



**Opinion of an independent Verification Body carrying out
activities in the area of verification of greenhouse gas emission
and removals declarations at the organisation level
according to PN-EN ISO 14064-1**

Client	Patelec Elpena sp. z o.o
Address	ul. Świętego Wojciecha 24, 59-220 Legnica
Order number	84984614
Date of issue of the opinion	23.09.2025
Revision opinion number	CFO-W/2025/2

The client is responsible for the preparation and fair presentation of the CCF Declaration in accordance with the criteria set out below, while the verifier is responsible for expressing an opinion on this Declaration based on the verification process performed. The verification has been carried out in accordance with the guidelines contained in the latest version of PN-EN ISO 14064-3.

Summary of the opinion

on the verification of declarations of emissions and removals of greenhouse gases at the organisation level for:

Patelec Elpena sp. z o.o.,

carried out by an independent third party:

TÜV Rheinland Polska Sp. z o.o.

Opinion no:	CFO-W/2025/2
Client Declaration:	Patelec Elpena sp. z o.o. greenhouse gas emissions report for 2024 rev.2 dated 10.07.2025
Type of Opinion:	Satisfactory
Baseline period	01.01.2024-31.12.2024
Verification Programme:	Current revision of the verification Programme of the CCF Declaration MS-0050466.
Scope of verification:	Verification of the organisation's carbon footprint: Scope 1/direct emissions Scope 2/indirect energy emissions Scope 3/other indirect emissions - outside the area of verification
Verified results of the Declaration:	76,737 tCO₂e - Scope 1 - direct emissions 4520,242 tCO₂e - Scope 2 - "location-based" indirect energy emissions 4242,929 tCO₂e - Scope 2 - indirect energy emissions "market based"
Materiality level	5% of emissions and removals expressed in tonnes of carbon dioxide equivalent [tCO₂e] at organisation-wide level - not exceeded
Assurance level	Rational
Verification criteria in accordance with:	PN-EN ISO 14064-1:2019-04 PN-EN ISO 14064-3:2019-07 ISO/IEC 17029:2020-04
Place and date of issue:	Zabrze, 23.09.2025

TÜV Rheinland Polska Sp. z o.o.
DYREKTOR
Działu Usług dla Przemysłu
Wojciech Szatek

Signature of the Verification Body
TÜV Rheinland Polska Sp. z o.o.
347 Wolności Str., 41-800 Zabrze

This summary of the opinion is an integral part of the verification opinion and should be read in conjunction with the full text of this document.