Position Green
Advisory

Rosti Poland’s 2024 Greenhouse Gas Emissions Inventory

Results

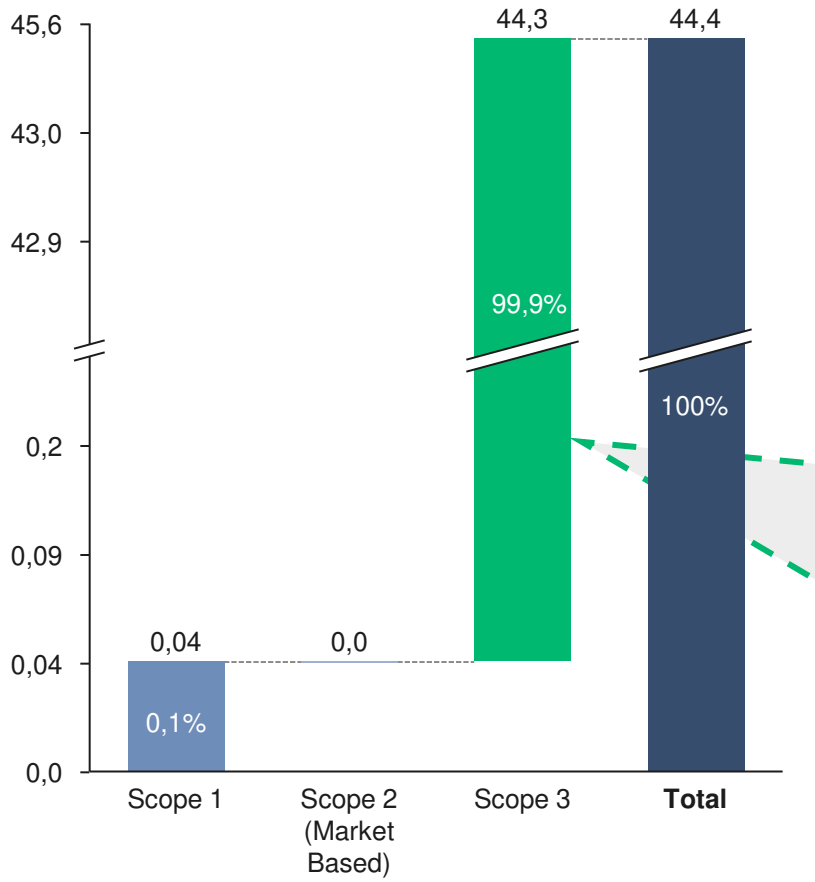
03/2025

Rosti Poland emission summary

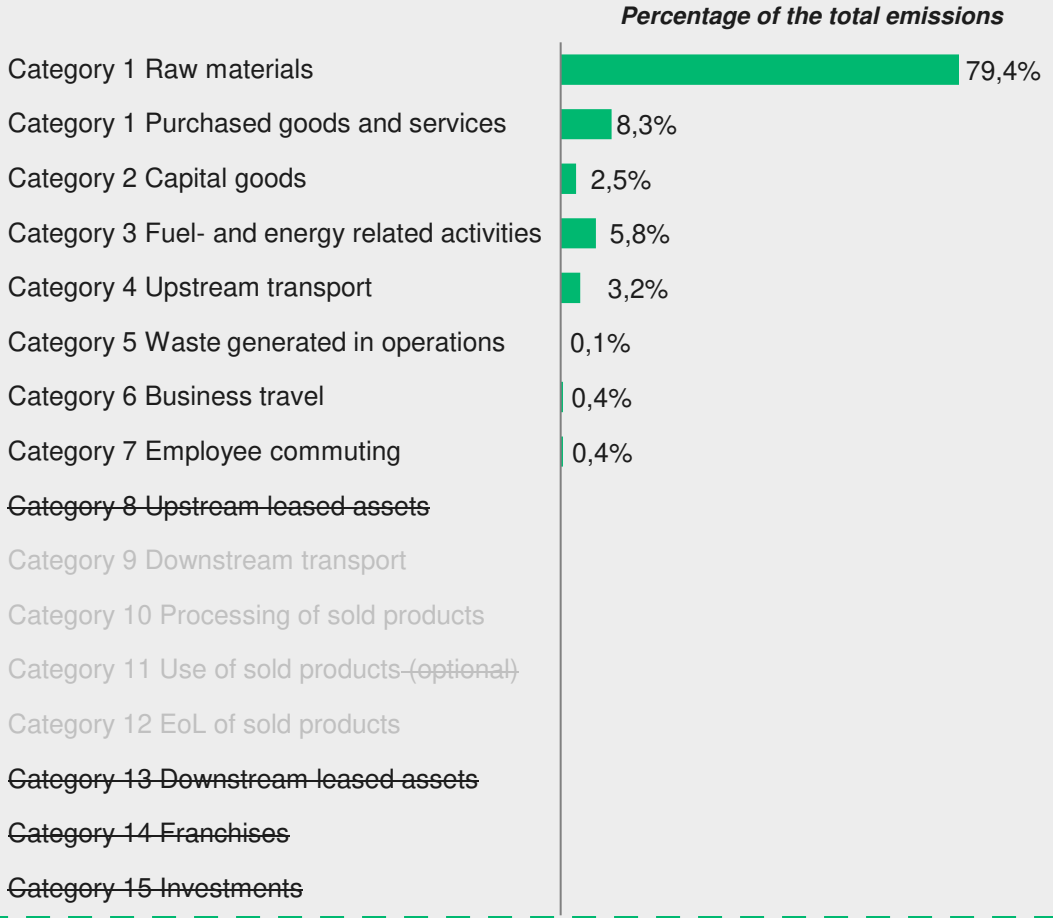
- Rosti Poland emitted **44,4 ktonnes of CO_2e** in 2024, with 99,9% attributed to Scope 3 emissions (33,4 ktonnes of CO_2e in 2023)
- This represents 25% increase in emissions result compared to 2023, primarily due to increased raw material use and purchase goods & services

Rosti Poland's GHG inventory - 2024

('000 tonnes CO_2e)



Value chain emissions are predominantly driven by raw materials

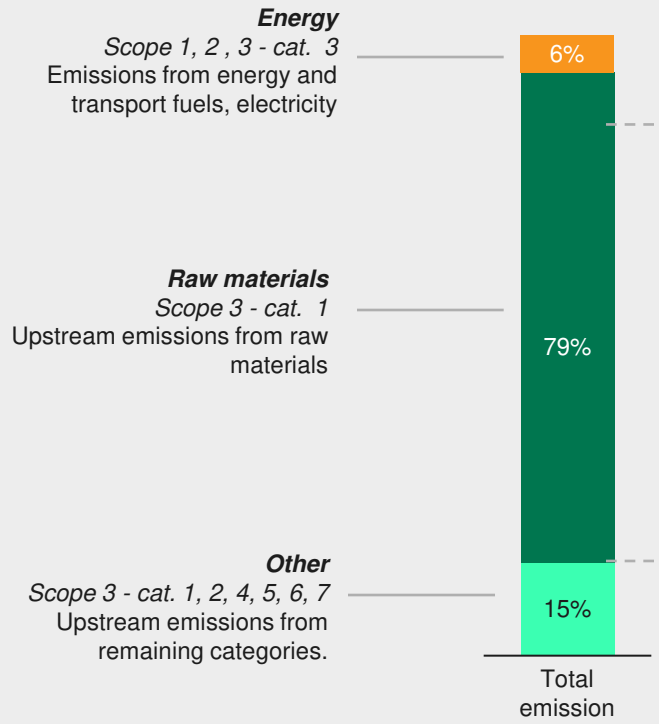


Note: Categories in grey have not been assessed this year due to their complexity. Crossed-out categories are not applicable to Rosti Group.

Emission Breakdown

Raw materials account for ~79% of Rosti Poland total emissions

Emission distribution per scope / category



Decarbonization levers

(C) Energy Improvement

- Renewable Energy acquisition
- Energy Efficiency improvement

(B) Green Material validation & selection

(A) Product Design

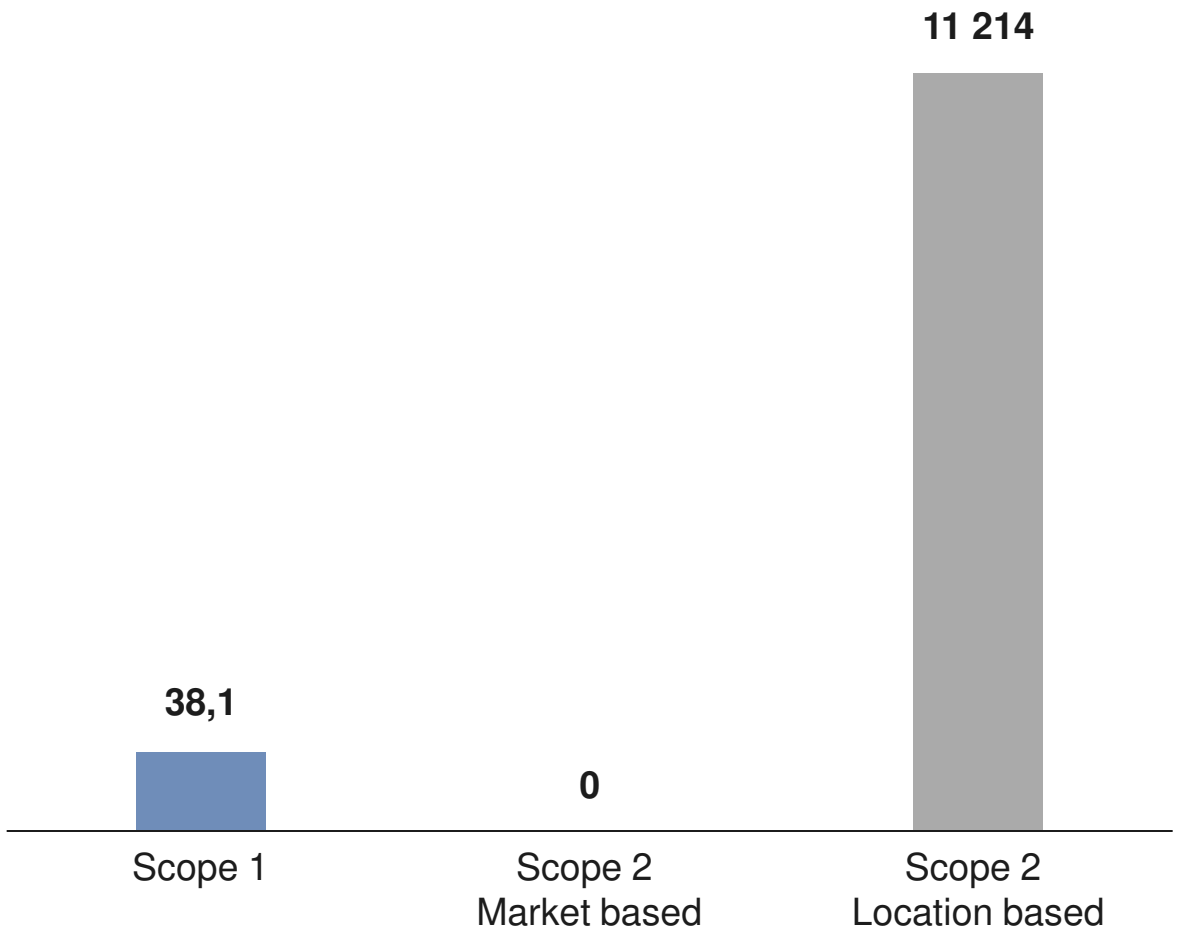
- Lightweighting
- Design for recyclability
- Circularity solutions - remanufacture

(D) Operational Improvement

- Waste elimination (Packaging, travel, etc)

Results from GHG account – Focus on Scope 1 and 2

Rosti Poland emitted **38,1 tonnes of CO_2e** from Scope 1 and 2 in **2024** which is 62% less than in 2023



- **We are reporting Scope 2 emissions** using the **Market-based method**
- **High share** of scope 1+2 is coming from **renewable energy sources** (Green Energy Certificate)
- **Scope 1 emissions are marginal** (from refrigerants, mobile combustion and limited stationary combustion)

Analysis of emission changes

- Rosti Poland emitted 44,4 ktonnes of CO2e in 2024, with 99,9% attributed to Scope 3 emissions (33,4 ktonnes of CO2e in 2023)
- This represents 25% increase in emissions result compared to 2023, primarily due to increased raw material use and purchase goods & services
- At the same time, this represents a 6% increase in emissions intensity (relative to sales)

Emission (t) CO_2e/2023		
SCOPE 1	101,5	0,3%
SCOPE 2	0	0%
SCOPE 3	34 288,5	99,7%
TOTAL	34 390	100%

Emission (t) CO_2e/2024		
SCOPE 1	38,1	0,1%
SCOPE 2	0	0%
SCOPE 3	44 369,4	99,9%
TOTAL	44 407,5	100%

Difference		
SCOPE 1	-63	-62%
SCOPE 2	0	0%
SCOPE 3	+11 028	+23%
TOTAL	+10 965	+23%

Conclusions:

- Since 2022 Rosti Poland purchase certified Green Energy which gives adventage of 0 emission in Scope 2.
- The main drivers of the increase are a 27% higher resin consumption and 21% in packaging and transportation of manufactured products, as well as Scope 3's built-in fuel and energy procurement activities not included in Scope 1 and 2.
- Another upward factor was higher spending on other purchase goods and services (besides raw materials) needed to operate the company.
- Decreases in the volume of emissions can be seen in scope 1 resulting from a decrease in fuel consumption (diesel and gasoline) for company cars and in purchased capital goods (scope 3). In 2023 there was investment in Clean Room, which gives higher emission in this category.

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