

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. Selected additional disclosures answered: C1, C5. This is not a full Comprehensive Module report.

Reporting entity	Morava Business 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

25
headcount

+2 vs 2024

VS 2026 · B1 27(e)
(v)

Scope 1 + 2 (location-based)

7.11
tCO₂e

VS 2026 · B3 33

Total energy consumption

45.08
MWh

VS 2026 · B3 32
first sentence

Renewable share

0.0
%

VS 2026 · B3 32
remainder/table

Women share

60.0
%

–0.9 pp vs 2024
VS 2026 · B8
40(b)

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: 410,000 EUR

Individual or consolidated report: Individual report



DEMO - Separate office paper and packaging

The fictional office separates paper and packaging for the contracted collector; the accountant reconciles the annual mass statement.

Circular economy & waste

Timeframe: Calendar year 2025

VS 2026 · B2 29(a), 30

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



C5

Workforce detail



B1, B2, B3, B6, B7, B8, B9, B10, B11, C1, C5 · Reported

B4, B5 · Not applicable

MANAGEMENT SIGN-OFF CONFIRMED

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Environmental summary

Calculated footprint (Scope 2 market-based)		11.86 tCO2e
Scope 1		5.55 tCO2e
Scope 2 (market-based)		6.31 tCO2e
Scope 2 (location-based)		1.57 tCO2e
Inventory total (location-based)		7.11 tCO2e
Quantified biogenic CO2		Not reported

Scope breakdown



Total
11.86
tCO2e

Executive snapshot

Clear scope allocation in a stakeholder-friendly format.

● Scope 1	5.55 tCO2e	46.78%
● Scope 2 (market-based)	6.31 tCO2e	53.22%
● 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.

B1 • Basis for preparation

Additional disclosures included: C1, C5 (requested by a customer). They do not establish Option B.

Reported figures by year

Metric	2023	2024	2025	Unit
Turnover	950,000	1,120,000	1,250,000	EUR
Total assets	340,000	380,000	410,000	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

410,000 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

1,250,000 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: 25

Method: Reported employee count measured as headcount, period average — Source: Fictional annual payroll, safety and training reconciliation (DEMO-2025-small-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	48.38	45.08	MWh
B3 • Renewable and non-renewable energy			
Non-renewable electricity	19.50	18.00	MWh
Non-renewable fuels	28.88	27.08	MWh
Renewable electricity	0.00	0.00	MWh
Renewable fuels	0.00	0.00	MWh
B3 • Gross Scope 1 emissions	5.90	5.55	tCO2e
B3 • Gross location-based Scope 2 emissions	1.93	1.57	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	7	5.69	tCO2e per EUR million
B7 • Waste generated			
Hazardous	0	0	kg
Non-hazardous	500	480	kg
B8 • Employees by gender			
Female	14	15	headcount
Male	9	10	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-small annual source workpapers; same fictional entity, boundary, currency and numerical component basis.

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

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

Evidence: E1

B1 • Basis for preparation (continued)

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-SMALL-025
Customer	Fictional business customer

B2 • Practices, policies and future initiatives

B2 29(a), 30 • Sustainability practices



DEMO - Separate office paper and packaging

The fictional office separates paper and packaging for the contracted collector; the accountant reconciles the annual mass statement.

Circular economy & waste

Practice

Suppliers: No

Customers: No

Timeframe: Calendar year 2025

Owner: Fictional office manager

VS 2026 • B2 29(a), 30

Evidence: E4

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

Not applicable

No

The disclosure's applicability condition is not met.

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

5.55

tCO_{2e}

VS 2026 • B3 33(a)

Scope 2 • location-based

1.57

tCO_{2e}Market-based: 6.31 tCO_{2e}
VS 2026 • B3 33(b)

Energy consumed

45.08

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 • 30,000 kWh × 0.18493272 = **5.55 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 • 18,000 kWh × 0.08704 = **1.57 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 • 18,000 kWh × 0.3507 = **6.31 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 (5.55) + Scope 2 – location-based (1.57) = **7.11 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 (5.55) + Scope 2 – market-based (6.31) = **11.86 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	18.00	18.00
Fuels	0.00	27.08	27.08
Total	0.00	45.08	45.08

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

5.69 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

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 • Water

Water withdrawn

120

m³

VS 2026 • B6 36

Water discharged

114

m³

B6 • Additional reported water data

Reported figures by year				
Metric	2023	2024	2025	Unit
Water withdrawn	100	110	120	m ³

B6 36 • Total water withdrawal • Reported • Evidence: E7

Method: Total water withdrawal entered directly in m³ — Source document: E7 DEMO | Office water reconciliation.

B6 37 first sentence • Production water consumption

Not applicable – applicability condition not met.

Evidence: E7

B6 37 second sentence • Water consumption at water-stressed sites

Not applicable – applicability condition not met.

Evidence: E7

B7 • Resources, circular economy and waste

Waste generated

480

kg

VS 2026 • B7 39(a)

Hazardous waste

0

kg

VS 2026 • B7 39(a)

Recycling and reuse

80.0

%

VS 2026 • B7 39(b)

Reported figures by year

Metric	2023	2024	2025	Unit
Waste generated	520	500	480	kg
Recycling and reuse	70.0	76.0	80.0	%

B7 39(b) • Waste diverted to recycling or preparation for reuse • Reported • Evidence: E8

Method: Recycled waste plus waste prepared for reuse, divided by total waste generated, multiplied by 100 — Source document: E8 DEMO | Office waste collection and recycling reconciliation.

B7 38 first sentence • Circular economy principles

Reported

Yes

Evidence: E8

B7 38 same first sentence • Application of circular economy principles

Reported

DEMO - Separate paper and packaging collection in the office. 384 kg recycled from 480 kg generated; no other recovery is included in the recycling figure.

Evidence: E8

B7 39(a) • Waste generated

Reported

Non-hazardous: 480

Method: Reported total waste and hazardous waste in kg; non-hazardous waste equals total minus hazardous waste — Source document: E8 DEMO | Office waste collection and recycling reconciliation.

Evidence: E8

B7 39(c) • Annual material mass flows

Not applicable – applicability condition not met.

B7 • Resources, circular economy and waste (continued)

Separated waste

Paper	300 kg
Plastic	84 kg
Mixed waste	96 kg

Waste notes: DEMO - Fictional annual collector statement; 300 kg paper + 84 kg plastic recycled, 96 kg mixed residual; 480 kg total. No hazardous waste. This is B7 physical data, not a commissioned Scope 3 inventory.

B8 • Workforce characteristics

Employees

25

headcount

Period average

VS 2026 • B1 27(e)(v)

Additional reported context

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

Employees by gender



VS 2026 • B8 40(b)

Headcount • Period average

Employees by contract type

Permanent employees 23 • 92.0 %

Temporary employees 2 • 8.0 %

VS 2026 • B8 40(a)

Headcount • Period average

Reported figures by year

Metric	2023	2024	2025	Unit
Employees	20	23	25	headcount
Women share	60.0	60.9	60.0	%
Permanent employees	18	21	23	headcount
Temporary employees	2	2	2	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-small-payroll).

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-small-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)

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)

Additional reported context

Training evidence basis

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

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-small-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

C1 • Strategy and business model

C1 46(a) • Significant products and services

Reported

DEMO - Administrative processing, appointment coordination and document preparation for business clients. No manufacturing or consumer financial service is assumed.

Evidence: E9

C1 46(b) • Significant markets

Reported

DEMO - Business-to-business customers in Slovakia and Czechia; services are delivered from the single Slovak office. No foreign establishment is assumed.

Evidence: E9

C1 46(c) • Main business relationships

Reported

DEMO - Business-service customers, office landlord, electricity and gas suppliers, IT support provider, stationery supplier and waste collector. Counterparties are fictional and no real contracts are represented.

Evidence: E9

C5 • Additional workforce information

Reported figures by year

Metric	2023	2024	2025	Unit
Employee turnover rate	15.0	4.3	8.0	%

C5 58 • Employee turnover rate

Reported

Turnover rate: 8%
Employees who left: 2
Average employee headcount: 25
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: E10 DEMO | Employee departures and average-headcount workpaper.

Evidence: E10

Management statement and sign-off

Management statement

DEMO - Fictional management reviewed this Option A training report for Morava Business 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-small 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.

Total water withdrawal

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

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.

Annex A – Calculation detail (continued)

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.

Employee turnover rate

Employee departures divided by average employee headcount, multiplied by 100 Recorded basis/source: Fictional employee departures and average-headcount workpaper (DEMO-2025-small-turnover). 2 voluntary departures divided by the mean of twelve month-end headcounts of 25, multiplied by 100. Replacement employees joined within the same month; no dismissal, retirement or death in service in this fictional register.

Annex A – Calculation detail

Total energy

45.08

MWh

VS 2026 · B3 32

Electricity and thermal energy

18.00

MWh

VS 2026 · B3 32

Fuels

27.08

MWh

VS 2026 · B3 32

Renewable share

0.0

%

VS 2026 · B3 32

Calculated energy activity

Energy activity

Activity	Quantity	MWh	Renewable share	Source
Purchased electricity	18,000 kWh	18.00	0.0%	Entered purchased electricity, including company EV charging inside this meter
Natural gas	30,000 kWh (gross CV)	27.08	0.0%	DESNZ 2025
Total		45.08	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

Total

18,000 kWh

Total electricity consumed: 18,000 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

0 kWh 0.00%

Purchased electricity covered by GO/EAC

0 kWh 0.00%

Other purchased electricity

18,000 kWh 100.00%

VS 2026

environmentalreport.eu

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Year-over-year trend

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

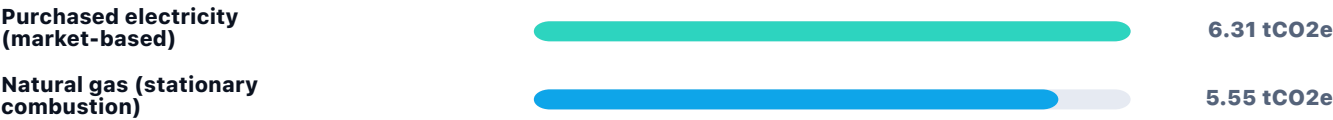


Key drivers

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
18,000 kWh • 0.3507 kgCO₂e/kWh
AIB European Residual Mixes (2025)

Natural gas consumption
30,000.00 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) 18,000 kWh × 0.3507 kg/kWh AIB European Residual Mixes (Final Residual Mix, 2025)	18,000 kWh	0.3507 kgCO2e/kWh	6.31
Scope 1 · Natural gas (stationary combustion) 30000.0 kwh × 0.1849327169811321 kgCO2e/kWh (gross CV); ER-GWP-AR6-2 DESNZ 2025	30,000 kwh	0.18493272 kgCO2e/kWh (gross CV)	5.55
Scope 1 · Company vehicles – petrol 0.0 L × 2.120678906832163 kgCO2e/liters; ER- GWP-AR6-2 DESNZ 2025; Eurostat nrg_bal_c, FC_TRA_ROAD_E	0 L	2.1206789 kgCO2e/liters	0.00
Scope 1 · Company vehicles – diesel 0.0 L × 2.474706862858726 kgCO2e/liters; ER- GWP-AR6-2 DESNZ 2025; Eurostat nrg_bal_c, FC_TRA_ROAD_E	0 L	2.4747069 kgCO2e/liters	0.00
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

Reported physical quantities

Activity	Quantity
Scope 3 · Waste generated – total (reported quantity) Reported as quantity	480 kg
Scope 3 · Hazardous waste (reported quantity) Confirmed zero	0 kg
Scope 3 · Waste separated – paper (reported quantity) Reported as quantity	300 kg
Scope 3 · Waste separated – plastic (reported quantity) Reported as quantity	84 kg
Scope 3 · Waste separated – mixed (reported quantity) Reported as quantity	96 kg

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	30,000 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	CO ₂ e
Scope 1 — CH₄ assumed · assumption: mineral natural gas – actual supply composition is unknown	0.3 kg	27 IPCC AR6 GWP100	8.1 kgCO ₂ e
Scope 1 — CH₄	0 kg	27 IPCC AR6 GWP100	0 kgCO ₂ e
Scope 1 — CO₂ — biogenic (unquantified sources)	Unavailable	—	—
Scope 1 — CO₂ — non-biogenic assumed · assumption: mineral natural gas – actual supply composition is unknown	5,537.1 kg	1 CO ₂ reference gas	5,537.1 kgCO ₂ e
Scope 1 — CO₂ — non-biogenic	0 kg	1 CO ₂ reference gas	0 kgCO ₂ e
Scope 1 — N₂O assumed · assumption: mineral natural gas – actual supply composition is unknown	0.01 kg	273 IPCC AR6 GWP100	2.782 kgCO ₂ e
Scope 1 — N₂O	0 kg	273 IPCC AR6 GWP100	0 kgCO ₂ e
Scope 1 — Other gases — split unavailable	Unavailable	Unavailable	0 kgCO ₂ e
Scope 1 — Unresolved gas mixture	Unavailable	Unavailable	0 kgCO ₂ e
Scope 2 — CO₂ — non-biogenic	6.313 t	1 CO ₂ reference gas	6.313 tCO ₂ e
Scope 2 — Unresolved gas mixture	Unavailable	Unavailable	0 kgCO ₂ e

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	6,312.6	1	6,312.6	Quantified CO2 reference gas; AIB European Residual Mixes (Final Residual Mix, 2025)
Natural gas (stationary combustion) Scope 1	CO2 — non-biogenic	5,537.1	1	5,537.1	Assumed CO2 reference gas; DESNZ 2025
Natural gas (stationary combustion) Scope 1	CH4	0.3	27	8.1	Assumed IPCC AR6 GWP100; DESNZ 2025
Natural gas (stationary combustion) Scope 1	N2O	0.010189	273	2.781509	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 - Morava Business 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. Page links open originals included in this PDF.

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 small 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 small 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 small 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 small 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 small 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 small source; no real business, personal records, signature or independent assurance.
E7	DEMO Office water reconciliation Supplier statement • Water consumption, High water-stress area • DEMO - Fictional 2025 small source; no real business, personal records, signature or independent assurance.
E8	DEMO Office waste collection and recycling reconciliation Collection notes • Total waste, Hazardous waste, Separated waste, Circular economy • DEMO - Fictional 2025 small source; no real business, personal records, signature or independent assurance.
E9	DEMO Customer request and business description Internal records • Significant products and services, Significant markets, Main business relationships • DEMO - Fictional 2025 small source; no real business, personal records, signature or independent assurance.
E10	DEMO Employee departures and average-headcount workpaper Payroll extract • Employee turnover • DEMO - Fictional 2025 small source; no real business, personal records, signature or independent assurance.

E1 • DEMO | Company identity, site and reporting scope

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)(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
Document type	Internal records
Source	Files
Note	DEMO – Fictional 2025 small source; no real business, personal records, signature or independent assurance.

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

DEMONSTRATION / FICTIONAL SOURCE DOCUMENT

Company identity, site and reporting scope

Morava Business Services s.r.o.

FICTIONAL SOURCE

DEMO - Morava Business Services s.r.o. | calendar year 2025 | DEMO-2025-small-company

PREPARATION

Fictional external accountant and management. All figures and review decisions are synthetic training data.

ENTITY AND ACTIVITY

Morava Business Services s.r.o. | s.r.o. (private limited liability company) | NACE 82.10. DEMO - Administrative office and business support services

SITE AND ASSETS

One fictional leased administrative office in Banska Bystrica, Slovakia. DEMO - Office computers, furniture and ordinary administrative equipment. No manufacturing plant.

TRAINING COORDINATES

48.7363 latitude, 19.1462 longitude; a fictional office illustration, not a verified lease or site survey.

REPORTING BASIS

Individual Option A Basic Module, comparison with the preceding fictional year. No subsidiaries. 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.

SELECTED ADDITIONS

A fictional customer asks for C1 46(a), 46(b), 46(c) and C5 58 only. These voluntarily supplied 2025 data do not imply that the 2027 statutory value-chain cap is effective.

CERTIFICATIONS

Explicit No: no sustainability certification, label, ISO certificate or independent assurance is represented.

LINKED DATA FIELDS

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

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

Morava Business Services s.r.o. | Training workspace | Page 1

E2 • DEMO | Annual accountant reconciliation

B1 • Supporting evidence

Supported disclosure	B1 27(e)(iii) · Total assets · p.
Supported disclosure	B1 27(e)(iv) · Turnover · p.
Supported disclosure	B3 12–13 · Scope 1 + location-based Scope 2 GHG intensity · p.
Document type	Internal records
Source	Files
Note	DEMO – Fictional 2025 small source; no real business, personal records, signature or independent assurance.

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

DEMONSTRATION / FICTIONAL SOURCE DOCUMENT

Annual accountant reconciliation

Morava Business Services s.r.o.

FICTIONAL SOURCE

DEMO - Morava Business Services s.r.o. | calendar year 2025 | DEMO-2025-small-accounts

PREPARATION

Fictional external accountant and management. All figures and review decisions are synthetic training data.

PERIOD AND CURRENCY

1 January - 31 December 2025; EUR. Fictional ledger approved within the example only.

TURNOVER

EUR 1250000.00 from administrative and business support services.

TOTAL ASSETS

EUR 410000.00; office equipment, cash and trade receivables within the same legal entity.

RECONCILIATION

No group entities, currency conversion or unrecorded sector revenue. The accountant's synthetic annual summary is the B1 source; it is not a real filed account.

LINKED DATA FIELDS

b1.turnover, b1.balanceSheet

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

Morava Business Services s.r.o. | Training workspace | Page 1

E3 • DEMO | Annual payroll, safety and training reconciliation

B1 • Supporting evidence

Supported disclosure	B1 27(e)(v) · Number of employees · p. 7
Supported disclosure	B8 40(a) · Employees by contract type · p. 17
Supported disclosure	B8 40(b) · Employees by gender · p. 17
Supported disclosure	B8 40(c) · Employees by country of employment · p. 17
Supported disclosure	B9 41(a) · Recordable work-related accidents · p. 18
Supported disclosure	B9 41(a) · Recordable work-related accident rate · p. 18
Supported disclosure	B9 41(b) · Fatalities from work-related accidents and ill health · p. 18
Supported disclosure	B10 42(a) · Applicable minimum wage · p. 19
Supported disclosure	B10 42(c) · Collective bargaining coverage · p. 19
Supported disclosure	B10 42(d) · Average annual training hours per employee · p. 19
Document type	Payroll extract
Source	Files
Note	DEMO – Fictional 2025 small source; no real business, personal records, signature or independent assurance.

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

DEMONSTRATION / FICTIONAL SOURCE DOCUMENT

Annual payroll, safety and training reconciliation

Morava Business Services s.r.o.

FICTIONAL SOURCE

DEMO - Morava Business Services s.r.o. | calendar year 2025 | DEMO-2025-small-payroll

PREPARATION

Fictional external accountant and management. All figures and review decisions are synthetic training data.

EMPLOYEE COUNT SOURCE

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

TRAINING SOURCE

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

COUNT BASIS

Average headcount, not FTE. Twelve equal month-end headcounts of 25; all staff work in Slovakia.

CONTRACTS

23 permanent + 2 temporary = 25 employees.

GENDER

15 female + 10 male; Other 0, Not reported 0. Totals reconcile to the same average headcount.

HOURS AND ACCIDENTS

44000.00 hours, 0 recordable work-related accidents, 0 accident fatalities and 0 work-related ill-health fatalities. Rate 0 per 200,000 hours; each zero is an explicit fictional register finding.

PAY AND REPRESENTATION

Minimum wage compliance Yes; collective bargaining coverage 0%. No legally required gender-pay-gap disclosure is assumed in this fictional case; this is not legal advice about any real employer.

TRAINING AND PROCEDURES

8.00 hours per employee, equally for female and male groups. Fictional attendance records cover safe office work and information handling. Health and safety procedures are explicitly Yes.

PRIVACY

Aggregate invented counts only; no personal employee records or real payroll extract.

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

Morava Business Services s.r.o. | Training workspace | Page 1

DEMONSTRATION / FICTIONAL SOURCE DOCUMENT

Annual payroll, safety and training reconciliation

Morava Business Services s.r.o.

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.

Morava Business Services s.r.o. | Training workspace | Page 2

E4 · DEMO | Management applicability and conduct review

B2 · Supporting evidence

Supported disclosure	B2 29(a), 30 · Sustainability practices · p. 11
Supported disclosure	B2 29(b), 30 · Sustainability policies and public availability · p. 11
Supported disclosure	B2 29(c), 30 · Future sustainability initiatives · p. 11
Supported disclosure	B2 29(d) · Policy monitoring targets · p. 11
Supported disclosure	B2 31 · Detailed practices and policy disclosure · p. 11
Supported disclosure	B4 34 · Air, water and soil pollutants · p.
Supported disclosure	B5 35 · Sites in or near biodiversity-sensitive areas · p.
Supported disclosure	B11 43 · Corruption and bribery convictions · p. 20
Supported disclosure	B11 43 · Corruption and bribery fines · p. 20
Document type	Internal records
Source	Files
Note	DEMO – Fictional 2025 small source; no real business, personal records, signature or independent assurance.

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

DEMONSTRATION / FICTIONAL SOURCE DOCUMENT

Management applicability and conduct review

Morava Business Services s.r.o.

FICTIONAL SOURCE

DEMO - Morava Business Services s.r.o. | calendar year 2025 | DEMO-2025-small-management

PREPARATION

Fictional external accountant and management. All figures and review decisions are synthetic training data.

B2 PRACTICES AND POLICIES

One confirmed practice: separate office paper and packaging for collection. No formal sustainability policy, future initiative or quantified target is claimed.

B4 POLLUTION

DEMO - No pollutant reporting under a legal requirement or voluntary EMS programme is assumed for the office. This fictional applicability decision is not a legal opinion or a claim of zero releases.

B5 BIODIVERSITY

DEMO - No site in or near a biodiversity-sensitive area is assumed. The training coordinates are not an environmental site assessment.

CONDUCT AND B11

Explicit No to corruption/bribery convictions or fines: 0 convictions and EUR 0 fines after a fictional annual register check. No separate anti-corruption policy is claimed. Management confirms the example's child/forced-labour and environmental/labour-law commitments.

MANAGEMENT STATEMENT

DEMO - Fictional management reviewed this Option A training report for Morava Business 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.

APPROVAL BOUNDARY

Fictional management only; no real signature or independent reviewer. The app binds its simulated compliance statement only after these source files are installed.

LINKED DATA FIELDS

b2.sustainabilityPractices, b4.pollution, b5.biodiversity, 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.

Morava Business Services s.r.o. | Training workspace | Page 1

E5 • DEMO | Annual electricity invoice reconciliation

B3 • Supporting evidence

Supported disclosure	B3 32 first sentence · Total energy consumption · p. 12
Supported disclosure	B3 32 remainder/table · Renewable and non-renewable energy · p. 13
Supported disclosure	B3 33(b) · Gross location-based Scope 2 emissions · p. 12
Document type	Supplier statement
Source	Files
Note	DEMO – Fictional 2025 small source; no real business, personal records, signature or independent assurance.

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

DEMONSTRATION / FICTIONAL SOURCE DOCUMENT

Annual electricity invoice reconciliation

Morava Business Services s.r.o.

FICTIONAL SOURCE

DEMO - Morava Business Services s.r.o. | calendar year 2025 | DEMO-2025-small-electricity

PREPARATION

Fictional external accountant and management. All figures and review decisions are synthetic training data.

CONSUMED ELECTRICITY

18000.00 kWh at the one leased office, based on twelve fictional invoices and reconciled meter readings.

ENERGY ATTRIBUTES

The example assigns no renewable attributes to purchased electricity. No guarantee of origin, supplier-specific GHG factor or certificate is fabricated.

OTHER PURCHASED ENERGY

No purchased heat, steam or cooling and no EV charging: each quantity explicitly confirmed zero in this scenario. Office heating is its own gas boiler, reported separately.

CALCULATION BASIS

Use the app's unchanged country/year location-based factor for B3 Scope 2; the existing market-based calculation remains distinct. This invoice supplies quantity and synthetic attribute information, not a new factor.

ON-SITE GENERATION

No PV, CHP, other generation, self-consumed renewable electricity or electricity export; each zero explicitly confirmed.

LINKED DATA FIELDS

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

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

Morava Business Services s.r.o. | Training workspace | Page 1

E6 • DEMO | Annual gas invoice and controlled-source screening

B3 • Supporting evidence

Supported disclosure	B3 32 first sentence · Total energy consumption · p. 12
Supported disclosure	B3 32 remainder/table · Renewable and non-renewable energy · p. 13
Supported disclosure	B3 33(a) · Gross Scope 1 emissions · p. 12
Document type	Supplier statement
Source	Files
Note	DEMO – Fictional 2025 small source; no real business, personal records, signature or independent assurance.

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

DEMONSTRATION / FICTIONAL SOURCE DOCUMENT

Annual gas invoice and controlled-source screening

Morava Business Services s.r.o.

FICTIONAL SOURCE

DEMO - Morava Business Services s.r.o. | calendar year 2025 | DEMO-2025-small-gas

PREPARATION

Fictional external accountant and management. All figures and review decisions are synthetic training data.

CONSUMED GAS

30000.00 kWh for office heating; meter quantity reconciled to twelve fictional invoices.

OTHER CONTROLLED SOURCES

No additional stationary liquid fuel, company vehicles or refrigerant leakage in this fictional controlled boundary. Diesel, petrol, LPG, CNG and refrigerant amounts are individually confirmed zero.

GAS ASSUMPTIONS

No biomethane attribute is assigned in the fictional statement. Actual delivered composition is unknown; the app's mineral-gas inventory assumption and factor provenance remain unchanged.

REPORTING SCOPE

B3 complete energy is 45.08 MWh, calculated automatically from the electricity and physical gas inputs. The energy ledger retains original units and conversion sources.

LINKED DATA FIELDS

b3.gas, b3.transport, b3.refrigerants

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

Morava Business Services s.r.o. | Training workspace | Page 1

E7 • DEMO | Office water reconciliation

B6 • Supporting evidence

Supported disclosure	B6 36 • Total water withdrawal • p. 14
Supported disclosure	B6 37 first sentence • Production water consumption • p. 14
Supported disclosure	B6 37 second sentence • Water consumption at water-stressed sites • p. 14
Document type	Supplier statement
Source	Files
Note	DEMO – Fictional 2025 small source; no real business, personal records, signature or independent assurance.

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

DEMONSTRATION / FICTIONAL SOURCE DOCUMENT

Office water reconciliation

Morava Business Services s.r.o.

FICTIONAL SOURCE

DEMO - Morava Business Services s.r.o. | calendar year 2025 | DEMO-2025-small-water

PREPARATION

Fictional external accountant and management. All figures and review decisions are synthetic training data.

WATER WITHDRAWN

120.00 m3 from the one mains supplier.

WATER-INCIDENT PROCEDURES

DEMO - No dedicated documented water-incident procedure is assumed for this fictional office. No preparedness exercise or testing is claimed.

WATER DISCHARGED

114.00 m3, an explicitly synthetic annual office-water estimate, not a measured discharge certificate.

APPLICABILITY

No significant production process using water and no water-stressed site are assumed. The production-consumption conditions in paragraph 37 are not applicable; no separate Scope 3 water inventory is requested.

LINKED DATA FIELDS

b6.water, b6.waterStress

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

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E8 · DEMO | Office waste collection and recycling reconciliation

B7 · Supporting evidence

Supported disclosure	B7 38 first sentence · Circular economy principles · p. 15
Supported disclosure	B7 38 same first sentence · Application of circular economy principles · p. 15
Supported disclosure	B7 39(a) · Waste generated · p. 15
Supported disclosure	B7 39(b) · Waste diverted to recycling or preparation for reuse · p. 15
Document type	Collection notes
Source	Files
Note	DEMO – Fictional 2025 small source; no real business, personal records, signature or independent assurance.

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

DEMONSTRATION / FICTIONAL SOURCE DOCUMENT

Office waste collection and recycling reconciliation

Morava Business Services s.r.o.

FICTIONAL SOURCE

DEMO - Morava Business Services s.r.o. | calendar year 2025 | DEMO-2025-small-waste

PREPARATION

Fictional external accountant and management. All figures and review decisions are synthetic training data.

GENERATED WASTE

480.00 kg total; 0.00 kg hazardous, explicitly confirmed. Non-hazardous waste equals total.

SEPARATE FRACTIONS

300.00 kg paper + 84.00 kg plastic + 96.00 kg mixed residual = total.

RECYCLING / REUSE

384.00 kg recycled; 0.00 kg prepared for reuse; 80.00% of generated waste. Other recovery is excluded.

PRACTICES AND MATERIAL FLOWS

DEMO - Separate paper and packaging collection in the office. 384 kg recycled from 480 kg generated; no other recovery is included in the recycling figure. No significant manufacturing/material-flow process is assumed for this administrative service office.

BOUNDARY

Fictional contractor weights support B7 physical reporting. They do not establish a separate Scope 3 inventory or supplier-approved emission factor.

LINKED DATA FIELDS

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

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

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E9 • DEMO | Customer request and business description

C1 • Supporting evidence

Supported disclosure	C1 46(a) · Significant products and services · p. 21
Supported disclosure	C1 46(b) · Significant markets · p. 21
Supported disclosure	C1 46(c) · Main business relationships · p. 21
Document type	Internal records
Source	Files
Note	DEMO – Fictional 2025 small source; no real business, personal records, signature or independent assurance.

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

DEMONSTRATION / FICTIONAL SOURCE DOCUMENT

Customer request and business description

Morava Business Services s.r.o.

FICTIONAL SOURCE

DEMO - Morava Business Services s.r.o. | calendar year 2025 | DEMO-2025-small-customer-request

PREPARATION

Fictional external accountant and management. All figures and review decisions are synthetic training data.

REQUEST

DEMO - The fictional business customer asks for C1 46(a-c) and C5 58 in addition to Basic. Voluntary 2025 information exchange; no claim that statutory Annex II rights apply before 2027.

C1 46(A) - PRODUCTS AND SERVICES

DEMO - Administrative processing, appointment coordination and document preparation for business clients. No manufacturing or consumer financial service is assumed.

C1 46(B) - MARKETS

DEMO - Business-to-business customers in Slovakia and Czechia; services are delivered from the single Slovak office. No foreign establishment is assumed.

C1 46(C) - RELATIONSHIPS

DEMO - Business-service customers, office landlord, electricity and gas suppliers, IT support provider, stationery supplier and waste collector. Counterparties are fictional and no real contracts are represented.

NOT SELECTED

C1 strategy, C2-C4, the other C5 metrics and C6-C9 are not requested or reported. This remains Option A with the selected additions, never Option B.

LINKED DATA FIELDS

c1.products, c1.markets, c1.businessRelationships

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

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E10 • DEMO | Employee departures and average-headcount workpaper

C5 • Supporting evidence

Supported disclosure	C5 58 • Employee turnover rate • p. 22
Document type	Payroll extract
Source	Files
Note	DEMO - Fictional 2025 small source; no real business, personal records, signature or independent assurance.

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

DEMONSTRATION / FICTIONAL SOURCE DOCUMENT

Employee departures and average-headcount workpaper

Morava Business Services s.r.o.

FICTIONAL SOURCE

DEMO - Morava Business Services s.r.o. | calendar year 2025 | DEMO-2025-small-turnover

PREPARATION

Fictional external accountant and management. All figures and review decisions are synthetic training data.

C5 58 - OPERANDS

2.00 departures / 25.00 average employees x 100 = 8.00%.

ANNUAL REGISTER

2.00 voluntary departures; no dismissals, retirement or death in service. The same number of replacements joined in those months, so each month-end headcount is 25.00.

METHOD

Fictional employee departures and average-headcount workpaper (DEMO-2025-small-turnover). 2 voluntary departures divided by the mean of twelve month-end headcounts of 25, multiplied by 100. Replacement employees joined within the same month; no dismissal, retirement or death in service in this fictional register.

SOURCE AND PRIVACY

Fictional payroll reconciliation; the same 25.00-person average and contract/gender totals appear in the annual payroll source. No personal staff data; annual comparisons use the separate fictional workpapers for each year.

LINKED DATA FIELDS

c5.turnover

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

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