

GREENHOUSE GAS EMISSIONS INVENTORY

Company name: **Segment Energetyka Kolejowa**

Inventory year: **2025**

Scope 1 emissions: 13 092,1 t CO₂e

Scope 2 emissions:

Market-based 120 066,4 t CO₂e

Location-based 120 066,4 t CO₂e

Scope 3 emissions: 3 297 765,2 t CO₂e

Total in Scope 1+2+3:

Market-based 3 430 923,6 t CO₂e

Location-based 3 430 923,6 t CO₂e

Biogenic CO₂ emissions: 0,0 t CO₂

METHODOLOGIES AND EMISSION FACTORS

Data on the organization's activities are monitored in accordance with the companies' internal procedures. Entries are made in internal company registers and are a direct source of data for calculations.

The emission volume calculations were prepared in accordance with the standards:

- The Greenhouse Gas Protocol A Corporate Accounting and Reporting Standard Revised Edition
- GHG Protocol Scope 2 Guidance oraz Corporate Value Chain (Scope 3) Accounting and Reporting Standard

The greenhouse gases identified and included in the calculation are CO₂, CH₄ and N₂O, which have been expressed as CO₂ equivalent. Biogenic CO₂ emissions have been identified and reported separately.

The operational and / or financial control in the Capital Group was adopted as the consolidation criterion, which means that 100% of the entities' GHG emissions were assigned to the Group.

2020 was adopted as the base year, as the first year for which the calculations were performed.

The sources of emission factors were the publications of the National Center for Emissions Management (KOBiZE), DEFRA database (Department for Environment, Food & Rural Affairs), European Environment Agency (EEA) and the Ecoinvent 3.6.

GWP (Global Warming Potential factor) for refrigerants were adopted in accordance with the IPCC Fifth Assessment Report (AR5, Intergovernmental Panel on Climate Change).



**POLSKIE TOWARZYSTWO
ELEKTROCIĘPŁOWNI
ZAWODOWYCH**



BV Carbon Footprint Tool