

Greenhouse gas emissions inventory

[PKO Bank Polski Spółka Akcyjna]
[2025]



Bank Polski

INFORMATION REQUIRED

Have any facilities, operations and/or sources been excluded from the inventory? If so, please specify them.

No.

Reporting period to which the inventory relates

From 01/01/2025 to 31/12/2025¹

ORGANISATIONAL BOUNDARIES

Which consolidation method has been chosen (mark each consolidation method for which the organisation reports emissions). If the organisation reports according to more than one consolidation method, complete and attach an additional list according to each consolidation method.

Share in capital ☐	Financial control ☐	Operational control ✓
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OPERATIONAL BOUNDARIES

Have emissions in Scope 3 been included in the list?

Yes	✓
No	☐

If so, what types of activity are included in Scope 3?

Scope 3 emissions include:

- cat. 1. emissions from purchased products and services - emissions arising from the purchase of products. The calculation was carried out for the second time, with the first time including the other Group companies;
- cat. 2. durable goods - emissions arising from the purchase of durable goods, including furniture, furnishings, IT equipment, cars for employees. The calculation was carried out for the first time for the Group;
- cat. 3. Well to Tank (WTT) emissions - emissions generated at the production stage of fuels and fuels for the generation of electricity and district heating, and emissions associated with the generation of electricity lost during transmission and distribution. The calculations are based on data on fuels consumed and electricity and heat purchased (reported in Scopes 1 and 2). The calculation was carried out for the third time, with the first time including the other Group companies;
- cat. 5. waste generated - emissions from waste generation. The calculation was carried out for the second time, with the first time including the other Group companies;
- cat. 6. domestic and international business travel (plane, train, public transport, cars, motorbike). Emissions from travel by company cars have been included in Scope 1 fuel consumption to avoid duplication of emissions. Emissions from Scope 6 were included for the fifth time, with the third time including the other Group companies. In addition, emissions from overnight stays in hotels were calculated and included for the second time for PKO BP Bank and the first time for the Group Companies;

¹ With the exceptions described in the body of the report regarding the reporting period for emissions related to power consumption, heat and natural gas.

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- cat. 7. emissions resulting from employee commuting. Data on the mode of transport and the distance travelled were determined on the basis of questionnaires completed by employees of the Bank and the other Companies. Category 7 emissions were included in the carbon footprint analysis for the fourth time, with the third time for Group companies. In addition, within category 7, emissions generated during remote working by employees were calculated, which were included for the second time for Bank PKO BP and for the first time for the Group Companies;
- cat. 11. emissions from the use of sold products - this category includes emissions generated from the use of two banking applications iPKO and IKO by the Bank's clients. The calculation was based on information about the time customers spend using the applications. The calculation was carried out for the second time, with the first time including Group companies;
- cat. 13. consumption of utilities in space leased to third parties. This is the third time this has been included in the reporting period, with the first time including the other Group companies.
- cat. 14. generated by franchisees' operations. This category is significant in terms of the value chain and represents one of the organization's business channels. It was recognized by the Bank for the first time in the reporting period.

INFORMATION ON EMISSIONS

The table below refers to the year 2025 – emissions independent of any GHG transactions, i.e. the sale, purchase, transfer or banking of allowances.

EMISSIONS	TOTAL	CO ₂	CH ₄	N ₂ O	HFCs	PFCs	SF ₆
	(MgCO ₂ e)	(Mg)	(Mg)	(Mg)	(Mg)	(Mg)	(Mg)
Scope 1	13,837.02	13,317.98	46.14	40.15	432.74	-	-
Scope 2 ²	63,404.02	63,404.02	-	-	-	-	-
Scope 2 ³	29,085.58	29,085.58	-	-	-	-	-
Scope 3	157,996.43	157,896.83	17.22	82.38	-	-	-

Direct CO₂ emissions from biogenic combustion (MgCO₂)

In 2025, biogenic emissions were calculated for the entire Capital Group for the first time. The electricity, heat and vehicle fuels consumed, including petrol and diesel, which included biomass, biogas and biofuels in the fuel mix, amounted to 4,638.95 MgCO₂

² Calculated using the location-based method.

³ Calculated using the market-based method.

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BASE YEAR

Base year

2019 for Scope 1 and 2.

The PKO Bank Polski S.A. Group is gradually expanding the scope of data reported under Scope 3, so the base year has not yet been determined.

Explanation of the company's established policy for calculating base year emissions

2019 was the first year for which the calculation was carried out and the greenhouse gas emissions inventory was prepared for the PKO Bank Polski S.A. Capital Group.

The 2019 emissions inventory was adopted as the base year, taking into account the results of recalculations carried out in previous years. The company's business profile does not generate unusual fluctuations in greenhouse gas emissions in individual years, so a single year is sufficiently representative and there is no need to determine the annual average emissions over several years.

Due to the need to decide on the necessity of any recalculations of base year emissions and the absence of a documented company policy in this regard, the general criteria set out in *The Greenhouse Gas Protocol Corporate Accounting and Reporting Standard Revised Edition* (hereinafter: GHG Protocol) were applied. For each criterion, a method of assessment has been proposed, which specifies the cases in which a recalculation of greenhouse gas emissions for the base year should be carried out.

Criteria indicating the need to recalculate greenhouse gas emissions for the base year:

Criterion 1. Structural changes that have a significant impact on emissions in the base year.

Description of the criterion: A structural change involves a transfer of ownership or the ability to exercise control over an activity that generates emissions. Unlike a single structural change, the cumulative effect of a series of smaller changes may have a significant impact on emissions in the base year. Structural changes should be understood to mean: mergers, acquisitions, disposals, and the outsourcing and insourcing of emission-generating activities. Recalculations of base year emissions are not triggered by an expansion of the service portfolio or the opening or closure of operating units owned or controlled by the company (so-called organic growth). Base year emissions will also not be recalculated if the company acquires a facility that was established after the base year set by the company.

Criterion 2. Changes in the methodology used to calculate or measure emissions, or improvements in data accuracy.

Description of the criterion: Significant changes in methodology and data quality are taken into account. Any changes in indicators and actual changes in emissions (related, for example, to a change in the fuel used) do not necessitate a recalculation of the base year.

Criterion 3. Detection of errors in calculations relating to the base year.

Description of the criterion: The errors detected must be material errors, or the accumulation of several such errors must lead to significant inaccuracies that will require correction.

No recommendation to recalculate PKO Bank Polski S.A. Group base year GHG emissions based on the 2025 calculations.

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Context of any material changes in emissions necessitating recalculations of base year emissions

The authors of the 2025 report decided that it was necessary to recalculate the 2024 greenhouse gas emissions of the PKO Bank Polski S.A. Group based on Criterion 3. The GHG Protocol recommends recalculation if at least one of the criteria listed above is identified.

In the opinion of the authors of the calculations, leaving 2024 without a recalculation would limit the possibility of a reliable comparison of the calculated GHG emissions for 2025.

Detection of errors in the calculations:

In the 2024 emissions calculations, a decision was made to recalculate district heating consumption at Kredobank due to the previous reporting of values in incorrect units. In addition, at the Bank in Poland, values in Scope 3 Category 2 were corrected due to the incorrect recognition of vehicle purchases instead of leasing carried out by Prime Car Management. In accordance with the adopted materiality policy, the materiality threshold (for changes or errors) is set at 5%, understood as a change of +/- 5% for a given component of the issue.

The correction of data relating to Kredobank resulted in a 102.49% increase in consumption in Scope 2. As a result of the recalculations, there was a corresponding increase in emissions of 7.85%. The change in the value of district heating consumption also contributed to a 6.69% increase in Scope 3, Category 3 emissions.

The recalculations carried out in relation to the Bank led to a reduction in its emissions by 34.16% in Category 2 of Scope 3.

In summary:

The recalculation of 2024 emissions includes changes for:

- Scope 2: the recalculation involves the adoption of correct input data for district heating calculations for Kredobank, followed by emissions in L-B and M-B.
- Scope 3: recalculation of Category 3 – WTT emissions, including fuels for district heating generation, emissions associated with the generation of energy lost during transmission and distribution for the Company, as well as Category 2 – fixed assets, including changes in the value of leased vehicles.

Changes at Kredobank affect the value of emissions across the entire Capital Group.

The context of the restatements carried out in previous years was published in the reports for 2022, 2021 and 2020.

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Recalculation result:

The table below presents the greenhouse gas emissions of the PKO Bank Polski S.A. Capital Group for 2024 before and after the recalculation.

YEAR 2024

EMISSIONS	TOTAL	CO ₂	CH ₄	N ₂ O	HFCs	PFCs	SF ₆
	(MgCO ₂ e)	(Mg)	(Mg)	(Mg)	(Mg)	(Mg)	(Mg)
2024 – before recalculation							
Scope 1	12,571.73	11,719.90	38.42	35.91	777.49	-	-
Scope 2 (L-B)	67,029.32	67,029.32	-	-	-	-	-
Scope 2 (M-B)	26,238.21	26,238.21	-	-	-	-	-
Scope 3	166,852.34	166,846.34	1.22	4.78	-	-	-
2024 – after recalculation							
Scope 1	12,571.73	11,719.90	38.42	35.91	777.49	-	-
Scope 2 (L-B)	67,121.91	67,121.91	-	-	-	-	-
Scope 2 (M-B)	26,330.79	26,330.79	-	-	-	-	-
Scope 3	161,156.50	161,150.50	1.22	4.78	-	-	-

In 2024 after recalculation:

- Emissions reported under Scope 2 increased by 0.14% under the location-based method and by 0.35% under the market-based method.
- A decrease of 3.42% was recorded in emissions reported under Scope 3. This result is attributable to a change in Category 2 (fixed assets).

2019 (base year)

EMISSIONS	TOTAL	CO ₂	CH ₄	N ₂ O	HFCs	PFCs	SF ₆
	(MgCO ₂ e)	(Mg)	(Mg)	(Mg)	(Mg)	(Mg)	(Mg)
Scope 1	15,781.34	14,777.69	35.82	55.06	912.46	0.00	0.00
Scope 2 (L-B)	92,785.29	92,785.29	0.00	0.00	0.00	0.00	0.00
Scope 2 (M-B)	92,785.29	92,785.29	0.00	0.00	0.00	0.00	0.00
Scope 3	-	-	-	-	-	-	-

YEAR 2025

EMISSIONS	TOTAL	CO ₂	CH ₄	N ₂ O	HFCs	PFCs	SF ₆
	(MgCO ₂ e)	(Mg)	(Mg)	(Mg)	(Mg)	(Mg)	(Mg)
Scope 1	13,837.02	13,317.98	46.14	40.15	432.74	-	-
Scope 2 (L-B)	63,404.02	63,404.02	-	-	-	-	-
Scope 2 (M-B)	29,085.58	29,085.58	-	-	-	-	-
Scope 3	157,996.43	157,896.83	17.22	82.38	-	-	-

INFORMATION REQUIRED

Results for 2025 compared to the base year (2019):

Emissions reported under Scope 1 and 2 have changed. These changes are due to:

- lower consumption of fuels (natural gas, heating oil and hard coal). In the case of SGK, there was an increase in diesel consumption of approximately 282.67% compared to 2019. In 2025, the company that consumed the most diesel (approx. 98% of SGK's total consumption) was Kredobank. The increased demand for diesel was a result of the ongoing war in Ukraine – attacks by the Russian army led to problems with electricity supply, which meant that Kredobank used diesel-powered generators;
- the Bank's purchasing decisions, which in 2025 acquired 72,000 MWh of Renewable Energy Guarantees of Origin (i.e. 1,000 MWh more than in 2024). At the same time, companies from the SGK Group (Masterlease, PKO Leasing, Bank Hipoteczny) purchased Guarantees of Origin for the first time, totalling 693 MWh, for which the emission factor is 0 kg CO₂ (calculated using the market-based method);
- based on the emission factor for electricity used in the location-based method calculations. The applied factor excludes emissions associated with transmission losses. Furthermore, year on year, the national emission factor is decreasing as a result of the growing share of RES in the national energy mix;
- a decrease in the consumption of purchased electricity (12.80%) and thermal energy (21.22%).

Scope 1 emissions across the entire Capital Group decreased by 12.32%, whilst Scope 2 emissions, calculated using two methods: L-B by 31.67% and M-B by 68.65%.

METHODOLOGIES AND EMISSION FACTORS

Methodologies used to calculate or measure emissions other than those provided for in the GHG Protocol (provide a reference or link to any calculation tool used that is not covered by the GHG Protocol)

▪ Basic information on the methodology for calculating greenhouse gas emissions and the indicators used

Greenhouse gas emissions in Scopes 1, 2 and 3 were calculated using the *GHG Protocol* methodology. The following emission factors were used.

For electricity:

- in Poland:

Location-based method		
	Indicator	Additional information
PKO Bank Polski S.A.	525 kgCO ₂ /MWh	Emissions factor based on KOBiZE information ⁴ .

⁴https://www.kobize.pl/uploads/materialy/materialy_do_pobrania/aktualnosci/2025/142_Wskazniki_emisyjnosci_2025.pdf

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Subsidiaries	525 kgCO ₂ /MWh	Emissions factor based on KOBiZE data ⁵ .
Market-based method		
	Indicator	Additional information
	0 kgCO ₂ /MWh	Emissions factor for electricity generated in a renewable energy installation.
Axpo Polska sp. z o.o.	0.82 kgCO ₂ /MWh	Emissions factor based on supplier information ⁶
E.ON Polska S.A.	588 kgCO ₂ /MWh	Emissions factor based on supplier information ⁷
ENEA S.A.	656.6 kgCO ₂ /MWh	Emissions factor based on supplier information ⁸
Energa-Obrót S.A.	210 kgCO ₂ /MWh	Emissions factor based on supplier information ⁹
ENGIE Zielona Energia Sp. z o.o.	22 kgCO ₂ /MWh	Emissions factor based on supplier information ¹⁰
ESV4 Sp. z o.o.	302.8 kgCO ₂ /MWh	Emissions factor based on supplier information ¹¹
PGE Obrót S.A.	604 kgCO ₂ /MWh	Emissions factor based on supplier information ¹²
TaurOn Sprzedaż sp. z o.o.	511.2 kgCO ₂ /MWh	Emissions factor based on supplier information ¹³
Mainova AG (MB)	180 kgCO ₂ /MWh	Emissions factor based on supplier information ¹⁴
Renovatio Trading SRL	192 kgCO ₂ /MWh	Emissions factor based on supplier information ¹⁵
Supplier unknown	530 kgCO ₂ /MWh	Emissions factor based on KOBiZE information ¹⁶ .

⁵ As in footnote 4.

⁶ <https://www.axpo.com/pl/pl/about-us/how-do-we-operate/fuel-structure.html>

⁷ https://eon.pl/-/media/Eon/Dokumenty/Landing-pages/ekologicznie-i-oszczednie/Struktura_paliw_2024_DRUK.ashx

⁸ <https://www.enea.pl/media/1696/struktura-paliwpdf.pdf>

⁹ <https://www.energa.pl/informacje/struktura-paliw/struktura-paliw-2024>

¹⁰ https://www.engie-zielonaenergia.pl/uploads/Struktura_paliw_EZE_2024_764686caba.pdf

¹¹ https://www.esv.pl/fileadmin/user_upload/strefa-klienta/informacje_obligatoryjne/Struktura_paliw_za_2024_rok.pdf

¹² <https://pge-obrot.pl/o-spolce/struktura-paliw>

¹³ <https://www.tauron.pl/tauron/o-auronie/struktura-paliw>

¹⁴ <https://www.mainova.de/de/stromkennzeichnung-der-mainova-strommix-im-ueberblick>

¹⁵ https://renovatiotrading.ro/documents/RT_Eticheta_verde_2024.pdf

¹⁶ As in footnote 4.

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- in Ukraine: 240 kg CO₂/MWh¹⁷,
- in Germany: 42.5 kg CO₂/MWh¹⁸,
- in the Czech Republic: 514.6 kg CO₂/MWh¹⁹,
- in Slovakia: 274.1 kg CO₂/MWh²⁰,
- in Romania: 232 kg CO₂/MWh²¹.

In 2025, the KOBIZE indicator²² was recalculated as follows:

Emissions factors for electricity generated in Poland for the year 2024, published in December 2025
(used in calculations for 2025)

Quantity in MWh:

- Amount of electricity generated by combustion plants:	123,736,397
- Amount of electricity generated from water:	3,057,000
- Amount of electricity generated from wind and other RES:	42,208,000
- Losses and balance sheet differences:	- 8,633,000
The balance of electricity supplied to end users amounted to:	160,368,397
CO ₂ emissions:	88,716,280,328 kg CO ₂

WE (emission factor) = 88,716,280,328 ÷ (123,736,397 + 3,057,000 + 42,208,000) = 524.94 kgCO₂/MWh

For thermal energy:

- in Poland: 356.0 kg CO₂/MWh²³.
- in Ukraine: 281.3 kg CO₂/MWh²⁴,
- in Germany: 209.5 kg CO₂/MWh²⁵,
- in the Czech Republic: 470.2 kg CO₂/MWh²⁶,
- in Slovakia: 323.1 kg CO₂/MWh²⁷,
- in Romania: 293.0 kg CO₂/MWh²⁸.

¹⁷ Own calculations based on the fuel mix and losses in heat and electricity distribution

¹⁸ Own calculations based on the fuel mix and losses in heat and electricity distribution

¹⁹ Own calculations based on the fuel mix and losses in heat and electricity distribution

²⁰ Own calculations based on the fuel mix and losses in heat and electricity distribution

²¹ Own calculations based on the fuel mix and losses in heat and electricity distribution

²² As in footnote 4.

²³ <https://www.ure.gov.pl/pl/cieplo/energetyka-ciepna-w-l/12936,2024.html>

²⁴ Own calculations based on the fuel mix and losses in heat and electricity distribution

²⁵ Own calculations based on the fuel mix and losses in heat and electricity distribution

²⁶ Own calculations based on the fuel mix and losses in heat and electricity distribution

²⁷ Own calculations based on the fuel mix and losses in heat and electricity distribution

²⁸ https://projekter.aau.dk/projekter/files/263825771/ThesisVlad_Pana.pdf

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• **Information on source data and estimates**

The source data used to determine the volume of greenhouse gas emissions within the PKO BP S.A. Capital Group are summaries of energy carrier and refrigerant consumption, as well as data necessary for calculating Scope 3 emissions prepared by the Bank's representatives separately for the consumption areas of the Bank and its subsidiaries.

For PKO BP Bank, these are:

- A summary of invoices for the purchase of energy/energy carriers or consumption readings from metering systems for the period Q4 2024 and Q1–Q3 2025
- A statement of the quantity of heating oil purchased in 2025
- Statement of the quantity of refrigerants replenished in 2025
- Summary of the quantity of vehicle fuels purchased in 2025
- Summary of the quantity of fuel consumed by power generators in 2025
- Data on the quantities and weights of purchased products, broken down into relevant categories
- Data on the types, quantities and costs incurred for the purchase of fixed assets
- Declarations on the weights of waste transferred to external waste treatment companies
- Data on domestic and international business trips in 2025
- Summary of employee surveys regarding commuting and remote working
- Data on logins to banking applications
- Data on franchisees' premises

Regarding subsidiaries:

- Surveys completed by individual companies for the period Q4 2024 and Q1–Q3 2025 regarding the consumption of specific energy sources or, in the absence of data, information on the type of energy source, the quantity of which must be estimated
- A summary of the quantities of refrigerants replenished in 2025
- A summary of surveys compiled individually by the Companies, containing data on domestic and international business trips, commuting and remote working in 2025, records of the quantities and weights of purchased products, information on the types, quantities and costs incurred for the purchase of fixed assets, the weight of waste and methods of its disposal, and a summary of energy consumption from the company's application

Data on the consumption of specific energy sources has been linked to the provided property database, which includes information on the total area of the property (in the subsequent months of the reporting period), the leased area, the function of the property, etc. All properties have been divided into six categories:

1. ATM/Cash Deposit Point
2. Branch/Outlet/Office
3. Warehouse/Centre/Undefined
4. Residential
5. Under renovation/handover
6. Land

Subsequently, final energy consumption indicators were determined for groups 1–3, which

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were used to estimate energy consumption in facilities for which consumption data were not available.

The following sub-sections describe in more detail the assumptions regarding specific energy carriers. Full information on the methodology adopted.

- **Electricity (included in Scope 2)**

The electricity consumption shown in the statements is treated as final energy consumption. The balance period for the entire analysis is 01/01/2025 – 31/12/2025; however, the available consumption data covered a period as close as possible to 01/10/2024 – 30/09/2025. As not all consumption data covers a period of exactly 365 days, this was taken into account in the calculations by approximating consumption during the balance period in proportion to the number of days in the submitted statement. Electricity consumption data shown in the statements of invoices issued under the 'central contract' were aggregated on the basis of billing periods from 1 October 2024 to 30 September 2025. For properties where consumption data was not available, indicators were determined, the values of which are set out below:

- ATM / Cash Deposit Point:
 - Electricity consumption rate: 5.383 kWh/day
- Branch/Outlet/Office:
 - Electricity consumption rate: 0.252 kWh/m²per day
- Warehouse/Centre/Unspecified:
 - Electricity consumption rate: 0.078 kWh/m²/day

- **Heat – district heating (Scope 2) and natural gas (Scope 1)**

Natural gas consumption was analysed based on statements prepared for billing periods (primarily meter readings) as close as possible to the period 01.10.2024 – 30.09.2025. The quantities shown in m³ were converted to final energy consumption according to the calorific values (CV) shown in the KOBIZE statement²⁹ Separately for high-methane and nitrogen-rich gas. Energy consumption generated from district heating was reported on the basis of the figures shown on billing invoices. District heating consumption is usually reported in GJ, but for the final report it has been converted to kWh. The figures shown on the invoices were taken by the authors as final energy consumption. As not all billing cycles cover a period of exactly 365 days, this was taken into account in the calculations by approximating consumption during the billing period in proportion to the number of days in the provided statement.

For properties where consumption data was not available, indicators were determined, the values of which are given below:

- ATM / Cash Deposit Point:
 - Assumed to have zero consumption, as in previous years

²⁹ KOBIZE Report "Wartości opałowe (WO) i wskaźniki emisji CO₂ w roku 2023 do raportowania w ramach Systemu Handlu Uprawnieniami do Emisji za rok 2026" - <https://www.kobize.pl/pl/article/monitorowanie-raportowanie-weryfikacja-emisji/id/318/tabele-wo-i-we>

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- Branch/Office:
 - Heating energy consumption rate: 0.266 kWh/m²/day
- Warehouse/Centre/Undefined:
 - Heating energy consumption rate: 0.263 kWh/m²/day

Cooling consumption was analysed based on statements prepared for billing periods, primarily from meter readings. The figures are shown in GJ, which were converted to kWh taking into account an efficiency of 1 kWh = 3 for water-cooled units.

• Fuels used in vehicles (included in Scope 1)

Data on the quantities of fuel used in vehicles and power generators have been aggregated in the same unit in which they were reported, i.e. in litres. The data were analysed broken down into diesel (ON), petrol (Pb) and liquefied petroleum gas (LPG). It was aggregated separately for countries (Poland, Ukraine, Slovakia, the Czech Republic, Germany, Romania) and broken down into vehicles and power generators. In order to compare the figures calculated in the current analysis with historical reports, consumption figures expressed in volume units were converted to kWh using the following conversion factors:

- Diesel: 9.79 kWh/l ³⁰
- LPG: 7.22 kWh/l ³¹
- Petrol: 9.23 kWh/l ³²

The volumes of fuel purchased were converted into energy consumption using calorific values obtained from the KOBIZE report ³³.

• Other fuels – for heating purposes (included in Scope 1)

Fuel oil consumption was analysed on the basis of the quantities reported in litres, converting them into final energy consumption according to the calorific value (CV) reported in the KOBIZE summary³⁴ using the average density from the permissible values based on data for ECO-C oil³⁵. The energy content of the fuels was calculated using the calorific values listed in the KOBIZE report³⁶

³⁰ WO and density adopted on the basis of KOBIZE "Wartości opałowe (WO) I wskaźniki emisji CO₂ (WE) w roku 2023 do raportowania w ramach Systemu Handlu Uprawnieniami do Emisji za rok 2026"

³¹ As in footnote 30.

³² As in footnote 30.

³³ As in footnote 30.

³⁴ As in footnote 29.

³⁵ <https://ekoterm.pl/aktualnosci/czym-jest-olej-opalowy/>

³⁶ As in footnote 27.

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• Refrigerants (included in Scope 1)

Figures relating to refrigerant consumption include refrigerant topped up or replaced for technical reasons, as only such activities generate greenhouse gas emissions. Refrigerants used in compressor-based equipment (refrigeration units, heat pumps, etc.) have not been included in the report in accordance with the GHG Protocol guidelines. The following substances were analysed:

- R410A,
- R407C,
- R32,
- R22,

Taking into account the breakdown by individual countries, i.e. Poland, Ukraine, Slovakia, the Czech Republic, Germany and Romania. Greenhouse gas emissions were calculated using the GHG Protocol methodology, applying the indicators from the IPCC AR5 report³⁷.

• Business travel (included in Scope 3)

Data on domestic and international business travel were aggregated by PKO BP Bank and its subsidiaries, as well as by the mode of transport used. Distances were calculated based on the shortest routes for land transport and the distances between cities for air travel. The carbon footprint was calculated in accordance with the GHG Protocol methodology based on estimated distances and mode of transport using emission factors from the DEFRA database³⁸. The carbon footprint from hotel stays was calculated based on factors from the DEFRA database or from the website: <https://www.hotelfootprints.org>

• Commuting (included in Scope 3)

Data on distances travelled for commuting, as provided in the reports, were analysed separately for PKO BP Bank and its subsidiaries. The data were compiled based on the results of surveys conducted among employees, aggregating the results by mode of transport. The carbon footprint was calculated in accordance with the GHG Protocol methodology based on estimated distances and mode of transport, using emission factors from the DEFRA database. In category 7, GHG emissions resulting from remote working by employees were also estimated. The basis for the calculations regarding remote working by PKO BP Bank employees and employees of the Capital Group companies were anonymous surveys on remote working conditions conducted among employees.

³⁷ IPCC Fifth Assessment Report (AR5)

³⁸ <https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2025>

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• **Purchases and services (included in Scope 3)**

The calculations were carried out separately for PKO BP Bank and its subsidiaries. The basis for the calculations was the quantities and types of office supplies, food and beverages, small electronics, and vehicle fleet maintenance services purchased. The purchased products were divided into the following categories: paper, cardboard, electronics (small devices), metals, plastics, food and beverages. Emission factors were taken from the following databases: DEFRA and ecoinvent v3.12.

• **Waste within the organisation (included in Scope 3)**

The organisation's waste data was aggregated, broken down into PKO BP Bank and its subsidiaries. Based on the code and the process of recovering raw materials from waste, the appropriate emission factor was assigned. The carbon footprint was calculated in accordance with the GHG Protocol methodology and using emission factors from the DEFRA database.

• **Use of sold products (included in Scope 3)**

The calculations were carried out separately for PKO BP Bank and its subsidiaries. Emissions resulting

from the use of products sold, emissions generated whilst customers use banking applications in Poland, i.e. iPKO and IKO, and similarly in Ukraine, were included. The following assumptions regarding electricity consumption resulting from the use of the applications were adopted for the calculations:

- for using the app on a mobile phone: it was assumed that power consumption whilst using the app is similar to that of browsing websites. Consequently, power consumption was set at 0.5 W when connected via a mobile network (this is the sum of the power consumption for web browsing and the average screen brightness)³⁹;
- for using applications on a computer: based on the power consumption resulting measurements, it was assumed that devices consume 60.0 W whilst using the service⁴⁰.

• **Durable goods (included in Scope 3)**

Data on purchases of fixed assets have been presented in separate tables for PKO BP Bank and its subsidiaries. The carbon footprint was calculated in accordance with the GHG Protocol methodology, using emission factors obtained from the websites of manufacturers of electrical appliances, mobile phones and IT equipment, as well as from the Ecoinvent v3.12 database.

³⁹ A. Carroll "An Analysis of Power Consumption in a Smartphone"

⁴⁰ <https://www.osti.gov/servlets/purl/1166988>, p. 10

INFORMATION REQUIRED

- Calculation of greenhouse gas emissions by subsidiaries of PKO Bank Polski S.A.**

For the PKO Bank Polski S.A. Capital Group, i.e. for PKO Bank Polski S.A. and its subsidiaries, the principles of reporting and estimating data on energy consumption were applied consistently.

ORGANISATIONAL BOUNDARIES

If the parent company of the reporting entity does not report emissions, attach an organisational chart that clearly defines the relationships between the reporting subsidiary and other subsidiaries

Not applicable.

INFORMATION ON EMISSIONS

Emissions by source (in MgCO ₂ e)	
Scope 1: Direct emissions from owned/controlled operations	
a. Direct emissions from stationary combustion ⁴¹	3,305.59
b. Direct emissions from mobile combustion ⁴²	10,098.69
c. Direct emissions from process sources	0.00
d. Direct emissions from fugitive sources ⁴³	432.74
e. Direct emissions from agricultural sources	0.00
Scope 2: Indirect emissions from the use of purchased electricity, process steam, heat and cooling	
a. Indirect emissions from purchased/acquired electricity	2,653.31
b. Indirect emissions from purchased/acquired process steam	0.00
c. Indirect emissions from purchased/acquired heat	26,430.06
d. Indirect emissions from purchased/acquired cooling	2.22

Emissions by facility (recommended for individual facilities with stationary emissions exceeding 10,000 mtCO ₂ e)	
Facility	Scope 1 emissions
Not applicable.	None of individual locations does generates emissions exceeding 10,000 MgCO ₂ e

⁴¹ Total emissions from the subcategories 'Heating' and 'Generators'.

⁴² Total emissions from the 'Company vehicles' subcategory.

⁴³ Total emissions from refrigerants used.

INFORMATION REQUIRED

Emissions by country (in MgCO ₂ e)	
Country	Emissions (specify the scopes included)
Location-based method	
Poland (Scopes 1+2+3)	231,507.88
Czech Republic (Scopes 1+2+3)	65.71
Slovakia (Scope 1+2+3)	33.02
Germany (Scope 1+2+3)	22.60
Ukraine (Scope 1+2+3)	3,589.48
Romania (Scope 1+2+3)	18.78
Market-based method	
Poland (Scope 1+2+3)	197,188.63
Czech Republic (Scope 1+2+3)	65.71
Slovakia (Scope 1+2+3)	33.02
Germany (Scope 1+2+3)	24.29
Ukraine (Scope 1+2+3)	3,589.49
Romania (Scope 1+2+3)	17.89

Emissions associated with own generation of electricity, heat or process steam that is sold or transferred to another organisation
0 MgCO ₂ e
Emissions associated with own generation of electricity, heat or process steam, which are purchased for resale to intermediate consumers
0 MgCO ₂ e
Emissions from greenhouse gases not covered by the Kyoto Protocol (e.g., CFCs, NO _x)
Not applicable.
Information on the reasons for changes in emissions that did not necessitate a recalculation of emissions in the base year (e.g. process changes, efficiency improvements, plant closures).
Changes in emissions in 2025 related to changes in floor space resulting from the closure or opening of further branches do not necessitate a recalculation of greenhouse gas emissions for the base year. In accordance with Criterion 1 of the base year emissions recalculation policy and the guidelines (criteria and guidelines defined on the basis of <i>the GHG Protocol</i>), the occurrence of this type of change is treated as a natural development of the organisation and does not constitute a reason for recalculating emissions in the base year.
Greenhouse gas emissions data for all years between the base year and the reporting year (including details or reasons for recalculations, if any)

INFORMATION REQUIRED

2019 was the first year for which a greenhouse gas emissions inventory was prepared for the PKO Bank Polski S.A. Capital Group. In 2022, a recalculation of the base year was carried out, which is described in the reports for previous years in the chapter entitled: "Context of any significant changes in emissions". The table below contains information on greenhouse gas emissions for all years between the base year and the reporting year.

Market-based					
Year	Scope 1, MgCO ₂ e	Scope 2, MgCO ₂ e	Scope 1+2, MgCO ₂ e	Scope 3, MgCO ₂ e	Scope 1+2+3, MgCO ₂ e
2019 (base year)	15,781.34	92,785.29	108,566.63	0	108,566.63
2020	13,501.01	57,437.63	70,938.64	288.67	71,227.31
2021	13,388.10	37,303.78	50,691.87	3,536.31	54,228.19
2022	14,715.83	33,784.02	48,499.85	18,277.17	66,777.02
2023	13,976.47	28,950.06	42,926.54	32,846.30	75,772.83
2024	12,571.73	26,330.79	38,902.52	161,156.50	200,059.03
2025	13,837.02	29,085.58	42,922.60	157,996.43	200,919.03

The calculated emissions show a downward trend for Scopes 1 and 2 relative to the base year, primarily due to improvements in PKO BP's energy efficiency and procurement decisions.

Year-on-year comparisons show some variations in emission levels, resulting from variable weather conditions during the season — including increased demand for heating — as well as the inclusion of additional flat-rate allowances in Scope 1.

The overall decline in the Group's emissions is distorted by the expansion of Scope 3 to include additional categories. The reduction in emissions in 2025 compared to 2019 amounted to (Scope 1+2) 60.46%, i.e. — 65,644.03 tCO₂e (calculations carried out using the market-based method).

Location-based					
Year	Scope 1, MgCO ₂ e	Scope 2, MgCO ₂ e	Scope 1+2, MgCO ₂ e	Scope 3, MgCO ₂ e	Scope 1+2+3, MgCO ₂ e
2019 (base year)	15,781.34	92,785.29	108,566.63	0	108,566.63
2020	13,501.01	89,689.63	103,190.64	288.67	103,479.31
2021	13,388.10	85,395.98	98,784.08	3,536.31	102,320.39
2022	14,715.83	33,784.02	48,499.85	18,277.17	66,777.02
2023	13,976.47	75,547.86	89,524.33	32,846.30	122,370.63
2024	12,571.73	67,121.91	79,693.64	161,156.50	240,850.14
2025	13,837.02	63,404.02	77,241.05	157,996.43	235,237.47

INFORMATION REQUIRED

Scope 1:

For all reporting periods (2019–2025), the following were reported under Scope 1:

- emissions from volatile refrigerants,
- emissions from fuels used in buildings,
- emissions from fuels used in vehicles (business car journeys and a flat-rate allowance – first time in 2024).

Scope 2:

For all reporting periods (2019–2025), the following were reported under Scope 2:

- emissions from electricity consumption,
- emissions from district heating consumption,
- emissions from cooling energy consumption (first time in 2024).

Scope 3:

- In 2019 (the base year), this scope was not reported,
- in 2020, emissions from business and international travel were reported for the first time under Scope 3,
- In 2021, in addition to business travel, emissions resulting from PKO BP Bank employees' commutes to work were also reported (surveys were conducted among employees at the Bank's Polish locations),
- in 2022, in addition to Scopes 1 and 2 and the previously included categories under Scope 3, emissions calculations were extended to include WTT emissions and the leasing of usable floor space. Additionally, the scope of the analysis was extended to include business trips and employees' commutes to work at subsidiaries,
- in 2023, the calculations were extended to include emissions related to purchased products, waste and the use of sold products. Calculations were carried out only for PKO BP SA. Additionally, Scope 7 was expanded to include emissions arising from employees' remote working (calculations were carried out only for PKO BP SA),
- in 2024, Scope 3 was expanded to include emissions related to fixed assets, and calculations were extended to cover GHG emissions, waste generated, emissions from the use of sold products, and utility consumption in premises leased for the first time, taking into account the other companies of the Capital Group,
- in 2025, Scope 3 was supplemented to include emissions related to franchise operations.

The calculations were carried out only for PKO BP SA.

INFORMATION REQUIRED

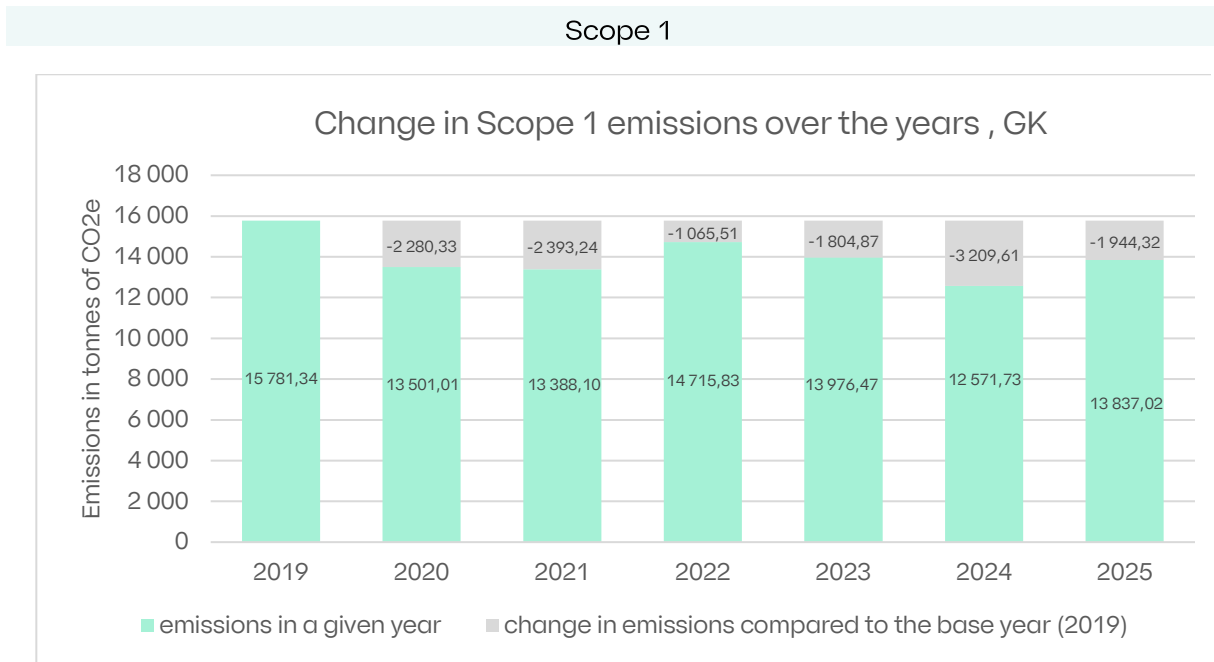
The following tables show the annual changes in emissions.

Market-based					
Year	Scope 1, MgCO ₂ e	Scope 2, MgCO ₂ e	Scope 1+2, MgCO ₂ e	Scope 3, MgCO ₂ e	Scope 1+2+3, MgCO ₂ e
Change in 2020 compared to 2019	-2,280.33	-35,347.66	-37,627.99	288.67	-37,339.32
Change in 2021 compared to 2020	-112.91	-20,133.85	-20,246.77	3,247.64	-16,999.12
Change in 2022 compared to 2021	1,327.73	-3,519.76	-2,192.02	14,740.86	12,548.83
Change in 2023 compared to 2022	-739.36	-4,839.44	-5,578.79	14,569.13	8,995.81
Change in 2024 compared to 2023	-1,404.74	-2,619.27	-4,024.02	128,310.20	124,286.20
Change in 2025 compared to 2024	1,265.29	2,754.79	4,020.08	-3,160.07	860.00
Change in 2025 compared to the (2019)	-1,944.32	-63,699.71	-65,644.03	157,996.43	92,352.40

Location-based					
Year	Scope 1, MgCO ₂ e	Scope 2, MgCO ₂ e	Scope 1+2, MgCO ₂ e	Scope 3, MgCO ₂ e	Scope 1+2+3, MgCO ₂ e
Change in 2020 compared to 2019	-2,280.33	-3,095.66	-5,375.99	288.67	-5,087.32
Change in 2021 compared to 2020	-112.91	-4,293.65	-4,406.56	3,247.64	-1,158.92
Change in 2022 compared to 2021	1,327.73	-51,611.96	-50,284.23	14,740.86	-35,543.37
Change in 2023 compared to 2022	-739.36	-4,868.62	-5,607.98	14,569.13	8,961.15
Change in 2024 compared to 2023	-1,404.74	-8,425.95	-9,830.69	128,310.20	118,479.51
Change in 2025 compared to 2024	1,265.29	-3,717.89	-2,452.59	-3,160.07	-5,612.67
Change in 2025 compared to the base year (2019)	-1,944.32	-29,381.27	-31,325.58	157,996.43	126,670.84

INFORMATION REQUIRED

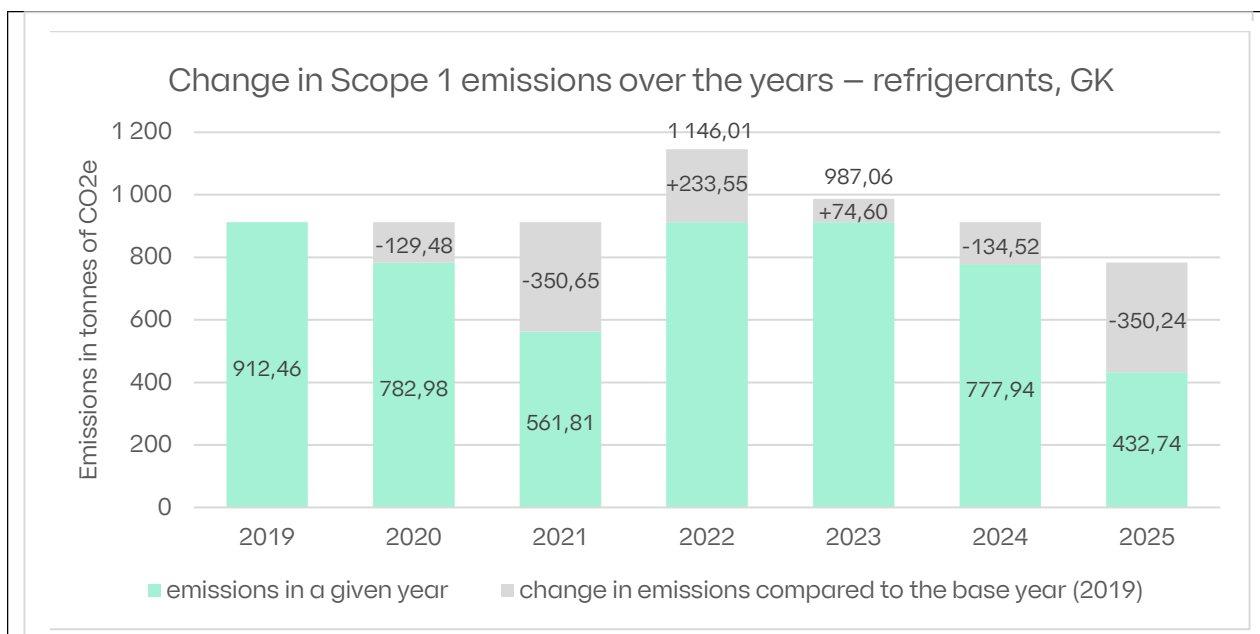
The carbon footprint (market-based) emissions of the PKO BP S.A. Group are presented below.



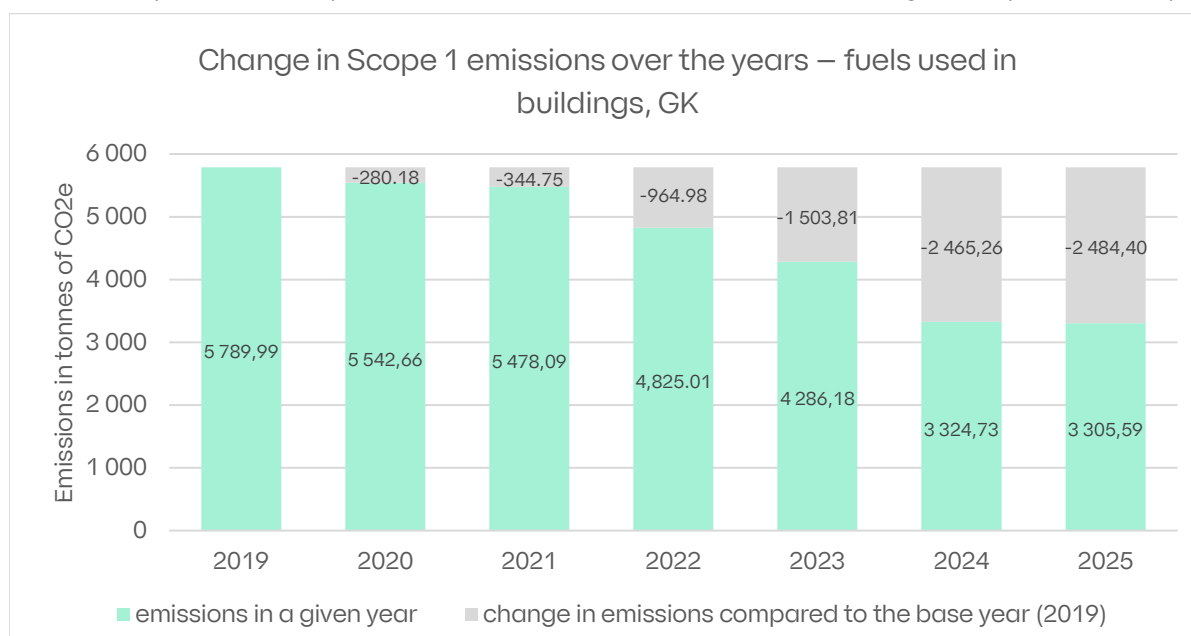
- the increase in emissions in 2025 compared to 2024 was 10.07% and resulted mainly from an increase in the amount of fuel used in vehicles by 1,630 MWh;
- in 2025, emissions from fuels used in vehicles increased by 11.23% compared to 2019, which translates to an increase in emissions from this source of 1,019.79 tCO₂,
- in the case of fuels used in buildings, emissions in 2025 decreased by 42.91%, or 2,484.40 tCO₂,
- emissions from refrigerant leaks decreased by 38.38% (350.24 tCO₂) compared to 2019.

The following page presents charts for specific types of emissions reported under Scope 1.

INFORMATION REQUIRED



In 2025, a 38.38% decrease in emissions from refrigeration systems was recorded compared to the base year, and a 44.38% decrease compared to 2024. In this category, PKO BP accounts for 94.89% of emissions (410.64 tCO₂e), whilst subsidiaries account for the remaining 5.11% (22.10 tCO₂e).

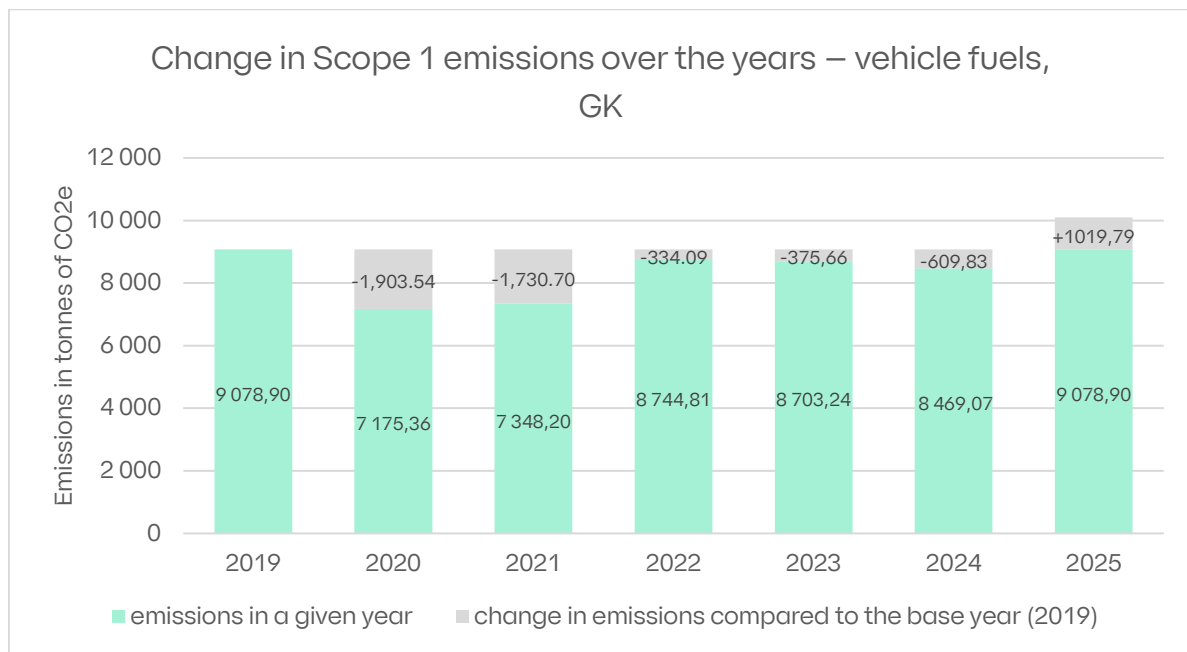


The reduction in emissions in 2025 compared to the base year is 42.91%. The reason for the reduction in the carbon footprint is a decrease in fuel consumption in buildings compared to the base year by 11,377 MWh, resulting in a reduction in emissions of 2,484.40 tCO₂.

The Group's reductions include changes in consumption:

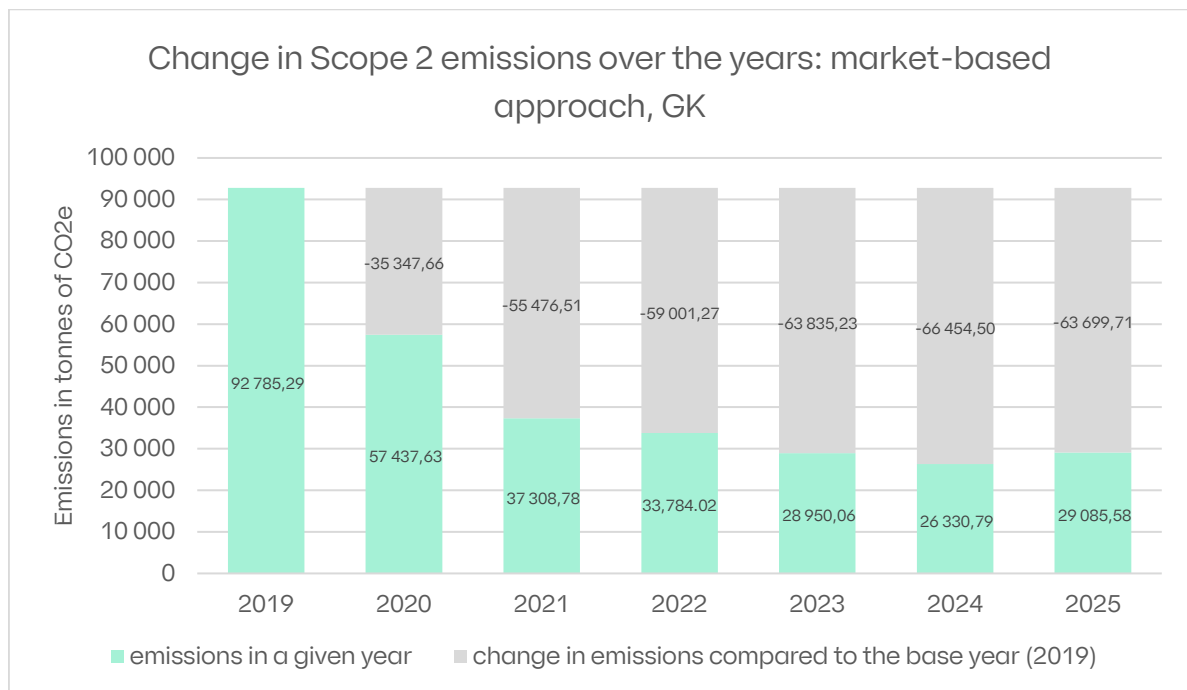
- hard coal by -15.45%,
- heating oil by -80.88%,
- natural gas by -36.65%,
- LPG by -100.00%.

INFORMATION REQUIRED



In the case of the company car category, PKU BP accounts for 64.52% of emissions, emitting 6,515.95 tCO₂e, whilst the remaining 3,582.74 tCO₂e are attributed to subsidiaries. The overall increase in the carbon footprint of 1,019.79 tCO₂e compared to the base year results from the addition of flat-rate car allowances in this regard, both at the Bank and at certain subsidiaries, totalling 11.23%.

Scope 2

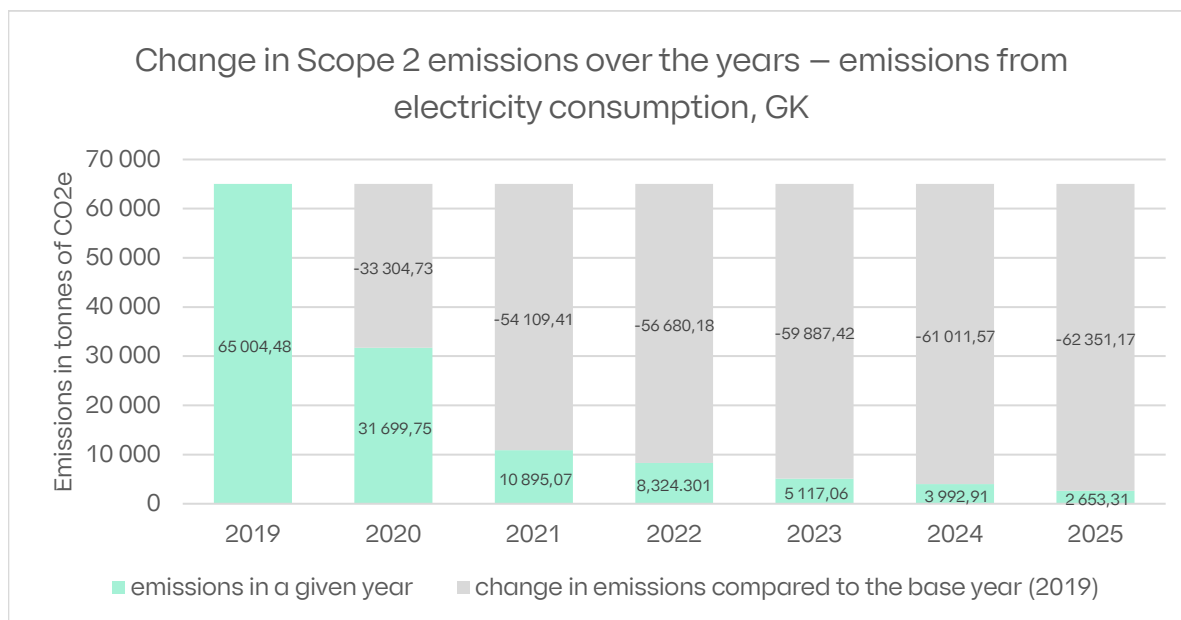


INFORMATION REQUIRED

Compared to the base year 2019, emissions reported under Scope 2 decreased by 68.65% in 2025:

- emissions from electricity consumption decreased by 95.92% (62,351.17 tCO₂e),
- emissions from district heating consumption decreased by 4.86% (1,350.75 tCO₂e).

The charts below show the individual types of emissions reported under Scope 2 using the market-based method.



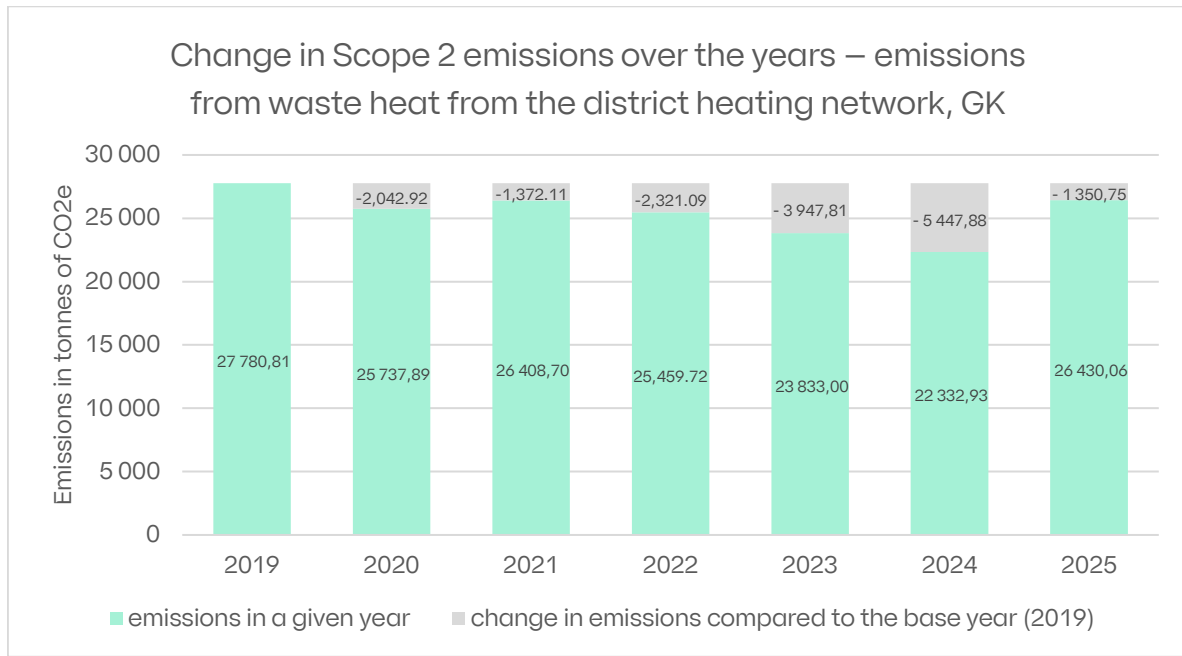
The overall reduction in greenhouse gas emissions from purchased electricity in 2025 amounted to 95.92%, achieving a reduction in the carbon footprint of 62,351.17 tCO₂e.

When broken down by electricity consumption, the Group's subsidiaries emitted 4,326.17 tCO₂e using the location-based method, accounting for 10.39% of the total carbon footprint. PKO BP, on the other hand, is responsible for the remaining 89.61% of emissions, i.e. 37,320.59 tCO₂e.

Conversely, when using the market-based methodology (based on energy suppliers' indicators), the Group companies' emissions amount to 2,642.33 tCO₂e, accounting for 99.59% of the total, whilst the Bank's emissions stand at 10.97 tCO₂e, accounting for 0.41%.

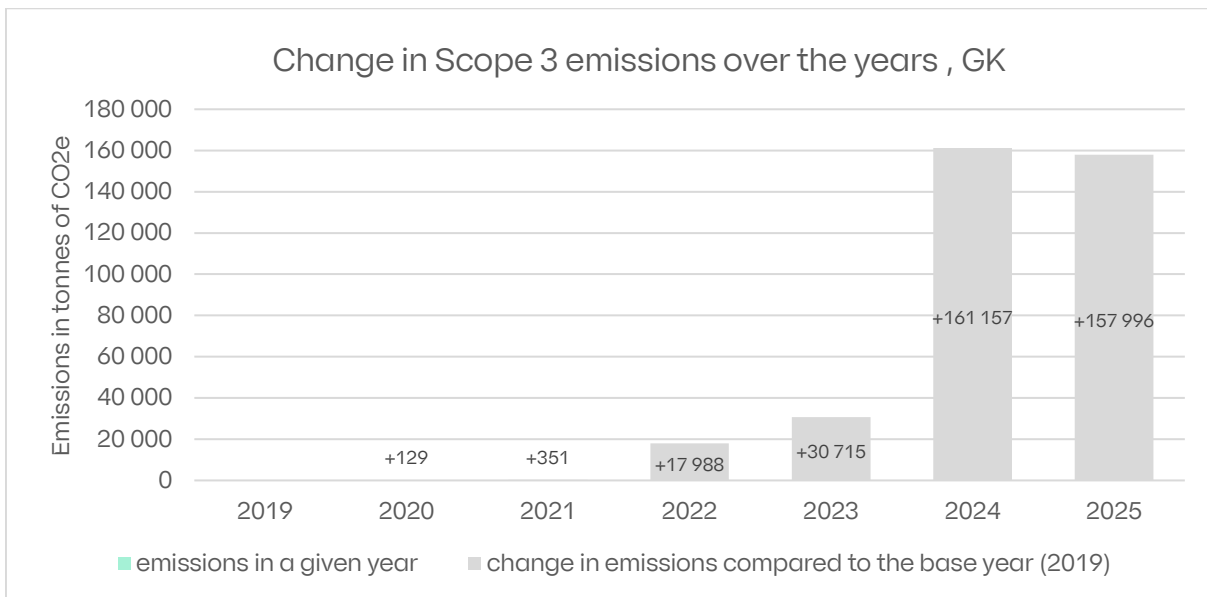
The annual reductions in emissions by the PKO S.A. Bank Group are driven by improved energy efficiency and procurement decisions made by the Bank and certain companies during the reporting year, which purchased Guarantees of Origin for energy from renewable sources.

INFORMATION REQUIRED



In 2025, a 4.86% reduction in greenhouse gas emissions from district heating consumption (1,350.75 tCO₂e) compared to the base year (2019). When comparing the amount of heat purchased with the base year, its consumption was reduced by 21.22% (i.e. 16,490 MWh). PKO BP is responsible for 88.40% of emissions from purchased district heating (i.e. 19,231.30 tCO₂e), whilst the remaining 11.60%, or 2,523.25 tCO₂e, are emissions associated with SGK's operations. Factors influencing these changes, apart from improvements in energy efficiency in buildings, are influenced by factors such as weather conditions, the total floor area of heated spaces, or changes in the emission factor.

Scope 3



INFORMATION REQUIRED

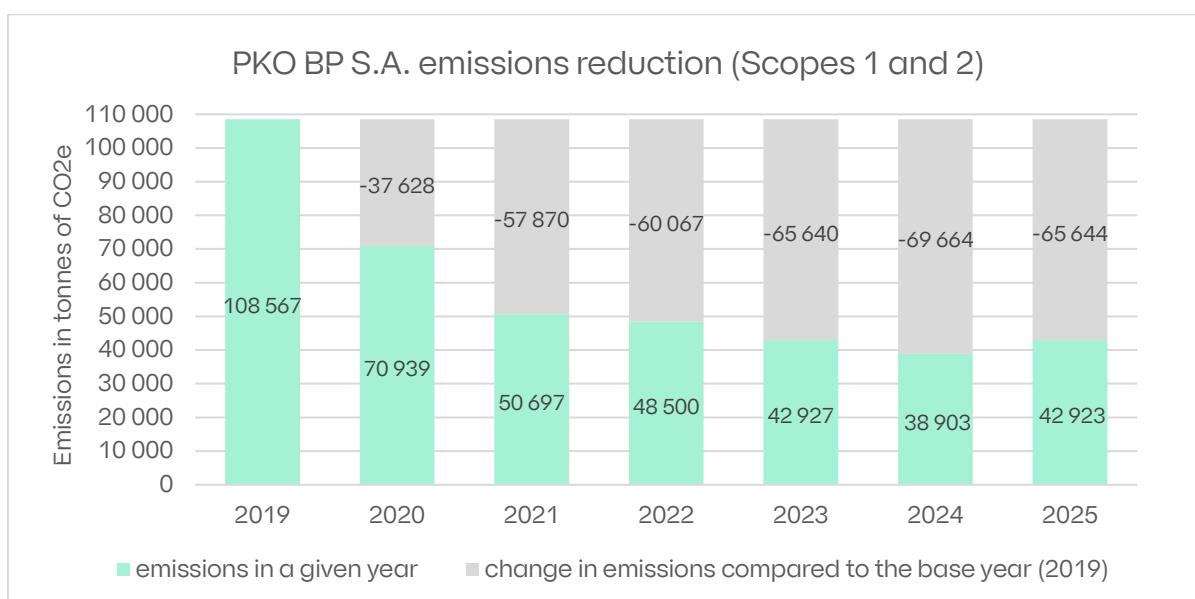
PKO BP S.A. is gradually expanding the scope of emissions reported under Scope 3. The annual increase in Scope 3 emissions is therefore due to the expansion of the catalogue and more comprehensive reporting of indirect emissions associated with the Bank's operations, rather than an increase in emissions in the areas under review.

The categories reported in individual years under Scope 3 are listed in detail within the Operational Boundaries.

In September 2020, PKO Bank Polski S.A. procured, for the first time, electricity generated in a natural gas-fired cogeneration unit (a low-emission source). The guarantee of origin for electricity from high-efficiency cogeneration is a document certifying to the end consumer that the quantity of electricity specified in this document, fed into the distribution or transmission network, was generated through high-efficiency cogeneration.

Since 2021, PKO Bank Polski S.A. has been purchasing electricity generated from hydro and wind sources at a renewable energy plant. The purchase of guarantees of origin serves as proof of the purchase of electricity from renewable energy sources and thus contributes to the reduction of CO₂ emissions into the environment.

The Bank's strategy for 2023–2025 includes provisions on monitoring its carbon footprint.



In 2025, PKO Bank Polski S.A. achieved a 60.46% reduction in its carbon footprint, reducing emissions by 65,644 tCO₂e compared to the base year.

INFORMATION REQUIRED

ADDITIONAL INFORMATION

Information on any contractual arrangements relating to risks and liabilities associated with greenhouse gas emissions

In 2025, neither PKO Bank Polski S.A. nor its subsidiaries were parties to any agreements relating to risks or obligations concerning greenhouse gas emissions.

Information on any contractual provisions relating to risks and obligations associated with greenhouse gas emissions

Not applicable.

Information on the quality of the inventory (e.g. information on the causes and extent of uncertainty in emission estimates) and an outline of existing policies aimed at improving the quality of the inventory

The data required for emission calculations relating to energy consumption can be divided into two main groups: actual and estimated. Measured data is based on billing meters or statements received from energy suppliers. In contrast, the estimated portion of energy consumption is not measured directly. This is due to the method of billing with suppliers or sharing consumption with other entities. An example of this is premises located in shopping centres. These may be billed on a flat-rate basis (e.g. based on the floor area occupied), regardless of actual consumption. In addition, such a facility benefits from energy-consuming infrastructure serving the needs of various entities, such as shared ventilation and air conditioning, and lighting of common areas.

As a result of the calculations and estimation processes carried out (described in the chapter on methodology), a data reliability index was achieved⁴⁴ at a level defined as 'Good' (4/5) in accordance with the adopted audited data quality assessment scale.

Data reliability index – PKO Bank Polski S.A.

In 2025, the energy data reliability index for PKO Bank Polski S.A. stood at 82.38% for Scopes 1+2, whilst this index stood at:

- 90.82% for data relating to Scope 1;
- 79.57% for data relating to Scope 2.

In 2019, this ratio stood at:

- 81.28% for emissions in Scopes 1+2;
- 79.39% for energy in Scopes 1+2.

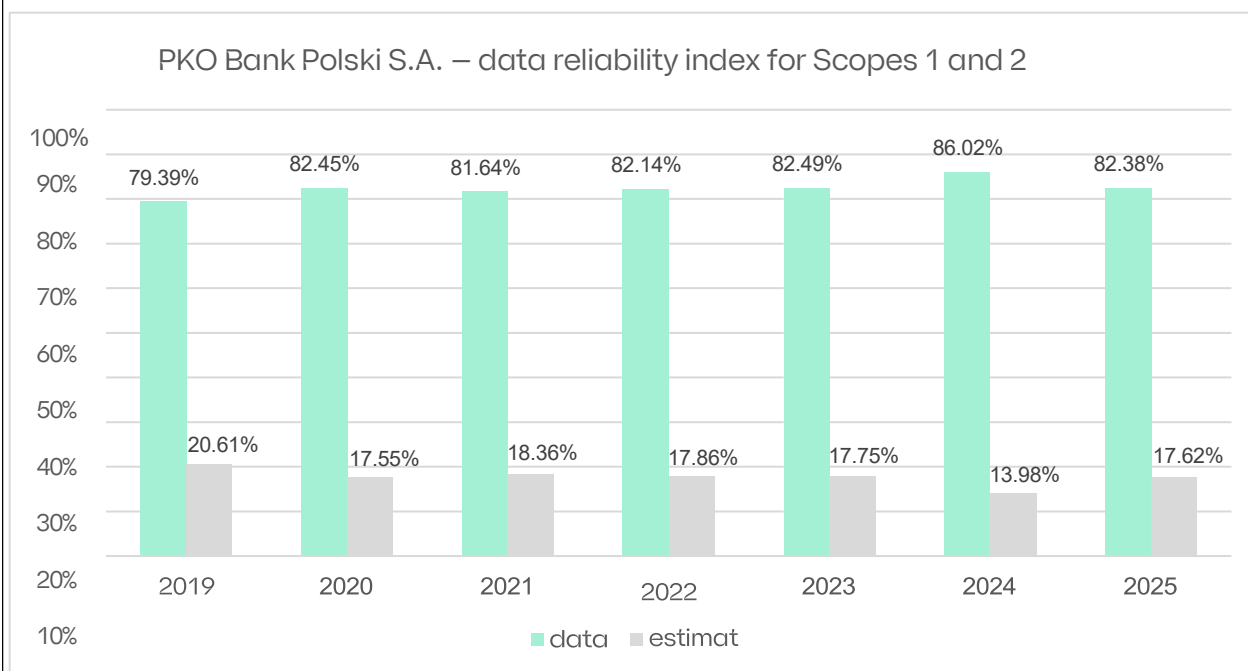
A direct comparison can be made for the energy-related ratios, as these are derived from the amount of reported energy consumption data. This is because at PKO Bank Polski S.A., greenhouse gas emissions are not measured directly,

⁴⁴ As the percentage share of data obtained from sources in the total data used for calculations, which consists of data obtained from sources and estimated data.

INFORMATION REQUIRED

and the entire emissions inventory is compiled indirectly based on the determination of the consumption of specific energy carriers.

The chart below shows the change in the data reliability index for energy consumption at PKO Bank Polski S.A. over the years.



The data reliability index for energy consumption rose from 79.39% in 2019 to 82.38% in 2025, i.e. by 2.99 percentage points. This is due to the year-on-year increase in the intensity of data collection by the entities of PKO Bank Polski S.A. Over the coming years, the data reliability index is expected to remain at a similarly high level.

Data reliability index – Capital Group

In 2025, the energy data reliability ratio for the PKO Bank Polski S.A. Capital Group stood at 82.62% for Scopes 1+2, with the ratio amounting to:

- 89.24% in relation to data concerning Scope 1;
- 79.87% for data relating to Scope 2.

In 2019, this ratio stood at:

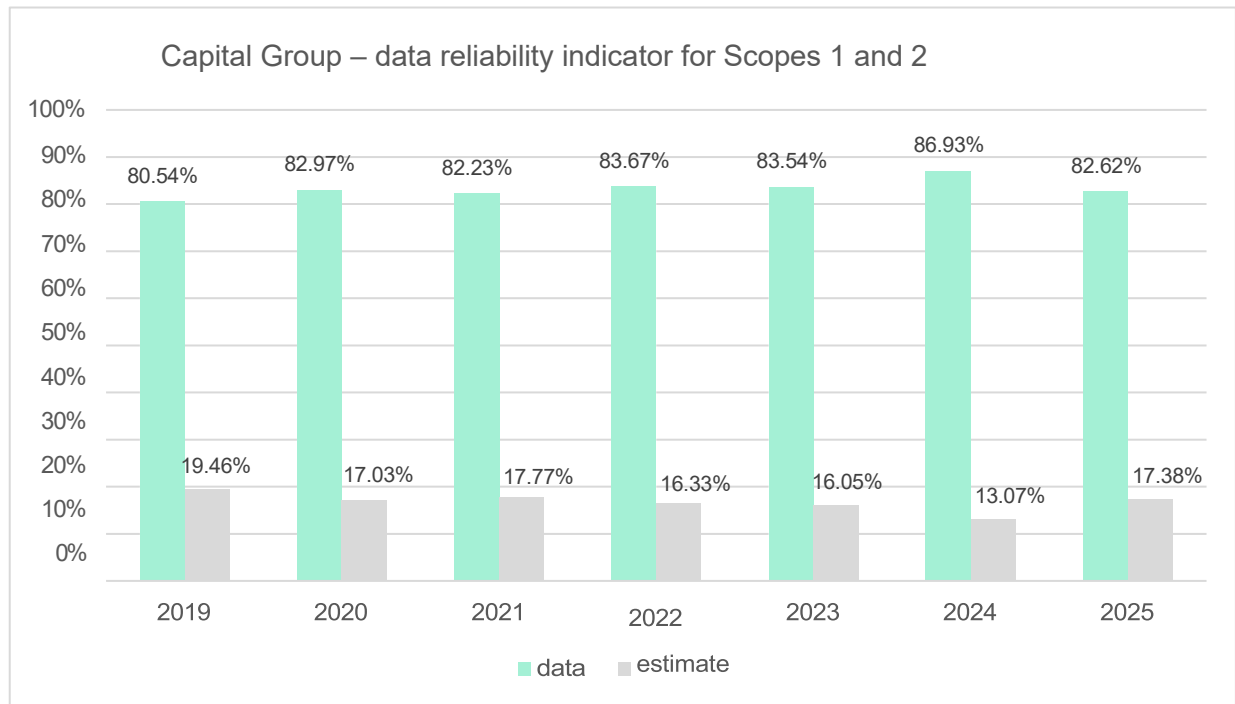
- 82.35% for emissions in Scopes 1+2;
- 80.54% for energy in Scopes 1+2.

A direct comparison can be made for the energy-related ratios, as these are derived from the amount of reported energy consumption data. This is due to the fact that within the PKO Bank Polski S.A. Group, there is no direct measurement of greenhouse gas emissions and the entire

INFORMATION REQUIRED

emissions inventory is compiled indirectly on the basis of determining the consumption of specific energy carriers.

The chart below shows the change in the data reliability index for energy consumption for the Capital Group over the years.



The data reliability index for energy consumption rose from 80.54% in 2019 to 82.62% in 2025, i.e. by 2.08 percentage points. This is due to an increase in the intensity of data collection by the entities comprising the Capital Group. Over the coming years, the data reliability index remains at a similarly high level.

ANNEX TO THE REPORT **ON GREENHOUSE GAS EMISSIONS** **of the PKO BP S.A. Capital Group** **FOR THE YEAR 2025**

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INFORMATION REQUIRED

**Table 1 Greenhouse gas emissions in 2025 by organisational sector – market-based method
[in tCO₂e]**

Emissions	TOTAL (MgCO ₂ e)	CO ₂ (MgCO ₂ e)	CH ₄ (MgCO ₂ e)	N ₂ O (MgCO ₂ e)	HFCs (MgCO ₂ e)	PFCs (MgCO ₂ e)	SF ₆ (MgCO ₂ e)
PKO BP							
Scope 1	9,773.79	9,304.84	33.35	24.96	410.64	-	-
Scope 2	23,502.27	23,502.27	-	-	-	-	-
Total for Scopes 1 and 2	33,276.06	32,807.11	33.35	24.96	410.64	-	-
Scope 3	32,914.80	32,826.82	15.33	72.65	-	-	-
Total for Scopes 1, 2 and 3	66,190.86	65,633.93	48.68	97.61	410.64	-	-
SGK							
Scope 1	4,063.23	4,013.14	12.79	15.20	22.10	-	-
Scope 2	5,583.31	5,583.31	-	-	-	-	-
Total for Scopes 1 and 2	9,646.54	9,596.46	12.79	15.20	22.10	-	-
Scope 3	125,081.63	125,070.01	1.89	9.73	-	-	-
Total for Scopes 1, 2 and 3	134,728.17	134,666.46	14.68	24.92	22.10	-	-
Group total							
Scope 1	13,837.02	13,317.98	46.14	40.15	432.74	-	-
Scope 2	29,085.58	29,085.58	-	-	-	-	-
Total for Scopes 1 and 2	42,922.60	42,403.57	46.14	40.15	432.74	-	-
Scope 3	157,996.43	157,896.83	17.22	82.38	-	-	-
Total for Scopes 1, 2 and 3	200,919.03	200 300.39	63.36	122.53	432.74	-	-

INFORMATION REQUIRED

Table 2 Greenhouse gas emissions by organisational sector – difference in emissions in 2025 compared to the base year (2019) using the market-based method [in tCO₂e]

Emissions	TOTAL (MgCO ₂ e)	CO ₂ (MgCO ₂ e)	CH ₄ (MgCO ₂ e)	N ₂ O (MgCO ₂ e)	HFCs (MgCO ₂ e)	PFCs (MgCO ₂ e)	SF ₆ (MgCO ₂ e)
PKO BP							
Scope 1	-3,369.62	-2,855.79	1.46	-13.20	-501.82	-	-
Scope 2	-60,226.51	-60,226.51	-	-	-	-	-
Total for Scopes 1 and 2	-63,596.13	-63,082.30	1.46	-13.20	-501.82	-	-
Scope 3	32,914.80	32,826.82	15.33	72.65	-	-	-
Total for Scopes 1, 2 and 3	-30 681.33	-30,255.48	16.79	59.45	-501.82	-	-
SGK							
Scope 1	1,425.30	1,396.08	8.86	-1.70	22.10	-	-
Scope 2	-3,473.19	-3,473.19	-	-	-	-	-
Total for Scopes 1 and 2	-2,047.89	-2,077.10	8.86	-1.70	22.10	-	-
Scope 3	125,081.63	125,070.01	1.89	9.73	-	-	-
Total for Scopes 1, 2 and 3	123,033.74	122,992.90	10.75	8.02	22.10	-	-
Group (GK) total							
Scope 1	-1,944.32	-1,459.71	10.32	-14.91	-479.72	-	-
Scope 2	-63,699.70	-63,699.70	-	-	-	-	-
Total for Scopes 1 and 2	-65,644.02	-65,159.40	10.32	-14.91	-479.72	-	-
Scope 3	157,996.43	157,896.83	17.22	82.38	-	-	-
Total for Scopes 1, 2 and 3	92,352.41	92,737.42	27.54	67.47	-479.72	-	-

INFORMATION REQUIRED

Table 3 Fuel consumption: absolute values in 2025 [kWh]

	PKO BP			SGK			OK		
	data	estimates	total	data	estimates	total	data	estimates	total
Fuels used in buildings									
High-methane natural gas	8,610,937.64	3,324,169.64	11,935,107.28	560,933.39	56,492.40	617,425.80	9,171,871.03	3,380,662.05	12,552,533.08
Liquefied natural gas	714,428.43	-	714,428.43	1,559,166.35	-	1,559,166.35	2,273,594.78	-	2,273,594.78
Heating oil	666,260.89	2,852.61	669,113.50	-	-	-	666,260.89	2,852.61	669,113.50
Diesel	104,894.58	-	104,894.58	64,132.16	-	64,132.16	169,026.74	-	169,026.74
LPG	-	-	-	-	-	-	-	-	-
lignite	-	-	-	-	-	-	-	-	-
hard coal	-	175,576.84	175,576.84	-	-	-	-	175,576.84	175,576.84
Total fuel used in buildings	10,096,521.55	3,502,599.10	13,599,120.65	2,184,231.90	56,492.40	2,240,724.30	12,280,753.45	3,559,091.50	15,839,844.95
Fuels used in vehicles									
Diesel	1,465,967.90	64,030.20	1,529,998.10	1,702,939.98	132,940.34	1,835,880.32	3,168,907.88	196,970.54	3,365,878.42
LPG	-	-	-	4,532.72	-	4,532.72	4,532.72	-	4,532.72
petrol	26,149,272.02	246,765.77	26,396,037.79	11,049,975.21	2,345,611.64	13,395,586.85	37,199,247.23	2,592,377.41	39,791,624.64
Total fuel used in vehicles	27,615,239.92	310,795.97	27,926,035.89	12,757,447.90	2,478,551.98	15,235,999.88	40,372,687.83	2,789,347.95	43,162,035.77
Total fuels responsible for Scope 1 emissions	37,711,761.47	3,813,395.07	41,525,156.54	14,941,679.80	2,535,044.38	17,476,724.19	52,653,441.27	6,348,439.45	59,001,880.72
Purchased energy									
electricity	63,115,394.06	7,326,643.96	70,442,038.01	9,213,366.00	1,190,934.66	10,404,300.67	72,328,760.06	8,517,578.62	80,846,338.68
thermal energy	35,916,690.12	18,102,965.92	54,019,656.04	5,218,310.89	1,984,651.63	7,202,962.52	41,135,001.02	20,087,617.55	61,222,618.57
cooling	5,136.16	-	5,136.16	-	-	-	5,136.16	-	5,136.16
Total energy purchased under Scope 2	99,037,220.34	25,429,609.88	124,466,830.22	14,431,676.89	3,175,586.29	17,607,263.19	113,468,897.23	28,605,196.17	142,074,093.41

INFORMATION REQUIRED

Table 4 Fuel consumption: absolute values – 2025 compared to 2019 [kWh]

	PKO BP			SGK			GK		
	2025	2019	difference	2025	2019	difference	2025	2019	difference
Fuels used in buildings									
High-methane natural gas	11,935,107.28	20,465,060.09	-8,529,952.81	617,425.80	2,939,802.29	-2,322,376.49	12,552,533.08	23,404,862.38	-10,852,329.30
Liquefied natural gas	714,428.43	-	714,428.43	1,559,166.35	-	1,559,166.35	2,273,594.78	-	2,273,594.78
Heating oil	669,113.50	3,367,591.00	-2,698,477.50	-	132,432.55	-132,432.55	669,113.50	3,500,023.55	-2,830,910.05
Diesel	104,894.58	81,469.00	23,425.58	64,132.16	16,759.20	47,372.96	169,026.74	98,228.20	70,798.54
LPG	-	-	-	-	5,718.04	-5,718.04	-	5,718.04	-5,718.04
lignite	-	-	-	-	-	-	-	-	-
hard coal	175,576.84	207,666.67	-32,089.83	-	-	-	175,576.84	207,666.67	-32,089.83
Total fuel used in buildings	13,599,120.65	24,121,786.76	-10,522,666.11	2,240,724.30	3,094,712.08	-853,987.78	15,839,844.95	27,216,498.84	-11,376,653.89
Fuels used in vehicles									
Diesel	1,529,998.10	1,211,092.62	318,905.48	1,835,880.32	4,093,034.42	-2,257,154.10	3,365,878.42	5,304,127.04	-1,938,248.62
LPG	-	-	-	4,532.72	-	4,532.72	4,532.72	-	4,532.72
petrol	26,396,037.79	27,485,590.87	-1,089,553.08	13,395,586.85	5,810,136.11	7,585,450.74	39,791,624.64	33,295,726.98	6,495,897.66
Total fuel used in vehicles	27,926,035.89	28,696,683.49	-770,647.60	15,235,999.88	9,903,170.53	5,332,829.35	43,162,035.77	38,599,854.02	4,562,181.75
Total fuels responsible for Scope 1 emissions	41,525,156.54	52,818,470.25	-11,293,313.71	17,476,724.19	12,997,882.61	4,478,841.58	59,001,880.72	65,816,352.86	-6,814,472.14
Purchased energy									
electricity	70,442,038.01	81,675,347.78	-11,233,309.77	10,404,300.67	11,034,126.46	-629,825.79	80,846,338.68	92,709,474.24	-11,863,135.56
thermal energy	54,019,656.04	68,774,176.29	-14,754,520.25	7,202,962.52	8,938,718.85	-1,735,756.33	61,222,618.57	77,712,895.14	-16,490,276.57
cooling	5,136.16	-	5,136.16	-	-	-	5,136.16	-	5,136.16
Total purchased energy, accounting for emissions in Scope 2	124,466,830.22	150,449,524.07	-25,982,693.85	17,607,263.19	19,972,845.31	-2,365,582.12	142,074,093.41	170,422,369.38	-28,348,275.97
Total energy accounting for emissions in Scopes 1 and 2	165,991,986.76	203,267,994.32	-37,276,007.56	35,083,987.37	32,970,727.92	2,113,259.45	201,075,974.13	236,238,722.23	-35,162,748.10

INFORMATION REQUIRED

Table 5 Fuel consumption in 2019: Proportion of data and estimates [%]

	PKO BP		SGK		GK	
	data	estimates	data	estimates	data	estimates
Fuels used in buildings						
natural gas	67.67%	32.33%	70.01%	29.99%	67.97%	32.03%
Heating oil	100.00%	0.00%	100.00%	0.00%	100.00%	0.00%
Diesel	100.00%	0.00%	100.00%	0.00%	100.00%	0.00%
LPG	0.00%	0.00%	100.00%	0.00%	100.00%	0.00%
lignite	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
hard coal	100.00%	0.00%	0.00%	0.00%	100.00%	0.00%
Total fuel used in buildings	72.57%	27.43%	71.51%	28.49%	72.45%	27.55%
Fuels used in vehicles						
Diesel	100.00%	0.00%	100.00%	0.00%	100.00%	0.00%
LPG	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
petrol	100.00%	0.00%	100.00%	0.00%	100.00%	0.00%
Total fuel used in vehicles	100.00%	0.00%	100.00%	0.00%	100.00%	0.00%
Total fuels responsible for Scope 1 emissions	87.47%	12.53%	93.22%	6.78%	88.61%	11.39%
Purchased energy						
electricity	85.80%	14.20%	97.59%	2.41%	87.20%	12.80%
thermal energy	65.57%	34.43%	67.19%	32.81%	65.75%	34.25%
Total purchased energy, accounting for Scope 2 emissions	76.55%	23.45%	83.99%	16.01%	77.42%	22.58%
Total energy responsible for Scope 1 and 2 emissions	79.39%	20.61%	87.62%	12.38%	80.54%	19.46%

INFORMATION REQUIRED

Table 6: Fuel consumption in 2025: Proportion of data and estimates [%]

	PKO BP		SGK		GK	
	data	estimates	data	estimates	data	estimates
Fuels used in buildings						
High-methane natural gas	72.15%	27.85%	90.85%	9.15%	73.07%	26.93%
Liquefied natural gas	100.00%	0.00%	100.00%	0.00%	100.00%	0.00%
Heating oil	99.57%	0.43%	-	-	99.57%	0.43%
Diesel	-	-	100.00%	0.00%	100.00%	0.00%
LPG	-	-	-	-	-	-
lignite	-	-	-	-	-	-
hard coal	0.00%	100.00%	-	-	0.00%	100.00%
Total fuel used in buildings	74.24%	25.76%	97.48%	2.52%	77.53%	22.47%
Fuels used in vehicles						
Diesel	95.82%	4.18%	92.76%	7.24%	94.15%	5.85%
LPG	-	-	100.00%	0.00%	100.00%	0.00%
petrol	99.07%	0.93%	82.49%	17.51%	93.49%	6.51%
Total fuel used in vehicles	98.89%	1.11%	83.73%	16.27%	93.54%	6.46%
Total fuels responsible for Scope 1 emissions	90.82%	9.18%	85.49%	14.51%	89.24%	10.76%
Purchased energy						
electricity	89.60%	10.40%	88.55%	11.45%	89.46%	10.54%
thermal energy	66.49%	33.51%	72.45%	27.55%	67.19%	32.81%
cool	100.00%	0.00%	-	-	100.00%	0.00%
Total purchased energy, accounting for Scope 2 emissions	79.57%	20.43%	81.96%	18.04%	79.87%	20.13%
Total energy responsible for Scope 1 and 2 emissions	82.38%	17.62%	83.72%	16.28%	82.62%	17.38%

INFORMATION REQUIRED

Table 7 Emissions in 2025: Comparison of market-based and location-based methods [tCO₂e]

	PKO BP			SGK			GK		
	M-B	L-B	difference	M-B	L-B	difference	M-B	L-B	difference
Refrigerants	410.64	410.64	-	22.10	22.10	-	432.74	432.74	-
Emissions from fuels used in buildings									
high-methane natural gas	2,419.25	2,419.25	-	125.15	125.15	-	2,544.40	2,544.40	-
Liquefied natural gas	144.81	144.81	-	316.04	316.04	-	460.86	460.86	-
Heating oil	190.85	190.85	-	-	-	-	190.85	190.85	-
Diesel	28.12	28.12	-	17.19	17.19	-	45.31	45.31	-
LPG	-	-	-	-	-	-	-	-	-
lignite	-	-	-	-	-	-	-	-	-
hard coal	64.17	64.17	-	-	-	-	64.17	64.17	-
Total emissions from fuels used in buildings	2,847.20	2,847.20	-	458.39	458.39	-	3,305.59	3,305.59	-
Emissions from vehicle fuels		-	-		-	-		-	-
Diesel	397.08	397.08	-	476.47	476.47	-	873.55	873.55	-
LPG	-	-	-	1.04	1.04	-	1.04	1.04	-
petrol	6,118.87	6,118.87	-	3,105.23	3,105.23	-	9,224.10	9,224.10	-
Total emissions from vehicle fuels	6,515.95	6,515.95	-	3,582.74	3,582.74	-	10,098.69	10,098.69	-
Total Scope 1 emissions	9,773.79	9,773.79	-	4,063.23	4,063.23	-	13,837.02	13,837.02	-
Emissions from purchased energy									
electricity	10.97	37,320.59	-37,309.62	2,642.33	4,326.17	-1,683.83	2,653.31	41,646.75	-38,993.45
thermal energy	23,489.08	19,231.30	4,257.78	2,940.98	2,523.25	417.72	26,430.06	21,754.55	4,675.51
cool	2.22	2.72	-0.50	-	-	-	2.22	2.72	-0.50
Total energy purchased under Scope 2	23,502.27	56,554.61	-33,052.34	5,583.31	6,849.42	-1,266.11	29,085.58	63,404.02	-34,318.44
Total emissions under Scopes 1 and 2	33,276.06	66,328.40	-33,052.34	9,646.54	10,912.65	-1,266.11	42,922.60	77,241.05	-34,318.44
Emissions - Scope 3									
Category 1. Purchased products and services;	2,151.10	2,151.10	-	381.52	381.52	-	2,532.62	2,532.62	-
Category 2. Fixed assets	109.52	109.52	-	119,709.66	119,709.66	-	119,819.17	119,819.17	-
Category 3. Energy and fuel-related activities	8,653.08	8,653.08	-	1,864.20	1,864.20	-	10,517.28	10,517.28	-
Category 5. Waste from operations	6.73	6.73	-	0.09	0.09	-	6.82	6.82	-
Category 6. Business travel	1,344.34	1,344.34	-	219.94	219.94	-	1,564.28	1,564.28	-
Category 7. Staff travel	16,431.18	16,431.18	-	2,519.32	2,519.32	-	18,950.49	18,950.49	-
Category 11. Use of products sold	838.31	838.31	-	0.09	0.09	-	838.39	838.39	-
Category 13. Leased assets	2,457.20	2,457.20	-	386.82	386.82	-	2,844.02	2,844.02	-
Category 14. Franchises	923.35	923.35	-	-	-	-	923.35	923.35	-
Total Scope 3 emissions	32,914.80	32,914.80	-	125,081.63	125,081.63	-	157,996.43	157,996.43	-
Total emissions under Scopes 1, 2 and 3	66,190.86	99,243.20	-33,052.34	134,728.17	135,994.27	-1,266.11	200,919.03	235,237.47	-34,318.44

INFORMATION REQUIRED

Table 8 Emissions in 2025 by source: source data and estimates – market-based method [tCO₂e]

	PKO BP			SGK			GK		
	data	estimates	total	data	estimates	total	data	estimates	total
Refrigerants									
R-22	-	-	-	15.58	-	15.58	15.58	-	15.58
R-32	10.42	-	10.42	-	-	-	10.42	-	10.42
R-407C	-	-	-	-	-	-	-	-	-
R-410A	400.22	-	400.22	6.52	-	6.52	406.75	-	406.75
Total emissions from refrigerant replenishment	410.64	-	410.64	22.10	-	22.10	432.74	-	432.74
Emissions from fuels used in buildings									
High-methane natural gas	1,745.44	673.81	2,419.25	113.70	11.45	125.15	1,859.14	685.26	2,544.40
Liquefied natural gas	144.81	-	144.81	316.04	-	316.04	460.86	-	460.86
Heating oil	190.04	0.81	190.85	-	-	-	190.04	0.81	190.85
Diesel	28.12	-	28.12	17.19	-	17.19	45.31	-	45.31
LPG	-	-	-	-	-	-	-	-	-
lignite	-	-	-	-	-	-	-	-	-
hard coal	-	64.17	64.17	-	-	-	-	64.17	64.17
Total emissions from fuels used in buildings	2,108.41	738.79	2,847.20	446.94	11.45	458.39	2,555.35	750.25	3,305.59
Emissions from fuels used in vehicles									
Diesel	380.46	16.62	397.08	441.96	34.50	476.47	822.43	51.12	873.55
LPG	-	-	-	1.04	-	1.04	1.04	-	1.04
petrol	6,061.66	57.20	6,118.87	2,561.49	543.74	3,105.23	8,623.16	600.94	9,224.10
Total emissions from vehicle fuels	6,442.13	73.82	6,515.95	3,004.50	578.24	3,582.74	9,446.63	652.06	10,098.69
Total Scope 1 emissions	8,961.18	812.61	9,773.79	3,473.54	589.69	4,063.23	12,434.72	1,402.30	13,837.02
Emissions from purchased									
M-B electricity	10.97	-	10.97	1,997.93	644.41	2,642.33	2,008.90	644.41	2,653.31
M-B thermal energy	16,728.49	6,760.59	23,489.08	2,073.76	867.22	2,940.98	18,802.25	7,627.81	26,430.06
cooling	2.22	-	2.22	-	-	-	2.22	-	2.22
Total energy purchased under Scope 2 M-B	16,741.68	6,760.59	23,502.27	4,071.69	1,511.63	5,583.31	20,813.36	8,272.22	29,085.58
Total emissions under Scopes 1 and 2 M-B	25,702.85	7,573.21	33,276.06	7,545.23	2,101.32	9,646.54	33,248.08	9,674.52	42,922.60
Emissions - Scope 3									
Category 1. Purchased products and services;	2,151.10	-	2,151.10	381.52	-	381.52	2,532.62	-	2,532.62
Category 2. Fixed assets	109.52	-	109.52	119,709.66	-	119,709.66	119,819.17	-	119,819.17
Category 3. Energy and fuel-related activities	7,161.66	1,491.42	8,653.08	1,536.15	328.05	1,864.20	8,697.81	1,819.47	10,517.28
Category 5. Waste from operations	6.73	-	6.73	0.09	-	0.09	6.82	-	6.82
Category 6. Business travel	1,344.34	-	1,344.34	219.94	-	219.94	1,564.28	-	1,564.28
Category 7. Staff travel	7,767.12	8,664.06	16,431.18	1,474.32	1,045.00	2,519.32	9,241.44	9,709.06	18,950.49
Category 11. Use of products sold	838.31	-	838.31	0.09	-	0.09	838.39	-	838.39
Category 13. Leased assets	1,093.64	1,363.56	2,457.20	303.58	83.25	386.82	1,397.21	1,446.80	2,844.02
Category 14. Franchises	923.35	-	923.35	-	-	-	923.35	-	923.35
Total Scope 3 emissions	21,395.77	11,519.03	32,914.80	123,625.33	1,456.30	125,081.63	145,021.10	12,975.33	157,996.43
Total emissions in Scopes 1, 2 and 3 M-B	47,098.62	19,092.24	66,190.86	131,170.55	3,557.62	134,728.17	178,269.18	22,649.85	200,919.03

INFORMATION REQUIRED

Table 9 Comparison of 2025 emissions with 2019 – market-based method [tCO₂e]

	PKO BP			SGK			GK		
	2025	2019 after recalculation	difference	2025	2019 after recalculation	difference	2025	2019 after recalculation	difference
Refrigerants	410.64	912.46	-501.82	22.10	-	22.10	432.74	912.46	-479.72
Emissions from fuels used in buildings									
High-methane natural gas	2,419.25	4,180.60	-1,761.35	125.15	600.54	-475.39	2,544.40	4,781.14	-2,236.74
Liquefied natural gas	144.81	-	144.81	316.04	-	316.04	460.86	-	460.86
Heating oil	190.85	876.35	-685.50	-	34.46	-34.46	190.85	910.81	-719.96
Diesel	28.12	21.20	6.92	17.19	0.16	17.03	45.31	21.36	23.95
LPG	-	-	-	-	1.32	-1.32	-	1.32	-1.32
lignite	-	-	-	-	-	-	-	-	-
hard coal	64.17	75.36	-11.19	-	-	-	64.17	75.36	-11.19
Total emissions from fuels used in buildings	2,847.20	5,153.51	-2,306.31	458.39	636.48	-178.09	3,305.59	5,789.99	-2,484.40
Emissions from fuels used in vehicles									
Diesel	397.08	315.16	81.92	476.47	1,013.00	-536.53	873.55	1,328.16	-454.61
LPG	-	-	-	1.04	-	1.04	1.04	-	1.04
petrol	6,118.87	6,762.28	-643.41	3,105.23	988.45	2,116.78	9,224.10	7,750.73	1,473.37
Total emissions from fuels used in vehicles	6,515.95	7,077.44	-561.49	3,582.74	2,001.45	1,581.29	10,098.69	9,078.89	1,019.80
Total Scope 1 emissions	9,773.79	13,143.41	-3,369.62	4,063.23	2,637.93	1,425.30	13,837.02	15,781.34	-1,944.32
Emissions from purchased energy									
electricity	10.97	59,143.39	-59,132.42	2,642.33	5,861.09	-3,218.76	2,653.31	65,004.48	-62,351.17
thermal energy	23,489.08	24,585.39	-1,096.31	2,940.98	3,195.41	-254.43	26,430.06	27,780.81	-1,350.75
cool	2.22	-	2.22	-	-	-	2.22	-	2.22
Total Scope 2 emissions	23,502.27	83,728.78	-60,226.51	5,583.31	9,056.51	-3,473.19	29,085.58	92,785.29	-63,699.70
Total emissions in Scopes 1 and 2	33,276.06	96,872.19	-63,596.13	9,646.54	11,694.44	-2,047.89	42,922.60	108,566.63	-65,644.02
Emissions - Scope 3									
Category 1. Purchased products and services;	2,151.10	-	2,151.10	381.52	-	381.52	2,532.62	-	2,532.62
Category 2. Fixed assets	109.52	-	109.52	119,709.66	-	119,709.66	119,819.17	-	119,819.17
Category 3. Energy and fuel-related activities	8,653.08	-	8,653.08	1,864.20	-	1,864.20	10,517.28	-	10,517.28
Category 5. Waste from operations	6.73	-	6.73	0.09	-	0.09	6.82	-	6.82
Category 6. Business travel	1,344.34	-	1,344.34	219.94	-	219.94	1,564.28	-	1,564.28
Category 7. Staff travel	16,431.18	-	16,431.18	2,519.32	-	2,519.32	18,950.49	-	18,950.49
Category 11. Use of products sold	838.31	-	838.31	0.09	-	0.09	838.39	-	838.39
Category 13. Leased assets	2,457.20	-	2,457.20	386.82	-	386.82	2,844.02	-	2,844.02
Category 14. Franchises	923.35	-	923.35	-	-	-	923.35	-	923.35
Total Scope 3 emissions	32,914.80	-	32,914.80	125,081.63	-	125,081.63	157,996.43	-	157,996.43
Total emissions under Scopes 1, 2 and 3	66,190.86	96,872.19	-30,681.33	134,728.17	12,368.62	122,359.55	200,919.03	108,566.63	92,352.40

**ANNEX NO. 2 TO THE REPORT
ON GREENHOUSE GAS EMISSIONS
of the PKO BP S.A. Capital Group FOR THE YEAR 2025**

Abbreviations used in the report:

- CH₄ – methane;
- CO₂ – carbon dioxide;
- HFCs – hydrofluorocarbons;
- N₂O – nitrous oxide;
- PFCs – perfluorocarbons;
- SF₆ – sulphur hexafluoride
- kg – kilogram;
- kWh – kilowatt-hour (the amount of energy consumed in one hour by a 1 kW appliance);
- tCO₂e – megagram (tonne) of carbon dioxide equivalent;
- MJ – megajoule;
- MWh – megawatt-hour (the amount of energy consumed in 1 hour by a device with a power of 1 MW, equal to 1000 kWh);

Definitions:

- carbon dioxide equivalent – a quantity defining the concentration of carbon dioxide whose emission into the atmosphere would have the same effect as a given concentration of a comparable greenhouse gas;
- greenhouse gases – gaseous components of the atmosphere that contribute to the greenhouse effect;
- GHG Protocol – *The Greenhouse Gas Protocol Corporate Accounting and Reporting Standard Revised Edition*, guidelines for reporting an organisation's carbon footprint;
- GHG Protocol Scope 2 Guidance – guidelines for Scope 2 standardising the way in which organisations measure emissions from purchased or procured electricity, heat and cooling;
- Location-based method – a method for quantifying Scope 2 greenhouse gas emissions based on emission factors for specific locations, taking into account boundaries such as national borders;
- Market-based method – a method for quantifying Scope 2 greenhouse gas emissions based on the greenhouse gas emissions released by producers, from whom the reporting entity, under a contract, purchases electricity linked to guarantees of origin or, separately, guarantees of origin;
- recalculation of base year emissions – the recalculation of base year emissions resulting from the fulfilment of the criteria set out in the company's policy on base year

INFORMATION REQUIRED

- emissions recalculation or in the general criteria specified in the GHG Protocol;
- Base year — a specific year or a multi-year average against which the Organisation compares reported emissions;
- Organisation's carbon footprint — the total sum of greenhouse gas emissions caused directly or indirectly by the Organisation;

INFORMATION REQUIRED

- emission intensity – the average value of greenhouse gas emissions per unit of energy consumed;
- Scope 1a– this scope includes direct emissions resulting from the combustion of fuels in stationary or mobile sources owned or controlled by the company, emissions from technological processes, as well as those from the leakage of refrigerants;
- Scope 2 – this scope includes indirect emissions resulting from the consumption of electricity (purchased from external sources), heat and cooling;
- Scope 3 – this scope includes other indirect emissions arising throughout the supply chain, e.g. as a result of the production and transport of raw materials or semi-finished products, waste management, employee business travel, as well as the use of products by end-users. This scope is optional.