

# SCGP Sustainable Taxonomies 2024

SCGP voluntarily maps our sustainable activities in line with the EU Taxonomy and reports Revenue (Turnover), Investment (CapEx), and Cost of goods sold (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 109,163 rai (17,466 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 2024 – Turnover (Revenue)

## SCGP's EU taxonomy eligible and aligned turnover

TURNOVER	Economic Activities	Code	(MB)	Absolute turnover		Proportion of Turnover		Substantial contribution criteria		DNSH criteria (Does Not Significantly Harm)		Minimum Safeguards		Taxonomy-aligned		Category (Enabling activity)		Category (Transitional activity)	
				Climate Change mitigation	Climate Change adaptation	Water and marine resource	Circular Economy	Pollution	Biodiversity and ecosystem	Climate Change mitigation	Climate Change adaptation	Water and marine resource	Circular Economy	Pollution	Biodiversity and ecosystem	Category of turnover, year 2024	(E)	(T)	
<b>A. Taxonomy-eligible activities</b>				<b>7.09%</b>															
<b>A.1 Environmentally sustainable activities (Taxonomy-aligned)</b>																			
Collection, utilization and increasing the value of non-hazardous waste.	E38.11	7,769	5.85%	100%						Y	Y	Y	Y	Y	Y	Y	5.85%		
Electricity generation using solar photovoltaic technology	D35.11, F42.22	115	0.09%	100%						Y	Y	Y	Y	Y	Y	Y	0.09%		
<b>Turnover of environmentally sustainable activities (Taxonomy-aligned) (A.1)</b>			<b>7,884</b>	<b>5.94%</b>	<b>100%</b>					Y	Y	Y	Y	Y	Y	Y	<b>5.94%</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	1,470	1.11%																
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	57	0.04%																
<b>Turnover of Taxonomy-Eligible but not environmentally sustainable activity (not Taxonomy-aligned activities) (A.2)</b>			<b>1,527</b>	<b>1.15%</b>															
<b>Total (A.1 + A.2)</b>			<b>9,411</b>	<b>7.09%</b>															
<b>B. Taxonomy-non-eligible activities</b>																			
<b>Turnover of Taxonomy-non-eligible activities</b>			<b>123,373</b>	<b>92.9%</b>															
<b>Total (A + B)</b>			<b>132,784</b>	<b>100%</b>															

### Remark:

- The total turnover figure is the Group revenue figure as reported in SCGP Annual Report 2024. See page 41 (PDF page 43) for Revenue Structure.  
<https://scgp.listedcompany.com/misc/ar/ar2024-en/doc.pdf>

# SCGP Sustainable Taxonomies 2024 – Capital Expenditures

## SCGP's EU taxonomy eligible and aligned CAPEX

CAPITAL EXPENDITURE	Economic Activities	Code	(MB)	(%)	(%)	(%)	(%)	(%)	(%)	(Y/N)	(E)	(T)	Substantial contribution criteria		DNSH criteria (Does Not Significantly Harm)		Minimum Safeguards	Taxonomy-aligned proportion of CapEx, year 2024	Category (Enabling activity)	Category (Transitional activity)														
<b>A. Taxonomy-eligible activities</b>																																		
<b>A.1 Environmentally sustainable activities (Taxonomy-aligned)</b>																																		
Collection, utilization and increasing the value of non-hazardous waste.		E38.11	123	2.18%	100%																									2.18%				
Electricity generation using solar photovoltaic technology		D35.11, F42.22	173	3.07%	100%																									3.07%				
<b>CapEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)</b>			296	5.25%	100%																									5.25%				
<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	59	1.05%																														
Installation, improve and repair equipment for enhance energy efficiency.		C16, C17	605	10.72%																														
Operation of waste water treatment		E37.00	106	1.88%																														
Pollution management			27	0.47%																														
Forest management		A2	39	0.69%																														
<b>CapEx of Taxonomy-Eligible but not environmentally sustainable activity (not Taxonomy-aligned activities) (A.2)</b>			836	14.8%																														
<b>Total (A.1 + A.2)</b>			1,132	20.1%																														
<b>B. Taxonomy-non-eligible activities</b>																																		
<b>CapEx of Taxonomy-non-eligible activities</b>			4,508	79.9%																														
<b>Total (A + B)</b>			5,640	100%																														

### Remark:

- The total capital expenditure (CAPEX) is reported in SCGP 2024 Annual Report, page 104 (PDF page 106), Table 7. Total CapEx 29,327 – M&P 23,687 = 5,640 MB

# SCGP Sustainable Taxonomies 2024 – Operation Expenses

## SCGP's EU taxonomy eligible and aligned OPEX

OPERATING EXPENDITURE	Economic Activities	Code	(MB)	(%)	Proportion of OpEx	Substantial contribution criteria			DNSH criteria (Does Not Significantly Harm)			Minimum Safeguards	Taxonomy-aligned proportion of OpEx, year 2024	Category (Enabling activity)	Category (Transitional activity)	
						Climate Change mitigation	Climate Change adaptation	Water and marine resource	Circular Economy	Pollution	Biodiversity and ecosystem					
<b>A. Taxonomy-eligible activities</b>						8.40%										
<b>A.1 Environmentally sustainable activities (Taxonomy-aligned)</b>																
Collection, utilization and increasing the value of non-hazardous waste.		E38.11	7,411	6.71%	100%								Y	Y	Y	Y
Electricity generation using solar photovoltaic technology		D35.11, F42.22	-	0.00%	0%								Y	Y	Y	Y
<b>OpEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)</b>			<b>7,411</b>	<b>6.71%</b>	<b>100%</b>								Y	Y	Y	Y
<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	1,215	1.10%												
Installation, improve and repair equipment for enhance energy efficiency.		C16, C17	-	0.00%												
Operation of waste water treatment		E37.00	550	0.50%												
Pollution management			48	0.04%												
Forest management		A2	46	0.04%												
<b>OpEx of Taxonomy-Eligible but not environmentally sustainable activity (not Taxonomy-aligned activities) (A.2)</b>			<b>1,858</b>	<b>1.68%</b>												
<b>Total (A.1 + A.2)</b>			<b>9,269</b>	<b>8.40%</b>												
<b>B. Taxonomy-non-eligible activities</b>																
<b>OpEx of Taxonomy-non-eligible activities</b>			<b>101,112</b>	<b>91.6%</b>												
<b>Total (A + B)</b>			<b>110,381</b>	<b>100%</b>												

### Remark:

- The total operation expense (OPEX) is reported in SCGP 2024 Annual Report page 102 (PDF page 104), Table 3 - Cost of Sales Classified by Business Segment.