GREENHOUSE GAS EMISSIONS REPORT

INTERPHONE SERVICE SP. Z O.O.

CALCULATED IN ACCORDANCE WITH THE GHG PROTOCOL METHODOLOGY

(Scope 1, 2, 3, 4 - avoided emissions)

2022

No. R.GHG/09/23/01

29.9.2023

This report presents greenhouse gas emissions generated in 2022 by Interphone Service Sp. z o. o. based on primary source data and internal records of the company.

The goal for determining the company's carbon footprint is to monitor greenhouse gas emissions within defined organisational boundaries, strive for the optimisation of fuel and energy consumption, and eliminate energy-intensive solutions to keep pace with the company's increased ambitions in reducing greenhouse gas emissions. Thus, aiming to provide the most comprehensive information regarding the impact of Interphone Service Sp. z o. o.'s activities on the environment and climate, and responding to the growing requirements and expectations of the company's stakeholders, as well as aligning with new guidelines on the disclosure of information about climate change, the company hereby publishes for the first time information about direct and indirect greenhouse gas emissions captured in Scopes 1, 2, and 3, along with avoided emissions (Scope 4).

In accordance with the terminology adopted in the document, Scope 1 refers to direct emissions resulting from the combustion of fuels in stationary and mobile sources owned or supervised by the company, as well as emissions resulting from technological processes and fugitive refrigerants. Scope 2 covers indirect energy emissions resulting from the consumption of imported (purchased or supplied from outside the organisation) electrical, thermal, process steam, and cooling energy, which, in practice, are generated at the location where these media are produced. Scope 3 includes all other indirect emissions occurring in the supply chain – the amounts provided by the company, which are greenhouse gas emissions that the company can influence but does not fully control. Avoided emissions, on the other hand, represent the quantity of substances that would have been introduced into the air in a given year from installations commonly used to produce a specific product but were not introduced into the air due to the use of a new installation, different technical or technological solutions, and other raw materials and fuels.

REPORTING PERIOD CONCERNED

The report covers the period from 01.01.2022 to 31.12.2022.

ORGANISATIONAL FRAMEWORK

The results of the calculations have been consolidated according to shareholding proportion.

OPERATIONAL FRAMEWORK

The report presents the direct and indirect greenhouse gas emissions classified in Scopes 1, 2 and 3 as well as avoided emissions.

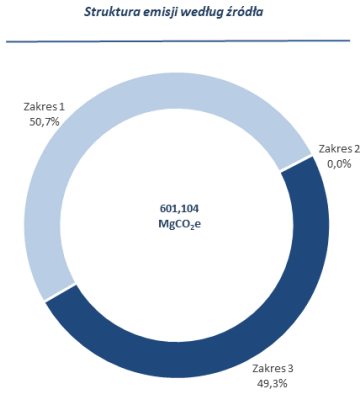
INFORMATION ON EMISSIONS

Total CO_2 emissions of Interphone Service Sp. z o. o							
EMISSIONS*	JOINTLY ($MgCO_2e$)	CO_2 (Mg)	CH_4 (Mg)	N_2O (Mg)	HFCs (Mg)	PFCs (Mg)	SF_6 (Mg)
Scope 1	304.960	304.960	0.000	0.000	0.000	0.000	0.000
Scope 2	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Scope 3	296.144	293.416	17.350	8.460	0.000	0.000	0.000
Scope 1+2+3	601.104	598.376	17.350	8.460	0.000	0.000	0.000

* the emissions shown in the table are emissions independent of any GHG transactions, i.e. the sale, purchase, transfer or deposit of allowances.

DIRECT EMISSIONS FROM BIOGENIC COMBUSTION ($MgCO_2$)
0.000

TOTA CO_2 EMISSIONS OF INTERPHONE SERVICE SP. Z O. O (SCOPE 1, 2 AND 3) CLASSIFIED BY SCOPES



METHODOLOGY, DATA SOURCES AND EMISSION FACTORS

The calculations of greenhouse gas emissions for Interphone Service Sp. z o. o. were developed in accordance with The Greenhouse Gas Protocol A Corporate Accounting and Reporting Standard.

The emissions from Scope 1 were calculated with dedicated calculation tools based on the GHG Protocol, such as World Resources Institute (2015), GHG Protocol tool for stationary combustion (Version 4.1), World Resources Institute (2015), GHG Protocol tool for mobile combustion (Version 2.6), and GHG Protocol HFC Tool (Version 1.0). The equivalent of CO_2 (eCO_2) was calculated based on the Global Warming Potential (GWP) values in a 100-year time horizon (AR5) in accordance with IPCC guidelines.

The greenhouse gas emissions generated in Scope 2 were calculated following the location-based method based on the greenhouse gas indices adopted for Poland.

During the calculation of emissions for electrical energy, emission factors of the National Center for Balancing and Emission Management were employed, based on the publication: "Wskaźniki emisyjności CO2, SO2, NOx, CO i pyłu całkowitego dla energii elektrycznej na podstawie informacji zawartych w krajowej bazie o emisjach gazów cieplarnianych i innych substancji za 2021 rok" ("Emission factors of CO_2, SO_2, NOx, CO, and total dust for electricity generation based on information contained in the national database on greenhouse gas emissions and other substances for the year 2021.") The emission factor for thermal energy was adopted from the Energy Regulatory Office, as per the publication „Energetyka Cieplna w liczbach 2021" ("District Heating in Numbers 2021").

For the calculation of greenhouse gas emissions in Scope 2, the following emission intensity factors were adopted:

- For electrical energy: 708 kg CO_2/MWh.
- For thermal energy: 102.03 Mg CO_2/TJ.

The data on energy and fuel consumption were derived from invoices and internal records of the company.

The calculation of emissions in Scope 3 was conducted using dedicated calculation tools based on spreadsheets provided by the GHG Protocol. The data for emission quantities were obtained from suppliers and collaborators in the company's supply chain /quantities/ or from internal records. The analysis of the availability and scope of the collected source data allowed for the aggregation and calculation of the upstream carbon footprint for transportation and distribution. Information regarding transportation and distribution (road, rail, air, and sea transport) was gathered based on direct data provided by carriers/collaborators offering transportation services to the company. This included data on distances travelled, the volume of transported cargo, and the means of transportation used. It's important to note that the calculations did not account for transportation conducted by the company's own means, as these were included in Scope 1 carbon footprint calculations, understood as direct emissions.

A dedicated calculation tool based on the GHG Protocol: World Resources Institute (2015). Protocol tool for mobile combustion. Version 2.6, was employed for the analysis and determination of emissions in this category.

The calculation of avoided emissions was based on the Avoided Emissions Framework developed by Mission Innovation, as well as the Comparative Emissions Working Paper prepared by the World Resources Institute and accepted by CDP. Dedicated calculation tools, based on spreadsheets provided by the GHG Protocol and using data from internal company records, were utilised in the calculation process.

Emission volumes were consolidated according to the capital share

criterion. Biogenic greenhouse gas emissions were not identified during the analysis.

The greenhouse gas included in the emission factors for fuels, electrical energy, and thermal energy is CO_2. Other factors encompass the emissions of CO_2, CH4, and N2O.

EMISSIONS BY SOURCE (in $MgCO_2e$)	

Scope 1: Direct emissions from owned/controlled operations	
a. Direct emissions from stationary combustion	296.412 $MgCO_2e$
b. Direct emissions from mobile combustion	8.548 $MgCO_2e$
c. Direct emissions from process sources	0.000 $MgCO_2e$
d. Direct emissions from fugitive sources (cooling)	0.000 $MgCO_2e$
e. Direct emissions from agricultural sources	0.000 $MgCO_2e$

Scope 2: Indirect emissions from the use of purchased electricity, steam, heating ? and cooling ?	
a. Indirect emissions from purchased/acquired electricity	0.000 $MgCO_2e$
b. Indirect emissions from purchased/acquired steam	0.000 $MgCO_2e$
c. Indirect emissions from purchased/acquired heating	0.000 $MgCO_2e$
d. Indirect emissions from purchased/acquired cooling	0.000 $MgCO_2e$

Scope 3: Other indirect greenhouse gas emissions in the supply chain

Other indirect greenhouse gas emissions in the supply chain - upstream	
a. Indirect emissions from purchased raw materials and services	0,000 $MgCO_2e$
b. Indirect emissions from capital goods	0,000 MgCO2e

c. Indirect emissions from fuels and energy	0,000 MgCO2e
d. Indirect emissions from transportation and distribution	296,144 $MgCO_2e$
e. Indirect emissions from generated waste	0,000 $MgCO_2e$
f. Indirect emissions from business travel	0,000 $MgCO_2e$
g. Indirect emissions from employee commuting	0,000 $MgCO_2e$
h. Indirect emissions from leased assets	0,000 $MgCO_2e$

Other indirect greenhouse gas emissions in the supply chain - downstream	
a. Indirect emissions from transportation and distribution within downstream areas (to the customer)	0,000 $MgCO_2e$
b. Indirect emissions from processing of sold products	0,000 $MgCO_2e$
c. Indirect emissions from the use of sold products	0,000 $MgCO_2e$
d. Product end-of-life indirect emissions	0,000 $MgCO_2e$
e. Indirect emissions from leased assets	0,000 $MgCO_2e$
f. Indirect emissions from franchises	0,000 $MgCO_2e$
g. Indirect emissions from investments	0,000 $MgCO_2e$

Scope 1	304,960 $MgCO_2e$
Scope 2	0,000 $MgCO_2e$
Scope 3	296,144 $MgCO_2e$
Scope 1+2+3	601,104 $MgCO_2e$

ADDITIONAL INFORMATION

The carbon footprint calculation of the company was prepared by consultants from Kapitał Intelektualny Sp. z o.o. based in Warsaw, at ul. Nowogrodzka 47 A, composed of:

- Arkadiusz Zalewski / Project manager,
- Dorota Michniewska / Lead consultant,
- Małgorzata Zalewska / Data analyst .