

Voluntary sustainability report

Option A — Basic Module

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 A — Basic Module.

Reporting entity	Hron Office Services s.r.o.
Standard	VS 2026 — Regulation (EU) 2026/1560
Reporting option	Option A — Basic Module
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 6 headcount +1 vs 2024 VS 2026 · B1 27(e) (v)	Scope 1 + 2 (location-based) 1.13 tCO2e VS 2026 · B3 33	Total energy consumption 6.91 MWh VS 2026 · B3 32 first sentence	Renewable share 0.0 % VS 2026 · B3 32 remainder/table	Women share 66.7 % +6.7 pp vs 2024 VS 2026 · B8 40(b)
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Company profile

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

NACE sector codes: 82.10 · Office administrative and support activities (NACE Rev. 2.1)

Main site: Fictional administrative office · Fictional office location, Banska Bystrica, Slovakia · SK

Total assets: 85,000 EUR

Individual or consolidated report: Individual report

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 ✓	

B1, B2, B3, B8, B9, B10, B11 · Reported

B4, B5 · Not applicable

B6, B7 · Voluntary for up to 10 employees – not reported

MANAGEMENT SIGN-OFF CONFIRMED

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Environmental summary

Calculated footprint (Scope 2 market-based)		1.77 tCO2e
Scope 1		0.92 tCO2e
Scope 2 (market-based)		0.84 tCO2e
Scope 2 (location-based)		0.21 tCO2e
Inventory total (location-based)		1.13 tCO2e
Quantified biogenic CO2		Not reported

Scope breakdown

Total
1.77
tCO2e

Executive snapshot

Clear scope allocation in a stakeholder-friendly format.

Scope 1

0.92 tCO2e

52.35%

Scope 2 (market-based)

0.84 tCO2e

47.65%

Scope 3

Not reported

Not reported

Quantified sources: 0 · 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.

VS 2026

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B1 • Basis for preparation

Additional disclosures included: B3 (requested by a bank). They do not establish Option B.

Reported figures by year

Metric	2023	2024	2025	Unit
Turnover	190,000	230,000	280,000	EUR
Total assets	65,000	74,000	85,000	EUR

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

Reported

Option A — Basic Module

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

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

B1 • Basis for preparation (continued)

B1 27(e)(ii) • NACE sector codes

Reported

82.10

Evidence: E1

Total assets

Reported**85,000** EUR

B1 27(e)(iii)

Method: Amount entered directly in the reporting currency; it is not derived from individual transactions — Source document: E2 DEMO | Annual accountant reconciliation.

Evidence: E2

Turnover

Reported**280,000** EUR

B1 27(e)(iv)

Method: Amount entered directly in the reporting currency; it is not derived from individual transactions — Source document: E2 DEMO | Annual accountant reconciliation.

Evidence: E2

B1 27(e)(v) • Number of employees

Reported

Measure: Headcount

Period basis: Period average

Total: 6

Method: Reported employee count measured as headcount, period average — Source: Fictional annual payroll, safety and training reconciliation (DEMO-2025-micro-payroll).

Evidence: E3

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

Reported

SK

Evidence: E1

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

Reported

One fictional leased administrative office in Banska Bystrica, Slovakia

Evidence: E1

B1 • Basis for preparation (continued)

B1 27(e)(vii) • Sites and geolocation

Reported

Name: Fictional administrative office
Address: Fictional office location, Banska Bystrica, Slovakia
Country: SK
Latitude: 48.7363
Longitude: 19.1462
Relationship: leased

Method: Site coordinates and boundary vertices are reported as entered; no site area is calculated from them — Source document: E1 DEMO | Company identity, site and reporting scope.

Evidence: E1

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	7.57	6.91	MWh
B3 • Renewable and non-renewable energy			
Non-renewable electricity	2.70	2.40	MWh
Non-renewable fuels	4.87	4.51	MWh
Renewable electricity	0.00	0.00	MWh
Renewable fuels	0.00	0.00	MWh
B3 • Gross Scope 1 emissions	1.00	0.92	tCO2e
B3 • Gross location-based Scope 2 emissions	0.27	0.21	tCO2e

B1 • Basis for preparation (continued)

B1 14 • Comparative information (continued)				Reported
Disclosure	2024	2025	Unit	
B3 • Scope 1 + location-based Scope 2 GHG intensity	5.5	4.05	tCO2e per EUR million	
B8 • Employees by gender				
Female	3	4	headcount	
Male	2	2	headcount	
Other	0	0	headcount	
Not reported	0	0	headcount	
Method: Entered prior-year values retain their recorded year, unit and reference; they are not reconstructed from the current-year amount — Source: DEMO-2024-micro annual source workpapers; same fictional entity, boundary, currency and numerical component basis. Section references: B1, B8, B9, B10. Comparative years: 2024; current year: 2025. DEMO-2024-micro annual source workpapers; same fictional entity, boundary, currency and numerical component basis. No display rounding applied. Evidence: E1				

Reporting context	
Excluded operations	No controlled operations excluded. No subsidiaries or consolidation in this fictional scenario.
Boundary note	DEMO - Single fictional legal entity and leased office. The synthetic annual dataset begins in 2023; later reports compare with the preceding fictional year on the same boundary.
Significant assets / main operating assets	DEMO - Office computers, furniture and ordinary administrative equipment. No manufacturing plant.
Countries of operation	Slovakia
Sites included	One fictional leased administrative office in Banska Bystrica, Slovakia
Organizational boundary	Single company / legal entity
Supplier code	DEMO-MICRO-006

B2 • Practices, policies and future initiatives

B2 29(a), 30 • Sustainability practices

Not applicable

No

The disclosure's applicability condition is not met.

Evidence: E4

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

Not applicable

No

Evidence: E4

B2 29(c), 30 • Future sustainability initiatives

Not applicable

No

Evidence: E4

B2 29(d) • Policy monitoring targets

Not applicable

No

Evidence: E4

B2 31 • Detailed practices and policy disclosure

Reported

Option A — Basic Module

Evidence: E4

B3 • Energy and greenhouse gas emissions

Scope 1

0.92

tCO_{2e}

VS 2026 • B3 33(a)

Scope 2 • location-based

0.21

tCO_{2e}Market-based: 0.84 tCO_{2e}
VS 2026 • B3 33(b)

Energy consumed

6.91

MWh

VS 2026 • B3 32 first sentence

B3 32 first sentence • Total energy consumption • Reported • Evidence: E5–E6

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: E6

Method: Scope 1 source results are summed and converted from kgCO_{2e} to tCO_{2e} — Source: DESNZ 2025; Eurostat nrg_bal_c, FC_TRA_ROAD_E.

Natural gas (stationary combustion) • Default factor

Factor used **0.18493272 kgCO_{2e}/kWh (gross CV)** • DESNZ 2025 • 2025 • IPCC AR6 • 5,000 kWh × 0.18493272 = **0.92 tCO_{2e}**

Reported as zero (no emission factor applied): Heating oil / LPG outside vehicles; Refrigerant leakage / refill (R410A); Company vehicles – petrol; Company vehicles – diesel; Company vehicles – LPG; Company vehicles – CNG.

B3 33(b) • Gross location-based Scope 2 emissions • Reported • Evidence: E5

Method: Reported electricity and EV-charging kWh use the resolved location-based electricity factor — Source: OKTE - National energy mix - Production Mix CO₂ (2025).

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

Factor used **0.08704 kgCO_{2e}/kWh** • OKTE - National energy mix - Production Mix CO₂ (2025) • 2025 • 2,400 kWh × 0.08704 = **0.21 tCO_{2e}**

Method: Market-based Scope 2 contributions are summed and converted from kgCO_{2e} to tCO_{2e}, retaining each source's resolved factor and contractual treatment — Source: AIB European Residual Mixes (Final Residual Mix, 2025).

Purchased electricity (market-based) • Default factor

Factor used **0.3507 kgCO_{2e}/kWh** • AIB European Residual Mixes (Final Residual Mix, 2025) • 2025 • 2,400 kWh × 0.3507 = **0.84 tCO_{2e}**

Reported as zero (no emission factor applied): On-site renewable generation (operational emissions); Purchased steam; Purchased heat; Purchased cooling; EV charging (electricity, market-based).

Method: Sum of the reported Scope 1 and the stated Scope 2 basis, in tCO_{2e} — Source: DESNZ 2025; Eurostat nrg_bal_c, FC_TRA_ROAD_E; OKTE - National energy mix - Production Mix CO₂ (2025).

Calculation: Scope 1 (0.92) + Scope 2 – location-based (0.21) = **1.13 tCO_{2e}** (total calculated before rounding)

Method: Sum of the reported Scope 1 and the stated Scope 2 basis, in tCO_{2e} — Source: AIB European Residual Mixes (Final Residual Mix, 2025); DESNZ 2025; Eurostat nrg_bal_c, FC_TRA_ROAD_E.

Calculation: Scope 1 (0.92) + Scope 2 – market-based (0.84) = **1.77 tCO_{2e}** (total calculated before rounding)

B3 • Energy and greenhouse gas emissions (continued)

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

Reported

Energy type	Renewable (MWh)	Non-renewable (MWh)	Total (MWh)
Electricity, heat, steam and cooling	0.00	2.40	2.40
Fuels	0.00	4.51	4.51
Total	0.00	6.91	6.91

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: E5–E6

B3 12–13, 49–52 • Additional Scope 3 emissions

Voluntarily not reported

Not reported

This additional disclosure is voluntary.

Scope 1 + location-based Scope 2 GHG intensity

Reported

4.05 tCO₂e per EUR million

B3 12–13

Method: Scope 1 plus location-based Scope 2 tCO₂e divided by turnover in EUR million for the same reporting period — Source document: E2 DEMO | Annual accountant reconciliation.

Evidence: E2

B3–B7 • Environment

B4 • Pollution · B4 34 · Not applicable – applicability condition not met. · Evidence: E4

B5 • Biodiversity · B5 35 · Not applicable – applicability condition not met. · Evidence: E4

B6

B7

Voluntary for undertakings with 10 or fewer employees – not reported (VS 2026)

B8 • Workforce characteristics

Employees

6

headcount

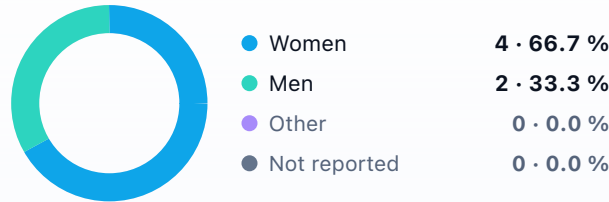
Period average

VS 2026 · B1 27(e)(v)

Additional reported context

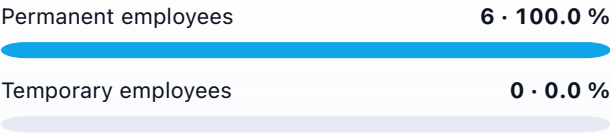
Employee evidence basis Fictional annual payroll, safety and training reconciliation (DEMO-2025-micro-payroll)

Employees by gender



VS 2026 · B8 40(b)
Headcount · Period average

Employees by contract type



VS 2026 · B8 40(a)
Headcount · Period average

Reported figures by year

Metric	2023	2024	2025	Unit
Employees	4	5	6	headcount
Women share	50.0	60.0	66.7	%
Permanent employees	4	5	6	headcount
Temporary employees	0	0	0	headcount

B8 40(a) · Employees by contract type · Reported · Evidence: E3

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

B8 • Workforce characteristics (continued)

B8 40(b) • Employees by gender • Reported • Evidence: E3

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

B8 40(c) • Employees by country of employment

Not applicable – applicability condition not met.

Evidence: E3

B9 • Health and safety

Recordable work-related accidents

0

VS 2026 • B9 41(a)

Accident rate

0

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	0	0	0	
Accident rate	0	0	0	per 200,000 hours
Work-related fatalities	0	0	0	

B9 41(a) • Recordable work-related accidents • Reported • Evidence: E3

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: E3 DEMO | Annual payroll, safety and training reconciliation.

B9 41(a) • Recordable work-related accident rate • Reported • Evidence: E3

Method: Recordable work-related accidents multiplied by 200,000 and divided by reported hours worked — Source document: E3 DEMO | Annual payroll, safety and training reconciliation.

B9 41(b) • Fatalities from work-related accidents and ill health • Reported • Evidence: E3

Method: Sum of entered fatalities from work-related accidents and work-related ill health — Source document: E3 DEMO | Annual payroll, safety and training reconciliation.

Additional reported context

Health and safety procedures

Yes

B10 • Remuneration, collective bargaining and training

Average annual training hours per employee

8

hours/employee

VS 2026 • B10 42(d)

Additional reported context

Training evidence basis

Fictional annual payroll, safety and training reconciliation (DEMO-2025-micro-payroll)

Training by gender

Average training hours — male employees8 h

Average training hours — female employees8 h

Average training hours — other / not disclosed0 h

VS 2026 • B10 42(d)

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	4	6	8	hours/employee
Collective bargaining coverage	0.0	0.0	0.0	%

B10 42(a) • Applicable minimum wage • Reported • Evidence: E3

B10 42(c) • Collective bargaining coverage • Reported • Evidence: E3

Method: Collective-bargaining coverage percentage entered directly; it is not derived from a count of covered employees — Source document: E3 DEMO | Annual payroll, safety and training reconciliation.

B10 42(d) • Average annual training hours per employee • Reported • Evidence: E3

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

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	No
✓ 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: E4

B11 43 • Corruption and bribery fines • Reported • Evidence: E4

Additional reported context	
Sustainability responsible person	Fictional managing director, supported by the external accountant

Management statement and sign-off

Management statement

DEMO - Fictional management reviewed this Option A training report for Hron Office Services s.r.o., calendar year 2025. The external accountant reconciled company and payroll data. All sources, identities and approvals are simulated; no independent assurance is claimed.

Signatory	Fictional managing director
Position	Fictional management
Prepared by	Fictional external accountant
Management confirmed	Yes
Review date	Jan 31, 2026

Annex A – Calculation detail

Additional calculation assumptions and sources

Number of employees

Recorded basis/source: E3 DEMO | Annual payroll, safety and training reconciliation

Comparative information

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

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: E5 DEMO | Annual electricity invoice reconciliation; E6 DEMO | Annual gas invoice and controlled-source screening; ER-VS-ENERGY-2026.09.30.1

Scope 1 + location-based Scope 2 GHG intensity

Machine-readable data retain tCO₂e per single currency unit.

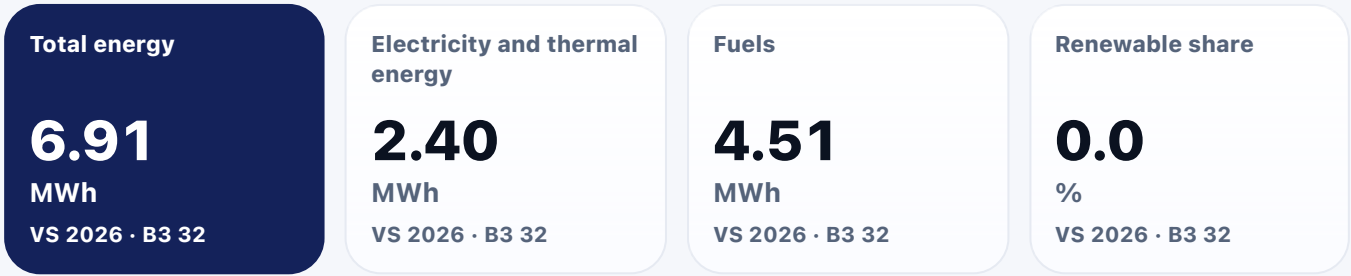
Employees by contract type

Complete category counts must reconcile to the employee total. Recorded basis/source: E3 DEMO | Annual payroll, safety and training reconciliation

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.

Annex A – Calculation detail



Calculated energy activity

Energy activity

Activity	Quantity	MWh	Renewable share	Source
Purchased electricity	2,400 kWh	2.40	0.0%	Entered purchased electricity, including company EV charging inside this meter
Natural gas	5,000 kWh (gross CV)	4.51	0.0%	DESNZ 2025
Total		6.91	0.0%	

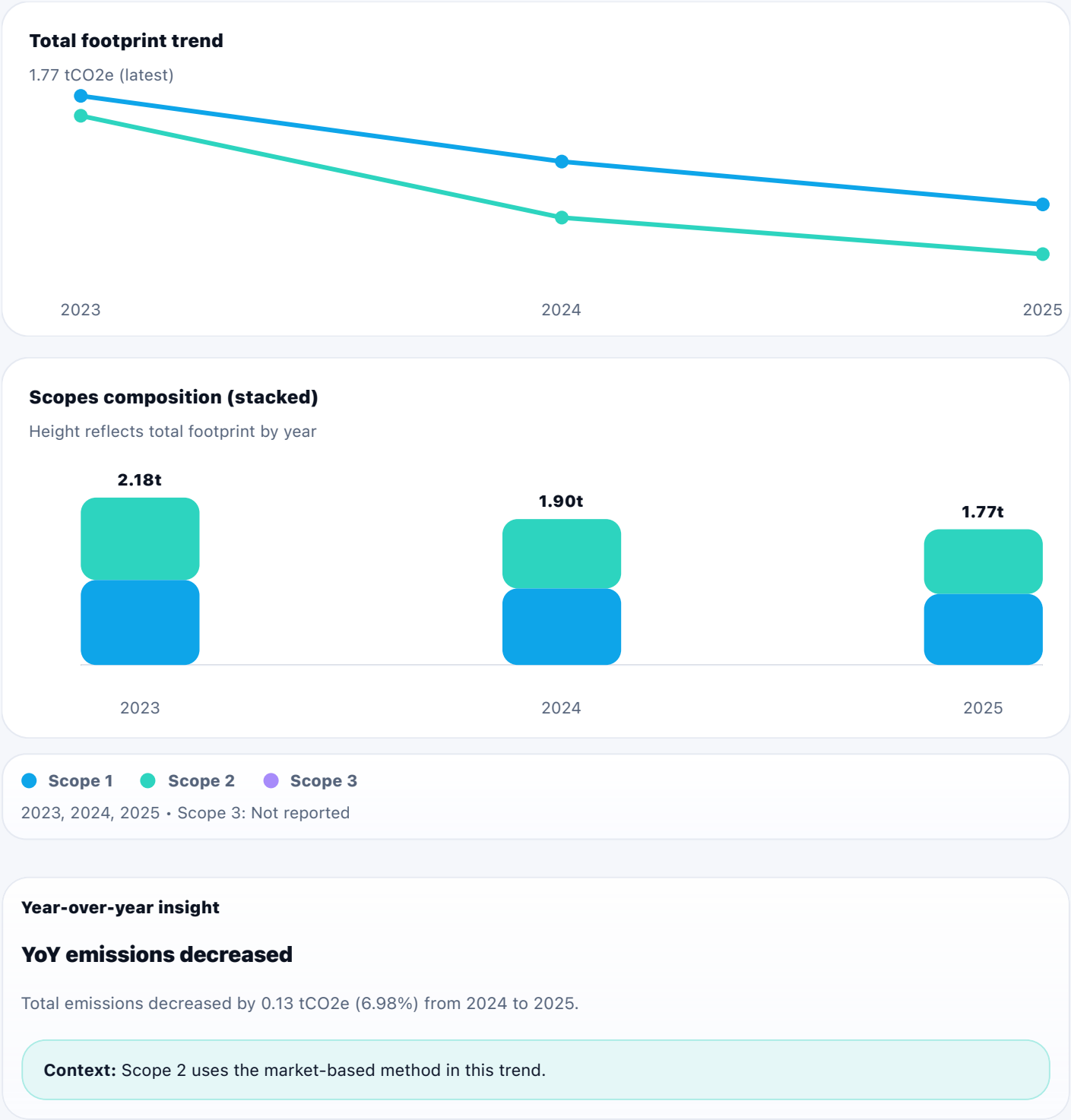
No consumption recorded for: Purchased EV charging, Vehicle CNG, Vehicle diesel, Vehicle LPG, Vehicle petrol, Consumed on-site renewable electricity, Purchased cooling, Purchased heat, Purchased steam.

Electricity consumption mix



Year-over-year trend

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

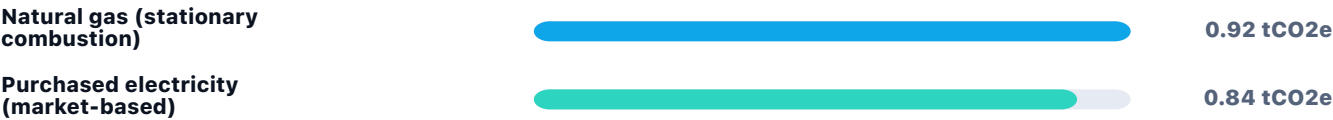


Key drivers

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

2,400 kWh • 0.3507 kgCO₂e/kWh

AIB European Residual Mixes (2025)

Natural gas consumption

5,000.00 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	tCO ₂ e
Scope 2 · Purchased electricity (market-based) 2,400 kWh × 0.3507 kg/kWh AIB European Residual Mixes (Final Residual Mix, 2025)	2,400 kWh	0.3507 kgCO ₂ e/kWh	0.84
Scope 1 · Natural gas (stationary combustion) 5000.0 kwh × 0.1849327169811321 kgCO ₂ e/kWh (gross CV); ER-GWP-AR6-2 DESNZ 2025	5,000 kwh	0.18493272 kgCO ₂ e/kWh (gross CV)	0.92
Scope 1 · Company vehicles – petrol 0.0 L × 2.120678906832163 kgCO ₂ e/liters; ER-GWP-AR6-2 DESNZ 2025; Eurostat nrg_bal_c, FC_TRA_ROAD_E	0 L	2.1206789 kgCO ₂ e/liters	0.00
Scope 1 · Company vehicles – diesel 0.0 L × 2.474706862858726 kgCO ₂ e/liters; ER-GWP-AR6-2 DESNZ 2025; Eurostat nrg_bal_c, FC_TRA_ROAD_E	0 L	2.4747069 kgCO ₂ e/liters	0.00
Scope 1 · Company vehicles – LPG 0.0 L × 1.5571073908355797 kgCO ₂ e/L; ER-GWP-AR6-2 DESNZ 2025	0 L	1.5571074 kgCO ₂ e/L	0.00
Scope 1 · Company vehicles – CNG 0.0 kg × 2.6032027831320756 kgCO ₂ e/kg; ER-GWP-AR6-2 DESNZ 2025	0 kg	2.6032028 kgCO ₂ e/kg	0.00

Other reported results

Activity	Reported result (tCO2e)
Scope 2 · On-site renewable generation (operational emissions) Confirmed zero	0.00
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 1 · Refrigerant leakage / refill (R410A) 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. 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.
- **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
- **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:** Scope 3 emissions are not reported. This does not establish zero emissions. Water and waste quantities are disclosed separately as physical data.
- **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.
- **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.

Biogenic CO2 Disclosure

Activity / attribution	Quantity	Biogenic CO2 (t)	Source
Natural gas — biogenic CO2 not quantified Biogenic CO2 — Scope 1 Reported outside inventory total	5,000 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	0.05 kg	27 IPCC AR6 GWP100	1.35 kgCO2e
Scope 1 — CH4	0 kg	27 IPCC AR6 GWP100	0 kgCO2e
Scope 1 — CO2 — biogenic (unquantified sources)	Unavailable	—	—
Scope 1 — CO2 — non-biogenic assumed · assumption: mineral natural gas – actual supply composition is unknown	922.85 kg	1 CO2 reference gas	922.85 kgCO2e
Scope 1 — CO2 — non-biogenic	0 kg	1 CO2 reference gas	0 kgCO2e
Scope 1 — N2O assumed · assumption: mineral natural gas – actual supply composition is unknown	0.002 kg	273 IPCC AR6 GWP100	0.464 kgCO2e
Scope 1 — N2O	0 kg	273 IPCC AR6 GWP100	0 kgCO2e
Scope 1 — Other gases — split unavailable	Unavailable	Unavailable	0 kgCO2e
Scope 1 — Unresolved gas mixture	Unavailable	Unavailable	0 kgCO2e
Scope 2 — CO2 — non-biogenic	841.68 kg	1 CO2 reference gas	841.68 kgCO2e
Scope 2 — Unresolved gas mixture	Unavailable	Unavailable	0 kgCO2e

Scope 1 — gas groups without separate data: HFCs, 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.

Breakdown by emitted substance for Scope 1 and market-based Scope 2. 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	841.68	1	841.68	Quantified CO2 reference gas; AIB European Residual Mixes (Final Residual Mix, 2025)
Natural gas (stationary combustion) Scope 1	CO2 — non-biogenic	922.85	1	922.85	Assumed CO2 reference gas; DESNZ 2025
Natural gas (stationary combustion) Scope 1	CH4	0.05	27	1.35	Assumed IPCC AR6 GWP100; DESNZ 2025
Natural gas (stationary combustion) Scope 1	N2O	0.001698	273	0.463585	Assumed IPCC AR6 GWP100; DESNZ 2025
Company vehicles – petrol Scope 1	CO2 — non-biogenic	0	1	0	Quantified CO2 reference gas; DESNZ 2025; Eurostat nrg_bal_c, FC_TRA_ROAD_E
Company vehicles – petrol Scope 1	Other gases — split unavailable	—	—	0	Unresolved DESNZ 2025; Eurostat nrg_bal_c, FC_TRA_ROAD_E
Company vehicles – petrol Scope 1	CH4	0	27	0	Quantified IPCC AR6 GWP100; DESNZ 2025; Eurostat nrg_bal_c, FC_TRA_ROAD_E
Company vehicles – petrol Scope 1	N2O	0	273	0	Quantified IPCC AR6 GWP100; DESNZ 2025; Eurostat nrg_bal_c, FC_TRA_ROAD_E
Company vehicles – diesel Scope 1	CO2 — non-biogenic	0	1	0	Quantified CO2 reference gas; DESNZ 2025; Eurostat nrg_bal_c, FC_TRA_ROAD_E
Company vehicles – diesel Scope 1	Other gases — split unavailable	—	—	0	Unresolved DESNZ 2025; Eurostat nrg_bal_c, FC_TRA_ROAD_E
Company vehicles – diesel Scope 1	CH4	0	27	0	Quantified IPCC AR6 GWP100; 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	N2O	0	273	0	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
Company vehicles – CNG Scope 1	N2O	0	273	0	Assumed IPCC AR6 GWP100; DESNZ 2025
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); Refrigerant leakage / refill (R410A) (Scope 1: 0 kgCO2e); EV charging (electricity, market-based) (Scope 2: 0 kgCO2e)

Known inventory amounts retained; gas mass is not established.

Factor sources

Factor / applies to	Value	Source / year	Gas coverage
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
Location-based electricity factor (Slovakia) Location-based Scope 2 - Hron Office Services 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

Produced and exported electricity

PV electricity generated	0 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

Annex B – Evidence

Original documents are retained in the evidence package.

E1	DEMO Company identity, site and reporting scope Internal records • Company name, Country, Sector / activity, NACE code, Legal entity, Reporting period, Sites included, Group reporting • DEMO - Fictional 2025 micro source; no real business, personal records, signature or independent assurance.
E2	DEMO Annual accountant reconciliation Internal records • Annual turnover, Balance sheet total • DEMO - Fictional 2025 micro source; no real business, personal records, signature or independent assurance.
E3	DEMO Annual payroll, safety and training reconciliation 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 - Fictional 2025 micro source; no real business, personal records, signature or independent assurance.
E4	DEMO Management applicability and conduct review Internal records • Sustainability practices & plans, Pollution, Biodiversity, Anti-corruption rules, Convictions or fines, Child / forced labour compliance, Responsible person, Legal commitment, Management statement, Management confirmation, Signatory • DEMO - Fictional 2025 micro source; no real business, personal records, signature or independent assurance.
E5	DEMO Annual electricity invoice reconciliation Supplier statement • Purchased electricity, Electricity supplier, Location-based electricity factor, Market-based electricity factor • DEMO - Fictional 2025 micro source; no real business, personal records, signature or independent assurance.
E6	DEMO Annual gas invoice and controlled-source screening Supplier statement • Natural gas, Transport, Refrigerants • DEMO - Fictional 2025 micro source; no real business, personal records, signature or independent assurance.