Greenhouse Gas Emissions Inventory of D&R DISPERSIONS & RESINS Sp. z o.o. Adress 87–800 Włocławek, ul. Duninowska 9

Inventory year 2020

| Have any facilities, operations and/or emissions sources been excluded from this inventory? If yes, please specify. | | | | | | | |
|---|--|--|------------------------------|------------------------------|------------------------------|------------------------------|-----------------------|
| NO | | | | | | | |
| | | | | | | | |
| | Rep | orting period co | vered by th | is inventory | | | |
| 01.01.2020 - | 31.12.2020 | | <i>,</i> | | | | |
| | | ORGANIZATIO | NAL BOUND | DARIES | | | |
| Which consolidation appreporting emissions.) If complete and attach an following the other cons | your company additional com solidation appro | is reporting accompleted reporting pach(es). | ording to me g template t | ore than one hat provides | e consolidati s your comp | ion approach any's emissi | n, please ons data |
| Equity Sha | re | Financial Control | | Operational Control | | | |
| | | OPERATION. | al Bounda | RIES | | | |
| | Are Sco | ppe 3 emissions | | | ry? | | |
| NO | | | | | | | |
| Not applicable | f yes, which ty | pes of activities | are included | d in Scope 3 | emissions? | | |
| пос аррисавіе | | | | | | | |
| | | | | | | | |
| The table below refers t banking of allowances | o emissions inc | INFORMATIO dependent of ar | | | ales, purcha | ses, transfe | rs, or |
| EMICCIONC | TOTAL | CO ₂ | CH ₄ | N ₂ O | HFCs | PFCs | SF ₆ |
| EMISSIONS | (MgCO ₂ e) | (MgCO₂e) | (MgCO ₂ e) | (MgCO ₂ e) | (MgCO ₂ e) | (MgCO ₂ e) | (MgCO ₂ e) |
| Scope 1 | 1 028,000 | 929,817 | 1,212 | 0,404 | 0,000 | 0,000 | 0,000 |
| Scope 2 Location | 678,034 | 929,817 | 1,212 | 0,404 | 0,000 | 0,000 | 0,000 |
| Scope 2 Market | 5 110,184 | 5 110,184 | 0,000 | 0,000 | 0,000 | 0,000 | 0,000 |
| Scope 3 (optional) | | | | | | | |
| Direct CO2 emissions from | om Biogenic co | mbustion (MgC | O ₂) | | | | |
| 0,000 MgCO ₂ | | | | | | | |
| | | BAS | SE YEAR | | | | |
| Year chosen as base ye | ar | | | | | | |
| No base year indicated Clarification of company | -determined n | olicy for making | hase year e | emissions re | calculations | | |
| Not applicable | determined po | oncy for making | base year c | .m.5310115 1C | calculations | | |
| Context for any significa | ant emissions c | hanges that trig | ger base ye | ar emissions | recalculation | ons | |
| Not applicable | | | | | | | |
| | | | ar emissions | | LIE O | DEC | CE- |
| EMISSIONS | TOTAL | CO ₂ | CH ₄ | N ₂ O | HFCs | PFCs | SF ₆ |
| | (MgCO ₂ e) | (MgCO₂e) | (MgCO₂e) | (MgCO₂e) | (MgCO₂e) | (MgCO₂e) | (MgCO₂e) |
| Scope 1 Scope 2 Location | | | | | | | |
| Scope 2 Market | | | | | | | |
| | | | | | | | |
| Scope 3 (optional) | | | | | | | |

METHODOLOGIES AND EMISSION FACTORS

Methodologies used to calculate or measure emissions other than those provided by the GHG Protocol. (Provide a reference or link to any non-GHG Protocol calculation tools used)

1. Basic information on the methodology of calculating greenhouse gas emissions and the emission factors used

GHG Scope 1 have been calculated using the methodology The GHG Protocol Corporate Accounting and Reporting Standard

- for natural gas: based on DEFRA data.
- for acetylen: based on stoichiometric equation
- for petrol and diesel: based on KOBiZE data.

GHG Scope 2 have been calculated using the methodology The GHG Protocol Corporate Accounting and Reporting Standard with GHG Protocol Scope 2 Guidance and amendment to the GHG Protocol Corporate Standard.

- · Location based-method: electricity in Poland based on KOBiZE data
- Market based-method: no data
- Heating in Poland based on URE data

2. Information on source data and estimates

Calculations of consumption of fuels and energy carriers refer to 2020. Consumption measured on invoices and billing meters for fuels and energy was reported

2.1 Electricity

It was assumed that the consumption values measured on invoices for the next 12 months reflect the annual electricity consumption.

2.2 Natural gas

It was assumed that the consumption values measured on invoices for the next 12 months reflect the annual consumption of natural gas.

2.3 Mobile combustion

It was assumed that the consumption values measured on invoices for the next 12 months reflect the annual consumption of natural gas.

2.4 Refrigerants

In 2020, no additions of refrigerants were recorded.

2.5 Process emissions

As part of maintaining production, ad hoc welding works are carried out. It was assumed that the acetylene consumption values measured or forecasted on the invoices for the next 12 months reflect the annual acetylene consumption. In 2020, direct measurements of emissions from production processes were carried out. The obtained results do not indicate the emission of greenhouse gases.

The calculation of greenhouse gas emissions and data estimation was carried out by:

Angelika Kletkiewicz - Młodszy Specjalista Działu Technologicznego

Bartosz Żymańczyk - konsultant firmy EXERGY

Radosław Andrulewicz - konsultant firmy EXERGY

ORGANIZATIONAL BOUNDARIES

| List of all legal entities or facilities over which reporting company has equity share, financial control or operational control | Equity share in legal entity (%) | Does reporting company have financial control? (yes/no) | Does reporting company have operational control? (yes/no) | |
|---|-------------------------------------|---|---|--|
| D&R DISPERSIONS & RESINS Sp. z o.o. | 100,00% | YES | YES | |
| | | | | |
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If the reporting company's parent company does not report emissions, include an organizational diagram that clearly defines relationship of the reporting subsidiary as well as other subsidiaries

Not applicable

INFORMATION ON EMISSIONS

| Emissions disaggregated by source types | | | | |
|---|---------|--|--|--|
| Scope 1: Direct Emissions from Owned/Controlled Operations (MgCO ₂ e) | | | | |
| a. Direct Emissions from Stationary Combustion | 902,036 | | | |
| b. Direct Emissions from Mobile Combustion | 125,900 | | | |
| c. Direct Emissions from Process Sources 0,064 | | | | |
| d. Direct Emissions from Fugitive Sources | 0,000 | | | |
| e. Direct Emissions from Agricultural Sources | 0,000 | | | |
| Scope 2: Indirect Emissions from the Use of Purchased Electricity, Steam, Heating and Cooling (MgCO ₂ e) | | | | |
| a1.Indirect Emissions from Purchased/Acquired Electricity - location based 4 432,150 | | | | |
| a2. Indirect Emissions from Purchased/Acquired Electricity - market based | 0,000 | | | |
| b. Indirect Emissions from Purchased/Acquired Steam | 0,000 | | | |
| c. Indirect Emissions from Purchased/Acquired Heating | 678,034 | | | |
| d. Indirect Emissions from Purchased/Acquired Cooling | 0,000 | | | |

Emissions disaggregated by facility (recommended for individual facilities with stationary combustion emissions over $10\ 000\ Mg\ CO_2e)$

| Facility | Scope 1 emissions | | |
|----------------|---|--|--|
| Not applicable | Neither site has emissions emitting a level more than 10 000 Mg CO ₂ e | | |

| Emissions disaggregated by country (MgCO ₂ e) | | | |
|--|--|--|--|
| Country | Emissions (specify Scopes included) | | |
| Poland | Scopes 1 i 2 location based: 6 138,184 | | |
| Poland Scopes 1 i 2 market based: n/a | | | |

Emissions attributable to own generation of electricity, heat, or stem that is sold or transferred to another organization

Not applicable

Emissions attributable to the generation of electricity, heat or steam that is purchased for re-sale to non-end users

Not applicable

Emissions from GHGs not covered by the Kyoto Protocol (e.g., CFCs, NOx,)

Not applicable

Information on the causes of emissions changes that did not trigger a base year emissions recalculation (e.g., process changes, efficiency improvements, plant closures)

Not applicable

GHG emissions data for all years between the base year and the reporting year (including details of and reasons for recalculations, if appropriate)

Data on GHG emissions for all years between the base year and the reporting year is an attachment to the report.

Relevant ratio performance indicators (e.g. emissions per kilowatt-hour generated, sales, etc.)

Scopes 1+2 per employee: 73,074 MgCO2e/employee
Scopes 1+2 per Mg sold product 0,278 MgCO2e/Mg

Scopes 1+2 per 1mln PLN revenue: 45,486 MgCO2e/1mln PLN revenue

| An outline of any GHG management/reduction programs or strategies |
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| Strategy of managment and reduction targets is in the process of being prepared |
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ADDITIONAL INFORMATION

| Information on any contractual provisions addressing GHG-related risks and obligations | | | | |
|---|---------------------------------------|--|--|--|
| In 2020, the enterprise reported GHG emissions to KOBiZE. | | | | |
| Information on the quality of the inventory (e.g., information on the causes and magnitude of uncertainties in emission estimates) and an outline of policies in place to improve inventory quality | | | | |
| The emissions were estimated on the basis of the collected accounting data - energy and fuel invoices. The emissions factors used were selected in accordance with the best knowledge of the persons preparing the report. They relate directly to domestic fuel emissions and the energy used. | | | | |
| Information on any GHG sequestration | | | | |
| Not applicable INFORMATION ON OFFSETS | | | | |
| Information on offsets that ha | ve been purchased or developed outsid | le the inventory boundary | | |
| Quantity of GHGs (MgCO ₂ e) | Type of offset project | Were the offsets verified/certified and/or approved by an external GHG program (np. CDM) | | |
| 0 | Not applicable | Not applicable | | |
| | | | | |
| Information on reductions inside the inventory boundary that have been sold/transferred as offsets to a third party | | | | |
| Quantity of GHGs (MgCO ₂ e) | Type of offset project | Were the offsets verified/certified and/or approved by an external GHG program (np. CDM) | | |

Not applicable

Not applicable

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