

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

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.

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:

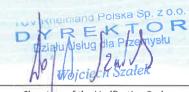
PN-EN ISO 14064-1:2019-04 PN-EN ISO 14064-3:2019-07

ISO/IEC 17029:2020-04

Place and date of issue:

Zabrze, 23.09.2025

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.



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



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