

Sabert Corporation Scope 3 Inventory

The following Scope 3 emissions have been calculated in accordance with the GHG Protocol: Corporate Value Chain (Scope 3) Accounting and reporting Standard. The GHG Protocol Standard includes 15 categories of Scope 3 GHG emissions that companies are required to report.

Material categories for Scope 3 GHG emissions reporting were determined using the GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard. Emissions are consolidated from entities over which Sabert has operational control. Categories reported are all provided in the minimum boundaries. Sabert partnered with an industry-leading data reporting platform, whose leading climate database for granular emissions measurement and expertise supported the data provided below.

Upstream or downstream	Scope 3 Category	Emissions (MT CO ₂ e)
Upstream scope 3 emissions	1. Purchased goods and services	413,215
	2. Capital goods	16,002
	3. Fuel- and energy-related activities (not included in Scope 1 or 2)	27,375
	4. Upstream transportation and distribution	53,677
	5. Waste generated in operations	3,427
	6. Business travel	1,372
	7. Employee commuting	5,098
Downstream scope 3 emissions	12. End-of-life treatment of sold products	104,082

The Scope 3 emissions data presented in this inventory have not been externally assured for the current reporting year. Sabert is committed to enhancing the transparency and credibility of its sustainability disclosures.