, **40** were permanent employees, 1 was on probationary employment, and 1 was employed on a fixed-term contract. In addition, 1 consultant was engaged. The company's workforce thus primarily consists of permanent employees, contributing to stability and continuity in operations. The gender distribution was **42.9% women** and **57.1% men**. All employees are employed in **Sweden**. During the reporting year, one employment was ended, corresponding to an **employee turnover rate of approximately 2.4%**.

Health and Safety (B9)

No work-related accidents were reported in 2025.

Remuneration, collective bargaining and training (B10)

100 % of employees is covered by collective bargaining agreements.

Average number of annual training hours in 2025 per employee (female): 51,24

Average number of annual training hours in 2025 per employee (male): 159,27



Own workforce information and human rights policies and processes (C6)

Loipart has adopted an Occupational Health & Safety Policy (SAMA) governing its systematic work environment management. The policy covers several defined areas, including preventive measures against work-related illness and accidents, management of sick leave and rehabilitation, prevention of harassment and threats, as well as guidelines relating to drugs, tobacco use, first aid, and crisis support. Loipart prioritizes its employees' mental health and well-being by promoting a healthy work-life balance. Through various initiatives, including flexible work arrangements and mental health support programs, we strive to create a positive and supportive work environment. In addition, Loipart has adopted a Code of Conduct and a Diversity and Equal Opportunities Policy, which regulates ethical behavior, equal opportunities, and respect for the individual.

Ongoing and planned Initiatives and Actions

The company intends to further develop its work within social sustainability, with a focus on work environment, employee development, and equal opportunities. Planned initiatives include the further development of performance and development reviews, as well as a more structured follow-up of employee development and well-being. Loipart also aims to strengthen efforts related to self-leadership and continue developing internal initiatives linked to company culture, including feedback and inclusion. Loipart AB will also continue its health-promoting initiatives, including wellness benefits, mental training, yoga on working hours, and flexible working arrangements, with the aim of further strengthening a safe and inclusive working environment.

Human rights incidents (C7)

There were no human rights incidents in our own workforce related to child labour, forced labour, human trafficking, discrimination or other.



Governance

The information provided in **this section covers the VSME disclosure requirements C9, gender diversity ratio in the governance body and B2 and C2** (Practices, policies, and future initiatives supporting the transition towards a more sustainable economy in relation to governance aspects).

From a Governance perspective, **Loipart AB applies a clear framework for responsible and ethical business conduct, guided by transparency, accountability, and compliance with relevant regulations and standards.** Our Code of Conduct, including zero tolerance for corruption, defines how we work with stakeholders, while clear requirements on our supply chain ensure respect for human rights, fair working conditions, and ethical practices.

Ethical governance is a fundamental part of the Loipart Group’s sustainability approach and supports long-term value creation and trust with stakeholders. We strive to build long-term relationships, and one key method of success is mutual trust. As already shown in the assessment of aspects, the vast majority of Loipart AB’s sustainability impact occurs in the upstream and downstream value chain, which means that a significant share of its impact arises through suppliers as well as business partners. Responsible supplier management is therefore one of Loipart’s most critical sustainability priorities. Through close dialogue with suppliers, Loipart works to ensure that business is conducted in an ethical, transparent, and responsible manner throughout the value chain.

Gender diversity ratio in the governance body (C9)



Loipart Group Values

Easy to work with

Dynamic

Reliable

Proud

Setting Our Course

Since the start of our environmental work in 2008, we have faced challenges in obtaining reliable and relevant data to support our sustainability efforts. As a result, our focus has often been on “what can be measured,” rather than on activities that genuinely drive both Loipart AB’s business and our sustainability performance forward. We now see new opportunities to direct our resources to areas where we can make a real and meaningful impact. Moving forward, we see opportunities that include enhanced credibility and responding to stakeholder requests regarding sustainability topics. Our efforts can, in this way, also contribute to more robust stakeholder relationships. By building on existing initiatives and collaborations with suppliers and partners, we can strengthen our relationships and dialogues in both our upstream and downstream value chain. This is indeed a long-term journey where we aim to do good where we have the greatest opportunity to do so. At the same time, there are challenges to consider, such as increased internal resource requirements and the need for new competencies within our organization. Risks related to insufficient transparency and challenges in obtaining reliable data may affect the overall reporting outcome. Furthermore, uncertainty regarding the interpretation of regulations, changes to existing requirements, and the introduction of new regulations may require continuous monitoring and adaptability.

But we see great potential and engagement in our organization. Sustainability is increasingly becoming a natural part of how we develop our business, support our customers, and collaborate with suppliers and partners. The work carried out during the past years has given us a clearer understanding of where our most significant impacts arise and where our efforts can create the greatest value.





As this report establishes, many of the sustainability challenges connected to Loipart AB's operations are linked to our value chain and the use of our products throughout their lifecycle. We therefore believe that our greatest opportunity to contribute lies in promoting resource-efficient solutions, extending product lifetimes through service and spare parts, supporting responsible waste management, and working together with customers and suppliers to improve environmental performance across the maritime sector. At the same time, sustainability is not only about environmental performance. A strong and inclusive workplace, responsible business conduct, and long-term partnerships remain essential foundations for our continued success. By combining environmental responsibility, social commitment, and sound governance, we strengthen both our competitiveness and our ability to create lasting value for stakeholders.

Looking ahead, we will continue to strengthen and develop our sustainability efforts. We view sustainability reporting not as an end in itself, but as a tool to drive continuous improvement, support informed decision-making, and ensure transparency towards our stakeholders.

Through ongoing learning, collaboration, and innovation, we aim to contribute to a more sustainable maritime industry while staying true to our vision of creating pleasant journeys at sea.

Our journey continues. While there is still more to learn and improve, we are confident that by focusing on the areas where we can make the greatest impact, Loipart will continue to create long-term value for customers, employees, partners, and society.

Loipart AB: 2025 GHG Inventory Summary

Methodology and key assumptions

Category	Methodology	Uncertainties / limitations
1. Purchased goods and services	Purchased services: Activities are categorised into twelve service categories and emissions are calculated using a spend-based methodology. Purchased products: Sold-product data is used as a proxy for purchased-product volumes, as no material difference between purchased and sold volumes is expected. Products are grouped into larger products with electricity, larger products without electricity, spare parts and accessories. Where relevant, these groups are further split by material composition.	Product categorisation and material composition assumptions may not fully capture actual variations in materials and production processes. The assumption that purchased and sold volumes are materially similar may introduce uncertainty if inventory levels, timing differences or product mix differ materially.
4 and 9. Transportation and distribution	For transports booked by Loipart AB where supplier-specific WTW CO₂e data was available, the reported supplier values were used directly. This data represents approximately 95% of company-booked transports. The remaining approximately 5% was estimated by scaling the reported 95% emissions to 100%. Because upstream and downstream transport flows cannot currently be separated with sufficient data quality, the complete company-booked transport dataset is used as the basis for the combined transport result reported in Category 4.	Uncertainty remains for transports without supplier-specific data and for allocation between upstream and downstream flows where available data does not allow a reliable split. The combined reporting approach should be refined if booking-, cost- or shipment-level data becomes available.

Category	Methodology	Uncertainties / limitations
6. Business travel	Business travel emissions are primarily calculated using activity-based data provided by Egencia, including reported CO2e emissions for the significant majority of travel. Additional travel activities such as rental cars, buses, taxis and hotel stays are estimated using a spend-based approach with appropriate emission factors. The combined activity-based and spend-based datasets are assessed to represent 100% of business travel activity.	Egencia data is assumed to cover the majority of travel. The combined datasets are assumed to represent total business travel activity; any travel outside these datasets may introduce residual uncertainty.
8. Upstream leased assets	Emissions from upstream leased assets are calculated using a combination of activity-based data and allocation estimates. Office emissions use activity-based energy consumption data. Warehouse energy use is based on landlord-provided estimates allocated by the warehouse share of total building area, with appropriate emission factors applied to the allocated energy use.	Warehouse energy allocation based on floor area may not reflect actual energy consumption intensity. Landlord-provided estimates may vary in accuracy and methodology.
11. Use of sold products	Use-phase emissions are calculated using an activity-based lifetime approach. Sales volumes, expected lifetime, annual use days and daily operating hours are combined with reconciled effective weighted-average kW values for each product group. The effective kW values are derived from the original product-level lifetime energy-use source data so that the grouped activity-data rows reconcile to the detailed source calculation. Emissions are calculated using a WTW proxy emission factor for marine diesel-generated electricity, including both direct fuel combustion and WTT fuel-supply emissions.	Warehouse energy allocation based on floor area may not reflect actual energy consumption intensity. Landlord-provided estimates may vary in accuracy and methodology.

Scope	Cat.	GHG Protocol category	Inventory status	kg CO2e	tCO2e	% of total	Method / comments
Scope 1	-	Direct emissions	Not material / not reported				Scope 1 deemed insignificant for reporting: one car was leased for 3 months, but it is understood there was little to no use during this period; no material fuel-use data or Scope 1 emissions total is available.
Scope 2	-	Purchased electricity, heat, steam and cooling	Not material / not reported				Scope 2 reported under Scope 3: Loipart AB leases the office space and energy is included in the lease agreement. Loipart AB does not control the energy supplier or choose the energy contract, so office energy is reflected under Scope 3 leased assets rather than Scope 2.
Scope 3	1	Purchased goods and services	Calculated	1 425 015,988	1 425,016	1,0%	Goods and services combined from Category 1 sheet.
Scope 3	2	Capital goods	Not reported				N/A
Scope 3	3	Fuel- and energy-related activities	Not reported				N/A
Scope 3	4	Upstream transportation and distribution	Reported / calculated	187 500,201	187,500	0,1%	For Loipart AB, upstream and downstream transportation are combined due to data-quality limitations and the practical difficulty of separating complex transport flows.
Scope 3	5	Waste generated in operations	Not material / not reported				Deemed insignificant / data gap for reporting: Loipart AB has one office and a small number of employees, so operational waste is expected to be limited; no complete 2025 waste activity dataset is available.
Scope 3	6	Business travel	Calculated	86 999,343	86,999	0,1%	Includes WTT uplift for flights and FX/inflation-adjusted spend rows.
Scope 3	7	Employee commuting	Not material / not reported	0,000	0,000	0,0%	Deemed insignificant / data gap for reporting: one office and a small number of employees; no complete 2025 commuting activity dataset is available.
Scope 3	8	Upstream leased assets	Calculated	4 265,264	4,265	0,0%	Landlord-provided/estimated energy consumption.
Scope 3	9	Downstream transportation and distribution	Not material / not reported				Deemed insignificant as a separate reported category: downstream transportation is currently combined with Category 4 because upstream/downstream flows cannot be separated with sufficient data quality; one office and small employee base indicate limited additional reporting relevance.
Scope 3	10	Processing of sold products	Not reported				N/A
Scope 3	11	Use of sold products	Calculated	138 813 621,600	138 813,622	98,8%	Lifetime use-phase emissions on WTW basis.
Scope 3	12	End-of-life treatment of sold products	Not reported				N/A
Scope 3	13	Downstream leased assets	Not reported				N/A
Scope 3	14	Franchises	Not reported				N/A
Scope 3	15	Investments	Not reported				N/A
Total calculated/reported				140 517,402	100%		

Inventory notes: Blank totals are excluded. Scope 1 was deemed insignificant because one leased car was held for 3 months with little to no use. Scope 2 office energy is reported under Scope 3 leased assets because energy is included in the lease and Loipart AB does not control or choose the supplier. Waste generated in operations, employee commuting, and separate Category 9 reporting were also deemed insignificant / not separately reported for this first calculation.