

# SCGP Sustainable Taxonomies 2023

SCGP voluntarily maps our sustainable activities in line with the EU Taxonomy and reports performance, CapEx, and OpEx related to economic activities in line with the Taxonomy, including:

## 1. **Generation of heat and power from renewable energy.**

SCGP's Pulp and Paper mills generate steam and power in combined heat and power plants that are fed by renewable fuel such as wood residuals, bark, biogas, black liquor as byproducts of the virgin papermaking process. and include power from solar cell.

## 2. **Installation, improve and repair equipment for enhance energy efficiency**

We maintain and replace equipment to increase energy efficiency in the manufacture for climate mitigation.

## 3. **Operation of waste water treatment**

SCGP own and operate industrial wastewater treatment plants to meet our own process water withdrawal and discharge requirements.

## 4. **Forest management**

SCGP manage 150,000 rai (24,000 hectare) of economic tree plantation in northeastern and western regions of Thailand, providing timber feedstock to our virgin papermaking process and we received FSC® Forest Management certification.

## 5. **Collection, utilization and increasing the value of non-hazardous waste.**

SCGP has recycling business including collection and transportation for paper and cardboard for reuse or recycling operations is considered to make a substantial contribution to climate mitigation under the relevant criteria.

## 6. **Pollution management**

SCGP installs and maintains air pollution treatment and removal equipment at our pulp and paper mills to exceed legal limits.

# SCGP Sustainable Taxonomies 2023

## SCGP's Turnover 2023 eligible and aligned EU taxonomy

TURNOVER	Economic Activities	Code	Absolute turnover (MB)	Proportion of Turnover (%)	Substantial contribution criteria					DNSH criteria (Does Not Significantly Harm)					Minimum Safeguards (Y/N)	Taxonomy-aligned proportion of turnover, year 2023 (%)	Category (Enabling activity) (E)	Category (Transitional activity) (T)	
					Climate Change mitigation (%)	Climate Change adaptation (%)	Water and marine resource (%)	Circular Economy (%)	Pollution (%)	Biodiversity and ecosystem (%)	Climate Change mitigation (Y/N)	Climate Change adaptation (Y/N)	Water and marine resource (Y/N)	Circular Economy (Y/N)					Pollution (Y/N)
<b>A. Taxonomy-eligible activities</b>				<b>8.74%</b>															
<b>A.1 Environmentally sustainable activities (Taxonomy-aligned)</b>																			
	Collection, utilization and increasing the value of non-hazardous waste.	E38.11	7,920	6.12%	100%						Y	Y	Y	Y	Y	Y	Y	6.12%	
	Electricity generation using solar photovoltaic technology	D35.11, F42.22	131	0.10%	100%						Y	Y	Y	Y	Y	Y	Y	0.10%	
<b>Turnover of environmentally sustainable activities (Taxonomy-aligned) (A.1)</b>			<b>8,051</b>	<b>6.22%</b>	<b>100%</b>						<b>Y</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>	<b>6.22%</b>	
<b>A.2 Taxonomy-Eligible but not environmentally sustainable activity (not Taxonomy-aligned activities)</b>																			
	Cogeneration of heat/cool and power from bioenergy	D35.11, D35.30	3,204	2.48%															
	Installation, improve and repair equipment for enhance energy efficiency.	C16, C17	-	0.00%															
	Operation of waste water treatment	E37.00	-	0.00%															
	Pollution management		-	0.00%															
	Forest management	A2	56	0.04%															
<b>Turnover of Taxonomy-Eligible but not environmentally sustainable activity (not Taxonomy-aligned activities) (A.2)</b>			<b>3,260</b>	<b>2.52%</b>															
<b>Total (A.1 + A.2)</b>			<b>11,311</b>	<b>8.74%</b>															
<b>B. Taxonomy-non-eligible activities</b>																			
<b>Turnover of Taxonomy-non-eligible activities</b>			<b>118,087</b>	<b>91.3%</b>															
<b>Total (A + B)</b>			<b>129,398</b>	<b>100%</b>															

Remark:

- The total turnover figure is the Group revenue figure as reported in SCGP Annual Report 2023. See page 42 (PDF page 44) for Revenue Structure.

# SCGP Sustainable Taxonomies 2023

## SCGP's CAPEX 2023 eligible and aligned EU taxonomy

CAPITAL EXPENDITURE	Economic Activities	Code	Absolute CapEx (MB)	Proportion of CapEx (%)	Substantial contribution criteria							DNSH criteria (Does Not Significantly Harm)					Minimum Safeguards (Y/N)	Taxonomy-aligned proportion of CapEx, year 2023 (%)	Category (Enabling activity) (E)	Category (Transitional activity) (T)	
					Climate Change mitigation (%)	Climate Change adaptation (%)	Water and marine resource (%)	Circular Economy (%)	Pollution (%)	Biodiversity and ecosystem (%)	Climate Change mitigation (Y/N)	Climate Change adaptation (Y/N)	Water and marine resource (Y/N)	Circular Economy (Y/N)	Pollution (Y/N)	Biodiversity and ecosystem (Y/N)					
<b>A. Taxonomy-eligible activities</b>				<b>25.7%</b>																	
<b>A.1 Environmentally sustainable activities (Taxonomy-aligned)</b>																					
Collection, utilization and increasing the value of non-hazardous waste.			E38.11	92	1.03%	100%						Y	Y	Y	Y	Y	Y	Y	1.03%		
Electricity generation using solar photovoltaic technology			D35.11, F42.22	277	3.10%	100%						Y	Y	Y	Y	Y	Y	Y	3.10%		
<b>CapEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)</b>			<b>369</b>	<b>4.12%</b>	<b>100%</b>							<b>Y</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>	<b>4.12%</b>		
<b>A.2 Taxonomy-Eligible but not environmentally sustainable activity (not Taxonomy-aligned activities)</b>																					
Cogeneration of heat/cool and power from bioenergy			D35.11, D35.30	77	0.86%																
Installation, improve and repair equipment for enhance energy efficiency.			C16, C17	1,114	12.45%																
Operation of waste water treatment			E37.00	44	0.49%																
Pollution management				24	0.27%																
Forest management			A2	667	7.45%																
<b>CapEx of Taxonomy-Eligible but not environmentally sustainable activity (not Taxonomy-aligned activities) (A.2)</b>			<b>1,926</b>	<b>21.5%</b>																	
<b>Total (A.1 + A.2)</b>			<b>2,295</b>	<b>25.7%</b>																	
<b>B. Taxonomy-non-eligible activities</b>																					
<b>CapEx of Taxonomy-non-eligible activities</b>			<b>6,653</b>	<b>74.3%</b>																	
<b>Total (A + B)</b>			<b>8,948</b>	<b>100%</b>																	

Remark:

- The total capital expenditure (CAPEX) figure as reported in SCGP Annual Report 2023. See page 107 (PDF page 109) for Table 7 - SCGP's CAPEX and Investment.

# SCGP Sustainable Taxonomies 2023

## SCGP's OPEX 2023 eligible and aligned EU taxonomy

OPERATING EXPENDITURE		Code	Absolute OpEx (MB)	Proportion of OpEx (%)	Substantial contribution criteria					DNSH criteria (Does Not Significantly Harm)					Minimum Safeguards (Y/N)	Taxonomy-aligned proportion of OpEx, year 2023 (%)	Category (Enabling activity) (E)	Category (Transitional activity) (T)
					Climate Change mitigation (%)	Climate Change adaptation (%)	Water and marine resource (%)	Circular Economy (%)	Pollution (%)	Biodiversity and ecosystem (%)	Climate Change mitigation (Y/N)	Climate Change adaptation (Y/N)	Water and marine resource (Y/N)	Circular Economy (Y/N)				
Economic Activities																		
<b>A. Taxonomy-eligible activities</b>				<b>6.99%</b>														
<b>A.1 Environmentally sustainable activities (Taxonomy-aligned)</b>																		
Collection, utilization and increasing the value of non-hazardous waste.		E38.11	6,718	6.32%	100%					Y	Y	Y	Y	Y	Y		6.3%	
Electricity generation using solar photovoltaic technology		D35.11, F42.22	-	0.00%	0%													
<b>CapEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)</b>			<b>6,718</b>	<b>6.32%</b>	<b>100%</b>					<b>Y</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>		<b>6.3%</b>	
<b>A.2 Taxonomy-Eligible but not environmentally sustainable activity (not Taxonomy-aligned activities)</b>																		
Cogeneration of heat/cool and power from bioenergy		D35.11, D35.30	-	0.00%														
Installation, improve and repair equipment for enhance energy efficiency.		C16, C17	-	0.00%														
Operation of waste water treatment		E37.00	592	0.56%														
Pollution management			42	0.04%														
Forest management		A2	78	0.07%														
<b>CapEx of Taxonomy-Eligible but not environmentally sustainable activity (not Taxonomy-aligned activities) (A.2)</b>			<b>713</b>	<b>0.67%</b>														
<b>Total (A.1 + A.2)</b>			<b>7,431</b>	<b>6.99%</b>														
<b>B. Taxonomy-non-eligible activities</b>																		
<b>OpEx of Taxonomy-non-eligible activities</b>			<b>98,843</b>	<b>93.0%</b>														
<b>Total (A + B)</b>			<b>106,274</b>	<b>100%</b>														

Remark:

- The total capital expenditure (OPEX) figure as reported in SCGP Annual Report 2023. See page 103 (PDF page 103) for Table 3 - Cost of Sales Classified by Business Segment.