



Voluntary sustainability report

Option B — Basic and Comprehensive Modules

ISSUED REPORT

The undertaking states that this sustainability report complies with the Voluntary Standard in Annex I to Commission Delegated Regulation (EU) 2026/1560 using Option B — Basic and Comprehensive Modules.

Reporting entity	Danube Precision Components s.r.o.
Standard	VS 2026 — Regulation (EU) 2026/1560
Reporting option	Option B — Basic and Comprehensive Modules
Generated	Oct 22, 2026
Report status	This is an issued report version prepared for sharing. It is not independently reviewed unless a separate review statement is included.
	This voluntary report is not a statutory CSRD/ESRS sustainability statement.

2025 at a glance

Employees

28

headcount

+1 vs 2024

VS 2026 · B1 27(e)
(v)

Scope 1 + 2 (location-based)

29.38

tCO₂e

VS 2026 · B3 33

Total energy consumption

189.24

MWh

VS 2026 · B3 32
first sentence

Renewable share

11.2

%

VS 2026 · B3 32
remainder/table

Women share

32.1

%

–1.2 pp vs 2024
VS 2026 · B8
40(b)

Company profile

Legal form: s.r.o. (private limited liability company)

NACE sector codes: 25.53 · Machining of metals (NACE Rev. 2.1)

Main site: Trnava production facility · Fictional industrial site, Trnava, Slovakia · SK

Total assets: 1,180,000 EUR

Individual or consolidated report: Individual report



Energy monitoring and compressed-air efficiency

Monthly electricity and gas readings, weekend leak checks and an annual compressed-air survey.

Climate & energy

Timeframe: 2025-2026

Target: Reduce purchased electricity per EUR turnover by 5% year-on-year

VS 2026 · B2 29(d)

What this report covers

B1

Report basis



B2

Sustainability practices



B3

Energy and GHG



B4

Pollution



B5

Biodiversity



B6

Water



B7

Resources and waste



B8

Workforce



B9

Health and safety



B10

Pay and training



B11

Business conduct



C1

Business and strategy



C2

Practices and targets



C3

Climate transition



C4

Climate risks



C5

Workforce detail



C6

Human rights policies



C7

Human rights incidents



C8

Sector activities



C9

Governance diversity



B1, B2, B3, B4, B6, B7, B8, B9, B10, B11, C1, C2, C3, C4, C5, C6, C7, C8, C9 · Reported

B5 · Not applicable

MANAGEMENT SIGN-OFF CONFIRMED

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Environmental summary

Calculated footprint (Scope 2 market-based)	270.46 tCO ₂ e
Scope 1	22.03 tCO ₂ e
Scope 2 (market-based)	29.63 tCO ₂ e
Scope 3	218.80 tCO ₂ e
Scope 2 (location-based)	7.35 tCO ₂ e
Inventory total (location-based)	248.18 tCO ₂ e
Quantified biogenic CO ₂	0.691353 tCO ₂

Scope breakdown



Executive snapshot

Clear scope allocation in a stakeholder-friendly format.

● Scope 1	22.03 tCO ₂ e	8.14%
● Scope 2 (market-based)	29.63 tCO ₂ e	10.96%
● Scope 3	218.80 tCO ₂ e	80.90%

Quantified sources: 2 · Unquantified sources: 1

The footprint covers reported inputs only. Missing activities are not treated as zero. Market-based and location-based Scope 2 are alternative presentations and are never added together. Biogenic CO₂ is shown separately outside Scope 1–3.

A manually reported Scope 3 category total replaces app-calculated detail for the same reporting entity and category. The source detail remains in the audit ledger and is not added again; entities without a manual total retain their app-calculated category result.

B1 • Basis for preparation

Reported figures by year

Metric	2023	2024	2025	Unit
Turnover	2,050,000	2,240,000	2,450,000	EUR
Total assets	980,000	1,090,000	1,180,000	EUR

B1 27(a)(i–ii) • Selected reporting module

Reported

Option B — Basic and Comprehensive Modules

B1 27(a) • Statement of compliance

Reported

Yes

B1 27(b), 22 • Omitted disclosures

Reported

No disclosures omitted.

B1 27(c) • Individual or consolidated report

Reported

Individual report

Evidence: E1–E2

B1 27(d) • Subsidiaries and registered addresses

Not applicable – applicability condition not met.

Evidence: E1

B1 27(e)(i) • Legal form

Reported

s.r.o. (private limited liability company)

Evidence: E1–E2

B1 • Basis for preparation (continued)

B1 27(e)(ii) • NACE sector codes

Reported

25.53

Evidence: E1, E3

Total assets

B1 27(e)(iii)

Reported

1,180,000 EUR

Method: Amount entered directly in the reporting currency; it is not derived from individual transactions — Source document: E1 DEMO | Company and reporting boundary.

Evidence: E1

Turnover

B1 27(e)(iv)

Reported

2,450,000 EUR

Method: Amount entered directly in the reporting currency; it is not derived from individual transactions — Source document: E1 DEMO | Company and reporting boundary; E3 DEMO | Specific-sector activity and revenue screening.

Evidence: E1, E3

B1 27(e)(v) • Number of employees

Reported

Measure: Headcount

Period basis: Period average

Total: 28

Method: Reported employee count measured as headcount, period average — Source: Fictional workforce, payroll and training summary (DEMO-2025-workforce).

Evidence: E4

B1 27(e)(vi) • Country of primary operations

Reported

SK

Evidence: E1

B1 27(e)(vi) • Location of significant assets

Reported

Main production facility in Trnava, Slovakia

Evidence: E1–E2

B1 • Basis for preparation (continued)

B1 27(e)(vii) • Sites and geolocation

Reported

Name: Trnava production facility
Address: Fictional industrial site, Trnava, Slovakia
Country: SK
Latitude: 48.3774
Longitude: 17.5883
Relationship: owned

Method: Site coordinates and boundary vertices are reported as entered; no site area is calculated from them — Source document: E1 DEMO | Company and reporting boundary; E2 DEMO | VS 2026 reporting basis and supplementary disclosures.

Evidence: E1–E2

B1 28 • Sustainability certifications and labels

Not applicable – applicability condition not met.

B1 18 • Reporting period

Reported

End: 2025-12-31
Start: 2025-01-01

Evidence: E1

B1 14 • Comparative information

Reported

Comparative figures are shown in each section under Reported figures by year.

B1 14 • Comparative information (continued)

Reported

Disclosure	2024	2025	Unit
B3 • Total energy consumption	197.38	189.24	MWh
B3 • Renewable and non-renewable energy			
Non-renewable electricity	88.20	84.50	MWh
Non-renewable fuels	91.53	83.52	MWh
Renewable electricity	14.70	18.55	MWh
Renewable fuels	2.95	2.67	MWh
B3 • Gross Scope 1 emissions	24.33	22.03	tCO ₂ e
B3 • Gross location-based Scope 2 emissions	8.74	7.35	tCO ₂ e

B1 • Basis for preparation (continued)

B1 14 • Comparative information (continued)

Reported

Disclosure	2024	2025	Unit
B3 • Additional Scope 3 emissions	236.30	218.80	tCO2e
B3 • Scope 1 + location-based Scope 2 GHG intensity	14.77	11.99	tCO2e per EUR million
B3 • Scope 3 category results			
Purchased goods and services	178.20	165.00	tCO2e
Processing of sold products	2.92	2.70	tCO2e
End-of-life treatment of sold products	3.89	3.60	tCO2e
Capital goods	19.44	18.00	tCO2e
Fuel- and energy-related activities	9.07	8.40	tCO2e
Upstream transportation and distribution	7.34	6.80	tCO2e
Waste generated in operations	1.73	1.60	tCO2e
Business travel	1.30	1.20	tCO2e
Employee commuting	7.99	7.40	tCO2e
Downstream transportation and distribution	4.43	4.10	tCO2e
B4 • Air, water and soil pollutants			
Nitrogen oxides (NOx/NO2)	11	10	kg
Total organic carbon (TOC) (as total C or COD/3)	3.2	3	kg
B6 • Production water consumption	66.75	61.5	m³
B6 • Water consumption at water-stressed sites	0	0	m³
B7 • Waste generated			
Hazardous	210	180	kg
Non-hazardous	3,470	3,070	kg
B7 • Annual material mass flows			
Packaging materials (fictional annual inflow)	2,000	2,000	kg
Steel and aluminium components (fictional annual inflow)	33,500	35,000	kg
B8 • Employees by gender			
Female	9	9	headcount
Male	18	19	headcount
Other	0	0	headcount

B1 • Basis for preparation (continued)

B1 14 • Comparative information (continued)

Reported

Disclosure	2024	2025	Unit
B8 • Employees by gender			
Not reported	0	0	headcount
C5 • Employee turnover rate			
Departures	3	4	headcount
Average headcount	27	28	headcount
C5 • Female-to-male management ratio			
Female	2	2	headcount
Male	3	4	headcount
Female-to-male ratio	0.667	0.5	female per male
C5 • Self-employed and agency workers			
Temporary agency workers	3	4	headcount
Self-employed working exclusively for the undertaking	1	2	headcount
C9 • Female-to-male governance body ratio			
Female	1	1	headcount
Male	2	2	headcount
Female-to-male ratio	0.5	0.5	female per male

Method: Entered prior-year values retain their recorded year, unit and reference; they are not reconstructed from the current-year amount — Source: DEMO-2024 annual source workpapers; same fictional entity, pollutant IDs, reporting currency and numerical component basis.

Section references: B1, B6, B7, B8, B9, B10, C5. Comparative years: 2024; current year: 2025.

DEMO-2024 annual source workpapers; same fictional entity, pollutant IDs, reporting currency and numerical component basis. No display rounding applied.

Evidence: E1

B1 • Basis for preparation (continued)

Reporting context

Excluded operations	No controlled operations excluded. Value-chain operations are assessed in Scope 3, not added to Scope 1 or Scope 2.
Boundary note	DEMO - Fictional single legal entity, one production site and office in Trnava. Scope 1 and 2 cover controlled operations; upstream and downstream activities are disclosed separately in the Scope 3 screening. No consolidation or acquisitions. Period: 2025.
Significant assets / main operating assets	CNC machining equipment, assembly line, compressor room, administrative office and company vehicles.
Countries of operation	Slovakia
Sites included	Main production facility in Trnava, administrative office and company vehicles used for business purposes.
Organizational boundary	Single company / legal entity
Supplier code	DEMO-DPC-001
Customer	Example CSRD Customer a.s.

B2 • Practices, policies and future initiatives

B2 29(a), 30 • Sustainability practices



Segregated metal and packaging recovery

Labelled collection points separate metal, paper, plastic, glass and wood. Hazardous residues are weighed separately. Monthly contractor reconciliation prevents double counting of hazardous waste.

Circular economy & waste

Practice

Suppliers: Yes

Customers: No

Timeframe: Calendar year 2025

Target: 100% monthly waste reconciliations completed

Owner: Demo production supervisor

VS 2026 • B2 29(a), 30

Evidence: E5–E6

B2 29(b), 30 • Sustainability policies and public availability

Reported

Publicly available: No

Title: Safe work and skills development

Evidence: E5–E6

B2 29(c), 30 • Future sustainability initiatives

Not applicable

No

The disclosure's applicability condition is not met.

Evidence: E5–E6

B2 29(d) • Policy monitoring targets

Reported

Target: Reduce purchased electricity per EUR turnover by 5% year-on-year

Title: Energy monitoring and compressed-air efficiency

Target: 100% monthly waste reconciliations completed

Title: Segregated metal and packaging recovery

Target: All staff receive annual safety refresher training

Title: Safe work and skills development

Evidence: E5–E6

B2 31 • Detailed practices and policy disclosure

Reported

Option B — Basic and Comprehensive Modules

Evidence: E5–E6

B2 • Practices, policies and future initiatives (continued)



Energy monitoring and compressed-air efficiency

Monthly electricity and gas readings, weekend leak checks and an annual compressed-air survey. The three-year dataset demonstrates declining purchased energy alongside production growth.

Climate & energy

Target

Suppliers: No

Customers: No

Timeframe: 2025-2026

Target: Reduce purchased electricity per EUR turnover by 5% year-on-year

Owner: Demo operations manager

VS 2026 • B2 29(d)



Safe work and skills development

Induction, machine-safety refresher training, spill response and accident learning are recorded by employee group. Review training coverage and corrective actions each quarter.

Workforce

Policy

Suppliers: No

Customers: No

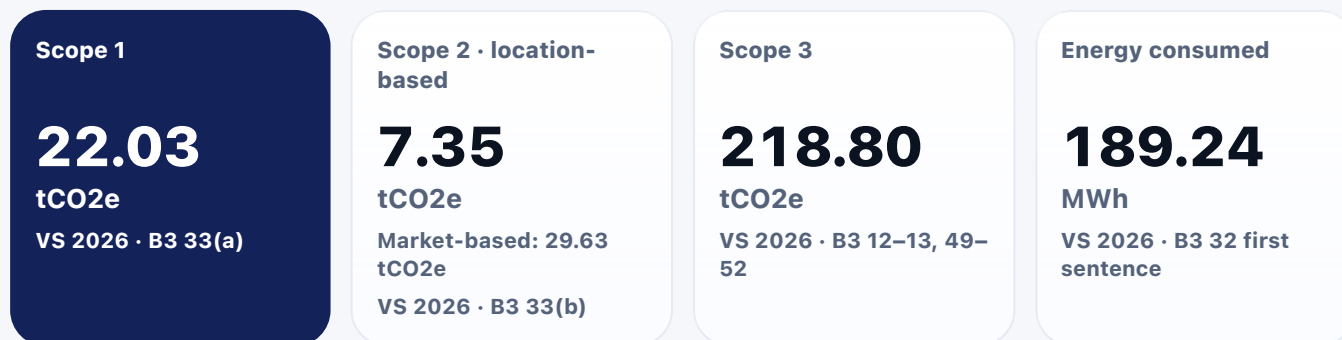
Timeframe: Calendar year 2025

Target: All staff receive annual safety refresher training

Owner: Demo HR coordinator

VS 2026 • B2 29(b), 30

B3 • Energy and greenhouse gas emissions



B3 32 first sentence • Total energy consumption • Reported • Evidence: E7–E11

Method: Physical quantities are converted to net MWh using unit conversions and net calorific values; gross-basis gas kWh use the net/gross calorific-value ratio — Source: DESNZ 2025.

B3 33(a) • Gross Scope 1 emissions • Reported • Evidence: E9–E12

Method: Scope 1 source results are summed and converted from kgCO₂e to tCO₂e — Source: ADEME Base Carbone V23.6, IPCC AR6 GWP100; DESNZ 2025; Eurostat nrg_bal_c, FC_TRA_ROAD_E.

Natural gas (stationary combustion) • Default factor

Factor used **0.18493272 kgCO₂e/kWh (gross CV)** • DESNZ 2025 • 2025 • IPCC AR6 • 52,000 kWh × 0.18493272 = **9.62 tCO₂e**

Refrigerant leakage / refill (R410A) • Default factor

Factor used **2,256 kgCO₂e/kg** • ADEME Base Carbone V23.6, IPCC AR6 GWP100 • 2025 • 1.2 kg × 2,256 = **2.71 tCO₂e**

Company vehicles – petrol • Default factor

Factor used **2.1206789 kgCO₂e/liters** • DESNZ 2025; Eurostat nrg_bal_c, FC_TRA_ROAD_E • 2025 • IPCC AR6, partly as published • 1,250 L × 2.1206789 = **2.65 tCO₂e**

Company vehicles – diesel • Default factor

Factor used **2.4747069 kgCO₂e/liters** • DESNZ 2025; Eurostat nrg_bal_c, FC_TRA_ROAD_E • 2025 • IPCC AR6, partly as published • 2,850 L × 2.4747069 = **7.05 tCO₂e**

Reported as zero (no emission factor applied): Heating oil / LPG outside vehicles; Company vehicles – LPG; Company vehicles – CNG.

B3 • Energy and greenhouse gas emissions (continued)

B3 33(b) • Gross location-based Scope 2 emissions • Reported • Evidence: E7, E11

Method: Reported electricity and EV-charging kWh use the resolved location-based electricity factor — Source: OKTE - National energy mix - Production Mix CO2 (2025); Operational renewable generation default (solar, wind, hydro, geothermal direct emissions = 0).

Purchased electricity and EV charging (location-based) • Default factor

Factor used **0.08704 kgCO2e/kWh** • OKTE - National energy mix - Production Mix CO2 (2025) • 2025 • 84,500 kWh × 0.08704 = **7.35 tCO2e**

On-site renewable generation (operational emissions) • Default factor

Factor used **0 kgCO2e/kWh** • Operational renewable generation default (solar, wind, hydro, geothermal direct emissions = 0) • 2025 • 18,548.78 kWh × 0 = **0.00 tCO2e**

Method: Market-based Scope 2 contributions are summed and converted from kgCO2e to tCO2e, retaining each source's resolved factor and contractual treatment — Source: AIB European Residual Mixes (Final Residual Mix, 2025); Operational renewable generation default (solar, wind, hydro, geothermal direct emissions = 0).

Purchased electricity (market-based) • Default factor

Factor used **0.3507 kgCO2e/kWh** • AIB European Residual Mixes (Final Residual Mix, 2025) • 2025 • 84,500 kWh × 0.3507 = **29.63 tCO2e**

On-site renewable generation (operational emissions) • Default factor

Factor used **0 kgCO2e/kWh** • Operational renewable generation default (solar, wind, hydro, geothermal direct emissions = 0) • 2025 • 18,548.78 kWh × 0 = **0.00 tCO2e**

Reported as zero (no emission factor applied): Purchased steam; Purchased heat; Purchased cooling; EV charging (electricity, market-based).

Method: Sum of the reported Scope 1, the stated Scope 2 basis and reported Scope 3, in tCO2e — Source: ADEME Base Carbone V23.6, IPCC AR6 GWP100; DEMO-S3-2025-1; DEMO-S3-2025-2; DEMO-S3-2025-3; DEMO-S3-2025-4; DEMO-S3-2025-5; DEMO-S3-2025-6; DEMO-S3-2025-7; and 7 more.

Calculation: Scope 1 (22.03) + Scope 2 – location-based (7.35) + Scope 3 (218.80) = **248.18 tCO2e** (total calculated before rounding)

Method: Sum of the reported Scope 1, the stated Scope 2 basis and reported Scope 3, in tCO2e — Source: ADEME Base Carbone V23.6, IPCC AR6 GWP100; AIB European Residual Mixes (Final Residual Mix, 2025); DEMO-S3-2025-1; DEMO-S3-2025-2; DEMO-S3-2025-3; and 10 more.

Calculation: Scope 1 (22.03) + Scope 2 – market-based (29.63) + Scope 3 (218.80) = **270.46 tCO2e** (total calculated before rounding)

B3 12–13, 49–52 • Additional Scope 3 emissions • Reported • Evidence: E13–E27

Method: Sum of reported Scope 3 categories and any included unclassified sources — Source: DEMO-S3-2025-1; DEMO-S3-2025-2; DEMO-S3-2025-3; DEMO-S3-2025-4; DEMO-S3-2025-5; DEMO-S3-2025-6; DEMO-S3-2025-7; DEMO-S3-2025-9; DEMO-S3-2025-10; DEMO-S3-2025-12.

B3 32 remainder/table • Renewable and non-renewable energy

Reported

Energy type	Renewable (MWh)	Non-renewable (MWh)	Total (MWh)
Electricity, heat, steam and cooling	18.55	84.50	103.05
Fuels	2.67	83.52	86.19
Total	21.22	168.02	189.24

Method: Physical quantities are converted to net MWh using unit conversions and net calorific values; gross-basis gas kWh use the net/gross calorific-value ratio — Source: DESNZ 2025.

Evidence: E7–E11

B3 • Energy and greenhouse gas emissions (continued)

Scope 1 + location-based Scope 2 GHG intensity

B3 12–13

Reported

11.99 tCO₂e per EUR million

Method: Scope 1 plus location-based Scope 2 tCO₂e divided by turnover in EUR million for the same reporting period —
Source document: E1 DEMO | Company and reporting boundary; E3 DEMO | Specific-sector activity and revenue screening.

Evidence: E1, E3

B3 49–51 • Significant Scope 3 categories

Reported

B3 49–51; B3 51–52

No.	Category	tCO ₂ e	Share
1	Purchased goods and services	165.00	75.4%
2	Capital goods	18.00	8.2%
3	Fuel- and energy-related activities	8.40	3.8%
7	Employee commuting	7.40	3.4%
4	Upstream transportation and distribution	6.80	3.1%
—	Other categories (each below 2%)	13.20	6.0%
Total		218.80	100.0%

Fictional workpaper screening of all 15 categories; relevant annual category totals are separately reported with documented exclusions.

Individual values for categories 9 • Downstream transportation and distribution; 12 • End-of-life treatment of sold products; 10 • Processing of sold products; 5 • Waste generated in operations; 6 • Business travel are retained in Annex A.

Shares refer to the total of the quantified categories shown. Rounded values may not sum exactly.

B3 51–52 • Scope 3 category results

Evidence: E13–E27

B3 • Energy and greenhouse gas emissions (continued)

Significant Scope 3 categories • Methodology

Method: Category numbers identify the undertaking's recorded significant Scope 3 categories; they are identifiers, not emission quantities — Source document: E13 DEMO | Scope 3 - Purchased goods and services; E14 DEMO | Scope 3 - Capital goods; E15 DEMO | Scope 3 - Fuel- and energy-related activities; and 12 more.

Method: Each selected significant category shows its reported kgCO₂e result, retaining its own method — Source: DEMO-S3-2025-1; DEMO-S3-2025-2; DEMO-S3-2025-3; DEMO-S3-2025-4; DEMO-S3-2025-5; DEMO-S3-2025-6; DEMO-S3-2025-7; DEMO-S3-2025-9; DEMO-S3-2025-10; DEMO-S3-2025-12.

Method: Purchased goods and services: Reported category result from documented category totals — Source: DEMO-S3-2025-1.

Method: Capital goods: Reported category result from documented category totals — Source: DEMO-S3-2025-2.

Method: Fuel- and energy-related activities: Reported category result from documented category totals — Source: DEMO-S3-2025-3.

Method: Upstream transportation and distribution: Reported category result from documented category totals — Source: DEMO-S3-2025-4.

Method: Waste generated in operations: Reported category result from documented category totals — Source: DEMO-S3-2025-5.

Method: Business travel: Reported category result from documented category totals — Source: DEMO-S3-2025-6.

Method: Employee commuting: Reported category result from documented category totals — Source: DEMO-S3-2025-7.

Method: Downstream transportation and distribution: Reported category result from documented category totals — Source: DEMO-S3-2025-9.

Method: Processing of sold products: Reported category result from documented category totals — Source: DEMO-S3-2025-10.

Method: End-of-life treatment of sold products: Reported category result from documented category totals — Source: DEMO-S3-2025-12.

B4 • Pollution

B4 34 • Air, water and soil pollutants

Reported

Air

Pollutant	Amount	Unit	Reporting basis
Nitrogen oxides (NOx/NO2)	10	kg	Environmental management system

Nitrogen oxides (NOx/NO2) — Catalogue ID: EEA-EPRTR-018; Source: DEMO-2025-vs2026-b4 / fictional annual EMS air monitoring ledger; synthetic mass, not an emission factor.

B4 34 • Air, water and soil pollutants (continued)

Reported

Water

Pollutant	Amount	Unit	Reporting basis
Total organic carbon (TOC) (as total C or COD/3)	3	kg	Environmental management system

Total organic carbon (TOC) (as total C or COD/3) — Catalogue ID: EEA-EPRTR-085; Source: DEMO-2025-vs2026-b4 / fictional annual EMS water monitoring ledger; stated as TOC mass without conversion.

Method: Each pollutant amount retains its entered medium, unit and legal or voluntary EMS reporting basis — Source: DEMO-2025-vs2026-b4 / fictional annual EMS air monitoring ledger; DEMO-2025-vs2026-b4 / fictional annual EMS water monitoring ledger; and 2 more.

Evidence: E28–E29

B5 • Biodiversity • B5 35 • Not applicable – applicability condition not met. • Evidence: E28

B6 • Water

Water withdrawn

410m³

VS 2026 • B6 36

Production consumption

61.5m³

VS 2026 • B6 37 first sentence

Water discharged

348.5m³

B6 • Additional reported water data

At water-stressed sites

0m³

VS 2026 • B6 37 second sentence

Reported figures by year

Metric	2023	2024	2025	Unit
Water withdrawn	480	445	410	m ³

B6 36 • Total water withdrawal • Reported • Evidence: E28

Method: Total water withdrawal entered directly in m³ — Source document: E28 DEMO | Water reconciliation and site screening.

B6 37 first sentence • Production water consumption • Reported • Evidence: E28

Method: Reported water withdrawal minus reported water discharge, in m³, when significant water consumption is applicable — Source document: E28 DEMO | Water reconciliation and site screening.

B6 37 second sentence • Water consumption at water-stressed sites • Reported • Evidence: E28

Method: Directly entered consumption at water-stressed sites, checked against total consumption — Source document: E28 DEMO | Water reconciliation and site screening.

B7 • Resources, circular economy and waste

Waste generated

3,250

kg

VS 2026 • B7 39(a)

Hazardous waste

180

kg

VS 2026 • B7 39(a)

Recycling and reuse

60.5

%

VS 2026 • B7 39(b)

Reported figures by year

Metric	2023	2024	2025	Unit
Waste generated	4,120	3,680	3,250	kg
Recycling and reuse	55.8	58.2	60.5	%

B7 39(b) • Waste diverted to recycling or preparation for reuse • Reported • Evidence: E2, E30

Method: Recycled waste plus waste prepared for reuse, divided by total waste generated, multiplied by 100 — Source document: E2 DEMO | VS 2026 reporting basis and supplementary disclosures; E30 DEMO | Waste collection and fraction reconciliation.

B7 38 first sentence • Circular economy principles

Reported

Yes

Evidence: E30

B7 38 same first sentence • Application of circular economy principles

Reported

The company separates metal scrap, paper, plastics and wood waste and sends metal scrap to authorised recycling. Selected packaging materials are reused where operationally feasible.

Evidence: E30

B7 39(a) • Waste generated

Reported

Non-hazardous: 3,070

Method: Reported total waste and hazardous waste in kg; non-hazardous waste equals total minus hazardous waste — Source document: E2 DEMO | VS 2026 reporting basis and supplementary disclosures; E30 DEMO | Waste collection and fraction reconciliation.

Evidence: E2, E30

B7 • Resources, circular economy and waste (continued)

B7 39(c) • Annual material mass flows

Reported

Mass (kg): 35,000

Material: Steel and aluminium components (fictional annual inflow)

Mass (kg): 2,000

Material: Packaging materials (fictional annual inflow)

Method: Annual mass entered directly in kg for each named material; no source is assumed and other units are not converted

— Source document: E2 DEMO | VS 2026 reporting basis and supplementary disclosures.

Evidence: E2

Separated waste

Paper	240 kg
Plastic	310 kg
Metal	1,150 kg
Glass	45 kg
Biowaste	0 kg
Wood	220 kg
Mixed waste	1,105 kg
Hazardous waste	180 kg
Other waste	0 kg

Waste notes: DEMO contractor reconciliation: separated fractions sum to total waste; hazardous waste is a subset of that total. Bio and other fractions individually confirmed at 0.

B8 • Workforce characteristics

Employees

28

headcount

Period average

VS 2026 • B1 27(e)(v)

Additional reported context

Employee evidence basis: Fictional workforce, payroll and training summary (DEMO-2025-workforce)

Employees by gender



VS 2026 • B8 40(b)

Headcount • Period average

Employees by contract type

Permanent employees 24 • 85.7 %

Temporary employees 4 • 14.3 %

VS 2026 • B8 40(a)

Headcount • Period average

Reported figures by year

Metric	2023	2024	2025	Unit
Employees	25	27	28	headcount
Women share	32.0	33.3	32.1	%
Permanent employees	22	23	24	headcount
Temporary employees	3	4	4	headcount

B8 40(a) • Employees by contract type • Reported • Evidence: E4

Method: Reported employee counts by the stated category, using the same employee measure and period basis as B1 — Source: Fictional workforce, payroll and training summary (DEMO-2025-workforce).

B8 40(b) • Employees by gender • Reported • Evidence: E4

Method: Reported employee counts by the stated category, using the same employee measure and period basis as B1 — Source: Fictional workforce, payroll and training summary (DEMO-2025-workforce).

B8 40(c) • Employees by country of employment

Not applicable – applicability condition not met.

Evidence: E4

B9 • Health and safety

Recordable work-related accidents

1

VS 2026 • B9 41(a)

Accident rate

4.132

per 200,000 hours

VS 2026 • B9 41(a)

Work-related fatalities

0

VS 2026 • B9 41(b)

Reported figures by year

Metric	2023	2024	2025	Unit
Recordable work-related accidents	2	1	1	
Accident rate	9.259	4.264	4.132	per 200,000 hours
Work-related fatalities	0	0	0	

B9 41(a) • Recordable work-related accidents • Reported • Evidence: E2, E4

Method: Directly entered recordable work-related accident count; the dedicated recordable count is used where present, otherwise the existing work-related accident count — Source document: E2 DEMO | VS 2026 reporting basis and supplementary disclosures; E4 DEMO | Workforce, payroll and training summary.

B9 41(a) • Recordable work-related accident rate • Reported • Evidence: E2, E4

Method: Recordable work-related accidents multiplied by 200,000 and divided by reported hours worked — Source document: E2 DEMO | VS 2026 reporting basis and supplementary disclosures; E4 DEMO | Workforce, payroll and training summary.

B9 41(b) • Fatalities from work-related accidents and ill health • Reported • Evidence: E2, E4

Method: Sum of entered fatalities from work-related accidents and work-related ill health — Source document: E2 DEMO | VS 2026 reporting basis and supplementary disclosures; E4 DEMO | Workforce, payroll and training summary.

Additional reported context

Health and safety procedures

Yes

B10 • Remuneration, collective bargaining and training

Average annual training hours per employee

11.964

hours/employee

VS 2026 • B10 42(d)

Training by gender

Average training hours — male employees **11 h**

Average training hours — female employees **14 h**

Average training hours — other / not disclosed **0 h**

VS 2026 • B10 42(d)

Additional reported context

Training evidence basis
Fictional workforce, payroll and training summary (DEMO-2025-workforce)

B10 42(b) • Legally required gender pay gap

Not applicable – applicability condition not met.

Pay and business conduct

✓	Applicable minimum wage VS 2026 • B10 42(a)	Yes
–	Collective bargaining coverage VS 2026 • B10 42(c)	0.0 %
–	Union or collective bargaining representation VS 2026 • B10 • Additional reported context	No

Reported figures by year

Metric	2023	2024	2025	Unit
Training hours per employee	8.46	10.5	11.964	hours/employee
Collective bargaining coverage	0.0	0.0	0.0	%

B10 42(a) • Applicable minimum wage • Reported • Evidence: E4

B10 42(c) • Collective bargaining coverage • Reported • Evidence: E4

Method: Collective-bargaining coverage percentage entered directly; it is not derived from a count of covered employees — Source document: E4 DEMO | Workforce, payroll and training summary.

B10 42(d) • Average annual training hours per employee • Reported • Evidence: E4

Method: Average annual training hours per employee entered directly; they are not recalculated from a total of training hours — Source: Fictional workforce, payroll and training summary (DEMO-2025-workforce).

B11 • Corruption and bribery convictions and fines

Corruption and bribery convictions

0

VS 2026 • B11 43

Corruption and bribery fines

0

EUR

VS 2026 • B11 43

Pay and business conduct

✓	Anti-corruption policy VS 2026 • B11 • Additional reported context	Yes
✓	Child and forced labour law compliance VS 2026 • B11 • Additional reported context	Yes
✓	Commitment to environmental and labour laws VS 2026 • B11 • Additional reported context	Yes

Reported figures by year

Metric	2023	2024	2025	Unit
Corruption and bribery convictions	0	0	0	
Corruption and bribery fines	0	0	0	EUR

B11 43 • Corruption and bribery convictions • Reported • Evidence: E31

B11 43 • Corruption and bribery fines • Reported • Evidence: E31

Additional reported context

Sustainability responsible person

Managing Director

C1 • Strategy and business model

C1 46(a) • Significant products and services

Reported

DEMO - Precision steel and aluminium mounting components, brackets and small assemblies for industrial equipment. The fictional Trnava facility performs machining, assembly, inspection and packaging; technical support accompanies product deliveries.

Evidence: E32

C1 46(b) • Significant markets

Reported

DEMO - Business-to-business sales to industrial equipment manufacturers and component distributors in Slovakia, Czechia and Austria. No retail consumer sales are assumed.

Evidence: E32

C1 46(c) • Main business relationships

Reported

DEMO - Regional steel and aluminium stockists, fastener and packaging suppliers, contracted road carriers and industrial equipment customers. The company sells directly to manufacturers and through specialist distributors. No real counterparties or contract terms are represented.

Evidence: E32

C1 46(d) • Sustainability-related strategy

Reported

DEMO - Improve energy efficiency through monthly metering and compressed-air checks, reduce production scrap, use segregated recycling and maintain safe work and skills development. The annual B2 action plan records owners, periods and indicators.

Applicability: Yes

Evidence: E32

C2 • Detailed sustainability practices

C2 47 • Practices, policies and initiatives in detail

Reported

Practice, policy or initiative	Type	Covers suppliers	Covers customers
Energy monitoring and compressed-air efficiency	Target	No	No
Segregated metal and packaging recovery	Practice	Yes	No
Safe work and skills development	Policy	No	No

Full descriptions are shown with the B2 practices, policies and future initiatives.

Applicability: Yes

Evidence: E5–E6

C2 47 • Policy targets in detail

Reported

Practice, policy or initiative	Target
Energy monitoring and compressed-air efficiency	Reduce purchased electricity per EUR turnover by 5% year-on-year
Segregated metal and packaging recovery	100% monthly waste reconciliations completed
Safe work and skills development	All staff receive annual safety refresher training

Applicability: Yes

Evidence: E5–E6

C2 48 • Accountable senior level

Reported

DEMO - The three-member managing-director board oversees sustainability policy and targets. The operations manager coordinates delivery and the fictional ESG coordinator reports quarterly.

Evidence: E6

C3 • GHG reduction targets and transition

C3 53(a–e) • GHG reduction targets

Reported

Target detail	Value
Target	DEMO - Reduce absolute controlled-operation GHG emissions by 30% by 2030
Base year	2023
Base-year emissions	59.86 tCO ₂ e
Target year	2030
Target emissions	41.91 tCO ₂ e
Emissions covered	Scope 1 100 % · Scope 2 100 % · Scope 3 0 %
Main actions	DEMO - Implement compressed-air leak checks and machine shutdown controls; improve insulation and heating controls; replace end-of-life fleet vehicles when approved. Review electricity and gas meters monthly. The target covers gross Scope 1 and Scope 2 market-based emissions; no offsets, avoided emissions or Scope 3 are deducted or included.
Base value source	Documented value
Base value reference	DEMO-2023-vs2026-c3 / documented workpaper derived from the unchanged 2023 app calculation: Scope 1 plus Scope 2 market-based.
Base year rationale	First complete year of this fictional single-site dataset. Same operational-control boundary and existing factor library; no change to the inventory base year or historical activity values.

Method: Entered absolute target and base-year values with stated units and Scope coverage — Source: DEMO-2023-vs2026-c3 / documented workpaper derived from the unchanged 2023 app calculation: Scope 1 plus Scope 2 market-based.

Applicability: Yes

Evidence: E33

C3 54 • Climate transition plan

Reported

DEMO - Fictional plan adopted in 2023 and reviewed for 2025. The managing-director board oversees the 2030 absolute Scope 1/2 target. Operations delivers metering, compressed-air efficiency, heating controls and an equipment-renewal review; Accounting reviews proposed capital spending annually. NACE 25.53 manufacturing is explicitly treated as a high climate-impact sector in this scenario. The plan is not externally assessed and carries no financing or 1.5-degree alignment claim.

Applicability: Yes

Evidence: E33

C3 • GHG reduction targets and transition (continued)

C3 55 • Planned adoption of a climate transition plan

Not applicable – applicability condition not met.

Evidence: E33

C4 • Climate risks

C4 56(a) • Climate-related hazards and transition events

Reported

Description: DEMO – More frequent periods of extreme summer heat may interrupt safe production.

Applicability: Yes

Evidence: E34

C4 56(b) • Climate exposure and sensitivity assessment

Reported

Assessment: Fictional Trnava production hall and storage area. Heat-sensitive operators and compressor cooling can constrain shifts during prolonged hot periods. This is an illustrative management scenario, not a site-specific climate forecast or measured hazard probability.

Risk: DEMO – More frequent periods of extreme summer heat may interrupt safe production.

Applicability: Yes

Evidence: E34

C4 56(c) • Climate-risk time horizons

Reported

Definition: Short term: one year; medium term: two to five years; long term: more than five years. Horizons are measured from the reporting year.

Risk: DEMO – More frequent periods of extreme summer heat may interrupt safe production.

Time horizon: Medium

Applicability: Yes

Evidence: E34

C4 56(d) • Climate adaptation actions

Reported

Description: DEMO – 2025 review confirms drinking-water stations, heat-response shift instructions, ventilation maintenance and a temperature-triggered supervisor check. Operations reviews preparedness before each summer.

Risk: DEMO – More frequent periods of extreme summer heat may interrupt safe production.

Undertaken: Yes

Applicability: Yes

Evidence: E34

C4 57 • Potential adverse climate effects

Reported

Effects: Illustrative temporary production delays and extra ventilation/maintenance costs; no monetary loss estimate or insurance claim is asserted.

Rating: Medium

Risk: DEMO – More frequent periods of extreme summer heat may interrupt safe production.

Time horizon: Medium

Applicability: Yes

Evidence: E34

C5 • Additional workforce information

Reported figures by year

Metric	2023	2024	2025	Unit
Employee turnover rate	8.0	11.1	14.3	%

C5 58 • Employee turnover rate

Reported

Turnover rate: 14.29%

Employees who left: 4

Average employee headcount: 28

Method: Employee departures divided by average employee headcount, multiplied by 100

Method: Where departures and average headcount are provided, turnover equals departures divided by average headcount, multiplied by 100; otherwise the directly reported rate retains its entered calculation method — Source document: E35 DEMO | Employee turnover and monthly headcount reconciliation.

Evidence: E35

C5 59 • Female-to-male management ratio

Reported

Female members: 2

Male members: 4

Ratio: 0.5 female per male

Method: Reported female count divided by reported male count; this is a ratio, not a percentage — Source document: E35 DEMO | Employee turnover and monthly headcount reconciliation.

Evidence: E35

C5 60 • Self-employed and agency workers

Reported

Self-employed people working exclusively for the undertaking: 2

Temporary agency workers: 4

Method: Directly entered counts of exclusively self-employed workers and agency workers, kept as separate categories — Source document: E35 DEMO | Employee turnover and monthly headcount reconciliation.

Evidence: E35

C6 • Human rights policies

C6 61(a) • Own-workforce human rights policy

Reported

Yes

Evidence: E36

C6 61(b)(i–vi) • Human rights policy coverage

Reported

Child labour: Yes

Forced labour: Yes

Human trafficking: Yes

Discrimination: Yes

Accident prevention: Yes

Other: No

Applicability: Yes

Evidence: E36

C6 61(c) • Own-workforce complaints mechanism

Reported

Description: DEMO - Workers can report concerns to the fictional HR coordinator or managing director, or use a sealed suggestion box. HR records receipt, restricts access, reviews the case with management and communicates the outcome. Retaliation is prohibited. These channels are illustrative and cannot receive real complaints.

Exists: Yes

Evidence: E36

C7 • Human rights incidents

C7 62(a)(i–v) • Confirmed own-workforce human rights incidents

Reported

Child labour: No
Forced labour: No
Human trafficking: No
Discrimination: No
Other: No

Evidence: E37

C7 62(b) • Actions to address human rights incidents

Voluntarily not reported

Not reported

This additional disclosure is voluntary.

Evidence: E37

C7 62(c) first sentence • Confirmed value-chain and other stakeholder incidents

Reported

No

Evidence: E37

C7 62(c) last sentence • Description of confirmed stakeholder incidents

Not applicable – applicability condition not met.

Evidence: E37

C8 • Sector revenues

C8 63(a) • Prohibited weapons revenues

Reported

No

Evidence: E3

C8 63(b) • Tobacco revenues

Reported

No

Evidence: E3

C8 63(c) • Coal, oil and gas revenues

Reported

No

Evidence: E3

C8 63(d) • Activities in NACE Division 20.2

Reported

No

Evidence: E3

C9 • Governance diversity

C9 64 • Female-to-male governance body ratio

Reported

Female members: 1

Male members: 2

Ratio: 0.5 female per male

Method: Reported female count divided by reported male count; this is a ratio, not a percentage — Source document: E38 DEMO | Governance-body composition confirmation.

Applicability: Yes

Evidence: E38



Management statement and sign-off

Management statement

DEMO - This fictional management statement illustrates a completed 2025 disclosure for Danube Precision Components s.r.o. Source documents, staff identities and review events are synthetic. The controlled single-site boundary, consumption totals and workforce figures are reconciled with the attached demonstration workpapers. This is not a signed declaration or a real company's published report. This complete Option B teaching report covers B1-B11 and C1-C9. All policy, sector-activity and incident answers are explicit fictional annual review conclusions. The supporting workpapers and management approval are simulated; no independent assurance is claimed.

Future improvement actions

The company plans to improve energy monitoring at the production facility, increase the share of renewable electricity where commercially feasible, and strengthen documentation of supplier and waste-related evidence during the next reporting period.

Signatory	Fictional demo management
Position	Fictional managing director
Prepared by	Mária Nováková
Management confirmed	Yes
Review date	Jan 31, 2026

Annex A – Calculation detail

Additional calculation assumptions and sources

Number of employees

Recorded basis/source: E4 DEMO | Workforce, payroll and training summary

Comparative information

Recorded basis/source: DEMO-2024 annual source workpapers; same fictional entity, pollutant IDs, reporting currency and numerical component basis. No display rounding applied.; E1 DEMO | Company and reporting boundary

Total energy consumption

1 MWh = 1,000 kWh = 3.6 GJ. Mass and volume conversions use the ledger's net calorific value and density where required. Included entities contribute their full physical energy; GHG ownership shares do not scale it. Fuel for own generation is counted once and exported electricity is not consumption. Purchased electricity is renewable only for kWh covered by guarantees of origin; other purchased energy, including EV charging outside the company meter, has no contractually defined origin and is non-renewable; natural gas is fossil unless a documented biomethane share is recorded; unanswered shares remain unknown (ESRS E1 AR 32). Recorded basis/source: E7 DEMO | Electricity annual reconciliation; E8 DEMO | On-site solar generation register; E9 DEMO | Natural gas annual statement; E10 DEMO | Fuel cards and business mileage; E11 DEMO | VS 2026 complete energy balance; ER-VS-ENERGY-2026.09.30.1

Scope 1 + location-based Scope 2 GHG intensity

Machine-readable data retain tCO₂e per single currency unit.

Air, water and soil pollutants

Different pollutants and units are not added or converted to GHG emissions. Recorded basis/source: DEMO-2025-vs2026-b4 / fictional annual EMS air monitoring ledger; synthetic mass, not an emission factor.; DEMO-2025-vs2026-b4 / fictional annual EMS water monitoring ledger; stated as TOC mass without conversion.; E28 DEMO | Water reconciliation and site screening; E29 DEMO | Voluntary EMS pollutant monitoring register

Total water withdrawal

A bill, meter or other measurement source is stated only where it is recorded.

Annex A – Calculation detail (continued)

Water consumption at water-stressed sites

An explicit No for a high-water-stress area reports zero.

Waste generated

A waste-contractor source is not inferred.

Waste diverted to recycling or preparation for reuse

Other recovery is excluded. With no waste generated, the percentage is undefined.

Employees by contract type

Complete category counts must reconcile to the employee total. Recorded basis/source: E4 DEMO | Workforce, payroll and training summary

Recordable work-related accident rate

The source of the hours is stated only where it is recorded. With no hours worked, the rate is undefined.

Employee turnover rate

Employee departures divided by average employee headcount, multiplied by 100 Recorded basis/source: Fictional employee turnover and monthly headcount reconciliation (DEMO-2025-vs2026-c5). HR register: all departures during the calendar year, including voluntary departures, dismissals, retirement and death in service, divided by the mean of twelve month-end employee headcounts, multiplied by 100. This is headcount, not FTE.

Female-to-male management ratio

The ratio is undefined when the male count is zero.

Annex A – Calculation detail

Total energy

189.24

MWh

VS 2026 • B3 32

Electricity and thermal energy

103.05

MWh

VS 2026 • B3 32

Fuels

86.19

MWh

VS 2026 • B3 32

Renewable share

11.2

%

VS 2026 • B3 32

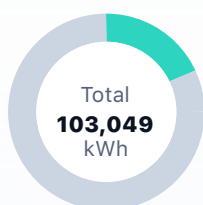
Calculated energy activity

Energy activity

Activity	Quantity	MWh	Renewable share	Source
Purchased electricity	84,500 kWh	84.50	0.0%	Entered purchased electricity, including company EV charging inside this meter
Vehicle diesel	2,850 liters	28.13	7.0%	DESNZ 2025; Eurostat nrg_bal_c, FC_TRA_ROAD_E
Vehicle petrol	1,250 liters	11.11	6.2%	DESNZ 2025; Eurostat nrg_bal_c, FC_TRA_ROAD_E
Consumed on-site renewable electricity	18,548.78 kWh	18.55	100.0%	Generation and self-consumption record
Natural gas	52,000 kWh (gross CV)	46.94	0.0%	DESNZ 2025
Total		189.24	11.2%	

No consumption recorded for: Purchased EV charging, Vehicle CNG, Vehicle LPG, Purchased cooling, Purchased heat, Purchased steam.

Electricity consumption mix



Total electricity consumed: 103,049 kWh

Total electricity consumed is split without overlap. GO/EAC-covered purchases remain purchased electricity and are not counted as self-generated renewable electricity.

Self-generated renewable electricity consumed	18,549 kWh	18.00%
Purchased electricity covered by GO/EAC	0 kWh	0.00%
Other purchased electricity	84,500 kWh	82.00%

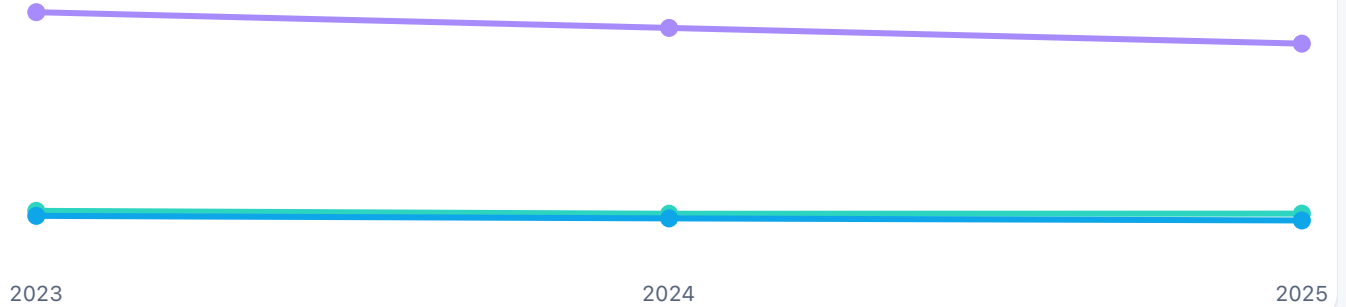


Year-over-year trend

Multi-year footprint trend and scope composition, suitable for internal reporting and external disclosures.

Total footprint trend

270.46 tCO₂e (latest)



Scopes composition (stacked)

Height reflects total footprint by year



● Scope 1 ● Scope 2 ● Scope 3

Year-over-year insight

YoY emissions decreased

Total emissions decreased by 19.66 tCO₂e (6.78%) from 2024 to 2025.

Context: Scope 2 uses the market-based method in this trend.

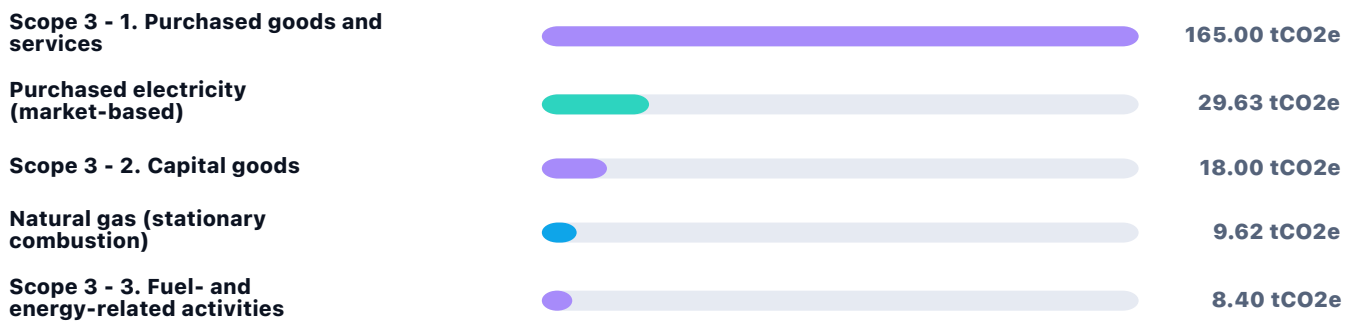


Key drivers

Ranked activities contributing to the reported footprint. These results support prioritisation of future reduction measures.

Key drivers (top emitting activities)

Ranked by emissions (kgCO₂e → tCO₂e)



Operational highlights

Electricity consumption

84,500 kWh • 0.3507 kgCO₂e/kWh

AIB European Residual Mixes (2025)

Natural gas consumption

52,000.00 kWh • 0.184933 kgCO₂e/kWh

UK Government GHG Conversion Factors (2025)

Disclosure note: The largest reported contributors are shown to support prioritisation of future reduction measures.

Calculated activity lines

Activity	Quantity	Emission factor	tCO2e
Scope 2 · Purchased electricity (market-based) 84,500 kWh × 0.3507 kg/kWh AIB European Residual Mixes (Final Residual Mix, 2025)	84,500 kWh	0.3507 kgCO2e/kWh	29.63
Scope 2 · On-site renewable generation (operational emissions) 18,548.78 kWh × 0 kgCO2e/kWh = 0 kgCO2e; not netted against purchased electricity emissions Operational renewable generation default (solar, wind, hydro, geothermal direct emissions = 0)	18,548.78 kWh	0 kgCO2e/kWh	0.00
Scope 2 · On-site renewable avoided emissions (information only) Information only: 18,548.78 kWh × 0.08704 kgCO2e/kWh = 1.61 tCO2e avoided emissions reference; excluded from Scope 1-3 totals OKTE - National energy mix - Production Mix CO2 (2025)	18,548.78 kWh	0.08704 kgCO2e/kWh	1.61
Scope 1 · Natural gas (stationary combustion) 52000.0 kwh × 0.1849327169811321 kgCO2e/kWh (gross CV); ER-GWP-AR6-2 DESNZ 2025	52,000 kwh	0.18493272 kgCO2e/kWh (gross CV)	9.62
Scope 1 · Refrigerant leakage / refill (R410A) 1.2 kg × 2256.0 kgCO2e/kg; ER-GWP-AR6-2 ADEME Base Carbone V23.6, IPCC AR6 GWP100	1.2 kg	2,256 kgCO2e/kg	2.71
Scope 1 · Company vehicles – petrol 1250.0 L × 2.120678906832163 kgCO2e/liters; ER-GWP-AR6-2 DESNZ 2025; Eurostat nrg_bal_c, FC_TRA_ROAD_E	1,250 L	2.1206789 kgCO2e/liters	2.65
Scope 1 · Company vehicles – diesel 2850.0 L × 2.474706862858726 kgCO2e/liters; ER-GWP-AR6-2 DESNZ 2025; Eurostat nrg_bal_c, FC_TRA_ROAD_E	2,850 L	2.4747069 kgCO2e/liters	7.05
Scope 1 · Company vehicles – LPG 0.0 L × 1.5571073908355797 kgCO2e/L; ER-GWP-AR6-2 DESNZ 2025	0 L	1.5571074 kgCO2e/L	0.00
Scope 1 · Company vehicles – CNG 0.0 kg × 2.6032027831320756 kgCO2e/kg; ER-GWP-AR6-2 DESNZ 2025	0 kg	2.6032028 kgCO2e/kg	0.00
Scope 3 · Reimbursed employee mileage 8400.0 km × 0.16727279919137467 kgCO2e/km; ER-GWP-AR6-2 UK Government conversion factors (DESNZ/DEFRA 2025) – average car, unknown fuel; converted to IPCC AR6 GWP100	8,400 km	0.1672728 kgCO2e/km	1.41

Documented Scope 3 category totals

Category	Documented total (tCO ₂ e)
Scope 3 · 1. Purchased goods and services Optional documented category total; app-calculated detail is retained for audit and not added again.	165.00
Scope 3 · 2. Capital goods Optional documented category total; app-calculated detail is retained for audit and not added again.	18.00
Scope 3 · 3. Fuel- and energy-related activities Optional documented category total; app-calculated detail is retained for audit and not added again.	8.40
Scope 3 · 4. Upstream transportation and distribution Optional documented category total; app-calculated detail is retained for audit and not added again.	6.80
Scope 3 · 5. Waste generated in operations Optional documented category total; app-calculated detail is retained for audit and not added again.	1.60
Scope 3 · 6. Business travel Optional documented category total; app-calculated detail is retained for audit and not added again.	1.20
Scope 3 · 7. Employee commuting Optional documented category total; app-calculated detail is retained for audit and not added again.	7.40
Scope 3 · 9. Downstream transportation and distribution Optional documented category total; app-calculated detail is retained for audit and not added again.	4.10
Scope 3 · 10. Processing of sold products Optional documented category total; app-calculated detail is retained for audit and not added again.	2.70
Scope 3 · 12. End-of-life treatment of sold products Optional documented category total; app-calculated detail is retained for audit and not added again.	3.60

Documented category totals are reported results. They are not activity quantities multiplied by an emission factor; replaced activity detail is not added again.

Reported physical quantities

Activity	Quantity
Scope 3 · Water consumption (reported quantity) Reported as quantity	61.5 m ³
Scope 3 · Waste generated – total (reported quantity) Reported as quantity	3,250 kg
Scope 3 · Hazardous waste (reported quantity) Reported as quantity	180 kg
Scope 3 · Waste separated – paper (reported quantity) Reported as quantity	240 kg
Scope 3 · Waste separated – plastic (reported quantity) Reported as quantity	310 kg
Scope 3 · Waste separated – glass (reported quantity) Reported as quantity	45 kg
Scope 3 · Waste separated – metal (reported quantity) Reported as quantity	1,150 kg
Scope 3 · Waste separated – bio (reported quantity) Confirmed zero	0 kg
Scope 3 · Waste separated – wood (reported quantity) Reported as quantity	220 kg
Scope 3 · Waste separated – mixed (reported quantity) Reported as quantity	1,105 kg
Scope 3 · Waste separated – other (reported quantity) Confirmed zero	0 kg



Other reported results

Activity	Reported result (tCO ₂ e)
Scope 2 · Purchased steam Confirmed zero	0.00
Scope 2 · Purchased heat Confirmed zero	0.00
Scope 2 · Purchased cooling Confirmed zero	0.00
Scope 1 · Heating oil / LPG outside vehicles Confirmed zero	0.00
Scope 2 · EV charging (electricity, market-based) Confirmed zero	0.00

Methodology & Assumptions - Environmental calculations

Activity-based emissions use activity × emission factor. Documented Scope 3 category totals are reported separately and replace the corresponding activity detail where selected. Invoice evidence and exact factor references support external review of the reported calculations.

Disclosure note: This section presents an environmental snapshot based on available operational data. It is not a full CSRD / ESRS sustainability statement or audited ESG report.

Assurance: This report has not been independently verified or assured and should not be interpreted as a certified or audited ESG disclosure.

Methodology, factors & boundaries

- **Calculation approach:** Activity-based emissions are calculated using activity × emission factor, following the GHG Protocol. Documented Scope 3 category totals are reported separately and replace the corresponding activity detail where selected.
- **Activity disclosure:** Where a reliable emission factor is unavailable, EnvironmentalReport.eu reports the activity quantity without converting it to CO₂e. This avoids proxy estimates and keeps results defensible.
- **Electricity (Scope 2, market-based):** Market-based electricity emissions use country-specific factors derived from the **AIB Residual Mix** dataset (Association of Issuing Bodies). Residual Mix values exclude electricity covered by Guarantees of Origin (GOs).
- **Electricity (Scope 2, location-based):** Location-based electricity uses the applicable grid factor or a documented user factor. The factor actually used is shown beside the B3 calculation and in Factor sources. Location-based and market-based Scope 2 are alternative results and are never added together.
- **Fuels (Scope 1):** Natural gas and vehicle fuel emissions are calculated using **UK Government GHG Conversion Factors (DEFRA / DESNZ)**, representing direct combustion emissions only.
- **Refrigerants (Scope 1):** Fugitive refrigerant emissions are calculated using **100-year GWP factors** in kgCO₂e/kg. Default refrigerant factors in this tool are based on the **UK Government GHG Conversion Factors (DEFRA / DESNZ, Refrigerant & other)**.
- **Year handling:** Where year-specific emission factors are not yet available for the selected reporting year, the nearest available lower-year factor is applied. If no lower-year factor exists, the most recent available dataset is used.
- **Applied factor years:** Electricity: 2025 • Natural gas: 2025 • Refrigerants: 2025
- **Scope boundaries:** Reported emissions reflect direct (Scope 1) and energy-related indirect (Scope 2) emissions. Location-based and market-based Scope 2 are alternative presentations and are never added together. Upstream lifecycle emissions are included only where explicitly reported in Scope 3.
- **Scope 3:** Selected Scope 3 CO₂e is the canonical resolved result for categories 1, 2, 3, 4, 5, 6, 7, 9, 10, 12. Documented category totals replace, rather than add to, app-calculated detail. Water and waste quantities are disclosed separately as physical data and are not substitutes for Scope 3 category CO₂e.
- **GWP basis:** IPCC AR6 GWP100, as recommended by the GHG Protocol. Factors published on an earlier IPCC basis are converted from their gas components as described in the EnvironmentalReport Methodology Statement 1.0, section 6 (method ER-GWP-AR6-2). Factor sources are listed beside each figure and in the factor source register. Of the reported total, 22.019 tCO₂e uses IPCC AR6 values and 29.634 tCO₂e is CO₂ only, which is the same under every GWP set. 218.808 tCO₂e (80.9% of the total) stays on its source's GWP basis or has no stated GWP basis: Company vehicles – petrol (part published only as a CO₂e aggregate); Company vehicles – diesel (part published only as a CO₂e aggregate); Scope 3 categories 1–7, 9, 10, 12.
- **Methodology Statement:** This report follows the EnvironmentalReport Methodology Statement 1.0, published at www.environmentalreport.eu/app/methodology/ and included in the supplier data package.



Scope 3 category detail

No.	Category	tCO2e	Share
1	Purchased goods and services	165.00	75.4%
2	Capital goods	18.00	8.2%
3	Fuel- and energy-related activities	8.40	3.8%
4	Upstream transportation and distribution	6.80	3.1%
5	Waste generated in operations	1.60	0.7%
6	Business travel	1.20	0.5%
7	Employee commuting	7.40	3.4%
9	Downstream transportation and distribution	4.10	1.9%
10	Processing of sold products	2.70	1.2%
12	End-of-life treatment of sold products	3.60	1.6%
Total		218.80	100.0%

Fictional workpaper screening of all 15 categories; relevant annual category totals are separately reported with documented exclusions.

Shares refer to the total of the quantified categories shown. Rounded values may not sum exactly.



Biogenic CO2 Disclosure

Activity / attribution	Quantity	Biogenic CO2 (t)	Source
Company vehicles — petrol — biogenic fuel pool (component mix unspecified) Biogenic CO2 — Scope 1 Reported outside inventory total	1,250 liters	0.18 tCO2	DESNZ 2025; Eurostat nrg_bal_c, FC_TRA_ROAD_E
Company vehicles — diesel — biogenic fuel pool (component mix unspecified) Biogenic CO2 — Scope 1 Reported outside inventory total	2,850 liters	0.51 tCO2	DESNZ 2025; Eurostat nrg_bal_c, FC_TRA_ROAD_E
Natural gas — biogenic CO2 not quantified Biogenic CO2 — Scope 1 Reported outside inventory total	52,000 kWh (gross CV)	Not reported	—

DESNZ 2025

Biogenic CO2 is shown separately for transparency. Each source identifies whether it is included as land emissions, reported outside the inventory, or unresolved. Do not add the separate disclosure to inventory totals again. Missing quantities are not zero.

Greenhouse gases by substance and scope

Scope / source / substance	Gas mass	GWP100	CO2e
Scope 1 — CH4 assumed · assumption: mineral natural gas – actual supply composition is unknown	0.52 kg	27 IPCC AR6 GWP100	14.04 kgCO2e
Scope 1 — CH4	0.359 kg	27 IPCC AR6 GWP100	9.692 kgCO2e
Scope 1 — CO2 — biogenic (unquantified sources)	Unavailable	—	—
Scope 1 — CO2 — biogenic	691.353 kg	—	—
Scope 1 — CO2 — non-biogenic assumed · assumption: mineral natural gas – actual supply composition is unknown	9,597.64 kg	1 CO2 reference gas	9,597.64 kgCO2e
Scope 1 — CO2 — non-biogenic	9.589 t	1 CO2 reference gas	9.589 tCO2e
Scope 1 — N2O assumed · assumption: mineral natural gas – actual supply composition is unknown	0.018 kg	273 IPCC AR6 GWP100	4.821 kgCO2e
Scope 1 — N2O	0.354 kg	273 IPCC AR6 GWP100	96.778 kgCO2e
Scope 1 — Other gases — split unavailable	Unavailable	Unavailable	8.443 kgCO2e
Scope 1 — HFCs — R410A (refrigerant blend)	1.2 kg	2,256 IPCC AR6 GWP100	2.707 tCO2e

Greenhouse gases by substance and scope (continued)

Scope / source / substance	Gas mass	GWP100	CO2e
Scope 1 — Unresolved gas mixture	Unavailable	Unavailable	0 kgCO2e
Scope 2 — CO2 — non-biogenic	29.634 t	1 CO2 reference gas	29.634 tCO2e
Scope 2 — Unresolved gas mixture	Unavailable	Unavailable	0 kgCO2e
Scope 3 — Unresolved gas mixture	Unavailable	Unavailable	218.8 tCO2e

Scope 1 — gas groups without separate data: PFCs, SF6, NF3. Missing data does not establish zero emissions.

Scope 2 — gas groups without separate data: CH4, N2O, HFCs, PFCs, SF6, NF3. Missing data does not establish zero emissions.

Scope 3 — gas groups without separate data: CO2, CH4, N2O, HFCs, PFCs, SF6, NF3. Missing data does not establish zero emissions.

Breakdown by emitted substance for Scope 1, market-based Scope 2 and the included Scope 3 contributions. Gas mass is shown in kg or tonnes; convert to tonnes before applying the documented GWP100 to obtain tonnes CO2e. Source GWP editions are retained, not silently converted to one edition. Unknown gas mixtures and missing GWPs are not zero; known components of a blend remain visible. Signed source-rounding rows reconcile to the included emission subtotal. Biogenic CO2 is shown separately; each source states whether it is included in inventory totals, outside them, or awaiting assessment. This corporate inventory is not an EPD GWP-fossil / GWP-biogenic / GWP-luluc assessment.

Greenhouse gases by source

Source / Scope	Substance	kg	GWP100	kgCO2e	Status / basis
Purchased electricity (market-based) Scope 2	CO2 — non-biogenic	29,634.15	1	29,634.15	Quantified CO2 reference gas; AIB European Residual Mixes (Final Residual Mix, 2025)
Natural gas (stationary combustion) Scope 1	CO2 — non-biogenic	9,597.64	1	9,597.64	Assumed CO2 reference gas; DESNZ 2025
Natural gas (stationary combustion) Scope 1	CH4	0.52	27	14.04	Assumed IPCC AR6 GWP100; DESNZ 2025
Natural gas (stationary combustion) Scope 1	N2O	0.01766	273	4.821283	Assumed IPCC AR6 GWP100; DESNZ 2025
Refrigerant leakage / refill (R410A) Scope 1	HFCs — R410A (refrigerant blend)	1.2	2,256	2,707.2	Quantified IPCC AR6 GWP100; ADEME Base Carbone V23.6, IPCC AR6 GWP100
Company vehicles – petrol Scope 1	CO2 — non-biogenic	2,633.869882	1	2,633.869882	Quantified CO2 reference gas; DESNZ 2025; Eurostat nrg_bal_c, FC_TRA_ROAD_E
Company vehicles – petrol Scope 1	Other gases — split unavailable	—	—	1.058487	Unresolved DESNZ 2025; Eurostat nrg_bal_c, FC_TRA_ROAD_E
Company vehicles – petrol Scope 1	CH4	0.331667	27	8.955005	Quantified IPCC AR6 GWP100; DESNZ 2025; Eurostat nrg_bal_c, FC_TRA_ROAD_E
Company vehicles – petrol Scope 1	N2O	0.025514	273	6.96526	Quantified IPCC AR6 GWP100; DESNZ 2025; Eurostat nrg_bal_c, FC_TRA_ROAD_E
Company vehicles – diesel Scope 1	CO2 — non-biogenic	6,954.9811	1	6,954.9811	Quantified CO2 reference gas; DESNZ 2025; Eurostat nrg_bal_c, FC_TRA_ROAD_E
Company vehicles – diesel Scope 1	Other gases — split unavailable	—	—	7.384073	Unresolved DESNZ 2025; Eurostat nrg_bal_c, FC_TRA_ROAD_E

Greenhouse gases by source (continued)

Source / Scope	Substance	kg	GWP100	kgCO2e	Status / basis
Company vehicles – diesel Scope 1	CH4	0.027296	27	0.736984	Quantified IPCC AR6 GWP100; DESNZ 2025; Eurostat nrg_bal_c, FC_TRA_ROAD_E
Company vehicles – diesel Scope 1	N2O	0.328983	273	89.812402	Quantified IPCC AR6 GWP100; DESNZ 2025; Eurostat nrg_bal_c, FC_TRA_ROAD_E
Company vehicles – LPG Scope 1	CO2 — non-biogenic	0	1	0	Quantified CO2 reference gas; DESNZ 2025
Company vehicles – LPG Scope 1	CH4	0	27	0	Quantified IPCC AR6 GWP100; DESNZ 2025
Company vehicles – LPG Scope 1	N2O	0	273	0	Quantified IPCC AR6 GWP100; DESNZ 2025
Company vehicles – CNG Scope 1	CO2 — non-biogenic	0	1	0	Assumed CO2 reference gas; DESNZ 2025
Company vehicles – CNG Scope 1	CH4	0	27	0	Assumed IPCC AR6 GWP100; DESNZ 2025

Greenhouse gases by source (continued)

Source / Scope	Substance	kg	GWP100	kgCO2e	Status / basis
Company vehicles – CNG Scope 1	N2O	0	273	0	Assumed IPCC AR6 GWP100; DESNZ 2025
Company vehicles – petrol – biogenic fuel pool (component mix unspecified) Scope 1	CO2 – biogenic	178.568231	—	—	Biogenic CO2 memo; outside Scope totals DESNZ 2025; Eurostat nrg_bal_c, FC_TRA_ROAD_E
Company vehicles – diesel – biogenic fuel pool (component mix unspecified) Scope 1	CO2 – biogenic	512.78526	—	—	Biogenic CO2 memo; outside Scope totals DESNZ 2025; Eurostat nrg_bal_c, FC_TRA_ROAD_E
Natural gas – biogenic CO2 not quantified Scope 1	CO2 – biogenic (unquantified sources)	—	—	—	Biogenic CO2 memo; outside Scope totals

assumed · assumption: mineral natural gas – actual supply composition is unknown

No gas-level breakdown available for: On-site renewable generation (operational emissions) (Scope 2: 0 kgCO2e); Purchased steam (Scope 2: 0 kgCO2e); Purchased heat (Scope 2: 0 kgCO2e); Purchased cooling (Scope 2: 0 kgCO2e); Heating oil / LPG outside vehicles (Scope 1: 0 kgCO2e); EV charging (electricity, market-based) (Scope 2: 0 kgCO2e); Danube Precision Components s.r.o. — Purchased goods and services (Scope 3: 165,000 kgCO2e); Danube Precision Components s.r.o. — Capital goods (Scope 3: 18,000 kgCO2e); Danube Precision Components s.r.o. — Fuel- and energy-related activities (Scope 3: 8,400 kgCO2e); Danube Precision Components s.r.o. — Upstream transportation and distribution (Scope 3: 6,800 kgCO2e); Danube Precision Components s.r.o. — Waste generated in operations (Scope 3: 1,600 kgCO2e); Danube Precision Components s.r.o. — Business travel (Scope 3: 1,200 kgCO2e); Danube Precision Components s.r.o. — Employee commuting (Scope 3: 7,400 kgCO2e); Danube Precision Components s.r.o. — Downstream transportation and distribution (Scope 3: 4,100 kgCO2e); Danube Precision Components s.r.o. — Processing of sold products (Scope 3: 2,700 kgCO2e); Danube Precision Components s.r.o. — End-of-life treatment of sold products (Scope 3: 3,600 kgCO2e)

Known inventory amounts retained; gas mass is not established.

Factor sources

Factor / applies to	Value	Source / year	Gas coverage
R410A GWP factor Refrigerant leakage / refill (R410A)	2,256 kgCO ₂ e/kg	2025 · Default factor ADEME Base Carbone V23.6, IPCC AR6 GWP100	Single measured gas with GWP
Electricity factor (Slovakia) Purchased electricity (market-based)	0.3507 kgCO ₂ e/kWh	2025 · Default factor AIB European Residual Mixes (Final Residual Mix, 2025)	CO ₂ only
Natural gas (stationary combustion)	0.18493272 kgCO ₂ e/kWh (gross CV)	2025 · Default factor Mineral fuel inventory assumption for SK; DESNZ 2025. https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2025 No compatible national biofuel composition is available for SK, grid natural gas, 2025, kWh (gross CV). Mineral-only combustion is an inventory assumption; the actual non-biogenic/biogenic CO ₂ split is unavailable. Supply a documented supplier factor or physical blend.; converted to IPCC AR6 GWP100	Aggregate CO ₂ e
Company vehicles — petrol — biogenic fuel pool (component mix unspecified)	0.14285459 kgCO ₂ /liters	2025 · Default factor National fuel estimate SK: composition 2024, 6.247554% net-energy bio share; 9.398328% reference-volume equivalent using bioethanol. Eurostat nrg_bal_c, FC_TRA_ROAD_E. https://ec.europa.eu/eurostat/databrowser/view/nrg_bal_c/default/table?lang=en Combustion factors: DESNZ 2025; https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2025 . Statistical estimate, not a measured delivery blend. Ethanol/ETBE and FAME/HVO splits are not available. bioethanol is a calculation proxy, not an identified component. National road fuel pool; fossil plus blended biofuel energy only, pure biofuel excluded. Project country is assumed to be the fuel supply country. Use documented supplier factors for another supply mix.	Biogenic CO ₂ outside scopes
Company vehicles – petrol	2.1206789 kgCO ₂ e/liters	2025 · Default factor National fuel estimate SK: composition 2024, 6.247554% net-energy bio share; 9.398328% reference-volume equivalent using bioethanol. Eurostat nrg_bal_c, FC_TRA_ROAD_E. https://ec.europa.eu/eurostat/databrowser/view/nrg_bal_c/default/table?lang=en Combustion factors: DESNZ 2025; https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2025 . Statistical estimate, not a measured delivery blend. Ethanol/ETBE and FAME/HVO splits are not available. bioethanol is a calculation proxy, not an identified component. National road fuel pool; fossil plus blended biofuel energy only, pure biofuel excluded. Project country is assumed to be the fuel supply country. Use documented supplier factors for another supply mix.; converted to IPCC AR6 GWP100, except a part published only as a CO ₂ e aggregate	Non-biogenic CO ₂ + other GHGs (CO ₂ e)

Factor sources (continued)

Factor / applies to	Value	Source / year	Gas coverage
Company vehicles — diesel — biogenic fuel pool (component mix unspecified)	0.17992465 kgCO ₂ /liters	2025 · Default factor National fuel estimate SK: composition 2024, 7.013200% net-energy bio share; 7.528228% reference-volume equivalent using biodiesel (FAME). Eurostat nrg_bal_c, FC_TRA_ROAD_E. https://ec.europa.eu/eurostat/databrowser/view/nrg_bal_c/default/table?lang=en Combustion factors: DESNZ 2025; https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2025 . Statistical estimate, not a measured delivery blend. Ethanol/ETBE and FAME/HVO splits are not available. biodiesel (FAME) is a calculation proxy, not an identified component. National road fuel pool; fossil plus blended biofuel energy only, pure biofuel excluded. Project country is assumed to be the fuel supply country. Use documented supplier factors for another supply mix.	Biogenic CO ₂ outside scopes
Company vehicles – diesel	2.4747069 kgCO ₂ e/liters	2025 · Default factor National fuel estimate SK: composition 2024, 7.013200% net-energy bio share; 7.528228% reference-volume equivalent using biodiesel (FAME). Eurostat nrg_bal_c, FC_TRA_ROAD_E. https://ec.europa.eu/eurostat/databrowser/view/nrg_bal_c/default/table?lang=en Combustion factors: DESNZ 2025; https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2025 . Statistical estimate, not a measured delivery blend. Ethanol/ETBE and FAME/HVO splits are not available. biodiesel (FAME) is a calculation proxy, not an identified component. National road fuel pool; fossil plus blended biofuel energy only, pure biofuel excluded. Project country is assumed to be the fuel supply country. Use documented supplier factors for another supply mix.; converted to IPCC AR6 GWP100, except a part published only as a CO ₂ e aggregate	Non-biogenic CO ₂ + other GHGs (CO ₂ e)
Location-based electricity factor (Slovakia) Location-based Scope 2 – Danube Precision Components s.r.o.	0.08704 kgCO ₂ e/kWh	2025 · Default factor OKTE – National energy mix – Production Mix CO ₂ (2025)	Aggregate CO ₂ e
On-site renewable electricity operational factor On-site renewable generation (operational emissions)	0 kgCO ₂ e/kWh	2025 · Default factor Operational renewable generation default (solar, wind, hydro, geothermal direct emissions = 0)	Aggregate CO ₂ e
Average car mileage factor Reimbursed employee mileage	0.1672728 kgCO ₂ e/km	2025 · Default factor UK Government conversion factors (DESNZ/DEFRA 2025) – average car, unknown fuel; converted to IPCC AR6 GWP100	CO ₂ , CH ₄ and N ₂ O split

Produced and exported electricity

PV electricity generated	18,548.78 kWh
CHP electricity generated	0 kWh
Other electricity generated	0 kWh
Electricity exported / sold to grid	0 kWh
Exported electricity attribute status	Not applicable - no exported or sold electricity
Avoided emissions reference	1.61 tCO ₂ e information only 18,548.78 kWh x 0.08704 kgCO ₂ e/kWh, OKTE - National energy mix - Production Mix CO ₂ (2025); not deducted from totals

Annex B – Evidence

Original documents are retained in the evidence package. Page links open originals included in this PDF.

E1	DEMO Company and reporting boundary Internal records • Company name, Country, Sector / activity, NACE code, Annual turnover, Balance sheet total, Legal entity, Reporting period, Sites included, Group reporting • DEMO - Synthetic 2025 source document for software training; not real supplier evidence or independent assurance.
E2	DEMO VS 2026 reporting basis and supplementary disclosures Internal records • Legal entity, Sites included, Total waste, Material flows, Health and safety • DEMO - Synthetic 2025 source document for software training; not real supplier evidence or independent assurance.
E3	DEMO Specific-sector activity and revenue screening Internal records • Specific-sector activities and revenues, Annual turnover, NACE code • DEMO - Synthetic 2025 source document for software training; not real supplier evidence or independent assurance.
E4	DEMO Workforce, payroll and training summary Payroll extract • Total employees, Employee evidence source, Contract type split, Gender split, Employee countries, Health and safety, H&S procedures, Minimum wage compliance, Training, Union / collective bargaining • DEMO - Synthetic 2025 source document for software training; not real supplier evidence or independent assurance.
E5	DEMO Sustainability action plan and digital workflow Internal records • Sustainability practices & plans, Digital ESG tools • DEMO - Synthetic 2025 source document for software training; not real supplier evidence or independent assurance.
E6	DEMO Detailed sustainability programme and accountability Internal records • Sustainability practices & plans, Accountable senior level • DEMO - Synthetic 2025 source document for software training; not real supplier evidence or independent assurance.
E7	DEMO Electricity annual reconciliation Supplier statement • Purchased electricity, Electricity supplier, Location-based electricity factor, Market-based electricity factor • DEMO - Synthetic 2025 source document for software training; not real supplier evidence or independent assurance.
E8	DEMO On-site solar generation register Internal records • On-site renewable generation, Produced energy, Electricity exported or sold to grid • DEMO - Synthetic 2025 source document for software training; not real supplier evidence or independent assurance.
E9	DEMO Natural gas annual statement Supplier statement • Natural gas • DEMO - Synthetic 2025 source document for software training; not real supplier evidence or independent assurance.
E10	DEMO Fuel cards and business mileage Internal records • Transport • DEMO - Synthetic 2025 source document for software training; not real supplier evidence or independent assurance.
E11	DEMO VS 2026 complete energy balance Internal records • Purchased electricity, Natural gas, Transport • DEMO - Synthetic 2025 source document for software training; not real supplier evidence or independent assurance.
E12	DEMO Refrigerant maintenance register Internal records • Refrigerants • DEMO - Synthetic 2025 source document for software training; not real supplier evidence or independent assurance.
E13	DEMO Scope 3 - Purchased goods and services Internal records • Scope 3 category 1: Purchased goods and services • DEMO - Synthetic 2025 source document for software training; not real supplier evidence or independent assurance.

Annex B – Evidence (continued)

E14	DEMO Scope 3 – Capital goods Internal records • Scope 3 category 2: Capital goods • DEMO – Synthetic 2025 source document for software training; not real supplier evidence or independent assurance.
E15	DEMO Scope 3 – Fuel- and energy-related activities Internal records • Scope 3 category 3: Fuel- and energy-related activities • DEMO – Synthetic 2025 source document for software training; not real supplier evidence or independent assurance.
E16	DEMO Scope 3 – Upstream transportation and distribution Internal records • Scope 3 category 4: Upstream transportation and distribution • DEMO – Synthetic 2025 source document for software training; not real supplier evidence or independent assurance.
E17	DEMO Scope 3 – Waste generated in operations Internal records • Scope 3 category 5: Waste generated in operations • DEMO – Synthetic 2025 source document for software training; not real supplier evidence or independent assurance.
E18	DEMO Scope 3 – Business travel Internal records • Scope 3 category 6: Business travel • DEMO – Synthetic 2025 source document for software training; not real supplier evidence or independent assurance.
E19	DEMO Scope 3 – Employee commuting Internal records • Scope 3 category 7: Employee commuting • DEMO – Synthetic 2025 source document for software training; not real supplier evidence or independent assurance.
E20	DEMO Scope 3 – Upstream leased assets Internal records • Scope 3 category 8: Upstream leased assets • DEMO – Synthetic 2025 source document for software training; not real supplier evidence or independent assurance.
E21	DEMO Scope 3 – Downstream transportation and distribution Internal records • Scope 3 category 9: Downstream transportation and distribution • DEMO – Synthetic 2025 source document for software training; not real supplier evidence or independent assurance.
E22	DEMO Scope 3 – Processing of sold products Internal records • Scope 3 category 10: Processing of sold products • DEMO – Synthetic 2025 source document for software training; not real supplier evidence or independent assurance.
E23	DEMO Scope 3 – Use of sold products Internal records • Scope 3 category 11: Use of sold products • DEMO – Synthetic 2025 source document for software training; not real supplier evidence or independent assurance.
E24	DEMO Scope 3 – End-of-life treatment of sold products Internal records • Scope 3 category 12: End-of-life treatment of sold products • DEMO – Synthetic 2025 source document for software training; not real supplier evidence or independent assurance.
E25	DEMO Scope 3 – Downstream leased assets Internal records • Scope 3 category 13: Downstream leased assets • DEMO – Synthetic 2025 source document for software training; not real supplier evidence or independent assurance.
E26	DEMO Scope 3 – Franchises Internal records • Scope 3 category 14: Franchises • DEMO – Synthetic 2025 source document for software training; not real supplier evidence or independent assurance.
E27	DEMO Scope 3 – Investments Internal records • Scope 3 category 15: Investments • DEMO – Synthetic 2025 source document for software training; not real supplier evidence or independent assurance.
E28	DEMO Water reconciliation and site screening Internal records • Water consumption, High water-stress area, Pollution, Biodiversity, Water emergency procedures • DEMO – Synthetic 2025 source document for software training; not real supplier evidence or independent assurance.

Annex B – Evidence (continued)

E29	DEMO Voluntary EMS pollutant monitoring register Internal records • Pollution • DEMO - Synthetic 2025 source document for software training; not real supplier evidence or independent assurance.
E30	DEMO Waste collection and fraction reconciliation Collection notes • Total waste, Hazardous waste, Separated waste, Circular economy • DEMO - Synthetic 2025 source document for software training; not real supplier evidence or independent assurance.
E31	DEMO Business conduct and management declaration Policy • Anti-corruption rules, Convictions or fines, Child / forced labour compliance, Responsible person, Legal commitment, Management statement, Management confirmation, Signatory • DEMO - Synthetic 2025 source document for software training; not real supplier evidence or independent assurance.
E32	DEMO Business model, markets and sustainability strategy Internal records • Significant products and services, Significant markets, Main business relationships, Sustainability-related strategy • DEMO - Synthetic 2025 source document for software training; not real supplier evidence or independent assurance.
E33	DEMO Absolute GHG target and transition plan Policy • GHG reduction targets, Climate transition plan • DEMO - Synthetic 2025 source document for software training; not real supplier evidence or independent assurance.
E34	DEMO Climate risk and adaptation review Internal records • Climate risks and adaptation • DEMO - Synthetic 2025 source document for software training; not real supplier evidence or independent assurance.
E35	DEMO Employee turnover and monthly headcount reconciliation Payroll extract • Employee turnover, Management gender ratio, Non-employee workers • DEMO - Synthetic 2025 source document for software training; not real supplier evidence or independent assurance.
E36	DEMO Own-workforce human rights policy and complaints procedure Policy • Own-workforce human-rights policy, Own-workforce complaints mechanism • DEMO - Synthetic 2025 source document for software training; not real supplier evidence or independent assurance.
E37	DEMO Annual human rights incident review Internal records • Confirmed own-workforce incidents, Confirmed value-chain and stakeholder incidents • DEMO - Synthetic 2025 source document for software training; not real supplier evidence or independent assurance.
E38	DEMO Governance-body composition confirmation Internal records • Governance body gender ratio • DEMO - Synthetic 2025 source document for software training; not real supplier evidence or independent assurance.

E1 • DEMO | Company and reporting boundary

B1 • Supporting evidence

Supported disclosure	B1 27(c) · Individual or consolidated report · p. 6
Supported disclosure	B1 27(d) · Subsidiaries and registered addresses · p. 6
Supported disclosure	B1 27(e)(i) · Legal form · p. 6
Supported disclosure	B1 27(e)(ii) · NACE sector codes · p. 7
Supported disclosure	B1 27(e)(iii) · Total assets · p.
Supported disclosure	B1 27(e)(iv) · Turnover · p.
Supported disclosure	B1 27(e)(vi) · Country of primary operations · p. 7
Supported disclosure	B1 27(e)(vi) · Location of significant assets · p. 7
Supported disclosure	B1 27(e)(vii) · Sites and geolocation · p. 8
Supported disclosure	B1 18 · Reporting period · p. 8
Supported disclosure	B1 14 · Comparative information · p. 8
Supported disclosure	B3 12–13 · Scope 1 + location-based Scope 2 GHG intensity · p.
Document type	Internal records
Source	Files
Note	DEMO – Synthetic 2025 source document for software training; not real supplier evidence or independent assurance.

Evidence attachments support the reported data and are separate from custom supplier disclosure appendices.

DEMONSTRATION / FICTIONAL SOURCE DOCUMENT

Company and reporting boundary

Danube Precision Components s.r.o.

ENTITY AND PERIOD

Danube Precision Components s.r.o. | 1 January - 31 December 2025

DOCUMENT REFERENCE

DEMO-2025-company / revision DEMO-1

ACTIVITY

Precision metal components and assembly; NACE 25.53. Slovakia, one fictional Trnava site.

TURNOVER / BALANCE SHEET

EUR 2450000.00 / EUR 1180000.00

BOUNDARY

DEMO - Fictional single legal entity, one production site and office in Trnava. Scope 1 and 2 cover controlled operations; upstream and downstream activities are disclosed separately in the Scope 3 screening. No consolidation or acquisitions. Period: 2025.

BASE-YEAR POLICY

2023 base year; 5% significance threshold for structural changes, methods and error corrections. No restatement in this scenario.

LINKED DATA FIELDS

b1.companyName, b1.country, b1.activity, b1.nace, b1.turnover, b1.balanceSheet, b1.legalEntity, b1.period, b1.sites, b1.group

DEMO ONLY - No real supplier evidence, signature, certification or independent assurance.

Danube Precision Components s.r.o. | Training workspace | Page 1

E2 • DEMO | VS 2026 reporting basis and supplementary disclosures

B1 • Supporting evidence

Supported disclosure	B1 27(c) · Individual or consolidated report · p. 6
Supported disclosure	B1 27(e)(i) · Legal form · p. 6
Supported disclosure	B1 27(e)(vi) · Location of significant assets · p. 7
Supported disclosure	B1 27(e)(vii) · Sites and geolocation · p. 8
Supported disclosure	B7 39(a) · Waste generated · p. 20
Supported disclosure	B7 39(b) · Waste diverted to recycling or preparation for reuse · p. 20
Supported disclosure	B7 39(c) · Annual material mass flows · p. 21
Supported disclosure	B9 41(a) · Recordable work-related accidents · p. 23
Supported disclosure	B9 41(a) · Recordable work-related accident rate · p. 23
Supported disclosure	B9 41(b) · Fatalities from work-related accidents and ill health · p. 23
Document type	Internal records
Source	Files
Note	DEMO – Synthetic 2025 source document for software training; not real supplier evidence or independent assurance.

Evidence attachments support the reported data and are separate from custom supplier disclosure appendices.

DEMONSTRATION / FICTIONAL SOURCE DOCUMENT

VS 2026 reporting basis and supplementary disclosures

Danube Precision Components s.r.o.

ENTITY AND PERIOD

Danube Precision Components s.r.o. | 1 January - 31 December 2025

DOCUMENT REFERENCE

DEMO-2025-vs2026-basis / revision DEMO-1

STANDARD

VS 2026 — Regulation (EU) 2026/1560 / Option B Basic and Comprehensive Modules / fictional demonstration

LEGAL FORM

s.r.o. (private limited liability company)

SITE

Fictional Trnava site, SK, 48.3774 latitude, 17.5883 longitude; no biodiversity-sensitive area or water stress in this scenario.

WASTE TREATMENT

Recycling 1965.00 kg; preparation for reuse 0 kg. Other recovery is excluded from the reported recycling/reuse proportion.

ILL-HEALTH FATALITIES

0 (fictional annual safety register)

MATERIAL INFLOWS

Steel and aluminium components (fictional annual inflow): 35000.00 kg; Packaging materials (fictional annual inflow): 2000.00 kg

LINKED DATA FIELDS

b1.legalEntity, b1.sites, b7.waste, b7.materialFlows, b9.healthSafety

DEMO ONLY - No real supplier evidence, signature, certification or independent assurance.

Danube Precision Components s.r.o. | Training workspace | Page 1

E3 • DEMO | Specific-sector activity and revenue screening

B1 • Supporting evidence

Supported disclosure	B1 27(e)(ii) • NACE sector codes • p. 7
Supported disclosure	B1 27(e)(iv) • Turnover • p.
Supported disclosure	B3 12–13 • Scope 1 + location-based Scope 2 GHG intensity • p.
Supported disclosure	C8 63(a) • Prohibited weapons revenues • p. 34
Supported disclosure	C8 63(b) • Tobacco revenues • p. 34
Supported disclosure	C8 63(c) • Coal, oil and gas revenues • p. 34
Supported disclosure	C8 63(d) • Activities in NACE Division 20.2 • p. 34
Document type	Internal records
Source	Files
Note	DEMO – Synthetic 2025 source document for software training; not real supplier evidence or independent assurance.

Evidence attachments support the reported data and are separate from custom supplier disclosure appendices.

DEMONSTRATION / FICTIONAL SOURCE DOCUMENT

Specific-sector activity and revenue screening

Danube Precision Components s.r.o.

ENTITY AND PERIOD

Danube Precision Components s.r.o. | 1 January - 31 December 2025

DOCUMENT REFERENCE

DEMO-2025-vs2026-c8 / revision DEMO-1

VS 2026 C8 63(A-D) - ANNUAL ACTIVITY REVIEW

DEMO - Fictional Accounting and management review classifies the business as precision metal components and associated technical support, NACE 25.53.

TOTAL ORDINARY REVENUE

EUR 2450000.00, reconciled to the company workpaper. The illustrative ledger assigns the full amount to metal-component sales and related support; no C8 sector revenue is invented.

PROHIBITED WEAPONS / TOBACCO

no / no. No activity in either sector in this fictional portfolio.

COAL, OIL AND GAS ACTIVITIES

no. The company buys fuel for its own operations; it does not produce or sell coal, oil or gas. Fuel consumption is not fossil-fuel revenue.

CHEMICAL PRODUCTION DIVISION 20.2

no. No manufacture of pesticides or other agrochemical products in the fictional business.

REPORTING TREATMENT

Each No is an explicit annual classification. The sector disclosures are not applicable; unavailable or invented revenue values are not presented as measurements.

LINKED DATA FIELDS

c8.sectors, b1.turnover, b1.nace

DEMO ONLY - No real supplier evidence, signature, certification or independent assurance.

Danube Precision Components s.r.o. | Training workspace | Page 1

E4 • DEMO | Workforce, payroll and training summary

B1 • Supporting evidence

Supported disclosure	B1 27(e)(v) · Number of employees · p. 7
Supported disclosure	B8 40(a) · Employees by contract type · p. 22
Supported disclosure	B8 40(b) · Employees by gender · p. 22
Supported disclosure	B8 40(c) · Employees by country of employment · p. 22
Supported disclosure	B9 41(a) · Recordable work-related accidents · p. 23
Supported disclosure	B9 41(a) · Recordable work-related accident rate · p. 23
Supported disclosure	B9 41(b) · Fatalities from work-related accidents and ill health · p. 23
Supported disclosure	B10 42(a) · Applicable minimum wage · p. 24
Supported disclosure	B10 42(c) · Collective bargaining coverage · p. 24
Supported disclosure	B10 42(d) · Average annual training hours per employee · p. 24
Document type	Payroll extract
Source	Files
Note	DEMO - Synthetic 2025 source document for software training; not real supplier evidence or independent assurance.

Evidence attachments support the reported data and are separate from custom supplier disclosure appendices.

DEMONSTRATION / FICTIONAL SOURCE DOCUMENT

Workforce, payroll and training summary

Danube Precision Components s.r.o.

ENTITY AND PERIOD

Danube Precision Components s.r.o. | 1 January - 31 December 2025

DOCUMENT REFERENCE

DEMO-2025-workforce / revision DEMO-1

EMPLOYEE COUNT SOURCE

Fictional workforce, payroll and training summary (DEMO-2025-workforce)

TRAINING SOURCE

Fictional workforce, payroll and training summary (DEMO-2025-workforce)

EMPLOYEES / CONTRACTS

28 employees; 24 permanent + 4 temporary.

GENDER / COUNTRY

19 men + 9 women + 0 other; all employees in Slovakia.

TRAINING AVERAGES

Men 11.00 h; women 14.00 h. Weighted company average 11.96 h.

HOURS AND SAFETY

48400.00 hours worked; 1 recordable accident(s); 0 fatalities. Safety procedures and minimum-wage compliance recorded as Yes in the fictional scenario.

REPRESENTATION

No union or collective bargaining representation; coverage 0%. No personal payroll records are generated.

LINKED DATA FIELDS

b8.employees, b8.employeeEvidence, b8.contractSplit, b8.genderSplit, b8.countrySplit, b9.healthSafety, b9.hsProcedures, b10.minimumWage, b11.training, social.union

DEMO ONLY - No real supplier evidence, signature, certification or independent assurance.

Danube Precision Components s.r.o. | Training workspace | Page 1

E5 • DEMO | Sustainability action plan and digital workflow

B2 • Supporting evidence

Supported disclosure	B2 29(a), 30 • Sustainability practices • p. 12
Supported disclosure	B2 29(b), 30 • Sustainability policies and public availability • p. 12
Supported disclosure	B2 29(c), 30 • Future sustainability initiatives • p. 12
Supported disclosure	B2 29(d) • Policy monitoring targets • p. 12
Supported disclosure	B2 31 • Detailed practices and policy disclosure • p. 12
Supported disclosure	C2 47 • Practices, policies and initiatives in detail • p. 27
Supported disclosure	C2 47 • Policy targets in detail • p. 27
Document type	Internal records
Source	Files
Note	DEMO – Synthetic 2025 source document for software training; not real supplier evidence or independent assurance.

Evidence attachments support the reported data and are separate from custom supplier disclosure appendices.

DEMONSTRATION / FICTIONAL SOURCE DOCUMENT

Sustainability action plan and digital workflow

Danube Precision Components s.r.o.

ENTITY AND PERIOD

Danube Precision Components s.r.o. | 1 January - 31 December 2025

DOCUMENT REFERENCE

DEMO-2025-practices / revision DEMO-1

ACTION: ENERGY MONITORING AND COMPRESSED-AIR EFFICIENCY

Monthly electricity and gas readings, weekend leak checks and an annual compressed-air survey. The three-year dataset demonstrates declining purchased energy alongside production growth.

OWNER / TIMETABLE / KPI

Demo operations manager | 2025-2026 | Reduce purchased electricity per EUR turnover by 5% year-on-year

ACTION: SEGREGATED METAL AND PACKAGING RECOVERY

Labelled collection points separate metal, paper, plastic, glass and wood. Hazardous residues are weighed separately. Monthly contractor reconciliation prevents double counting of hazardous waste.

OWNER / TIMETABLE / KPI

Demo production supervisor | Calendar year 2025 | 100% monthly waste reconciliations completed

ACTION: SAFE WORK AND SKILLS DEVELOPMENT

Induction, machine-safety refresher training, spill response and accident learning are recorded by employee group. Review training coverage and corrective actions each quarter.

OWNER / TIMETABLE / KPI

Demo HR coordinator | Calendar year 2025 | All staff receive annual safety refresher training

DIGITAL TOOLS

EnvironmentalReport demonstration workspace links source documents to data, supports review and generates sample VSME and GHG reports.

LINKED DATA FIELDS

b2.sustainabilityPractices, b2.digitalESGTools

DEMO ONLY - No real supplier evidence, signature, certification or independent assurance.

Danube Precision Components s.r.o. | Training workspace | Page 1

E6 • DEMO | Detailed sustainability programme and accountability

B2 • Supporting evidence

Supported disclosure	B2 29(a), 30 • Sustainability practices • p. 12
Supported disclosure	B2 29(b), 30 • Sustainability policies and public availability • p. 12
Supported disclosure	B2 29(c), 30 • Future sustainability initiatives • p. 12
Supported disclosure	B2 29(d) • Policy monitoring targets • p. 12
Supported disclosure	B2 31 • Detailed practices and policy disclosure • p. 12
Supported disclosure	C2 47 • Practices, policies and initiatives in detail • p. 27
Supported disclosure	C2 47 • Policy targets in detail • p. 27
Supported disclosure	C2 48 • Accountable senior level • p. 27
Document type	Internal records
Source	Files
Note	DEMO – Synthetic 2025 source document for software training; not real supplier evidence or independent assurance.

Evidence attachments support the reported data and are separate from custom supplier disclosure appendices.

DEMONSTRATION / FICTIONAL SOURCE DOCUMENT

Detailed sustainability programme and accountability

Danube Precision Components s.r.o.

ENTITY AND PERIOD

Danube Precision Components s.r.o. | 1 January - 31 December 2025

DOCUMENT REFERENCE

DEMO-2025-vs2026-c2 / revision DEMO-1

VS 2026 C2 47 - SOURCE

DEMO - These descriptions, supply/customer coverage and targets are the same confirmed B2 records used by the report. They are not a separate policy register.

VS 2026 C2 48 - ACCOUNTABLE SENIOR LEVEL

DEMO - The three-member managing-director board oversees sustainability policy and targets. The operations manager coordinates delivery and the fictional ESG coordinator reports quarterly.

PRACTICE / STATUS

Energy monitoring and compressed-air efficiency | confirmedForReporting

DESCRIPTION

Monthly electricity and gas readings, weekend leak checks and an annual compressed-air survey. The three-year dataset demonstrates declining purchased energy alongside production growth.

COVERAGE

Suppliers: No; customers: No.

TARGET, OWNER AND TIMEFRAME

Reduce purchased electricity per EUR turnover by 5% year-on-year | Demo operations manager | 2025-2026

PRACTICE / STATUS

Segregated metal and packaging recovery | confirmedForReporting

DESCRIPTION

Labelled collection points separate metal, paper, plastic, glass and wood. Hazardous residues are weighed separately. Monthly contractor reconciliation prevents double counting of hazardous waste.

DEMO ONLY - No real supplier evidence, signature, certification or independent assurance.

Danube Precision Components s.r.o. | Training workspace | Page 1

DEMONSTRATION / FICTIONAL SOURCE DOCUMENT

Detailed sustainability programme and accountability

Danube Precision Components s.r.o.

COVERAGE

Suppliers: Yes; customers: No.

TARGET, OWNER AND TIMEFRAME

100% monthly waste reconciliations completed | Demo production supervisor | Calendar year 2025

PRACTICE / STATUS

Safe work and skills development | confirmedForReporting

DESCRIPTION

Induction, machine-safety refresher training, spill response and accident learning are recorded by employee group. Review training coverage and corrective actions each quarter.

COVERAGE

Suppliers: No; customers: No.

TARGET, OWNER AND TIMEFRAME

All staff receive annual safety refresher training | Demo HR coordinator | Calendar year 2025

LINKED DATA FIELDS

b2.sustainabilityPractices, c2.accountableLevel

DEMO ONLY - No real supplier evidence, signature, certification or independent assurance.

Danube Precision Components s.r.o. | Training workspace | Page 2

E7 • DEMO | Electricity annual reconciliation

B3 • Supporting evidence

Supported disclosure	B3 32 first sentence · Total energy consumption · p. 14
Supported disclosure	B3 32 remainder/table · Renewable and non-renewable energy · p. 15
Supported disclosure	B3 33(b) · Gross location-based Scope 2 emissions · p. 15
Document type	Supplier statement
Source	Files
Note	DEMO – Synthetic 2025 source document for software training; not real supplier evidence or independent assurance.

Evidence attachments support the reported data and are separate from custom supplier disclosure appendices.

DEMONSTRATION / FICTIONAL SOURCE DOCUMENT

Electricity annual reconciliation

Danube Precision Components s.r.o.

ENTITY AND PERIOD

Danube Precision Components s.r.o. | 1 January - 31 December 2025

DOCUMENT REFERENCE

DEMO-2025-electricity / revision DEMO-1

PURCHASED ELECTRICITY

84500.00 kWh

SUPPLIER EVIDENCE

Fictional annual consumption statement. Monthly meter readings are consolidated to the annual total.

EMISSION FACTORS

Use the app's existing country/year factor selection and disclosed fallback. This document supplies activity data, not a supplier-specific factor or energy attribute certificate.

THERMAL ENERGY

Purchased steam, heat and cooling: individually confirmed 0; own gas heating is reported separately.

LINKED DATA FIELDS

b3.electricity, b3.electricitySupplier, b3.locationFactor, b3.marketFactor

DEMO ONLY - No real supplier evidence, signature, certification or independent assurance.

Danube Precision Components s.r.o. | Training workspace | Page 1

E8 • DEMO | On-site solar generation register

B3 • Supporting evidence

Supported disclosure	B3 32 first sentence · Total energy consumption · p. 14
Supported disclosure	B3 32 remainder/table · Renewable and non-renewable energy · p. 15
Document type	Internal records
Source	Files
Note	DEMO - Synthetic 2025 source document for software training; not real supplier evidence or independent assurance.

Evidence attachments support the reported data and are separate from custom supplier disclosure appendices.

DEMONSTRATION / FICTIONAL SOURCE DOCUMENT

On-site solar generation register

Danube Precision Components s.r.o.

ENTITY AND PERIOD

Danube Precision Components s.r.o. | 1 January - 31 December 2025

DOCUMENT REFERENCE

DEMO-2025-solar / revision DEMO-1

PV GENERATION

18548.78 kWh

SELF-CONSUMPTION

18548.78 kWh

EXPORT AND OTHER GENERATION

Grid export 0 kWh; CHP 0 kWh; other generation 0 kWh. All generation is self-consumed in this scenario. No sold or retired certificates are fabricated.

LINKED DATA FIELDS

b3.onsiteRenewable, b3.producedEnergy, b3.exportedElectricity

DEMO ONLY - No real supplier evidence, signature, certification or independent assurance.

Danube Precision Components s.r.o. | Training workspace | Page 1

E9 • DEMO | Natural gas annual statement

B3 • Supporting evidence

Supported disclosure	B3 32 first sentence · Total energy consumption · p. 14
Supported disclosure	B3 32 remainder/table · Renewable and non-renewable energy · p. 15
Supported disclosure	B3 33(a) · Gross Scope 1 emissions · p. 14
Document type	Supplier statement
Source	Files
Note	DEMO – Synthetic 2025 source document for software training; not real supplier evidence or independent assurance.

Evidence attachments support the reported data and are separate from custom supplier disclosure appendices.

DEMONSTRATION / FICTIONAL SOURCE DOCUMENT

Natural gas annual statement

Danube Precision Components s.r.o.

ENTITY AND PERIOD

Danube Precision Components s.r.o. | 1 January - 31 December 2025

DOCUMENT REFERENCE

DEMO-2025-gas / revision DEMO-1

CONSUMPTION

52000.00 kWh

USE AND SCOPE

Space heating and production support at the controlled site; Scope 1. No additional stationary liquid fuel. Meter readings reconciled to the fictional annual supplier summary.

LINKED DATA FIELDS

b3.gas

DEMO ONLY - No real supplier evidence, signature, certification or independent assurance.

Danube Precision Components s.r.o. | Training workspace | Page 1

E10 • DEMO | Fuel cards and business mileage

B3 • Supporting evidence

Supported disclosure	B3 32 first sentence · Total energy consumption · p. 14
Supported disclosure	B3 32 remainder/table · Renewable and non-renewable energy · p. 15
Supported disclosure	B3 33(a) · Gross Scope 1 emissions · p. 14
Document type	Internal records
Source	Files
Note	DEMO – Synthetic 2025 source document for software training; not real supplier evidence or independent assurance.

Evidence attachments support the reported data and are separate from custom supplier disclosure appendices.

DEMONSTRATION / FICTIONAL SOURCE DOCUMENT

Fuel cards and business mileage

Danube Precision Components s.r.o.

ENTITY AND PERIOD

Danube Precision Components s.r.o. | 1 January - 31 December 2025

DOCUMENT REFERENCE

DEMO-2025-fleet / revision DEMO-1

DIESEL / PETROL

2850.00 L diesel; 1250.00 L petrol

OTHER FUELS

LPG 0 L; CNG 0 kg; EV charging 0 kWh, individually confirmed.

REIMBURSED MILEAGE

8400.00 km; recorded separately from owned-vehicle fuel to avoid double counting.

CONTROL

DEMO fuel register: petrol and diesel vehicles only. LPG, CNG and EV charging individually confirmed at 0; business mileage is recorded separately.

LINKED DATA FIELDS

b3.transport

DEMO ONLY - No real supplier evidence, signature, certification or independent assurance.

Danube Precision Components s.r.o. | Training workspace | Page 1

E11 • DEMO | VS 2026 complete energy balance

B3 • Supporting evidence

Supported disclosure	B3 32 first sentence · Total energy consumption · p. 14
Supported disclosure	B3 32 remainder/table · Renewable and non-renewable energy · p. 15
Supported disclosure	B3 33(a) · Gross Scope 1 emissions · p. 14
Supported disclosure	B3 33(b) · Gross location-based Scope 2 emissions · p. 15
Document type	Internal records
Source	Files
Note	DEMO – Synthetic 2025 source document for software training; not real supplier evidence or independent assurance.

Evidence attachments support the reported data and are separate from custom supplier disclosure appendices.

DEMONSTRATION / FICTIONAL SOURCE DOCUMENT

VS 2026 complete energy balance

Danube Precision Components s.r.o.

ENTITY AND PERIOD

Danube Precision Components s.r.o. | 1 January - 31 December 2025

DOCUMENT REFERENCE

DEMO-2025-vs2026-energy / revision DEMO-1

TOTAL ENERGY

189.24 MWh

RENEWABLE ELECTRICITY, HEAT, STEAM AND COOLING

18.55 MWh

NON-RENEWABLE ELECTRICITY, HEAT, STEAM AND COOLING

84.50 MWh

FUELS

83.52 MWh non-renewable; 2.67 MWh renewable

SOURCE AND BOUNDARY

Calculated automatically from entered or explicitly zero-confirmed controlled activities using ER-VS-ENERGY-2026.09.30.1 (ESRS E1 AR 32). Included reporting entities contribute in full; GHG equity multipliers do not scale physical energy consumption. Purchased electricity, steam, heat and cooling share the electricity row; physical fuels use net calorific values. Purchased energy is renewable only where its origin is contractually defined: for electricity, the kWh covered by guarantees of origin; other purchased energy, including EV charging outside the company meter, is non-renewable (ESRS E1 AR 32(j)). Fuel for own generation is counted once. Blank activities are not evidence of zero consumption. National fuel composition is a statistical estimate, never a delivery certificate. Unknown renewable shares remain undisclosed.

LINKED DATA FIELDS

b3.electricity, b3.gas, b3.transport

DEMO ONLY - No real supplier evidence, signature, certification or independent assurance.

Danube Precision Components s.r.o. | Training workspace | Page 1

E12 • DEMO | Refrigerant maintenance register

B3 • Supporting evidence

Supported disclosure	B3 33(a) • Gross Scope 1 emissions • p. 14
Document type	Internal records
Source	Files
Note	DEMO - Synthetic 2025 source document for software training; not real supplier evidence or independent assurance.

Evidence attachments support the reported data and are separate from custom supplier disclosure appendices.

DEMONSTRATION / FICTIONAL SOURCE DOCUMENT

Refrigerant maintenance register

Danube Precision Components s.r.o.

ENTITY AND PERIOD

Danube Precision Components s.r.o. | 1 January - 31 December 2025

DOCUMENT REFERENCE

DEMO-2025-refrigerants / revision DEMO-1

EQUIPMENT AND GAS

Fictional production cooling unit; R410A.

ANNUAL LEAKAGE / REPLENISHMENT

1.20 kg

RECORD PURPOSE

Illustrative maintenance mass balance for Scope 1. No real service engineer signature or equipment certificate.

LINKED DATA FIELDS

b3.refrigerants

DEMO ONLY - No real supplier evidence, signature, certification or independent assurance.

Danube Precision Components s.r.o. | Training workspace | Page 1

E13 • DEMO | Scope 3 - Purchased goods and services

B3 • Supporting evidence

Supported disclosure	B3 12–13, 49–52 • Additional Scope 3 emissions • p. 15
Supported disclosure	B3 49–51 • Significant Scope 3 categories • p. 16
Supported disclosure	B3 51–52 • Scope 3 category results • p. 16
Document type	Internal records
Source	Files
Note	DEMO – Synthetic 2025 source document for software training; not real supplier evidence or independent assurance.

Evidence attachments support the reported data and are separate from custom supplier disclosure appendices.

DEMONSTRATION / FICTIONAL SOURCE DOCUMENT

Scope 3 - Purchased goods and services

Danube Precision Components s.r.o.

ENTITY AND PERIOD

Danube Precision Components s.r.o. | 1 January - 31 December 2025

DOCUMENT REFERENCE

DEMO-2025-scope3-1 / revision DEMO-1

ASSESSMENT

relevant

ANNUAL CATEGORY TOTAL

165.00 tCO₂e - SYNTHETIC TRAINING INPUT

METHODOLOGY

Illustrative annual category total from the attached DEMO workpaper. Entered as a documented category total; replaces any calculated detail for this category and is not added a second time. Not a real-world emission estimate or factor recommendation.

BOUNDARY

Calendar year 2025; full fictional entity value-chain activity in this category; controlled operations remain in Scope 1 and 2.

SCREENING RATIONALE

Relevant value-chain activity in the fictional manufacturing scenario.

UNCERTAINTY / SOURCE

Illustrative estimate, 30% for relevant categories; DEMO-S3-2025-1. Not a real supplier calculation or approved factor.

LINKED DATA FIELDS

ghg.scope3.category.1

DEMO ONLY - No real supplier evidence, signature, certification or independent assurance.

Danube Precision Components s.r.o. | Training workspace | Page 1

E14 • DEMO | Scope 3 - Capital goods

B3 • Supporting evidence

Supported disclosure	B3 12–13, 49–52 • Additional Scope 3 emissions • p. 15
Supported disclosure	B3 49–51 • Significant Scope 3 categories • p. 16
Supported disclosure	B3 51–52 • Scope 3 category results • p. 16
Document type	Internal records
Source	Files
Note	DEMO – Synthetic 2025 source document for software training; not real supplier evidence or independent assurance.

Evidence attachments support the reported data and are separate from custom supplier disclosure appendices.

DEMONSTRATION / FICTIONAL SOURCE DOCUMENT

Scope 3 - Capital goods

Danube Precision Components s.r.o.

ENTITY AND PERIOD

Danube Precision Components s.r.o. | 1 January - 31 December 2025

DOCUMENT REFERENCE

DEMO-2025-scope3-2 / revision DEMO-1

ASSESSMENT

relevant

ANNUAL CATEGORY TOTAL

18.00 tCO₂e - SYNTHETIC TRAINING INPUT

METHODOLOGY

Illustrative annual category total from the attached DEMO workpaper. Entered as a documented category total; replaces any calculated detail for this category and is not added a second time. Not a real-world emission estimate or factor recommendation.

BOUNDARY

Calendar year 2025; full fictional entity value-chain activity in this category; controlled operations remain in Scope 1 and 2.

SCREENING RATIONALE

Relevant value-chain activity in the fictional manufacturing scenario.

UNCERTAINTY / SOURCE

Illustrative estimate, 30% for relevant categories; DEMO-S3-2025-2. Not a real supplier calculation or approved factor.

LINKED DATA FIELDS

ghg.scope3.category.2

DEMO ONLY - No real supplier evidence, signature, certification or independent assurance.

Danube Precision Components s.r.o. | Training workspace | Page 1

E15 • DEMO | Scope 3 - Fuel- and energy-related activities

B3 • Supporting evidence

Supported disclosure	B3 12–13, 49–52 • Additional Scope 3 emissions • p. 15
Supported disclosure	B3 49–51 • Significant Scope 3 categories • p. 16
Supported disclosure	B3 51–52 • Scope 3 category results • p. 16
Document type	Internal records
Source	Files
Note	DEMO – Synthetic 2025 source document for software training; not real supplier evidence or independent assurance.

Evidence attachments support the reported data and are separate from custom supplier disclosure appendices.

DEMONSTRATION / FICTIONAL SOURCE DOCUMENT

Scope 3 - Fuel- and energy-related activities

Danube Precision Components s.r.o.

ENTITY AND PERIOD

Danube Precision Components s.r.o. | 1 January - 31 December 2025

DOCUMENT REFERENCE

DEMO-2025-scope3-3 / revision DEMO-1

ASSESSMENT

relevant

ANNUAL CATEGORY TOTAL

8.40 tCO₂e - SYNTHETIC TRAINING INPUT

METHODOLOGY

Illustrative annual category total from the attached DEMO workpaper. Entered as a documented category total; replaces any calculated detail for this category and is not added a second time. Not a real-world emission estimate or factor recommendation.

BOUNDARY

Calendar year 2025; full fictional entity value-chain activity in this category; controlled operations remain in Scope 1 and 2.

SCREENING RATIONALE

Relevant value-chain activity in the fictional manufacturing scenario.

UNCERTAINTY / SOURCE

Illustrative estimate, 30% for relevant categories; DEMO-S3-2025-3. Not a real supplier calculation or approved factor.

LINKED DATA FIELDS

ghg.scope3.category.3

DEMO ONLY - No real supplier evidence, signature, certification or independent assurance.

Danube Precision Components s.r.o. | Training workspace | Page 1

E16 • DEMO | Scope 3 - Upstream transportation and distribution

B3 • Supporting evidence

Supported disclosure	B3 12–13, 49–52 • Additional Scope 3 emissions • p. 15
Supported disclosure	B3 49–51 • Significant Scope 3 categories • p. 16
Supported disclosure	B3 51–52 • Scope 3 category results • p. 16
Document type	Internal records
Source	Files
Note	DEMO - Synthetic 2025 source document for software training; not real supplier evidence or independent assurance.

Evidence attachments support the reported data and are separate from custom supplier disclosure appendices.

DEMONSTRATION / FICTIONAL SOURCE DOCUMENT

Scope 3 - Upstream transportation and distribution

Danube Precision Components s.r.o.

ENTITY AND PERIOD

Danube Precision Components s.r.o. | 1 January - 31 December 2025

DOCUMENT REFERENCE

DEMO-2025-scope3-4 / revision DEMO-1

ASSESSMENT

relevant

ANNUAL CATEGORY TOTAL

6.80 tCO₂e - SYNTHETIC TRAINING INPUT

METHODOLOGY

Illustrative annual category total from the attached DEMO workpaper. Entered as a documented category total; replaces any calculated detail for this category and is not added a second time. Not a real-world emission estimate or factor recommendation.

BOUNDARY

Calendar year 2025; full fictional entity value-chain activity in this category; controlled operations remain in Scope 1 and 2.

SCREENING RATIONALE

Relevant value-chain activity in the fictional manufacturing scenario.

UNCERTAINTY / SOURCE

Illustrative estimate, 30% for relevant categories; DEMO-S3-2025-4. Not a real supplier calculation or approved factor.

LINKED DATA FIELDS

ghg.scope3.category.4

DEMO ONLY - No real supplier evidence, signature, certification or independent assurance.

Danube Precision Components s.r.o. | Training workspace | Page 1

E17 • DEMO | Scope 3 - Waste generated in operations

B3 • Supporting evidence

Supported disclosure	B3 12–13, 49–52 • Additional Scope 3 emissions • p. 15
Supported disclosure	B3 49–51 • Significant Scope 3 categories • p. 16
Supported disclosure	B3 51–52 • Scope 3 category results • p. 16
Document type	Internal records
Source	Files
Note	DEMO – Synthetic 2025 source document for software training; not real supplier evidence or independent assurance.

Evidence attachments support the reported data and are separate from custom supplier disclosure appendices.

DEMONSTRATION / FICTIONAL SOURCE DOCUMENT

Scope 3 - Waste generated in operations

Danube Precision Components s.r.o.

ENTITY AND PERIOD

Danube Precision Components s.r.o. | 1 January - 31 December 2025

DOCUMENT REFERENCE

DEMO-2025-scope3-5 / revision DEMO-1

ASSESSMENT

relevant

ANNUAL CATEGORY TOTAL

1.60 tCO₂e - SYNTHETIC TRAINING INPUT

METHODOLOGY

Illustrative annual category total from the attached DEMO workpaper. Entered as a documented category total; replaces any calculated detail for this category and is not added a second time. Not a real-world emission estimate or factor recommendation.

BOUNDARY

Calendar year 2025; full fictional entity value-chain activity in this category; controlled operations remain in Scope 1 and 2.

SCREENING RATIONALE

Relevant value-chain activity in the fictional manufacturing scenario.

UNCERTAINTY / SOURCE

Illustrative estimate, 30% for relevant categories; DEMO-S3-2025-5. Not a real supplier calculation or approved factor.

LINKED DATA FIELDS

ghg.scope3.category.5

DEMO ONLY - No real supplier evidence, signature, certification or independent assurance.

Danube Precision Components s.r.o. | Training workspace | Page 1

E18 • DEMO | Scope 3 - Business travel

B3 • Supporting evidence

Supported disclosure	B3 12–13, 49–52 • Additional Scope 3 emissions • p. 15
Supported disclosure	B3 49–51 • Significant Scope 3 categories • p. 16
Supported disclosure	B3 51–52 • Scope 3 category results • p. 16
Document type	Internal records
Source	Files
Note	DEMO – Synthetic 2025 source document for software training; not real supplier evidence or independent assurance.

Evidence attachments support the reported data and are separate from custom supplier disclosure appendices.

DEMONSTRATION / FICTIONAL SOURCE DOCUMENT

Scope 3 - Business travel

Danube Precision Components s.r.o.

ENTITY AND PERIOD

Danube Precision Components s.r.o. | 1 January - 31 December 2025

DOCUMENT REFERENCE

DEMO-2025-scope3-6 / revision DEMO-1

ASSESSMENT

relevant

ANNUAL CATEGORY TOTAL

1.20 tCO₂e - SYNTHETIC TRAINING INPUT

METHODOLOGY

Illustrative annual category total from the attached DEMO workpaper. Entered as a documented category total; replaces any calculated detail for this category and is not added a second time. Not a real-world emission estimate or factor recommendation.

BOUNDARY

Calendar year 2025; full fictional entity value-chain activity in this category; controlled operations remain in Scope 1 and 2.

SCREENING RATIONALE

Relevant value-chain activity in the fictional manufacturing scenario.

UNCERTAINTY / SOURCE

Illustrative estimate, 30% for relevant categories; DEMO-S3-2025-6. Not a real supplier calculation or approved factor.

LINKED DATA FIELDS

ghg.scope3.category.6

DEMO ONLY - No real supplier evidence, signature, certification or independent assurance.

Danube Precision Components s.r.o. | Training workspace | Page 1

E19 • DEMO | Scope 3 - Employee commuting

B3 • Supporting evidence

Supported disclosure	B3 12–13, 49–52 • Additional Scope 3 emissions • p. 15
Supported disclosure	B3 49–51 • Significant Scope 3 categories • p. 16
Supported disclosure	B3 51–52 • Scope 3 category results • p. 16
Document type	Internal records
Source	Files
Note	DEMO – Synthetic 2025 source document for software training; not real supplier evidence or independent assurance.

Evidence attachments support the reported data and are separate from custom supplier disclosure appendices.

DEMONSTRATION / FICTIONAL SOURCE DOCUMENT

Scope 3 - Employee commuting

Danube Precision Components s.r.o.

ENTITY AND PERIOD

Danube Precision Components s.r.o. | 1 January - 31 December 2025

DOCUMENT REFERENCE

DEMO-2025-scope3-7 / revision DEMO-1

ASSESSMENT

relevant

ANNUAL CATEGORY TOTAL

7.40 tCO₂e - SYNTHETIC TRAINING INPUT

METHODOLOGY

Illustrative annual category total from the attached DEMO workpaper. Entered as a documented category total; replaces any calculated detail for this category and is not added a second time. Not a real-world emission estimate or factor recommendation.

BOUNDARY

Calendar year 2025; full fictional entity value-chain activity in this category; controlled operations remain in Scope 1 and 2.

SCREENING RATIONALE

Relevant value-chain activity in the fictional manufacturing scenario.

UNCERTAINTY / SOURCE

Illustrative estimate, 30% for relevant categories; DEMO-S3-2025-7. Not a real supplier calculation or approved factor.

LINKED DATA FIELDS

ghg.scope3.category.7

DEMO ONLY - No real supplier evidence, signature, certification or independent assurance.

Danube Precision Components s.r.o. | Training workspace | Page 1

E20 • DEMO | Scope 3 - Upstream leased assets

B3 • Supporting evidence

Supported disclosure	B3 12–13, 49–52 • Additional Scope 3 emissions • p. 15
Supported disclosure	B3 49–51 • Significant Scope 3 categories • p. 16
Supported disclosure	B3 51–52 • Scope 3 category results • p. 16
Document type	Internal records
Source	Files
Note	DEMO – Synthetic 2025 source document for software training; not real supplier evidence or independent assurance.

Evidence attachments support the reported data and are separate from custom supplier disclosure appendices.

DEMONSTRATION / FICTIONAL SOURCE DOCUMENT

Scope 3 - Upstream leased assets

Danube Precision Components s.r.o.

ENTITY AND PERIOD

Danube Precision Components s.r.o. | 1 January - 31 December 2025

DOCUMENT REFERENCE

DEMO-2025-scope3-8 / revision DEMO-1

ASSESSMENT

notRelevant

ANNUAL CATEGORY TOTAL

Not relevant; no numeric zero is claimed.

METHODOLOGY

Documented activity screening of the fictional company.

BOUNDARY

Calendar year 2025; full fictional entity value-chain activity in this category; controlled operations remain in Scope 1 and 2.

SCREENING RATIONALE

No leased assets outside the operational-control inventory.

UNCERTAINTY / SOURCE

Illustrative estimate, 30% for relevant categories; DEMO-S3-2025-8. Not a real supplier calculation or approved factor.

LINKED DATA FIELDS

ghg.scope3.category.8

DEMO ONLY - No real supplier evidence, signature, certification or independent assurance.

Danube Precision Components s.r.o. | Training workspace | Page 1

E21 • DEMO | Scope 3 - Downstream transportation and distribution

B3 • Supporting evidence

Supported disclosure	B3 12–13, 49–52 • Additional Scope 3 emissions • p. 15
Supported disclosure	B3 49–51 • Significant Scope 3 categories • p. 16
Supported disclosure	B3 51–52 • Scope 3 category results • p. 16
Document type	Internal records
Source	Files
Note	DEMO – Synthetic 2025 source document for software training; not real supplier evidence or independent assurance.

Evidence attachments support the reported data and are separate from custom supplier disclosure appendices.

DEMONSTRATION / FICTIONAL SOURCE DOCUMENT

Scope 3 - Downstream transportation and distribution

Danube Precision Components s.r.o.

ENTITY AND PERIOD

Danube Precision Components s.r.o. | 1 January - 31 December 2025

DOCUMENT REFERENCE

DEMO-2025-scope3-9 / revision DEMO-1

ASSESSMENT

relevant

ANNUAL CATEGORY TOTAL

4.10 tCO₂e - SYNTHETIC TRAINING INPUT

METHODOLOGY

Illustrative annual category total from the attached DEMO workpaper. Entered as a documented category total; replaces any calculated detail for this category and is not added a second time. Not a real-world emission estimate or factor recommendation.

BOUNDARY

Calendar year 2025; full fictional entity value-chain activity in this category; controlled operations remain in Scope 1 and 2.

SCREENING RATIONALE

Relevant value-chain activity in the fictional manufacturing scenario.

UNCERTAINTY / SOURCE

Illustrative estimate, 30% for relevant categories; DEMO-S3-2025-9. Not a real supplier calculation or approved factor.

LINKED DATA FIELDS

ghg.scope3.category.9

DEMO ONLY - No real supplier evidence, signature, certification or independent assurance.

Danube Precision Components s.r.o. | Training workspace | Page 1

E22 • DEMO | Scope 3 - Processing of sold products

B3 • Supporting evidence

Supported disclosure	B3 12–13, 49–52 • Additional Scope 3 emissions • p. 15
Supported disclosure	B3 49–51 • Significant Scope 3 categories • p. 16
Supported disclosure	B3 51–52 • Scope 3 category results • p. 16
Document type	Internal records
Source	Files
Note	DEMO – Synthetic 2025 source document for software training; not real supplier evidence or independent assurance.

Evidence attachments support the reported data and are separate from custom supplier disclosure appendices.

DEMONSTRATION / FICTIONAL SOURCE DOCUMENT

Scope 3 - Processing of sold products

Danube Precision Components s.r.o.

ENTITY AND PERIOD

Danube Precision Components s.r.o. | 1 January - 31 December 2025

DOCUMENT REFERENCE

DEMO-2025-scope3-10 / revision DEMO-1

ASSESSMENT

relevant

ANNUAL CATEGORY TOTAL

2.70 tCO₂e - SYNTHETIC TRAINING INPUT

METHODOLOGY

Illustrative annual category total from the attached DEMO workpaper. Entered as a documented category total; replaces any calculated detail for this category and is not added a second time. Not a real-world emission estimate or factor recommendation.

BOUNDARY

Calendar year 2025; full fictional entity value-chain activity in this category; controlled operations remain in Scope 1 and 2.

SCREENING RATIONALE

Relevant value-chain activity in the fictional manufacturing scenario.

UNCERTAINTY / SOURCE

Illustrative estimate, 30% for relevant categories; DEMO-S3-2025-10. Not a real supplier calculation or approved factor.

LINKED DATA FIELDS

ghg.scope3.category.10

DEMO ONLY - No real supplier evidence, signature, certification or independent assurance.

Danube Precision Components s.r.o. | Training workspace | Page 1

E23 • DEMO | Scope 3 - Use of sold products

B3 • Supporting evidence

Supported disclosure	B3 12–13, 49–52 • Additional Scope 3 emissions • p. 15
Supported disclosure	B3 49–51 • Significant Scope 3 categories • p. 16
Supported disclosure	B3 51–52 • Scope 3 category results • p. 16
Document type	Internal records
Source	Files
Note	DEMO – Synthetic 2025 source document for software training; not real supplier evidence or independent assurance.

Evidence attachments support the reported data and are separate from custom supplier disclosure appendices.

DEMONSTRATION / FICTIONAL SOURCE DOCUMENT

Scope 3 - Use of sold products

Danube Precision Components s.r.o.

ENTITY AND PERIOD

Danube Precision Components s.r.o. | 1 January - 31 December 2025

DOCUMENT REFERENCE

DEMO-2025-scope3-11 / revision DEMO-1

ASSESSMENT

notRelevant

ANNUAL CATEGORY TOTAL

Not relevant; no numeric zero is claimed.

METHODOLOGY

Documented activity screening of the fictional company.

BOUNDARY

Calendar year 2025; full fictional entity value-chain activity in this category; controlled operations remain in Scope 1 and 2.

SCREENING RATIONALE

Passive metal components do not directly consume energy during use; no direct use-phase emissions identified in this fictional product portfolio.

UNCERTAINTY / SOURCE

Illustrative estimate, 30% for relevant categories; DEMO-S3-2025-11. Not a real supplier calculation or approved factor.

LINKED DATA FIELDS

ghg.scope3.category.11

DEMO ONLY - No real supplier evidence, signature, certification or independent assurance.

Danube Precision Components s.r.o. | Training workspace | Page 1

E24 · DEMO | Scope 3 - End-of-life treatment of sold products

B3 · Supporting evidence

Supported disclosure	B3 12–13, 49–52 · Additional Scope 3 emissions · p. 15
Supported disclosure	B3 49–51 · Significant Scope 3 categories · p. 16
Supported disclosure	B3 51–52 · Scope 3 category results · p. 16
Document type	Internal records
Source	Files
Note	DEMO – Synthetic 2025 source document for software training; not real supplier evidence or independent assurance.

Evidence attachments support the reported data and are separate from custom supplier disclosure appendices.

DEMONSTRATION / FICTIONAL SOURCE DOCUMENT

Scope 3 - End-of-life treatment of sold products

Danube Precision Components s.r.o.

ENTITY AND PERIOD

Danube Precision Components s.r.o. | 1 January - 31 December 2025

DOCUMENT REFERENCE

DEMO-2025-scope3-12 / revision DEMO-1

ASSESSMENT

relevant

ANNUAL CATEGORY TOTAL

3.60 tCO₂e - SYNTHETIC TRAINING INPUT

METHODOLOGY

Illustrative annual category total from the attached DEMO workpaper. Entered as a documented category total; replaces any calculated detail for this category and is not added a second time. Not a real-world emission estimate or factor recommendation.

BOUNDARY

Calendar year 2025; full fictional entity value-chain activity in this category; controlled operations remain in Scope 1 and 2.

SCREENING RATIONALE

Relevant value-chain activity in the fictional manufacturing scenario.

UNCERTAINTY / SOURCE

Illustrative estimate, 30% for relevant categories; DEMO-S3-2025-12. Not a real supplier calculation or approved factor.

LINKED DATA FIELDS

ghg.scope3.category.12

DEMO ONLY - No real supplier evidence, signature, certification or independent assurance.

Danube Precision Components s.r.o. | Training workspace | Page 1

E25 • DEMO | Scope 3 - Downstream leased assets

B3 • Supporting evidence

Supported disclosure	B3 12–13, 49–52 • Additional Scope 3 emissions • p. 15
Supported disclosure	B3 49–51 • Significant Scope 3 categories • p. 16
Supported disclosure	B3 51–52 • Scope 3 category results • p. 16
Document type	Internal records
Source	Files
Note	DEMO – Synthetic 2025 source document for software training; not real supplier evidence or independent assurance.

Evidence attachments support the reported data and are separate from custom supplier disclosure appendices.

DEMONSTRATION / FICTIONAL SOURCE DOCUMENT

Scope 3 - Downstream leased assets

Danube Precision Components s.r.o.

ENTITY AND PERIOD

Danube Precision Components s.r.o. | 1 January - 31 December 2025

DOCUMENT REFERENCE

DEMO-2025-scope3-13 / revision DEMO-1

ASSESSMENT

notRelevant

ANNUAL CATEGORY TOTAL

Not relevant; no numeric zero is claimed.

METHODOLOGY

Documented activity screening of the fictional company.

BOUNDARY

Calendar year 2025; full fictional entity value-chain activity in this category; controlled operations remain in Scope 1 and 2.

SCREENING RATIONALE

The entity does not lease assets to other operators.

UNCERTAINTY / SOURCE

Illustrative estimate, 30% for relevant categories; DEMO-S3-2025-13. Not a real supplier calculation or approved factor.

LINKED DATA FIELDS

ghg.scope3.category.13

DEMO ONLY - No real supplier evidence, signature, certification or independent assurance.

Danube Precision Components s.r.o. | Training workspace | Page 1

E26 • DEMO | Scope 3 - Franchises

B3 • Supporting evidence

Supported disclosure	B3 12–13, 49–52 • Additional Scope 3 emissions • p. 15
Supported disclosure	B3 49–51 • Significant Scope 3 categories • p. 16
Supported disclosure	B3 51–52 • Scope 3 category results • p. 16
Document type	Internal records
Source	Files
Note	DEMO – Synthetic 2025 source document for software training; not real supplier evidence or independent assurance.

Evidence attachments support the reported data and are separate from custom supplier disclosure appendices.

DEMONSTRATION / FICTIONAL SOURCE DOCUMENT

Scope 3 - Franchises

Danube Precision Components s.r.o.

ENTITY AND PERIOD

Danube Precision Components s.r.o. | 1 January - 31 December 2025

DOCUMENT REFERENCE

DEMO-2025-scope3-14 / revision DEMO-1

ASSESSMENT

notRelevant

ANNUAL CATEGORY TOTAL

Not relevant; no numeric zero is claimed.

METHODOLOGY

Documented activity screening of the fictional company.

BOUNDARY

Calendar year 2025; full fictional entity value-chain activity in this category; controlled operations remain in Scope 1 and 2.

SCREENING RATIONALE

The entity has no franchise arrangements.

UNCERTAINTY / SOURCE

Illustrative estimate, 30% for relevant categories; DEMO-S3-2025-14. Not a real supplier calculation or approved factor.

LINKED DATA FIELDS

ghg.scope3.category.14

DEMO ONLY - No real supplier evidence, signature, certification or independent assurance.

Danube Precision Components s.r.o. | Training workspace | Page 1

E27 • DEMO | Scope 3 - Investments

B3 • Supporting evidence

Supported disclosure	B3 12–13, 49–52 • Additional Scope 3 emissions • p. 15
Supported disclosure	B3 49–51 • Significant Scope 3 categories • p. 16
Supported disclosure	B3 51–52 • Scope 3 category results • p. 16
Document type	Internal records
Source	Files
Note	DEMO – Synthetic 2025 source document for software training; not real supplier evidence or independent assurance.

Evidence attachments support the reported data and are separate from custom supplier disclosure appendices.

DEMONSTRATION / FICTIONAL SOURCE DOCUMENT

Scope 3 - Investments

Danube Precision Components s.r.o.

ENTITY AND PERIOD

Danube Precision Components s.r.o. | 1 January - 31 December 2025

DOCUMENT REFERENCE

DEMO-2025-scope3-15 / revision DEMO-1

ASSESSMENT

notRelevant

ANNUAL CATEGORY TOTAL

Not relevant; no numeric zero is claimed.

METHODOLOGY

Documented activity screening of the fictional company.

BOUNDARY

Calendar year 2025; full fictional entity value-chain activity in this category; controlled operations remain in Scope 1 and 2.

SCREENING RATIONALE

The entity has no investment portfolio or project-finance activities.

UNCERTAINTY / SOURCE

Illustrative estimate, 30% for relevant categories; DEMO-S3-2025-15. Not a real supplier calculation or approved factor.

LINKED DATA FIELDS

ghg.scope3.category.15

DEMO ONLY - No real supplier evidence, signature, certification or independent assurance.

Danube Precision Components s.r.o. | Training workspace | Page 1

E28 • DEMO | Water reconciliation and site screening

B4 • Supporting evidence

Supported disclosure	B4 34 • Air, water and soil pollutants • p. 18
Supported disclosure	B5 35 • Sites in or near biodiversity-sensitive areas • p.
Supported disclosure	B6 36 • Total water withdrawal • p. 19
Supported disclosure	B6 37 first sentence • Production water consumption • p. 19
Supported disclosure	B6 37 second sentence • Water consumption at water-stressed sites • p. 19
Document type	Internal records
Source	Files
Note	DEMO – Synthetic 2025 source document for software training; not real supplier evidence or independent assurance.

Evidence attachments support the reported data and are separate from custom supplier disclosure appendices.

DEMONSTRATION / FICTIONAL SOURCE DOCUMENT

Water reconciliation and site screening

Danube Precision Components s.r.o.

ENTITY AND PERIOD

Danube Precision Components s.r.o. | 1 January - 31 December 2025

DOCUMENT REFERENCE

DEMO-2025-water / revision DEMO-1

WITHDRAWAL / DISCHARGE

410.00 m3 / 348.50 m3

SCENARIO ASSUMPTIONS

Single mains source; discharge assumed at 85% for this illustrative water balance. No high-water-stress or biodiversity-sensitive site is assumed. Voluntary EMS pollutant quantities are recorded separately in DEMO-2025-vs2026-b4; no legal reporting obligation is claimed. These are training assumptions, not geographic or legal findings.

EMERGENCY PROCEDURE

Isolate supply, protect drains, deploy spill kit and notify the site lead. The site lead records and reviews each exercise.

LINKED DATA FIELDS

b6.water, b6.waterStress, b4.pollution, b5.biodiversity, b6.waterEmergencyProcedures

DEMO ONLY - No real supplier evidence, signature, certification or independent assurance.

Danube Precision Components s.r.o. | Training workspace | Page 1

E29 · DEMO | Voluntary EMS pollutant monitoring register

B4 · Supporting evidence

Supported disclosure	B4 34 · Air, water and soil pollutants · p. 18
Document type	Internal records
Source	Files
Note	DEMO - Synthetic 2025 source document for software training; not real supplier evidence or independent assurance.

Evidence attachments support the reported data and are separate from custom supplier disclosure appendices.

DEMONSTRATION / FICTIONAL SOURCE DOCUMENT

Voluntary EMS pollutant monitoring register

Danube Precision Components s.r.o.

ENTITY AND PERIOD

Danube Precision Components s.r.o. | 1 January - 31 December 2025

DOCUMENT REFERENCE

DEMO-2025-vs2026-b4 / revision DEMO-1

VS 2026 B4 34 - BASIS

DEMO - Voluntary EMS monitoring, explicitly applicable. No reporting threshold, permit obligation, accredited laboratory result or regulator filing is asserted.

MONITORING BOUNDARY

Fictional controlled Trnava site, calendar year 2025. Air and water are distinct media. Quantities are synthetic annual masses, not CO₂e and not factors; do not sum different pollutants or convert their reported units.

POLLUTANT / MEDIUM

Nitrogen oxides (NO_x/NO₂) | air | EEA-EPRT-018

AS-REPORTED ANNUAL QUANTITY

10.00 kg | basis ems

SOURCE AND STABLE ROW

DEMO-2025-vs2026-b4 / fictional annual EMS air monitoring ledger; synthetic mass, not an emission factor. | 6d3e0d00-0000-4000-8000-000000000001

POLLUTANT / MEDIUM

Total organic carbon (TOC) (as total C or COD/3) | water | EEA-EPRT-085

AS-REPORTED ANNUAL QUANTITY

3.00 kg | basis ems

SOURCE AND STABLE ROW

DEMO-2025-vs2026-b4 / fictional annual EMS water monitoring ledger; stated as TOC mass without conversion. | 6d3e0d00-0000-4000-8000-000000000002

DEMO ONLY - No real supplier evidence, signature, certification or independent assurance.

Danube Precision Components s.r.o. | Training workspace | Page 1

DEMONSTRATION / FICTIONAL SOURCE DOCUMENT

Voluntary EMS pollutant monitoring register

Danube Precision Components s.r.o.

MEASUREMENT STATUS

DEMO - No measurements took place. The catalogue identifies a pollutant only; it does not establish a legal obligation. TOC is supplied directly as TOC mass, without applying the COD/3 conversion mentioned in its catalogue name.

COMPARATIVES

The same stable pollutant identities and kg units are used in all three annual DEMO registers; the previous year's original quantities are referenced by the report.

LINKED DATA FIELDS

b4.pollution

DEMO ONLY - No real supplier evidence, signature, certification or independent assurance.

Danube Precision Components s.r.o. | Training workspace | Page 2

E30 · DEMO | Waste collection and fraction reconciliation

B7 · Supporting evidence

Supported disclosure	B7 38 first sentence · Circular economy principles · p. 20
Supported disclosure	B7 38 same first sentence · Application of circular economy principles · p. 20
Supported disclosure	B7 39(a) · Waste generated · p. 20
Supported disclosure	B7 39(b) · Waste diverted to recycling or preparation for reuse · p. 20
Document type	Collection notes
Source	Files
Note	DEMO – Synthetic 2025 source document for software training; not real supplier evidence or independent assurance.

Evidence attachments support the reported data and are separate from custom supplier disclosure appendices.

DEMONSTRATION / FICTIONAL SOURCE DOCUMENT

Waste collection and fraction reconciliation

Danube Precision Components s.r.o.

ENTITY AND PERIOD

Danube Precision Components s.r.o. | 1 January - 31 December 2025

DOCUMENT REFERENCE

DEMO-2025-waste / revision DEMO-1

TOTAL / HAZARDOUS SUBSET

3250.00 kg total; 180.00 kg hazardous INCLUDED in total.

PAPER / PLASTIC / GLASS

240.00 / 310.00 / 45.00 kg

METAL / WOOD / MIXED

1150.00 / 220.00 / 1105.00 kg

OTHER FRACTIONS

Hazardous 180.00 kg; bio 0 kg; other 0 kg.

RECOVERED

1965.00 kg: paper + plastic + glass + metal + wood. Hazardous and mixed fractions are not included in this recovery figure.

MATERIAL PRACTICES

The company separates metal scrap, paper, plastics and wood waste and sends metal scrap to authorised recycling. Selected packaging materials are reused where operationally feasible.

LINKED DATA FIELDS

b7.waste, b7.hazardousWaste, b7.wasteBreakdown, b7.circular

DEMO ONLY - No real supplier evidence, signature, certification or independent assurance.

Danube Precision Components s.r.o. | Training workspace | Page 1

E31 • DEMO | Business conduct and management declaration

B11 • Supporting evidence

Supported disclosure	B11 43 • Corruption and bribery convictions • p. 25
Supported disclosure	B11 43 • Corruption and bribery fines • p. 25
Document type	Policy
Source	Files
Note	DEMO – Synthetic 2025 source document for software training; not real supplier evidence or independent assurance.

Evidence attachments support the reported data and are separate from custom supplier disclosure appendices.

DEMONSTRATION / FICTIONAL SOURCE DOCUMENT

Business conduct and management declaration

Danube Precision Components s.r.o.

ENTITY AND PERIOD

Danube Precision Components s.r.o. | 1 January - 31 December 2025

DOCUMENT REFERENCE

DEMO-2025-governance / revision DEMO-1

CONDUCT POLICY

Prohibit bribery, facilitation payments, child labour and forced labour. Record gifts and conflicts, provide a reporting route and review allegations with management. Fictional scenario: 0 corruption convictions and EUR 0 fines.

ACCOUNTABILITY

Demo managing director oversees the policy; the demo ESG coordinator prepares reporting. Management commitment to applicable environmental and labour requirements is part of the scenario.

MANAGEMENT STATEMENT

DEMO - This fictional management statement illustrates a completed 2025 disclosure for Danube Precision Components s.r.o. Source documents, staff identities and review events are synthetic. The controlled single-site boundary, consumption totals and workforce figures are reconciled with the attached demonstration workpapers. This is not a signed declaration or a real company's published report. This complete Option B teaching report covers B1-B11 and C1-C9. All policy, sector-activity and incident answers are explicit fictional annual review conclusions. The supporting workpapers and management approval are simulated; no independent assurance is claimed.

STATUS

Fictional internal review only. No independent reviewer, real signature, certification or Audit Ready assurance badge is supplied.

LINKED DATA FIELDS

`governance.antiCorruption`, `governance.convictionsFines`, `governance.childForcedLabour`, `governance.responsiblePerson`, `governance.lawCommitment`, `statement.management`, `signoff.management`, `signoff.signatory`

DEMO ONLY - No real supplier evidence, signature, certification or independent assurance.

Danube Precision Components s.r.o. | Training workspace | Page 1

E32 · DEMO | Business model, markets and sustainability strategy

C1 · Supporting evidence

Supported disclosure	C1 46(a) · Significant products and services · p. 26
Supported disclosure	C1 46(b) · Significant markets · p. 26
Supported disclosure	C1 46(c) · Main business relationships · p. 26
Supported disclosure	C1 46(d) · Sustainability-related strategy · p. 26
Document type	Internal records
Source	Files
Note	DEMO – Synthetic 2025 source document for software training; not real supplier evidence or independent assurance.

Evidence attachments support the reported data and are separate from custom supplier disclosure appendices.

DEMONSTRATION / FICTIONAL SOURCE DOCUMENT

Business model, markets and sustainability strategy

Danube Precision Components s.r.o.

ENTITY AND PERIOD

Danube Precision Components s.r.o. | 1 January - 31 December 2025

DOCUMENT REFERENCE

DEMO-2025-vs2026-c1 / revision DEMO-1

VS 2026 C1 46(A) - PRODUCTS AND SERVICES

DEMO - Precision steel and aluminium mounting components, brackets and small assemblies for industrial equipment. The fictional Trnava facility performs machining, assembly, inspection and packaging; technical support accompanies product deliveries.

VS 2026 C1 46(B) - SIGNIFICANT MARKETS

DEMO - Business-to-business sales to industrial equipment manufacturers and component distributors in Slovakia, Czechia and Austria. No retail consumer sales are assumed.

VS 2026 C1 46(C) - MAIN BUSINESS RELATIONSHIPS

DEMO - Regional steel and aluminium stockists, fastener and packaging suppliers, contracted road carriers and industrial equipment customers. The company sells directly to manufacturers and through specialist distributors. No real counterparties or contract terms are represented.

VS 2026 C1 46(D) - SUSTAINABILITY STRATEGY

DEMO - Improve energy efficiency through monthly metering and compressed-air checks, reduce production scrap, use segregated recycling and maintain safe work and skills development. The annual B2 action plan records owners, periods and indicators.

ANNUAL REVIEW

Fictional management review for 2025. C1 is included in the complete Option B teaching report. No real company or independently verified strategy is represented.

LINKED DATA FIELDS

c1.products, c1.markets, c1.businessRelationships, c1.strategy

DEMO ONLY - No real supplier evidence, signature, certification or independent assurance.

Danube Precision Components s.r.o. | Training workspace | Page 1

E33 • DEMO | Absolute GHG target and transition plan

C3 • Supporting evidence

Supported disclosure	C3 53(a–e) • GHG reduction targets • p. 28
Supported disclosure	C3 54 • Climate transition plan • p. 28
Supported disclosure	C3 55 • Planned adoption of a climate transition plan • p. 29
Document type	Policy
Source	Files
Note	DEMO – Synthetic 2025 source document for software training; not real supplier evidence or independent assurance.

Evidence attachments support the reported data and are separate from custom supplier disclosure appendices.

DEMONSTRATION / FICTIONAL SOURCE DOCUMENT

Absolute GHG target and transition plan

Danube Precision Components s.r.o.

ENTITY AND PERIOD

Danube Precision Components s.r.o. | 1 January - 31 December 2025

DOCUMENT REFERENCE

DEMO-2025-vs2026-c3 / revision DEMO-1

VS 2026 C3 53(A-E) - TARGET STATUS

DEMO - Existing fictional absolute gross GHG target, reviewed by fictional management for 2025. No independent approval or target-validation claim.

BASE-YEAR SOURCE

The documented 2023 baseline is derived from the app's unchanged 2023 Scope 1 and Scope 2 market-based calculation. The annual inventory and its factor provenance remain the calculation authority; this workpaper does not supply new factors.

TARGET

DEMO - Reduce absolute controlled-operation GHG emissions by 30% by 2030

BASE YEAR AND ABSOLUTE VALUE

2023 | 59.86496914553376 tCO₂e (full stored precision).

TARGET YEAR AND ABSOLUTE VALUE

2030 | 41.90547840187363 tCO₂e. Defined as 70% of the base-year value: a 30% absolute reduction target, not an achieved saving.

SCOPE COVERAGE

Scope 1 100.00%; Scope 2 100.00%; Scope 3 0.00%. Scope 3 remains separately reported in the inventory and is outside this target.

MAIN ACTIONS

DEMO - Implement compressed-air leak checks and machine shutdown controls; improve insulation and heating controls; replace end-of-life fleet vehicles when approved. Review electricity and gas meters monthly. The target covers gross Scope 1 and Scope 2 market-based emissions; no offsets, avoided emissions or Scope 3 are deducted or included.

DOCUMENTED SOURCE AND RATIONALE

DEMO-2023-vs2026-c3 / documented workpaper derived from the unchanged 2023 app calculation: Scope 1 plus Scope 2 market-based. First complete year of this fictional single-site dataset. Same operational-control boundary and existing factor library; no change to the inventory base year or historical activity values.

DEMO ONLY - No real supplier evidence, signature, certification or independent assurance.

Danube Precision Components s.r.o. | Training workspace | Page 1

DEMONSTRATION / FICTIONAL SOURCE DOCUMENT

Absolute GHG target and transition plan

Danube Precision Components s.r.o.

HIGH CLIMATE-IMPACT CONFIRMATION

yes - NACE 25.53 manufacturing; explicit fictional management confirmation, not an automatic NACE approval.

VS 2026 C3 54 - EXISTING TRANSITION PLAN

yes. DEMO - Fictional plan adopted in 2023 and reviewed for 2025. The managing-director board oversees the 2030 absolute Scope 1/2 target. Operations delivers metering, compressed-air efficiency, heating controls and an equipment-renewal review; Accounting reviews proposed capital spending annually. NACE 25.53 manufacturing is explicitly treated as a high climate-impact sector in this scenario. The plan is not externally assessed and carries no financing or 1.5-degree alignment claim.

VS 2026 C3 55 - FUTURE ADOPTION

Not applicable because the fictional plan is already adopted. No future adoption date is invented.

LINKED DATA FIELDS

c3.targets, c3.transitionPlan

DEMO ONLY - No real supplier evidence, signature, certification or independent assurance.

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E34 • DEMO | Climate risk and adaptation review

C4 • Supporting evidence

Supported disclosure	C4 56(a) • Climate-related hazards and transition events • p. 30
Supported disclosure	C4 56(b) • Climate exposure and sensitivity assessment • p. 30
Supported disclosure	C4 56(c) • Climate-risk time horizons • p. 30
Supported disclosure	C4 56(d) • Climate adaptation actions • p. 30
Supported disclosure	C4 57 • Potential adverse climate effects • p. 30
Document type	Internal records
Source	Files
Note	DEMO – Synthetic 2025 source document for software training; not real supplier evidence or independent assurance.

Evidence attachments support the reported data and are separate from custom supplier disclosure appendices.

DEMONSTRATION / FICTIONAL SOURCE DOCUMENT

Climate risk and adaptation review

Danube Precision Components s.r.o.

ENTITY AND PERIOD

Danube Precision Components s.r.o. | 1 January - 31 December 2025

DOCUMENT REFERENCE

DEMO-2025-vs2026-c4 / revision DEMO-1

VS 2026 C4 56-57 - REVIEW

DEMO - Fictional management and operations review for 2025. Qualitative training assumptions; no hazard modelling, monetary loss forecast or externally assessed risk score.

TIME HORIZONS

Short term: one year; medium term: two to five years; long term: more than five years. Horizons are measured from the reporting year.

HAZARD / EVENT

DEMO - More frequent periods of extreme summer heat may interrupt safe production.

EXPOSURE AND SENSITIVITY

Fictional Trnava production hall and storage area. Heat-sensitive operators and compressor cooling can constrain shifts during prolonged hot periods. This is an illustrative management scenario, not a site-specific climate forecast or measured hazard probability.

HORIZON

medium

ADAPTATION UNDERTAKEN

yes. DEMO - 2025 review confirms drinking-water stations, heat-response shift instructions, ventilation maintenance and a temperature-triggered supervisor check. Operations reviews preparedness before each summer.

POTENTIAL ADVERSE EFFECTS

Illustrative temporary production delays and extra ventilation/maintenance costs; no monetary loss estimate or insurance claim is asserted.

EFFECTS HORIZON / QUALITATIVE RATING

medium | medium

DEMO ONLY - No real supplier evidence, signature, certification or independent assurance.

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DEMONSTRATION / FICTIONAL SOURCE DOCUMENT

Climate risk and adaptation review

Danube Precision Components s.r.o.

LINKED DATA FIELDS

c4.climateRisks

DEMO ONLY - No real supplier evidence, signature, certification or independent assurance.

Danube Precision Components s.r.o. | Training workspace | Page 2

E35 • DEMO | Employee turnover and monthly headcount reconciliation

C5 • Supporting evidence

Supported disclosure	C5 58 • Employee turnover rate • p. 31
Supported disclosure	C5 59 • Female-to-male management ratio • p. 31
Supported disclosure	C5 60 • Self-employed and agency workers • p. 31
Document type	Payroll extract
Source	Files
Note	DEMO – Synthetic 2025 source document for software training; not real supplier evidence or independent assurance.

Evidence attachments support the reported data and are separate from custom supplier disclosure appendices.

DEMONSTRATION / FICTIONAL SOURCE DOCUMENT

Employee turnover and monthly headcount reconciliation

Danube Precision Components s.r.o.

ENTITY AND PERIOD

Danube Precision Components s.r.o. | 1 January - 31 December 2025

DOCUMENT REFERENCE

DEMO-2025-vs2026-c5 / revision DEMO-1

VS 2026 C5 58 - REPORTING PERIOD

1 January - 31 December 2025

EMPLOYEES WHO LEFT

4.00 people; all departure reasons included. Fictional scenario: all recorded departures were voluntary.

MONTHLY EMPLOYEE HEADCOUNTS

January through December: 28.00, 28.00, 28.00, 28.00, 28.00, 28.00, 28.00, 28.00, 28.00, 28.00, 28.00, 28.00. Synthetic steady average; joiners replace leavers within the reporting month.

AVERAGE EMPLOYEE HEADCOUNT

28.00 people, calculated from twelve month-end headcounts; not FTE.

EMPLOYEE TURNOVER RATE

$4.00 / 28.00 \times 100 = 14.29\%$. Rounding is for display only.

METHOD

Fictional employee turnover and monthly headcount reconciliation (DEMO-2025-vs2026-c5). HR register: all departures during the calendar year, including voluntary departures, dismissals, retirement and death in service, divided by the mean of twelve month-end employee headcounts, multiplied by 100. This is headcount, not FTE.

PRIVACY AND ASSURANCE

Aggregate fictional payroll workpaper. No personal employee records or real payroll extract; reviewed only within the training scenario.

VS 2026 C5 59 - MANAGEMENT

Female 2.00; male 4.00. Management is a subset of the employed workforce; no additional employees are added to B8.

DEMO ONLY - No real supplier evidence, signature, certification or independent assurance.

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DEMONSTRATION / FICTIONAL SOURCE DOCUMENT

Employee turnover and monthly headcount reconciliation

Danube Precision Components s.r.o.

VS 2026 C5 60 - NON-EMPLOYEE WORKERS

Exclusive self-employed people without personnel: 2.00; temporary agency workers: 4.00. Separate from the B8 employee count; fictional aggregate contractor register.

COMPARATIVE BASIS

Same definitions in 2023-2025. Prior-year counts and turnover operands are preserved without rounding; joiners may replace voluntary leavers and year-opening hires explain changes between annual steady headcounts.

LINKED DATA FIELDS

c5.turnover, c5.managementRatio, c5.nonEmployees

DEMO ONLY - No real supplier evidence, signature, certification or independent assurance.

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E36 · DEMO | Own-workforce human rights policy and complaints procedure

C6 · Supporting evidence

Supported disclosure	C6 61(a) · Own-workforce human rights policy · p. 32
Supported disclosure	C6 61(b)(i–vi) · Human rights policy coverage · p. 32
Supported disclosure	C6 61(c) · Own-workforce complaints mechanism · p. 32
Document type	Policy
Source	Files
Note	DEMO – Synthetic 2025 source document for software training; not real supplier evidence or independent assurance.

Evidence attachments support the reported data and are separate from custom supplier disclosure appendices.

DEMONSTRATION / FICTIONAL SOURCE DOCUMENT

Own-workforce human rights policy and complaints procedure

Danube Precision Components s.r.o.

ENTITY AND PERIOD

Danube Precision Components s.r.o. | 1 January - 31 December 2025

DOCUMENT REFERENCE

DEMO-2025-vs2026-c6 / revision DEMO-1

VS 2026 C6 61(A) - POLICY

yes. Fictional management-approved annual policy; an illustrative internal policy, not a certification.

VS 2026 C6 61(B) - EXPLICIT POLICY COVERAGE

Child labour: yes; forced labour: yes; human trafficking: yes; discrimination: yes; accident prevention: yes; other: no.

POLICY IMPLEMENTATION

Check minimum working age and freely agreed employment; prohibit recruitment coercion and trafficking; apply equal treatment; provide induction, machine-safety training and accident reporting. Fictional managers review concerns quarterly.

VS 2026 C6 61(C) - COMPLAINTS MECHANISM

yes. DEMO - Workers can report concerns to the fictional HR coordinator or managing director, or use a sealed suggestion box. HR records receipt, restricts access, reviews the case with management and communicates the outcome. Retaliation is prohibited. These channels are illustrative and cannot receive real complaints.

DOCUMENT CONTROL

Fictional HR coordinator maintains the procedure for 2025; fictional management reviews it annually. No real signature or reporting address is provided.

LINKED DATA FIELDS

c6.policy, c6.complaints

DEMO ONLY - No real supplier evidence, signature, certification or independent assurance.

Danube Precision Components s.r.o. | Training workspace | Page 1

E37 • DEMO | Annual human rights incident review

C7 • Supporting evidence

Supported disclosure	C7 62(a)(i–v) • Confirmed own-workforce human rights incidents • p. 33
Supported disclosure	C7 62(b) • Actions to address human rights incidents • p. 33
Supported disclosure	C7 62(c) first sentence • Confirmed value-chain and other stakeholder incidents • p. 33
Supported disclosure	C7 62(c) last sentence • Description of confirmed stakeholder incidents • p. 33
Document type	Internal records
Source	Files
Note	DEMO – Synthetic 2025 source document for software training; not real supplier evidence or independent assurance.

Evidence attachments support the reported data and are separate from custom supplier disclosure appendices.

DEMONSTRATION / FICTIONAL SOURCE DOCUMENT

Annual human rights incident review

Danube Precision Components s.r.o.

ENTITY AND PERIOD

Danube Precision Components s.r.o. | 1 January - 31 December 2025

DOCUMENT REFERENCE

DEMO-2025-vs2026-c7 / revision DEMO-1

VS 2026 C7 62(A) - CONFIRMED OWN-WORKFORCE INCIDENTS

Child labour: no; forced labour: no; human trafficking: no; discrimination: no; other: no. Each No is an explicit fictional annual review conclusion.

REVIEW PROCEDURE

Fictional management and HR reconciled the annual complaints and case registers for 1 January - 31 December 2025. No confirmed incidents in this scenario; no personal case details are invented.

VS 2026 C7 62(B) - REMEDIAL ACTIONS

No incident-related remedial actions in this no-confirmed-incident scenario.

VS 2026 C7 62(C) - VALUE-CHAIN AND STAKEHOLDER INCIDENTS

no. Fictional review of supplier, customer and carrier notifications identified no confirmed incidents involving value-chain workers, communities, consumers or end-users.

ASSURANCE BOUNDARY

The fictional review is not an independent investigation or assurance statement and does not assert facts about any actual company.

LINKED DATA FIELDS

c7.ownWorkforceIncidents, c7.valueChainIncidents

DEMO ONLY - No real supplier evidence, signature, certification or independent assurance.

Danube Precision Components s.r.o. | Training workspace | Page 1

E38 · DEMO | Governance-body composition confirmation

C9 · Supporting evidence

Supported disclosure	C9 64 · Female-to-male governance body ratio · p. 35
Document type	Internal records
Source	Files
Note	DEMO - Synthetic 2025 source document for software training; not real supplier evidence or independent assurance.

Evidence attachments support the reported data and are separate from custom supplier disclosure appendices.

DEMONSTRATION / FICTIONAL SOURCE DOCUMENT

Governance-body composition confirmation

Danube Precision Components s.r.o.

ENTITY AND PERIOD

Danube Precision Components s.r.o. | 1 January - 31 December 2025

DOCUMENT REFERENCE

DEMO-2025-vs2026-c9 / revision DEMO-1

VS 2026 C9 64 - GOVERNANCE BODY

yes. A fictional three-member managing-director board oversees the company.

FEMALE / MALE MEMBERS

1.00 female / 2.00 male members. Same definitions and body in 2023-2025.

RATIO

Female divided by male = $1 / 2 = 0.5$. This is a ratio, not a percentage of all members.

REVIEW AND PRIVACY

Fictional management confirmation for calendar year 2025. No real director identities, appointments, register extracts or signatures are supplied.

LINKED DATA FIELDS

c9.governanceBody

DEMO ONLY - No real supplier evidence, signature, certification or independent assurance.

Danube Precision Components s.r.o. | Training workspace | Page 1

Supplier appendix 1

DEMO | Supplier sustainability statement 2025

Section	Custom Supplier Disclosures
Document type	Statement
Linked area	General
Supplied by	Fictional reporting entity - DEMO
Verification status	Not independently verified by EnvironmentalReport.eu
Treatment	Client-supplied document. Internal content is merged without OCR, rewriting or modification.

Appendix documents were supplied by the reporting entity and were not independently verified by EnvironmentalReport.eu.

DEMONSTRATION / FICTIONAL SOURCE DOCUMENT

Supplier sustainability statement 2025

Danube Precision Components s.r.o.

MANAGEMENT STATEMENT

DEMO - This fictional management statement illustrates a completed 2025 disclosure for Danube Precision Components s.r.o. Source documents, staff identities and review events are synthetic. The controlled single-site boundary, consumption totals and workforce figures are reconciled with the attached demonstration workpapers. This is not a signed declaration or a real company's published report. This complete Option B teaching report covers B1-B11 and C1-C9. All policy, sector-activity and incident answers are explicit fictional annual review conclusions. The supporting workpapers and management approval are simulated; no independent assurance is claimed.

NEXT REPORTING PERIOD

The company plans to improve energy monitoring at the production facility, increase the share of renewable electricity where commercially feasible, and strengthen documentation of supplier and waste-related evidence during the next reporting period.

VERIFICATION STATUS

DEMO - fictional unsigned training document. Not independently verified; no ISO certification.

DEMO ONLY - No real supplier evidence, signature, certification or independent assurance.

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