

Title Greenhouse Gas (GHG) Emissions Recalculation Policy_Group			Document owner: HSEQ
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AIM AND SCOPE

The Presto Groups recalculation policy aims to ensure that we accurately track progress towards our greenhouse gas (GHG) emission targets. This means recalculating our base year emissions inventory in case of any significant changes as described in this policy document.

IMPLEMENTATION

Guidelines for recalculation

Presto will recalculate our base year emissions inventory to account for significant changes. Significant changes are defined as changes that leads to an emissions increase or decrease of 5 % of total base year emissions, in accordance with the Greenhouse Gas Protocol guidance and SBTi's significance threshold. We may also choose to recalculate our baseline for changes less than 5%.

The following changes will trigger a recalculation if it has a significant impact on our GHG emissions inventory:

Structural changes

Structural changes include acquisitions, divestitures or mergers.

Calculation methodology changes

Methodology changes include updated calculation methods, emission factors or improved data access.

Data errors

If a significant data error or several cumulatively significant data errors are discovered, the base year emissions inventory will be recalculated.

Other changes

Significant change in our operational or organizational boundaries may result in a recalculation of the base year emissions inventory.

Reporting of base year adjustments

Recalculations and adjustments will be stated in the next annual sustainability report.