

Reporting manual for Product Climate Footprint (PCF)

Responsible Sustainability & Health	Decided and valid from 2025-03-10	Last revised 2025-03-28	Version number 1.1
--	--------------------------------------	----------------------------	-----------------------

1. Introduction	3
1.1 Purpose of the reporting manual	3
1.2 Version management of the reporting manual	3
1.2.1 Revisions regarding version 1.1	3
2. Who can and shall report	4
2.1. Reporting responsibility	4
2.2 Mandatory and voluntary reporting	4
3. Requirements regarding activity data	5
3.1 Requirements regarding activity data within cultivation	5
3.1.1 Requirements regarding type of raw material	5
3.1.2 Requirements regarding quantity of raw material	5
3.2 Requirements regarding activity data within packaging	6
3.3 Data points	6
3.4 Requirements for approved reporting	6
3.5 Consequences of incomplete or missing reporting	6
Appendix 1 Selection strategy for implementation.....	7
Appendix 2 Data points.....	8

Responsible Sustainability & Health	Decided and valid from 2025-03-10	Last revised 2025-03-28	Version number 1.1
--	--------------------------------------	----------------------------	-----------------------

1. Introduction

1.1 PURPOSE OF THE REPORTING MANUAL

This document is a manual for reporting activity data related to the **Product Carbon Footprint – PCF**. The purpose of the reporting manual is to create clarity about who shall report and what data shall be reported.

In this document, you can find answers to the following questions:

- **Who can and shall report:**
Describes who has the opportunity to report activity data and when reporting is mandatory or voluntary.
- **Requirements regarding activity data:**
Clarifies which parts – cultivation, production, packaging, and transports – are mandatory or voluntary and what data shall be reported.
- **Requirements for approved reporting:**
Describes what is required for approved reporting.
- **Selection strategy:**
Explains the principles for how products are selected for the implementation of the reporting procedure, including distribution among different product categories.

1.2 VERSION MANAGEMENT OF THE REPORTING MANUAL

The reporting manual regarding the reporting of the product carbon footprint (PCF) has been designed for use in the initial pilot phase and subsequent rollout stages. The purpose of a step-by-step implementation is to test and improve systems and processes. Therefore, the reporting manual may be updated if needed, with clear information about the changes made.

1.2.1 Revisions regarding version 1.1

The revisions below have been made, see text marked in red.

- Clarification regarding reporting extent the minimum requirements for PCF.
- Clarification regarding data point Ingredients.
- Clarification regarding data point Packaging volume.
- Clarification regarding data point Transportation route.
- Changed from green electricity to renewable electricity.

Responsible Sustainability & Health	Decided and valid from 2025-03-10	Last revised 2025-03-28	Version number 1.1
--	--------------------------------------	----------------------------	-----------------------

2. Who can and shall report

The opportunity to report activity data includes all actors who are part of the supply chain for products in Systembolaget's assortment. The reporting is mandatory or voluntary depending on which part of the product's carbon footprint is concerned – cultivation, production, packaging, or transports, and based on product selection (see Appendix 1).

2.1. REPORTING RESPONSIBILITY

Everyone who has a product in Systembolaget's assortment has the opportunity to report activity data. This includes:

- Suppliers
- Producers
- Growers
- Packaging producers
- Transporters

An actor can hold multiple roles, for example, being both the producer of the beverage and the grower of the raw material. The supplier will be ultimately responsible for all data to be reported. The supplier can grant authorization to other actors in the supply chain to enable direct reporting from them. The final approval is made by the supplier, in conjunction with the reporting of the aggregated data.

2.2 MANDATORY AND VOLUNTARY REPORTING

The reporting is divided into two categories:

Mandatory reporting:

Products are selected according to the established selection strategy, see Appendix 1. The actors subject to requirements are informed with instructions on which parts to report and the reporting deadlines.

Voluntary reporting:

After the initial pilot phase, the opportunity to report additional products beyond those selected is offered, i.e., actors and products not subject to mandatory reporting are given the opportunity to voluntarily participate in data collection. Voluntary reporting is encouraged as it helps create a more complete picture of the products' carbon footprint.

Responsible Sustainability & Health	Decided and valid from 2025-03-10	Last revised 2025-03-28	Version number 1.1
--	--------------------------------------	----------------------------	-----------------------

3. Requirements regarding activity data

The parts of the product's carbon footprint for which activity data can be reported are:

- Cultivation
- Production
- Packaging
- Transports

To calculate a PCF, it is required that activity data is reported for:

- **Cultivation** (detailed requirements specified in section 3.1)
- **Production**
- **Packaging** (detailed requirements specified in section 3.2)

Reporting activity data for transports is initially voluntary.

Systembolaget encourages and welcomes voluntary reporting of activity data for all parts of the product's carbon footprint, **as well as more detailed reporting than what's required as minimum for calculating a PCF**. To enable evaluation of all aspects of the reporting process and to increase knowledge and understanding of how different parts of the value chain contribute to the product's carbon footprint. As knowledge increases and efforts are deemed reasonable, the reporting requirements may change.

3.1 REQUIREMENTS REGARDING ACTIVITY DATA WITHIN CULTIVATION

Within cultivation, the requirements for reporting activity data are as follows:

3.1.1 Requirements regarding type of raw material

A beverage may consist of one or more agricultural raw materials. Below is the agricultural raw material for which activity data shall be reported per beverage category:

- Wine: Grapes
- Beer: Hops and the specific grain from which the malt origin, such as barley, rye, or wheat
- Spirits: The agricultural raw material from which the alcohol origin, such as sugarcane, agave, barley, or potatoes
- Cider: The fruit, such as apples or pears
- Mixed drinks: The agricultural raw materials from which the alcohol origin, i.e., spirits, fruit wine, or malt beverage (see definitions above)

3.1.2 Requirements regarding quantity of raw material

- If the producer has their own cultivation, their activity data shall be reported.
- Activity data shall be reported for the three largest growers (whether it is own cultivation or purchased raw material), provided that these account for 50 % or more of the total volume of raw material in the product.

Responsible Sustainability & Health	Decided and valid from 2025-03-10	Last revised 2025-03-28	Version number 1.1
--	--------------------------------------	----------------------------	-----------------------

Guidance regarding voluntary reporting for a large number of growers

It is possible and encouraged to report activity data for all contributing growers, i.e. additional growers not covered by requirement 3.1.2. However, if additional activity data from multiple growers are wished for, but there's not possible to report for all, a representative selection of growers should be made. The selection should represent an average for the entire group regarding climate-impacting circumstances. The number of growers should correspond to the square root of the total number of growers, but a maximum of ten, to ensure statistical significance.

3.2 REQUIREMENTS REGARDING ACTIVITY DATA WITHIN PACKAGING

Within packaging, the requirements for reporting activity data are as follows:

- Type of packaging
- Volume
- Weight of packaging
- Weight of content

3.3 DATA POINTS

All data points for which activity data is possible to report, can be found in Appendix 2, divided per the parts of the product's carbon footprint – cultivation, production, packaging, and transports.

3.4 REQUIREMENTS FOR APPROVED REPORTING

To generate a PCF, the following requirements must be met for the reporting to be considered approved:

- **Complete reporting:**
Required parts must be reported on.
- **Comprehensive reporting:**
Reporting of activity data for individual data points within a part, such as production, is not allowed. This is because there is a correlation between the amounts consumed regarding the different data points. The whole picture is therefore important for comparability between products.
- **Reporting by deadlines:**
Reporting is done according to a separately communicated rollout plan.

3.5 CONSEQUENCES OF INCOMPLETE OR MISSING REPORTING

In the absence of reported activity data for a product, the PCF value is based on default data.

Responsible Sustainability & Health	Decided and valid from 2025-03-10	Last revised 2025-03-28	Version number 1.1
--	--------------------------------------	----------------------------	-----------------------

Appendix 1 Selection strategy for implementation

The purpose of the selection strategy for the products during the implementation of the PCF reporting procedure, is to include a large proportion of Systembolaget's sales volume while reflecting the breadth of Systembolaget's assortment.

Distribution among main categories:

The selection at main category level is based on the sales volumes of the categories in the fixed assortment and the climate impact (based on default values) for each category. This results in the following distribution for the selection of products during the implementation phase:

- Spirits: 16 %
- Wine: 41 %
- Beer and mixed drinks: 43 %

Selection principle within each category:

Within each main category, products are selected in order based on sales volume:

1. The largest product in the largest segment is selected first.
2. Then the largest product in the second largest segment.
3. The process continues until all segments are covered and the number of products reaches what is predetermined in each part of the pilot and rollout.

Responsible Sustainability & Health	Decided and valid from 2025-03-10	Last revised 2025-03-28	Version number 1.1
--	--------------------------------------	----------------------------	-----------------------

Appendix 2 Data points

DATA POINTS	INPUT	COMMENTS
CULTIVATION		
Country of cultivation		
Raw material		
Yield	t/ha/yr (past 3 years)	
Fuel for machinery	l/ha/yr	
Fuel for irrigation	l/ha/yr	
Electricity usage	kWh/ha/yr	
Fertilizers	Unit varies depending on type of fertilizer kg N/ha/yr kg p205/ha/yr kg k2O/ha/yr	Possibility to report different levels of detailed activity data. Either a specific fertilizer is chosen, or several components and their proportions in the fertilizer are specified.
Pesticides	kg/ha/yr	Possibility to report different levels of detailed activity data. Specific type pesticide, pesticide category, concentration of active substance.
Limestone	kg/ha/yr	
Dolomite	kg/ha/yr	
PRODUCTION		
Country of production		
Ingredients	Main ingredient, other ingredients and additives kg of ingredient/kg of finished product	

Energy usage for processing of raw material <i>e.g. pressing of grapes, malting of grains, heating and fermentation</i>	Type of energy: Electricity, renewable electricity, district heating, district steam, natural gas, biogas, diesel, biodiesel, steam, industrial heating oil Unit varies depending on type of energy kWh/kg of finished product l/kg of finished product	
Other energy usage	Type of energy: Electricity, renewable electricity, district heating, district steam, natural gas, biogas, diesel, biodiesel, steam, industrial heating oil Unit varies depending on type of energy kWh/kg of finished product l/kg of finished product	
PACKAGING		
Country of packaging production		
Country where the packaging take place		
Type of packaging	Aluminum can, bag in box, glass bottle, drink carton, PET-bottle, stand up pouch, recycled glass	
Volume	E.g. 750 ml, 330 ml	
Weight of packaging		Possibility to report different levels of detailed activity data. The requirement is to specify total weight, but it is also possible to report the individual components and weight per component.
Weight of content		If information is not available, it is possible to report the alcohol content of the beverage.
TRANSPORTS		

Responsible Sustainability & Health	Decided and valid from 2025-03-10	Last revised 2025-03-28	Version number 1.1
--	--------------------------------------	----------------------------	-----------------------

Start and final destination		Possibility to add several transportation routes, associated transport modes and fuel.
Mode of transport	Ship, truck, train, flight	
Distance		
Fuel	<p>Type of energy: Electricity, renewable electricity, natural gas, biogas, diesel, biodiesel</p> <p>Unit varies depending on type of energy kWh, kg, l</p>	

Responsible Sustainability & Health	Decided and valid from 2025-03-10	Last revised 2025-03-28	Version number 1.1
--	--------------------------------------	----------------------------	-----------------------