



GREENHOUSE GAS EMISSIONS REPORT

INTERPHONE SERVICE SP. Z O. O.

CALCULATED ACCORDING TO THE GHG PROTOCOL METHODOLOGY

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

2023

No. R.GHG/03/24/01

15.03.2024 r.

MANDATORY INFORMATION

This report presents the results of the greenhouse gas emissions generated by INTERPHONE SERVICE Sp. z o. o. in 2023, calculated on the basis of primary source data or the Company's internal records.

The purpose of determining the Company's carbon footprint is to monitor greenhouse gas emissions within defined organizational boundaries, strive to optimize fuel and energy consumption and eliminate energy-intensive solutions, so as to keep pace with the Company's increased ambitions to reduce greenhouse gas emissions. Thus, in an effort to report the fullest information on the environmental and climate impact of Interphone Service Sp. z o. o.'s operations, and thus respond to the growing demands and expectations of the Company's stakeholders, and to meet the new guidelines for climate change disclosure, the Company is publishing for the second time information on direct and indirect greenhouse gas emissions included in Scopes 1, 2 and 3, along with avoided emissions (Scope 4). The first report presenting information on the environmental and climate footprint of the Company's operations was presented for 2022.

According to the terminology adopted in the document, Scope 1 means 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 ongoing technological processes and volatilized refrigerants. Scope 2 is indirect energy emissions resulting from the consumption of imported (purchased or

delivered externally to the organization) of electricity, heat, process steam and cooling, which in practice arise at the point of generation of these utilities. Scope 3 refers to all other indirect emissions occurring in the supply chain-values of the organization, i.e. greenhouse gas emissions that the company can influence but does not control. Avoided emissions, on the other hand, are the amount of substances that would have been introduced into the air in a given year from installations commonly used to produce a specific product, and through the use of a new installation, a different technical or technological solution, and other raw materials and fuels, were not introduced into the air.

REPORTING PERIOD COVERED BY THE REPORT

The report covers the reporting period from 01/01/2023 to 31/12/2023.

ORGANIZATIONAL BOUNDARIES

The results of the calculations were consolidated according to shareholding.

OPERATIONAL LIMITS

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

MANDATORY INFORMATION

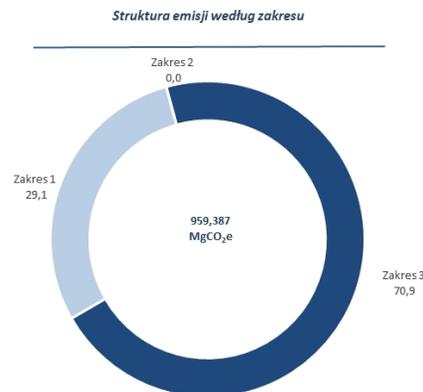
INFORMATION ON EMISSIONS

Consolidation of issues by equity share							
EMISSIONS *	TOTAL (MgCO ₂ e)	CO ₂ (Mg)	CH ₄ (Mg)	N ₂ O (Mg)	HFCs (Mg)	PFCs (Mg)	SF ₆ (Mg)
Scope 1	279,335	279,335	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	680,052	676,929	22,964	9,358	0,000	0,000	0,000
Range 1+2+3	959,387	956,264	22,964	9,358	0,000	0,000	0,000

* 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

TOTAL CO₂ EMISSIONS OF INTERPHONE SERVICE SP. Z O. O. (SCOPES 1, 2 AND 3) BY EMISSION RANGE



METHODOLOGY, DATA SOURCES AND EMISSION FACTORS

The Company's greenhouse gas emissions calculations were prepared in accordance with The Greenhouse Gas Protocol A Corporate Accounting and Reporting Standard.

Dedicated calculation tools prepared based on the GHG Protocol, i.e. 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), were used to calculate Scope 1 emissions. The eCO₂-equivalent was calculated based on GWP (Global Warming Potential Value) values over a 100-year time horizon (AR5) in accordance with IPCC guidelines.

Greenhouse gas emissions generated in Scope 2 were calculated according to the location-based method according to greenhouse gas indices adopted for Poland.

When calculating emissions for electricity, the emission factors of the National Center for Balancing and Emission Management were used (based on the publication: Emission factors of CO₂, SO₂, NO_x, CO and total dust for electricity based on the information contained in the national database of emissions of greenhouse gases and other substances for 2022), while for thermal energy the emission factor was adopted after the Energy Regulatory Office (based on the publication: "Thermal power industry in numbers 2022).

MANDATORY INFORMATION

The following emission intensity factors were used to calculate Scope 2 greenhouse gas emissions:

- For electricity: 685 kg CO₂/MWh,
- For thermal energy: 361.87 kg CO₂/MWh (100.52 Mg CO₂/TJ).

Data on energy and fuel consumption came from invoices and the Company's internal records.

The volume of Scope 3 emissions was calculated using dedicated spreadsheet-based calculation tools provided by GHG Protocol, based on data obtained on the volume of emissions from suppliers and cooperators working with Interphone Service Ltd. within the supply chain /value/ or internal records of the Company.

An analysis of the availability and extent of the source data available made it possible to calculate the Scope 3 carbon footprint in the following categories:

- Category 1: Purchased raw materials and services

Included in the category is data obtained from the Company's internal records on packaging cartons purchased for the entity's operations and supplied by suppliers.

Emission factors provided by the packaging supplier were used to calculate emissions.

MANDATORY INFORMATION

- Category 4: Transportation and distribution

Information on transport and distribution (road, air, sea) was collected from direct data provided by carriers /co-operators providing transportation services to the Company including data on the distance traveled, the volume of cargo transported and the mode of transportation used.

The calculations do not take into account transport carried out by own transport included in Scope 1 of the carbon footprint calculation as direct emissions.

A dedicated calculation tool built on the GHG Protocol was used to analyze and determine emissions in this category: World Resources Institute (2015). GHG Protocol tool for mobile combustion. Version 2.6.

The calculation of avoided emissions was based on source data or data obtained from the Company's internal records. They resulted from the use of electricity from renewable energy sources (biomass, photovoltaic farms) and ongoing waste recycling.

Issue volume was consolidated by equity share.

Biogenic gas emissions were not identified during the analysis greenhouse.

The greenhouse gas included in the emission factors for fuel, electricity and heat is CO₂. Other indicators include CO₂, CH₄ and N₂O emissions.

ADDITIONAL INFORMATION

EMISSIONS BY SOURCE (in MgCO₂e)

Scope 1: Direct emissions from owned/controlled operations

a. Direct emissions from stationary combustion	270,424 MgCO ₂ e
b. Direct emissions from mobile combustion	8,911 MgCO ₂ e
c. Direct emissions from process sources	0,000 MgCO ₂ e
d. Direct emissions from fugitive sources (cooling)	0,000 MgCO ₂ e
e. Direct emissions from agricultural sources	0,000 MgCO ₂ e

Scope 2: Indirect emissions from the use of purchased electricity, steam heating and cooling energy technology,

a. Indirect emissions from purchased / acquired electricity	0,000 MgCO ₂ e
b. Indirect emissions from purchased/acquired process steam	0,000 MgCO ₂ e
c. Indirect emissions from purchased/acquired thermal energy	0,000 MgCO ₂ e
d. Indirect emissions from purchased/acquired refrigeration	0,000 MgCO ₂ e

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	354.390 MgCO ₂ e
b. Indirect emissions from capital goods	0.000 MgCO ₂ e

ADDITIONAL INFORMATION

c. Indirect emissions from fuels and energy	0.000 MgCO ₂ e
d. Indirect emissions from transportation and distribution	325.662 MgCO ₂ e
e. Indirect emissions from waste generated	0.000 MgCO ₂ e
f. Indirect emissions from business travel	0.000 MgCO ₂ e
g. Indirect emissions from employee commuting	0.000 MgCO ₂ e
h. Indirect emissions from lease assets	0.000 MgCO ₂ e

Other indirect greenhouse gas emissions in the supply chain - downstream	
a. Indirect emissions from transport and distribution in the downstream area (to the customer)	0.000 MgCO ₂ e
b. Indirect emissions from processing of products sold	0.000 MgCO ₂ e
c. Indirect emissions from the use of sold products	0.000 MgCO ₂ e
d. Indirect emissions from product end-of-life	0.000 MgCO ₂ e
e. Indirect emissions from lease assets	0.000 MgCO ₂ e
f. Indirect issues from the franchise	0.000 MgCO ₂ e
g. Indirect emissions from investments	0.000 MgCO ₂ e

Scope 1	279.335 MgCO ₂ e
Scope 2	0.000 MgCO ₂ e
Scope 3	680.052 MgCO ₂ e
Range 1+2+3	959.387 MgCO ₂ e



ADDITIONAL INFORMATION

The Company's carbon footprint calculation was prepared by consultants of the Company Intellectual Capital Ltd. based in Warsaw, 47 A Nowogrodzka St., individuals:

- Arkadiusz Zalewski / Project manager,
- Dorota Michniewska / Lead Consultant,
- Malgorzata Zalewska / Data Analyst,
- Otylia Zalewska / Support consultant in data analysis,
- Monika Bulhak / Support consultant in data analysis,
- Tomasz Zalewski / Analysis support consultant data.