EUVIC_

Carbon Footprint Euvic S.A. _

Greenhouse Gas Emissions Summary 2025

Operational scope and development of the emissions reporting approach

The Good People

Context and significance_

The role of emissions management at Euvic S.A.

Greenhouse gas emissions management is an integral part of Euvic S.A.'s approach to environmental matters within the ESG framework. The organization identifies emissions as one of the key environmental impacts of its operational activities.

Carbon footprint measurement enables:

- identification of key emission sources,
- support for operational and investment decision-making,
- preparation for future reporting and regulatory requirements

The approach to emissions calculation is being developed in stages, in line with increasing data availability and quality.

Scope and methodological approach_

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Scope of the analysis

In the analysed period (2025 year), emissions were calculated for:

Scope 1 – direct emissions resulting from fuel combustion,

Scope 2 – indirect emissions associated with purchased Energy.

At the same time, work was initiated to estimate Scope 3 emissions using a transaction-based (spend-based) approach

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Changes compared to previous approaches include

- implementation of new data sourcing methods,
- application of revised calculation methodologies,
- initiation of a new emissions reporting system

Key assumption: lack of comparability_

Data comparability and interpretation

Due to significant methodological changes:

- the scope of input data has changed,
- data aggregation methods have been revised,
- a new calculation approach has been implemented.

As a consequence:

- results for 2025 are not directly comparable with previous periods,
- differences between years may result from methodology rather than actual emission changes,
- the current year serves as a reference point for future analyses.

Direct emissions (Scope 1)_

Characteristics and emission levels

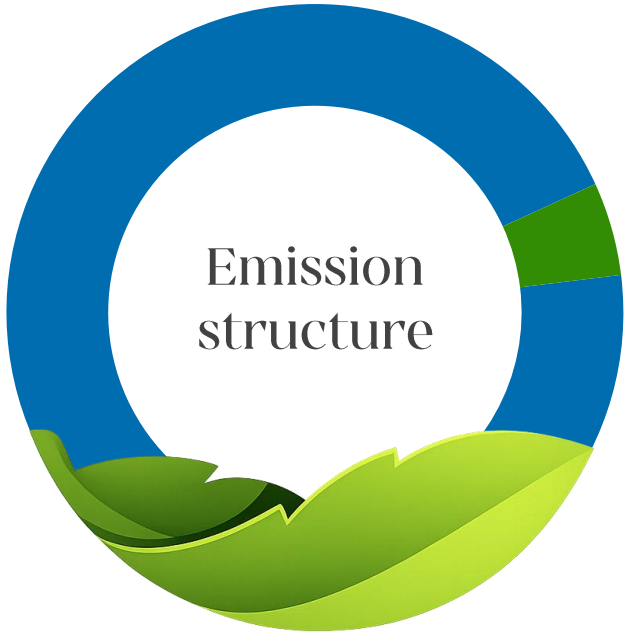
Scope 1 covers emissions directly resulting from operational activities, primarily fuel combustion.

Emission structure:

- stationary combustion: **177 t CO2e**
- mobile combustion: **9,1 t CO2e**

Total Scope 1 emissions amounted to approximately **186 t CO2e**.

These emissions result from resources under the organization's direct control and reflect the operational model of the company.



177 t CO2e
stationary combustion

9,1 t CO2e
mobile combustion

Indirect emissions (Scope 2)_

Characteristics and emission levels

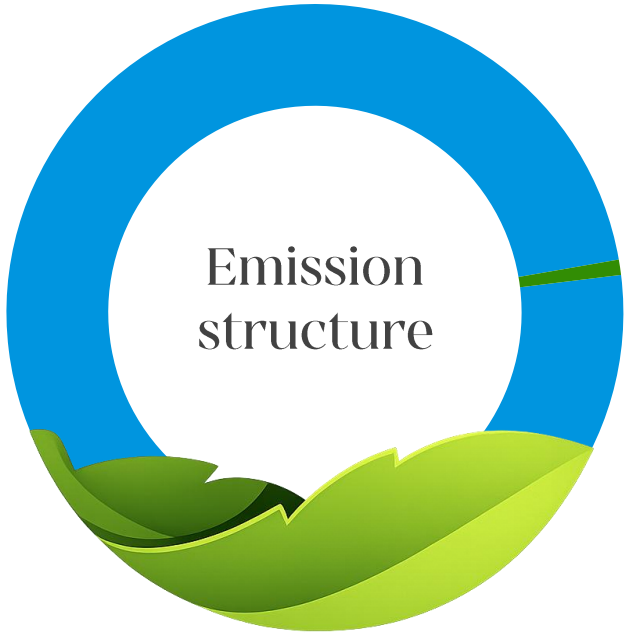
Scope 2 covers emissions related to purchased electricity and heat used in operations.

Emission structure:

- electricity: **124 t CO2e**
- heat: **0,05 t CO2e**

Total Scope 2 emissions amounted to approximately **124 t CO2e**.

Emission levels in this category depend directly on:
- the volume of energy consumption,
- the characteristics of energy sources.



124 t CO2e
Electricity

0,05 t CO2e
heat

Total operational emissions_

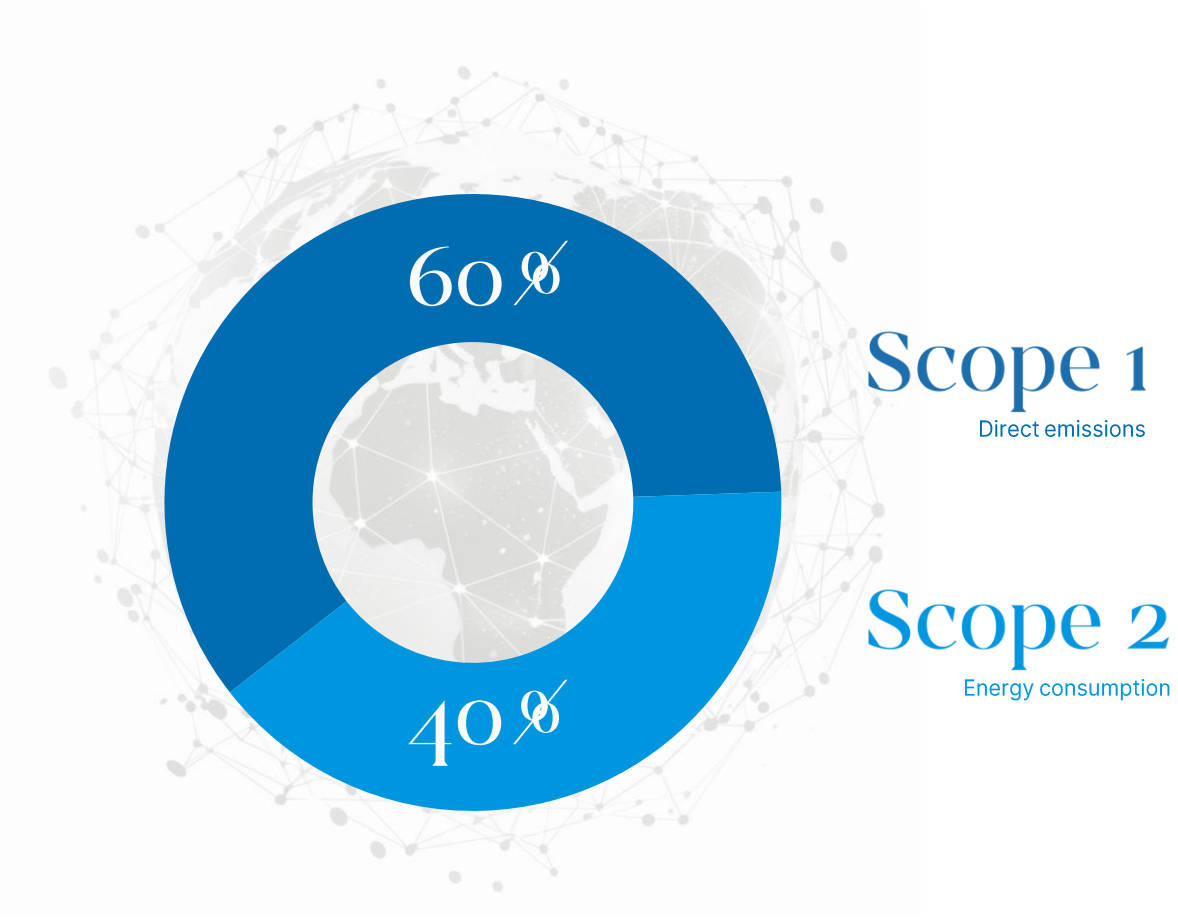
Scope 1 and Scope 2 summary

Total operational emissions (Scope 1 + Scope 2) amounted to approximately **310 t CO2e**

Emission structure:

- Scope 1: approx. 60%
- Scope 2: approx. 40%

This structure indicates that emissions are closely linked to the organization's ongoing operational activities and form the basis of the current reporting model.



Indirect emissions (Scope 3)_

Scope of work and current status

During the analysed period, work began on estimating Scope 3 emissions, covering indirect emissions across the value chain, including:

- purchased goods and services,
- supplier relationships,
- other indirect activities.

Applied approach transaction-based (spend-based model).

Identified challenges:

- large volume and complexity of input data,
- need for data structuring,
- requirement to identify internal transactions.

Scope 3 reporting status_

Interpretation of Scope 3 data

At the current stage Scope 3 emissions:

- are not included as reported data,
- they have an analytical and supporting character,
- they contribute to the development of methodology and future reporting scope.

This means that the current reporting model is based solely on operational emissions (Scope 1 and Scope 2).

Carbon footprint profile

Overall interpretation

Based on available data, it can be concluded that:

- the carbon footprint is primarily driven by operational emissions,
- indirect emissions require further refinement,
- the emission structure is directly linked to the company's business model.

The current model reflects a stage in the development of the reporting system rather than its final form.

Conclusions and next steps

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Development directions_

The year 2025 represents a transitional phase in building the emissions reporting approach.

Key focus areas going forward:

- development and refinement of Scope 3,
- improvement of data quality and completeness,
- standardisation of calculation methodologies,
- development of a consistent model enabling trend analysis in future years.

The objective is to establish a stable, repeatable system for greenhouse gas emissions reporting.

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