

Carbon Footprint Report

CEGA®



Reporting period: 1.01 - 31.12.2025

Prepared by:  ENVIROWISE

Goal and scope of the report

This report has been prepared based on the GHG Protocol for scope 1 and 2 for the company CEGA Sp. z o.o. for the accounting period 01.01. - 31.12.2025

The carbon footprint calculation report for CEGA's activities has been prepared for the purpose of:

- transparent communication to stakeholders of greenhouse gas emissions,
- management of greenhouse gas emissions and identification of reduction opportunities,
- demonstration of the company's commitment to environmental protection and corporate social responsibility. The organization reports under operational control.

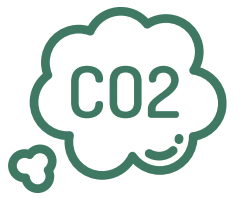
The organization reports under operational control.

In this report, emissions from Scope 3 have not been included.

Theoretical introduction

Carbon footprint is the total amount of greenhouse gases (GHG) emitted directly or indirectly as a result of an organization's activities. It includes carbon dioxide emissions, as well as methane, nitrous oxide and other greenhouse gases, which are expressed in CO₂ equivalent.

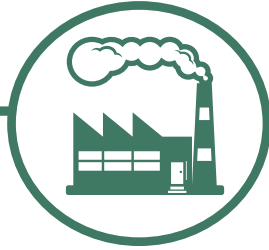
Theoretical introduction



SCOPE 1

Direct emissions

Collect data on fuel consumption (e.g., gas, heating oil) used for heating purposes, or fuels consumed in company vehicles. Production processes can also cause a carbon footprint.



SCOPE 2

Indirect emissions from energy

Analyze bills for purchased electricity, heat, steam and cooling. Calculate emissions associated with their production.



SCOPE 3

Other indirect emissions

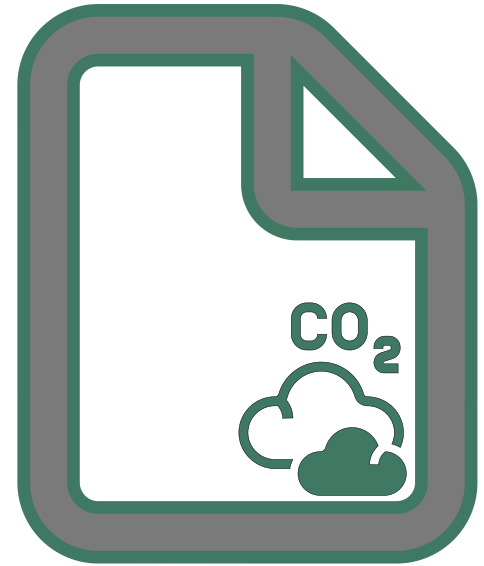
Include emissions from the supply chain (e.g., purchased goods, services), from employee business travel, from waste management or product transport.

Methodology

CEGA's carbon footprint calculations were carried out in accordance with the international standard GHG Protocol Corporate Accounting and Reporting Standard, data collected by the company and emission factors:

- Defra (Department for Environment, Food and Rural Affairs), Greenhouse gas reporting: conversion factors 2025
- The National Centre for Emissions Management (KOBiZE)
- Information on the fuel structure used to generate electricity sold by Fortum in 2025

Organizational boundaries have been defined in accordance with the principles contained in the GHG Protocol and the guidelines of ISO 14064-1:2006.



Carbon footprint

- Results

Total carbon footprint  717,88 t CO₂e

Scope	t CO ₂ e
Scope 1	33,48
Scope 2	684,40
Total	717,88

Table 1. Distribution of carbon dioxide equivalent emissions of the organization in Scope 1 and 2 (market-based).

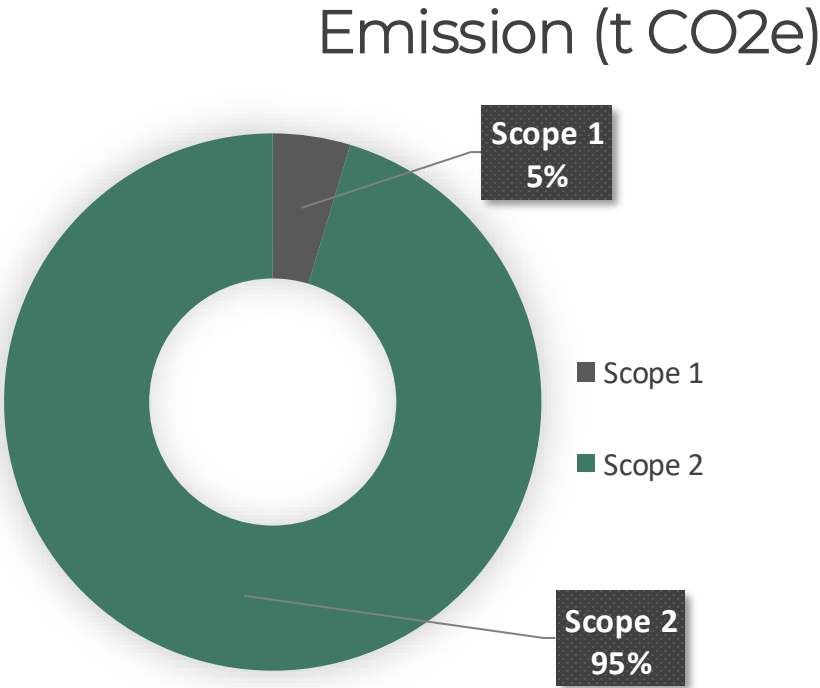


Chart 1. Emission structure in Scope 1 and 2 (market-based)

Carbon footprint

- Scope 1

 33,48 t CO₂e

Scope 1	t CO ₂ e
Fuel combustion (transport means)	3,10
Fugitive emissions (air conditioning)	30,38
Total	33,48

Table 2. Distribution of carbon dioxide equivalent emissions of the organization in Scope 1.

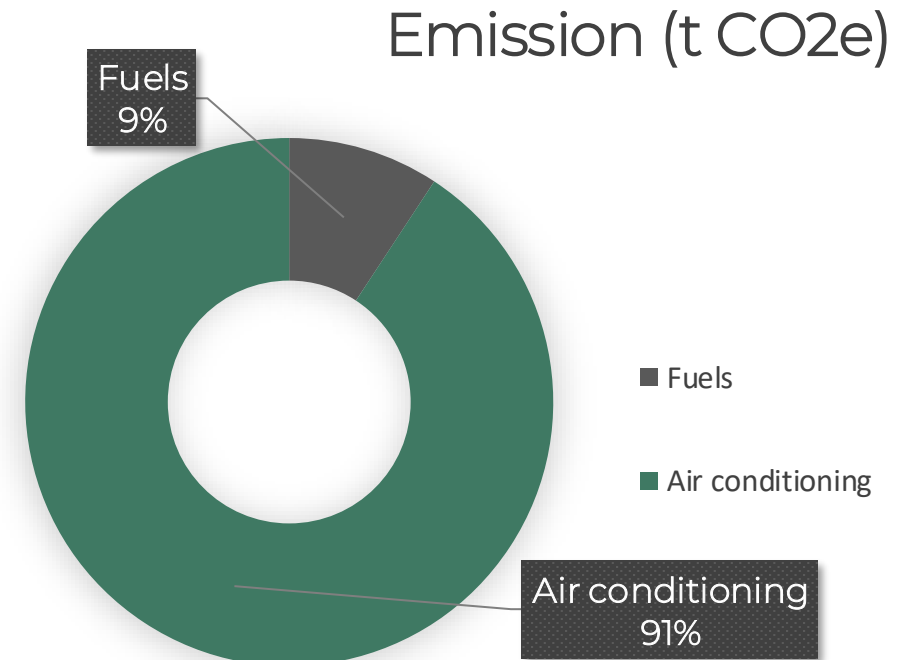


Chart 2. Emission structure in Scope 1.

Carbon footprint

- Scope 2

Location-based method



Reflects the average emission intensity of the electricity grid in a given region. In Polish reality, this means a calculation based on the averaged national indicator, regardless of which supplier we buy energy from.

Market-based method



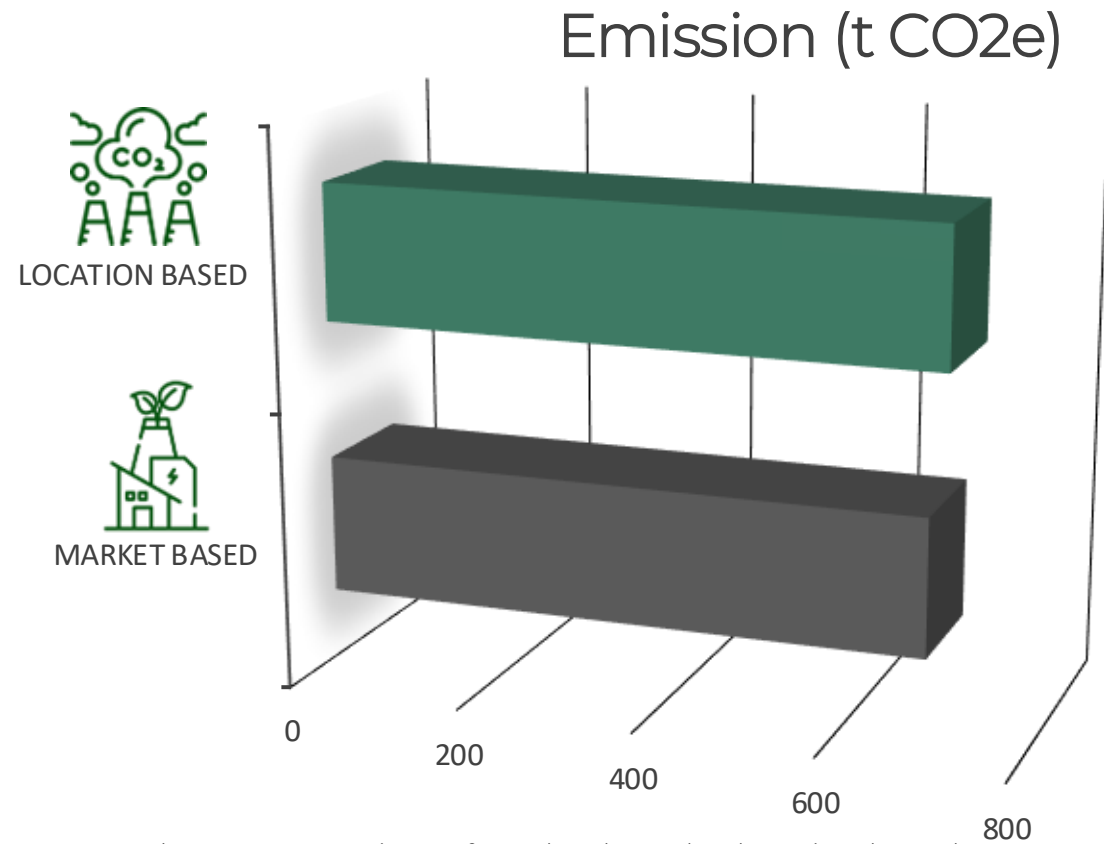
Reflects the organization's conscious choice of supplier and type of energy. Emissions are calculated based on the individual emission indicator of a specific supplier (the so-called fuel mix). This method allows, among other things, for the purchase of green certificates or guarantees of origin for renewable energy.

Carbon footprint

- Scope 2

Scope 2	t CO ₂ e
Market based method	684,40
Location based method	703,22

Table 3. Comparison of market-based vs location-based energy



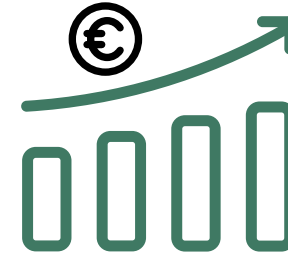
Wykres 3. Comparison of market-based vs location-based energy

Carbon footprint

- Conversion

Conversion	t CO ₂ e
Emissions per annual revenue in thousand €	0,088
Emissions per 1 Mg of final product	1,83
Emissions per employee	10,56

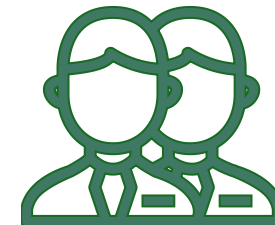
Table 4. Conversion of emissions to company parameters



0,088 tCO₂e /1000 €



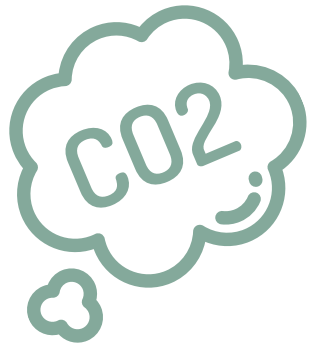
1,83 tCO₂e /1Mg
final product



10,56 tCO₂e /employee

Summary

This report has been prepared based on the GHG Protocol for scope 1 and 2 for the company CEGA Sp. z o.o. for the accounting period 01.01. - 31.12.2025.



The total greenhouse gas emissions for CEGA in Scopes 1 and 2 amounted to 717.87 Mg of carbon dioxide equivalent.

Carbon Footprint Report

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