

SCGP Sustainable Taxonomies 2025

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 and Corrugated box 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 manages 62,939.12 rai (10,071 hectares) of forest plantations, including 56,448.12 rai is managed to supply raw materials for pulp and paper production and 6,491 rai for conservation under FSC® Forest Management. SCGP also conducts research and development on eucalyptus varieties to enhance their resilience and adaptability to changing environmental conditions.

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 2025 – Turnover (Revenue)

SCGP's EU taxonomy eligible and aligned turnover

TURNOVER	Economic Activities	Code	Absolute turnover (MB)	Proportion of Turnover (%)	Substantial contribution criteria					DNSH criteria (Does Not Significantly Harm)					Minimum Safeguards	Taxonomy- aligned proportion of turnover, year 2025	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		
			(MB)	(%)	(%)	(%)	(%)	(%)	(%)	(%)	(Y/N)	(Y/N)	(Y/N)	(Y/N)	(Y/N)	(Y/N)	(Y/N)	(T)
A. Taxonomy-eligible activities				10.45%														
A.1 Environmentally sustainable activities (Taxonomy-aligned)																		
Collection, utilization and increasing the value of non-hazardous waste.		E38.11	6,135	4.93%	100%						Y	Y	Y	Y	Y	Y	4.93%	
Electricity generation using solar photovoltaic technology		D35.11, F42.22	92	0.07%	100%						Y	Y	Y	Y	Y	Y	0.07%	
Turnover of environmentally sustainable activities (Taxonomy-aligned) (A.1)			6,227	5.01%	100%						Y	Y	Y	Y	Y	Y	5.01%	
A.2 Taxonomy-Eligible but not environmentally sustainable activity (not Taxonomy-aligned activities)																		
Cogeneration of heat/cool and power from bioenergy		D35.11, D35.30	1,363	1.10%														
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	5,404	4.35%														
Turnover of Taxonomy-Eligible but not environmentally sustainable activity (not Taxonomy-aligned activities) (A.2)			6,768	5.44%														
Total (A.1 + A.2)			12,995	10.45%														
B. Taxonomy-non-eligible activities																		
Turnover of Taxonomy-non-eligible activities			111,379	89.6%														
Total (A + B)			124,374	100%														

Remark:

- The total turnover figure is the Group revenue figure as reported in SCGP Annual Report 2025. See page 45 for Revenue Structure.

<https://scgp.listedcompany.com/misc/ar/ar2025-en/doc.pdf>

SCGP Sustainable Taxonomies 2025 – Capital Expenditures



SCGP's EU taxonomy eligible and aligned CAPEX

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 2025 (%)	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)			
A. Taxonomy-eligible activities			18.4%															
A.1 Environmentally sustainable activities (Taxonomy-aligned)																		
Collection, utilization and increasing the value of non-hazardous waste.	E38.11	49	0.96%	100%						Y	Y	Y	Y	Y	Y	Y	0.96%	
Electricity generation using solar photovoltaic technology	D35.11, F42.22	222	4.30%	100%						Y	Y	Y	Y	Y	Y	Y	4.30%	
CapEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)		271	5.26%	100%						Y	Y	Y	Y	Y	Y	Y	5.26%	
A.2 Taxonomy-Eligible but not environmentally sustainable activity (not Taxonomy-aligned activities)																		
Cogeneration of heat/cool and power from bioenergy	D35.11, D35.30	27	0.53%															
Installation, improve and repair equipment for enhance energy efficiency.	C16, C17	440	8.54%															
Operation of waste water treatment	E37.00	160	3.10%															
Pollution management		18	0.36%															
Forest management	A2	32	0.61%															
CapEx of Taxonomy-Eligible but not environmentally sustainable activity (not Taxonomy-aligned activities) (A.2)		678	13.1%															
Total (A.1 + A.2)		949	18.4%															
B. Taxonomy-non-eligible activities																		
CapEx of Taxonomy-non-eligible activities		4,208	81.6%															
Total (A + B)		5,157	100%															

Remark:

- The total capital expenditure (CAPEX) is reported in SCGP Annual Report 2025. See page 114, Table 7 - SCGP's CAPEX and Investment. Total CapEx 9,765 – M&P 4,608 = 5,157 MB
<https://scgp.listedcompany.com/misc/ar/ar2025-en/doc.pdf>

SCGP Sustainable Taxonomies 2025 – Operation Expenses



SCGP's EU taxonomy eligible and aligned OPEX

OPERATING EXPENDITURE				Substantial contribution criteria							DNSH criteria (Does Not Significantly Harm)						Minimum Safeguards	Taxonomy-aligned proportion of OpEx, year 2025	Category (Enabling activity)	Category (Transitional activity)
		Absolute OpEx	Proportion of OpEx	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					
Economic Activities	Code	(MB)	(%)	(%)	(%)	(%)	(%)	(%)	(%)	(Y/N)	(Y/N)	(Y/N)	(Y/N)	(Y/N)	(Y/N)	(Y/N)	(%)	(E)	(T)	
A. Taxonomy-eligible activities			13.23%																	
A.1 Environmentally sustainable activities (Taxonomy-aligned)																				
Collection, utilization and increasing the value of non-hazardous waste.	E38.11	6,760	6.62%	100%						Y	Y	Y	Y	Y	Y	Y	6.6%			
Electricity generation using solar photovoltaic technology	D35.11, F42.22	-	0.00%	0%																
OpEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)		6,760	6.62%	100%						Y	Y	Y	Y	Y	Y	Y	6.6%			
A.2 Taxonomy-Eligible but not environmentally sustainable activity (not Taxonomy-aligned activities)																				
Cogeneration of heat/cool and power from bioenergy	D35.11, D35.30	1,141	1.12%																	
Installation, improve and repair equipment for enhance energy efficiency.	C16, C17	-	0.00%																	
Operation of waste water treatment	E37.00	500	0.49%																	
Pollution management		49	0.05%																	
Forest management	A2	5,060	4.95%																	
OpEx of Taxonomy-Eligible but not environmentally sustainable activity (not Taxonomy-aligned activities) (A.2)		6,751	6.61%																	
Total (A.1 + A.2)		13,511	13.23%																	
B. Taxonomy-non-eligible activities																				
OpEx of Taxonomy-non-eligible activities		88,608	86.8%																	
Total (A + B)		102,120	100%																	

Remark:

- The total operation expense (OPEX) is reported in SCGP Annual Report 2025. See page 110, Table 3 - Cost of Sales Classified by Business Segment.

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