

Decarbonization reporting | Scope 3

Suppliers of Povag

Productline –SDM

Audit 2024

Certification valid until 31-12-2026

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1 Product line certification for decarbonization at supplier

This report contains the carbon footprint of for the following organization:

Reporting organization	Povag
Details Auditor	Gert-Jan Kloos, CarbonScore – Gjkloos@carbonscore.nl

Reporting period covered Y-2024: 03/04/2024 to 31/12/2026

The purpose of this certificate is to disseminate the reduction of greenhouse gas emission with respect to consistency, comparability and completeness in the accounting procedures.

This certificate is intended for all stakeholders interested in sustainable clarification of Povag suppliers. The following steps has been taken:

Povag production side:

- Full production location is running on Green Energy, generated by 100% solar panels
- Has been prepared in accordance with the requirements of the Greenhouse Gas Protocol reporting standards (Corporate Accounting and Reporting Standard, 2004; Corporate Value Chain Accounting and Reporting Standard, 2011),
- Endeavours to use primary data wherever possible but especially surrounding all major emissions sources. Where primary data is not available, a consistent and conservative approach to calculation is applied.

The reporting period covered in this document is 03/04/2024 to 31/12/2026. Next iteration of this calculation is expected to be of the same length, starting from the first day following this reporting period. Any deviation from this will be mentioned in communication at the time of publication.

2 Green energy capacity calculation – Povag suppliers

The organizational boundaries were drawn using the consolidation based on operational control approach. This approach considers all emissions that the organization has operational control over, but not necessarily financial control.

The organizational structure of the reporting productline is listed below:

- Povag
- Productline -SDM

CarbonScore verified the following dates on April 3, 2024:

Supplier X

On 03-12-2021 a solar panel project with an installed capacity of 1097.85 kWp approved by Ministry of Energy and Natural Resources.

Additional Data:

Manufacturer:X

Number of installed panels: 3378

Maximum output per panel: 325 Wp

Calculation of maximum installed power:

$$G=(A-0)/1000$$

$$1097,85=(3378+325)/1000$$

$$1,097,850 \text{ kW} = 1097.85 \text{ kWp}$$

G = maximum installed power (in kWp)

A= number of installed panels

0 = maximum output per panel (in Wp)

Supplier: XX

On 09-06-2023, a solar panel project with an installed capacity of 1,285.90 kWp was approved by Ministry of Energy And Natural Resources.

Additional data:

Manufacturer: XX

Number of installed panels: 2338

Maximum output per panel: 550 Wp

Calculation of maximum installed power:

$$G=(A-0)/1000$$

$$1.285,90=(2338-550)/1000$$

$$1.285.900 \text{ KW} = 1,285.90 \text{ kWp}$$

G = maximum installed power (in kWp)

A = number of installed panels

0 = maximum output per panel (in Wp)

3 Reporting boundaries

In this report sources of carbon emissions are considered:

1. Electricity – Indirect emissions from the generation of purchased electricity, steam, heating, or cooling consumed by the reporting company

Scope 3 – Indirect emission in the value chain; further divided into upstream and downstream emissions

Approach to base year reporting

The reporting period Y-2024 is the first GHG electricity period for Povag and counts as the base year for the current and future reporting cycles.

There are no changes in methodology in the reporting between the base year and this report. Recalculation of the base year will be implemented in case it is necessary to maintain an effective

base year comparison. Reasons for this might include:

- changes to the organizational boundaries such as mergers or acquisitions
- changes to the reporting boundaries such as revisions of the excluded categories
- significant changes to the calculation methodologies
- significant changes to data sourcing strategy
- significant changes to emission factor selection

Review, Internal Audit and Improvement

- This emission inventory for reporting period Y-2024 has been compiled with highest attention for completeness and correctness.
- In case the application period of the activity overlaps with the validity period of more than one emission factor, the median data of the activity period is used to determine which factor to use. (example if an activity stretches from August 2023 to July 2024, the median date is 29/01/2024)

For review or questions contact to: info@carbonscore.nl