Greenhouse Gas Emissions Inventory of

D&R DISPERSIONS & RESINS Sp. z o.o.
Adress 87–800 Włocławek, ul. Duninowska 9

Inventory year 2025

Have any facilities, operations and/or emissions sources been excluded from this inventory? If yes, please specify.
NO

Reporting period covered by this inventory		
1.01.2025	-	31.12.2025

ORGANIZATIONAL BOUNDARIES

Which consolidation approach was chosen (check each consolidation approach for which your company is reporting emissions.) If your company is reporting according to more than one consolidation approach, please complete and attach an additional completed reporting template that provides your company's emissions data following the other consolidation approach(es).		
Equity Share	Financial Control	Operational Control
☐	☐	☑

OPERATIONAL BOUNDARIES

Are Scope 3 emissions included in this inventory?
YES

INFORMATION OF EMISSIONS

The table below refers to emissions independent of any GHG trades such as sales, purchases, transfers, or banking of allowances

EMISSIONS	**TOTAL**	CO_2	CH_4	N_2O	HFCs	PFCs	SF_6
	($MgCO_2e$)	($MgCO_2e$)	($MgCO_2e$)	($MgCO_2e$)	($MgCO_2e$)	($MgCO_2e$)	($MgCO_2e$)
Scope 1	867,109	861,008	1,257	1,109	0,000	0,000	0,000
Scope 2 Location	3 861,950	3 861,950	0,000	0,000	0,000	0,000	0,000
Scope 2 Market	2 498,596	2 498,596	0,000	0,000	0,000	0,000	0,000

Direct CO2 emissions from Biogenic combustion ($MgCO_2$)	
0,000	$MgCO_2$

2021

Year chosen as base year
Not applicable
Clarification of company-determined policy for making base year emissions recalculations
Not applicable
Context for any significant emissions changes that trigger base year emissions recalculations
Not applicable

Base year emissions

EMISSIONS	**TOTAL**	CO_2	CH_4	N_2O	HFCs	PFCs	SF_6
	($MgCO_2e$)	($MgCO_2e$)	($MgCO_2e$)	($MgCO_2e$)	($MgCO_2e$)	($MgCO_2e$)	($MgCO_2e$)
Scope 1	1 044,768	949,956	1,217	0,393	0,000	0,000	0,000
Scope 2 Location	4 638,567	4 638,567	0,000	0,000	0,000	0,000	0,000
Scope 2 Market	5 783,664	5 783,664	0,000	0,000	0,000	0,000	0,000

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 KOBiZE 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: FORTUM [2025]
- Heating in Poland - based on URE data

2. Information on source data and estimates

Calculations of consumption of fuels and energy carriers refer to 2025. 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

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

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.

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

Szymon Jarosz - Advisor of the Board

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

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 ($MgCO_2e$)	
a. Direct Emissions from Stationary Combustion	748,409
b. Direct Emissions from Mobile Combustion	114,120
c. Direct Emissions from Process Sources	0,032
d. Direct Emissions from Fugitive Sources	4,548
e. Direct Emissions from Agricultural Sources	0,000
Scope 2: Indirect Emissions from the Use of Purchased Electricity, Steam, Heating and Cooling ($MgCO_2e$)	
a1.Indirect Emissions from Purchased/Acquired Electricity - location based	3 175,387
a2. Indirect Emissions from Purchased/Acquired Electricity - market based	1 812,032
b. Indirect Emissions from Purchased/Acquired Steam	0,000
c. Indirect Emissions from Purchased/Acquired Heating	686,564
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_2e

Emissions disaggregated by country ($MgCO_2e$)	
Country	Emissions (specify Scopes included)
Poland	Scopes 1 i 2 location based: 4 729,060
Poland	Scopes 1 i 2 market based: 3 365,706

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 (market) per employee:	31,164	MgCO2e/employee
Scopes 1+2 (market) per Mg production volume	0,158	MgCO2e/Mg
Scopes 1+2 (market) per 1mln PLN revenue:	17,030	MgCO2e/1mln PLN revenue
Scopes 1+2 (location) per employee:	43,788	MgCO2e/employee
Scopes 1+2 (location) per Mg production volume	0,222	MgCO2e/Mg
Scopes 1+2 (location) per 1mln PLN revenue:	23,929	MgCO2e/1mln PLN revenue

An outline of any GHG management/reduction programs or strategies
D&R strives to minimize its carbon footprint by optimizing production processes, investing in environmentally friendly technologies, promoting renewable energy sources, and supporting the principles of a Circular Economy (CE). D&R implements strategies for the efficient use of raw materials, reducing waste, and encouraging the use of recycled materials. We are committed to reducing our carbon footprint by increasing the use of solar energy and other sustainable energy sources. D&R consistently invests in expanding its renewable energy resources, including photovoltaic installations, which contribute to reducing CO_2 emissions and enhancing the company's energy independence. We are also systematically modernizing our vehicle fleet, replacing it with plug-in hybrid models. At the same time, we provide the necessary infrastructure to enable vehicle charging on company premises, supporting a sustainable and eco-friendly approach to transportation. Additionally, we are undertaking investments in the construction of a state-of-the-art industrial wastewater treatment plant, which will significantly reduce the need for wastewater transportation. This will lower emissions associated with its transport, further decreasing our carbon footprint and supporting our sustainable development goals. Since 2024, D&R has been measuring Scope 3 emissions, expanding the range of monitored environmental impacts and adapting to the increasing requirements of sustainable development. Tracking emissions across the entire value chain allows us to conduct a more comprehensive assessment of our carbon footprint, considering not only direct and indirect energy-related emissions but also those associated with raw material procurement, transportation, product use, and disposal. In our commitment to environmental responsibility and sustainable growth, we have adopted a Sustainability Policy, which defines our long-term commitments in the areas of environmental protection, business ethics, and social responsibility. This policy sets the direction for minimizing our impact on the climate and natural resources, promoting the efficient management of raw materials, energy, and waste. Our carbon footprint reports are regularly published on the company's website, ensuring full transparency of our activities and providing our stakeholders with up-to-date information on the progress of our environmental objectives. The publication of this data enables a reliable assessment of our performance and helps us adjust our emissions reduction strategy to meet real market and regulatory challenges. Furthermore, we have set ambitious reduction targets in key areas such as carbon emissions, waste management, and energy efficiency. Achieving these targets is an integral part of our development strategy and includes investments in innovative technologies and renewable energy sources, as well as the optimization of production and logistics processes. We strive to make our operations increasingly environmentally friendly, minimizing our carbon footprint and supporting the circular economy concept. Additionally, we have implemented a Supplier Code of Conduct, which outlines our expectations for suppliers regarding sustainable practices and responsible business operations. The code includes specific requirements for reducing energy consumption, greenhouse gas emissions, and waste generation. It promotes the use of renewable energy sources, efficient resource utilization, and adherence to recognized environmental standards such as ISO 14001. By setting clear sustainability expectations for our suppliers, we aim to ensure that our entire supply chain aligns with our commitment to environmental responsibility and continuous improvement. As part of our emission reduction strategy, D&R has set specific environmental goals that reflect our long-term commitment to minimizing our impact on the climate. We have committed to reducing the emission intensity per kilogram of produced product in Scope 1 and 2 by 50% by 2030, compared to the 2021 baseline year. In Scope 3 (upstream), we aim to achieve a 30% reduction in emissions by 2030, compared to the 2024 baseline year. Additionally, our goal is that by 2040, at least 50% of the energy used by D&R will come from renewable sources. The achievement of these targets will be supported by investments in energy efficiency, low-emission technologies, and sustainable supply chain management.

ADDITIONAL INFORMATION

Information on any contractual provisions addressing GHG-related risks and obligations
Not applicable
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 have been purchased or developed outside the inventory boundary		
Quantity of GHGs ($MgCO_2e$)	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 ($MgCO_2e$)	Type of offset project	Were the offsets verified/certified and/or approved by an external GHG program (np. CDM)
0	Not applicable	Not applicable

D&R Dispersions and Resins sp. z o. o. - Scope 3 GHG inventory of 2025 year

Scope 3 upstream:	
1. Purchased goods and services	62 756,121
2. Capital goods	133,613
3. Fuel and energy - related activities (not included in Scope 1 or 2)	148,914
4. Transportation and distribution (upstream)	3 295,811
5. Waste generated in operations	3,417
6. Business travel	24,797
7. Employee commuting	93,226
8. Leased assets (upstream)	0,000
Scope 3 downstream:	
9. Transportation and distribution (downstream)	2 481,994
10. Processing of sold products	0,000
11. Use of sold products	0,000
12. End-of-life treatment of sold products	0,000
13. Leased assets (downstream)	0,000
14. Franchises	0,000
15. Investment	0,000

TOTAL SCOPE 3
68937,892 MgCO2e

Intensity indicator of GHG emissions		
Scope 3 emissions per revenue:	348,825	MgCO2e/1mln PLN revenue
Scope 3 emissions per production volume:	3,234	MgCO2e/Mg
Scope 3 emissions per employee:	638,314	MgCO2e/employee

INFORMATION OF OFFSETS

Information on offsets that have been purchased or developed outside the inventory boundary

Quantity of GHGs ($MgCO_2e$)	Type of offset project	Type of certifiation
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 ($MgCO_2e$)	Type of offset project	Type of certifiation
0	Not applicable	Not applicable

ADDITIONAL INFORMATION

The analysis included categories relevant to the company's operations, where reliable data estimation was possible.
Category 1: Emissions related to purchased raw materials were estimated based on accounting data (above 2 tons). In cases where the supplier did not provide a carbon footprint, indicators from the ecoinvent 3.11 database (climate change: total (excl. biogenic CO_2) GWP100) were used. Emissions from purchased raw materials were included as they represent the largest share of the company's operational expenses.
Category 2: Only fixed assets put into use during the reporting year, based on accounting data, were considered. Emissions were estimated using USEEIO indicators. Emissions related to the transport of fixed assets were not included due to a lack of reliable data on the origin of deliveries.
Category 3: Emissions were estimated using accounting data and DEFRA-WTT and DEFRA-WTT fuels indicators.
Category 4: Emissions were estimated based on data regarding the transport of purchased raw materials and goods where the volume exceeded 2 tons. DEFRA indicators were used for calculations.
Category 5: Data was sourced from company records and information from waste recipients regarding disposal methods. Emissions were estimated using DEFRA Waste Disposal 2023 indicators.
Category 6: Emissions related to business travel were considered based on accounting data and employee reports.
Category 7: Emissions were estimated based on a survey conducted among employees regarding their commuting methods.
Category 8: Emissions from leased assets were not included, as they were already covered in Scope 1 and 2.
Category 9: Emissions were estimated based on data regarding the transport of sold products where the volume exceeded 2 tons. DEFRA indicators were used for calculations.