

Carbon audit results

POEX Velké Meziříčí a.s.

Certificate no. URB2-D8ZW-YK9A-MH2N

Reference standard

The carbon audit was conducted in accordance with the ISO 14064-1:2019 to form a report in conformance with the general requirements of the WRI/WBCSD GHG Protocol Corporate Accounting and Reporting Standard.

Period covered: 1.1.2024 – 31.12.2024

Organisational boundary

Operational control consolidation approach.

Two (2) legal entities:

- POEX Velké Meziříčí, a.s., IČO: 25518356
 - o 6 facilities
- POEX Real, s.r.o., IČO: 09839984
 - o 1 facility

Operational boundary and verification of data

Carbon audit of greenhouse gases emissions of POEX Velké Meziříčí, a.s. was conducted in the following range:

- Scope 1, Scope 2 (location and market-based), Scope 3.
 - o Scope 1 and Scope 2 emissions were calculated and based on reviewed invoices for applicable resources (natural gas, electricity, vehicle fuels).
 - o Amount of refrigerants used in the audited period was provided by the audited company.
 - o Scope 2 emissions were calculated using location-based and market-based methods.
- Scope 3 categories considered as not material for the purposes of this audit are categories 8, 10, 11, 12, 13, 14, 15.
 - o Scope 3 categories were calculated using spend-based method. Data used for calculation were provided by the audited company.
- No sources of emissions were excluded from the audit.

- Where applicable, WTT, TTW and T&D emissions are calculated.

Results

Results of the carbon audit are expressed in equivalents of CO₂ (CO₂e) and include CO₂, N₂O and CH₄ greenhouse gases.

Audited company POEX Velké Meziříčí a.s. consumed following amount of energy for the audited period:

- Electricity: 1 756 215,00 kWh
- Natural gas: 1 167 407,51 kWh
- Diesel: 513 034,13 kWh
- Petrol: 10 828,65 kWh

Scope 1	0,41	kt CO ₂ e
Scope 2 – LB	0,77	kt CO ₂ e
Scope 2 –MB	0,82	kt CO ₂ e
Scope 3 category 1	14,11	kt CO ₂ e
Scope 3 category 2	0,32	kt CO ₂ e
Scope 3 category 3	0,25	kt CO ₂ e
Scope 3 category 4 a 9	0,38	kt CO ₂ e
Scope 3 category 5	0,003	kt CO ₂ e
Scope 3 category 6	0,005	kt CO ₂ e
Scope 3 category 7	0,07	kt CO ₂ e
Total S1 + S2 LB	1,19	kt CO₂e
Total S1 + S2 MB	1,24	kt CO₂e

Normalization of results and benchmarking

Based on the nature of business conducted by the audited company, the following benchmark was selected: kilogram of CO₂e per kilogram of manufactured product kg CO₂e/kg.

Comparable carbon footprint benchmark for reference products manufactured by POEX Velké Meziříčí, a.s., the average carbon footprint is estimated to be at around 2,5 to 4,5 kg CO₂e per kg of product¹.

¹ Poore, J., & Nemecek, T. (2018). *Reducing food's environmental impacts through producers and consumers*. *Science*, 360(6392), 987–992. doi:10.1126/science.aag0216

Results of per kilogram of product carbon footprint of POEX Velké Meziříčí, a.s.:

Scope 1 + S2 LB	0,23	kg CO2e/kg of product
Scope 1 + S2 MB	0,24	kg CO2e/kg of product

Emission factors

Emission factors used for the calculation of the corporate carbon footprint were sourced from internationally recognised sources and applied appropriately for each Scope/category. Detailed breakdown of applied emission factors is as follows:

Scope 1:

- DEFRA: 2025 UK Government GHG Conversion Factors for Company Reporting, v1.1
- Supplier-specific information for refrigerants

Scope 2:

- 2024 IEA emission factors
- AIB: European Residual Mixes 2024, v1.0

Scope 3:

Category 1

- Proprietary spend-based database based on CenSA/DEFRA spend-based emissions dataset
- Water supply – DEFRA: 2025 UK Government GHG Conversion Factors for Company Reporting, v1.1

Category 2

- Proprietary spend-based database based on CenSA/DEFRA spend-based emissions dataset

Category 3

- Combination of 2023 IEA Life Cycle Upstream Emission Factors, 2024 IEA emission factors, DEFRA: 2025 UK Government GHG Conversion Factors for Company Reporting, v1.1, and AIB European Residual Mixes 2024, v1.0 which were used for final calculation of WTT and T&D losses

Category 4

- Proprietary spend-based database based on CenSA/DEFRA spend-based emissions dataset

Category 5

- DEFRA: 2025 UK Government GHG Conversion Factors for Company Reporting, v1.1

- EXIOBASE 3 - spend-based emission factors for Inert/metal/hazardous waste for treatment: landfill

Category 6

- DEFRA: 2025 UK Government GHG Conversion Factors for Company Reporting, v1.1
- ICAO Carbon Emissions Calculator (ICEC)

Category 7

- DEFRA: 2025 UK Government GHG Conversion Factors for Company Reporting, v1.1

Category 9

- Proprietary spend-based database based on CenSA/DEFRA spend-based emissions dataset