Seprotec's Carbon Footprint Report

2025

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1. Introduction

Climate change is currently one of the world's most urgent challenges, with repercussions that cover the environmental, social and economic dimensions of sustainable development, affecting key sectors such as agriculture, forestry, energy production and tourism.

Although Spain is making progress in the transition to a low-carbon economy, companies, organizations, and public institutions play a fundamental role in reaching this objective, as their activities have a direct effect on the environment, while also contributing to economic and social development. Organizations have the responsibility to lead the process of mitigating climate change.

In recent years, different initiatives and methodologies have emerged aimed at understanding the impact of greenhouse gas (GHG) emissions. One of these is the carbon footprint, which identifies the areas that contribute most to climate change. Seprotec has decided to calculate the carbon footprint of its businesses in line with its commitment to sustainability and the continuous improvement of its operations.

Seprotec is an international company specializing in translation, interpretation, and multilingual service management, with a presence in several countries and a wide network of language professionals. The company offers comprehensive solutions for areas such as legal, business, industry, healthcare, and public organizations. Its business is based on innovation, quality, and efficiency, supported by advanced language management technologies and certified processes. Seprotec maintains a firm commitment to corporate social responsibility, improving the customer experience, and promoting sustainable practices in all its operations.

This report presents the results of Seprotec's carbon footprint for 2025, including Scopes 1+2 and 3 for Spain and Scopes 1+2 for Germany and Poland, defined according to the GHG Protocol and the ISO 14064-1:2019 standard. The main emission sources have been identified and their contribution to total emissions quantified, allowing us to:

- Establish a robust baseline for managing and monitoring emissions.
- Prioritize areas with the greatest environmental impact and potential for improvement.
- Make progress in meeting environmental and regulatory commitments.
- Strengthen transparency and corporate reputation with customers, partners, auditors, suppliers, employees, and public bodies.

2. Concept of carbon footprint

2.1 What is a carbon footprint?

Carbon footprint is a parameter that represents the **total emissions of CO_2 and other greenhouse gases** (GHG) expressed in mass of CO_2 equivalent, caused directly or indirectly by a product, organization, service, or event throughout its life cycle.

Carbon footprint is important to try to quantify the main sources of emissions and to gain a complete picture of the impact that organizations or institutions have on climate change. It is also the first step to be able to carry out a plan to reduce GHG emissions.

Organizational carbon footprint seeks to quantify the GHG emissions involved in the business flows of an organization or group of interconnected organizations over a period of one year.

2.2 What is the purpose of carbon footprint?

Calculating carbon footprint is more than just providing GHG emissions data; it allows you to identify the largest sources of GHG emissions for an organization or product, giving you a comprehensive picture of its impact on climate change. It also constitutes a necessary basis for addressing and monitoring actions to reduce that impact.

Carbon footprint assessment has an important strategic aspect and offers a large number of environmental, economic, and reputational benefits. It:

- Enriches knowledge about the **environmental impact** of an organization and its contribution to climate change.
- Identifies **energy consumption** and the main **sources of emission** an organization or product has, which represents a point of reference for designing strategies to better manage energy used and prioritize reduction actions with the application of more efficient techniques.
- Makes it possible to **identify the company's businesses with the greatest potential for reducing** GHG emissions and to set specific targets for them.
- Favors the application of **more efficient techniques** in the different businesses, leading to cost savings.
- Keeps activities **one step ahead of future regulations and policies on climate change**. One clear example is that the EU is already working on ways to introduce carbon footprint calculation into green public procurement.
- **Improves corporate reputation and the organization's positioning** by taking voluntary actions to reduce greenhouse gas emissions.
- Implies **more transparent communication** about the organization's commitments to sustainable development and more specifically the reduction of GHGs.
- Allows you to identify new business opportunities, such as attracting investors or customers committed to climate change.

To achieve these objectives, work must be done with the greatest accuracy possible, covering the maximum amount of emissions the organization is responsible for.

2.3 Selection of the base year

The carbon footprint is calculated for a given calendar or billing year. In Seprotec's case, the calendar year was used. That means the business data needed for the calculation was collected for the selected period of the calendar year. A base year or reference year is determined to monitor and compare the evolution of the carbon footprint over time.

The year 2021 was chosen as the year to calculate the carbon footprint. Representative data from all Seprotec businesses and processes have been used in Scopes 1+2 and 3.

2.4 Methodology used for calculating carbon footprint

There are several internationally recognized methodologies and standards for calculating carbon footprints depending on their approach, scope, and orientation.

The standards and guidelines related to calculating an organization's carbon footprint that were considered in this study are explained briefly below:

- **Corporate Accounting and Reporting Standard. Greenhouse Gas Protocol (GHG Protocol).**

The GHG Protocol, developed by the World Resources Institute (WRI) and the World Business Council for Sustainable Development (WBCSD), is the international reference standard for the quantification and reporting of greenhouse gas emissions. This methodological framework provides guidelines for calculating the carbon footprint in its three scopes (1, 2, and 3), ensuring the comparability and transparency of the results obtained by companies and organizations worldwide.

- International Organization for Standardization ISO 14064-1:2019

This standard details the principles and requirements for quantifying GHG inventories at the organizational level and for reporting those inventories. It includes the requirements for determining GHG emission limits, quantifying the organization's gas emissions and removals, and identifying the company's specific activities or actions to improve the management of those gases.

In this study, the structure and methodology established by both previously mentioned methodologies have been adopted.

2.5 Basic principles followed by this study

This carbon footprint study, based on the baseline year, is governed by the following principles:

- Relevance: all relevant emission sources for carbon footprint in Scopes 1+2 and 3 have been considered.
- Completeness: all significant emissions have been integrated into the study.
- Consistency: emissions have been analyzed from different perspectives so they can be compared with subsequent studies.
- Accuracy: Mostly primary or business data have been used to calculate emissions, reducing their uncertainty. Emission factors and secondary data most in line with Seprotec's situation and context have been used.
- Transparency: Sufficient and appropriate information related to emissions is provided to enable Seprotec's stakeholders to make decisions when setting reduction measures and targets with reasonable confidence.

3. Definition of the Carbon Footprint Scope

The first step in developing the carbon footprint is defining the organizational boundaries, which consists of determining the contours of the company to be analyzed and is defined in the GHG Protocol Corporate Accounting and Reporting Standard. It starts from the principle that business operations vary in their organizational structure as well as in their legal structure. They include operations that are their own, partnerships, subcontracts, and many other modalities in which they act with greater or lesser involvement.

By setting organizational boundaries, a company selects an approach to consolidate its GHG emissions. In other words, it determines the business units and operations that make up the company. These organizational boundaries are defined by the type of control that the subject whose footprint is being calculated exerts over a business operation and organization.

3.1 Organizational boundary

The first step in developing the carbon footprint is defining the organizational boundaries, which consists of determining the contours of the company to be analyzed and is defined in both ISO 14064-1:2019 and the Corporate Accounting and Reporting Standard of the GHG Protocol. It starts from the principle that business operations vary in their organizational structure as well as in their legal structure. They include operations that are their own, partnerships, subcontracts, and many other modalities in which they act with greater or lesser involvement. By setting organizational boundaries, a company selects an approach to consolidate its GHG emissions. In other words, it determines the business units and operations that make up the company. These organizational boundaries are defined by the type of control that the subject whose footprint is being calculated exerts over a business operation and organization.

To calculate Seprotec's carbon footprint, an **operational control approach was chosen.** A company exercises operational control over any operation if that company or any of its subsidiaries has full authority to introduce and implement its operating policies during the period. According to ISO 14064-1:2019, under this approach, the company that controls an operation must account for 100% of the GHG emissions attributable to the operations over which it exercises control.

3.2 Operational boundary

According to the GHG Protocol, the operational boundary defines the scope of direct and indirect emissions for operations that fall within the organizational boundary established for the company. Organizations are required to account for and report Scopes 1 and 2 separately, while accounting for Scope 3 emissions is optional although recommended.

The different sources of emissions must be taken into account when calculating the carbon footprint. They are defined within Scope 1+2 or 3 depending on how the organizational boundaries are defined. In the case of Seprotec, these scopes have been calculated as follows:

- **Scope 1 emissions** (direct emissions): emissions from businesses that the organization controls. Examples of the processes that can generate them:
    - Direct emissions from fuel consumption in mobile sources
- **Scope 2 emissions** (indirect emissions): emissions from the organization through the acquisition of electricity.
- **Scope 3 emissions** (indirect emissions): indirect emissions that come from the businesses in a company's value chain. These are not directly controlled by the company but are related to its operations, such as goods and services purchased, transportation, and waste management. Some of the categories calculated for Seprotec in 2025 are:
    - **Category 1. Goods and services acquired:** This category includes emissions related to the organization's acquisition of goods and services.
    - **Category 2. Capital goods:** emissions related to the acquisition of capital goods during the year under study.
    - **Category 3. Fuel and energy-related activities not included in Scopes 1 and 2:** emissions from the extraction, production and transport of fuel and electricity purchased but not accounted for in Scopes 1 and 2.
    - **Category 4. Upstream transport and distribution:** emissions associated with the transport and distribution of purchased products (raw materials, supplies, components) between suppliers, manufacturers, and distributors before they reach the company.
    - **Category 5. Waste generated in operations:** emissions from managing and transporting waste generated in operations.
    - **Category 6. Business trips**: Emissions from employee travel for work purposes, including flights, trains, car rentals, overnight stays, etc.
    - **Category 7. Commuting:** emissions related to employees' daily commutes to their workplace.

The following Scope 3 categories **have not been calculated for Seprotec** since they do not apply to the activities carried out by the organization:

- **Category 8:** Upstream leased assets
- **Category 9:** Emissions resulting from the transport and distribution of downstream products
- **Category 10:** Processing of sold products.
- **Category 12:** End-of-life treatment of sold products
- **Category 13:** Downstream leased assets
- **Category 14:** Franchises.
- **Category 15:** Investments: no investments were made during the year under study.

3.3 Materiality analysis

Following the criteria of the standard **UNE-EN ISO 14064-1: 2019** and **GHG Protocol**, the materiality (or significance) analysis to calculate **Seprotec's** carbon footprint should focus on identifying and assessing indirect emissions. For this reason, the emission category classification established by the GHG Protocol is used, since it offers a greater level of detail than the ISO 14064-1:2019 standard. However, both standards are compatible and there is a clear correspondence between their categories.

The analysis of the significance of emission flows must be consistent with the principles established for this carbon footprint study, derived from the UNE-EN ISO 14064-1 standard: 2019: **relevance, completeness, consistency, accuracy, and transparency**. Taking these principles into account, criteria must be defined to assess which emission flows are relevant to Seprotec's business and also the possibility of obtaining adequate data to perform the corresponding calculation. The criteria defined are as follows:

- **Relevance or significance of the result**: There is sufficient activity in the emissions category for the result obtained to be relevant to the total footprint. For example, if a company only has one employee who travels twice a year, the business travel category will be considered immaterial because its contribution to the result will be minimal.
- **Magnitude**: Indirect emissions or removals assumed to be quantitatively substantial.
- **Level or capacity of influence** of the company on the flow of emissions: An emissions flow may be excluded if the activity from which these emissions are derived is outside the company's sphere of influence, and therefore the company has no way of influencing the operation and thus increasing or reducing emissions.
- **Availability of information**: A coherent calculation can be formulated either based on primary data or through a solid estimate based on a representative sample or primary data from a similar activity.

The evaluation methodology consists of analyzing compliance with the previously mentioned criteria, at the level of indirect GHG emission sources. A score will be assigned based on the rating to see if the significance is High (3), Medium (2) or Low (1).

This methodology proposes that the assigned score for each criterion be multiplied by 0.25 and the sum corresponds to the level of significance:

- If the total is **less than or equal to 1.75**, then the significance level is "L".
- If the value is **between 1.75 and 2.5** then the significance level is "M".
- If the total is **less than or equal to 2.5**, then the significance level is "H".

Please keep in mind that if the significance level is **M or H,** the source is **significant**. If the significance level is **L**, the source **is not significant.**

The significance of each Scope 3 emission source is then indicated by the letters H (high significance), M (medium significance), and L (low significance):

3.3.1 Results

Table 1 shows the summary with the results obtained in the materiality analysis carried out at the corporate level.

To obtain the overall result for the company, the average of each of the evaluated criteria (Relevance, Magnitude, Level of influence, and Availability of information) has been calculated considering the values obtained at each location. In this way, methodological consistency with the criteria defined above is guaranteed.

Categories		Relevance	Magnitude	Level of influence	Availability of information	Significance level	
1	Category 1: Products and services purchased	0.75	0.75	0.75	0.75	3.00	A
2	Category 2: Capital goods	0.50	0.50	0.75	0.50	2.25	M
3	Category 3: Activities related to fuel and energy	0.75	0.50	0.75	0.75	2.75	A
4	Category 4: Upstream transport	0.25	0.25	0.50	0.75	1.75	B
5	Category 5: Waste generated in operations	0.75	0.50	0.75	0.75	2.75	A
6	Category 6: Business trips	0.75	0.50	0.75	0.75	2.75	A
7	Category 7: Employee travel	0.75	0.25	0.25	0.75	2.00	M
8	Category 8: Upstream leased assets	N/A	N/A	N/A	N/A	N/A	-
9	Category 9: Downstream transport	N/A	N/A	N/A	N/A	N/A	-
10	Category 10: Processing of products sold	N/A	N/A	N/A	N/A	N/A	-
11	Category 11: Use of products sold	N/A	N/A	N/A	N/A	N/A	-
12	Category 12: Final disposition of products sold	N/A	N/A	N/A	N/A	N/A	-
13	Category 13: Downstream leased assets	N/A	N/A	N/A	N/A	N/A	-
14	Category 14: Franchise	N/A	N/A	N/A	N/A	N/A	-
15	Category 15: Investments	N/A	N/A	N/A	N/A	N/A	-

Table 1 Summary of Seprotec's materiality analysis.
Source: Prepared by the authors

The following categories have been calculated at the company level:

- C1. Emissions associated with the purchase of goods and services
- C2. Emissions associated with capital goods
- C3. Emissions associated with fuels and energy-related activities (not included in Scopes 1 and 2)
- C4. Emissions resulting from the transport and distribution of downstream products
- C5. Emissions from waste management (includes transport)
- C6. Emissions associated with business travel
- C7. Emissions resulting from employee travel

3.4 Types of gases included in the study

The GHGs considered in Seprotec's carbon footprint are those generated by the organization's business, taken from those included in the Kyoto Protocol. They are carbon dioxide, methane, and nitrous oxide (CO_2, CH_4, and N_2O), and hydrofluorocarbons (HFCs) associated with refrigerant gas leaks. Because they are not generated by Seprotec's equipment or activities, sulfur hexafluoride (SF6), nitrogen trifluoride (NF_3), and perfluorocarbons (PFCs) have not been taken into account for the scope of this footprint.

4. Data collection and calculation

4.1 Activity data

Activity data is defined as that quantitative measure of the activity that produces a GHG emission (AENOR, 2006). They must be accurate, transparent, complete, reliable, truthful, consistent, and reproducible. The activity data that have been taken into account for Seprotec's carbon footprint include electricity consumption in kilowatt hour, liters of fuel consumed and kilometers traveled by mobile sources, amount of waste generated, nights of accommodation, euros in capital goods, or amount of raw materials used.

For each source of emissions, priority was given to collecting primary data (data obtained directly from any activity or production process using measuring instruments, invoices, etc.).

4.2 Emission factors

Emission factors (EF) are representative values that relate an amount of gas emitted into the atmosphere to an activity associated with the emission of that gas. Normally, these factors are expressed as the weight of the gas divided by the weight, volume, distance, or duration of the activity that generates the gas.

To calculate Seprotec's carbon footprint, the emission factors used have been selected using transparency, reliability, and geographical suitability criteria, using recognized and up-to-date sources. These factors allow us to transform energy consumption, materials used, waste generation, travel, and other activities into GHG emissions.

In this exercise, emission factors from the following official sources have been used:

- Spanish Office for Climate Change **(Oficina Española de Cambio Climático, or OECC) 2025 - Version 31**: official compendium of updated factors for Spain as a whole.
- Spanish Electrical System (**Red Eléctrica Española, or REE)**: values related to the electrical system's energy parameters.
- **Department for Environment, Food & Rural Affairs, DEFRA 2025 - Version 1.0**: set of international emission factors including categories such as material use, waste disposal, freighting goods, and **business travel**.
- Catalan Office for Climate Change **(Oficina Catalana del Canvi Climàtic, or OCCC) 2025**: updated factors for purchased electricity (grid and renewable electricity mix with source guarantees), as well as factors associated with remote work scenarios

The full details of the emission factors used to calculate Seprotec's carbon footprint in 2025 are set out in the **Annex I. Emission factors** of this document.

4.3 Calculation uncertainty

The uncertainty assessment was carried out following the ISO 14064-1:2019 standard and considering both qualitative and quantitative aspects. For each emission source, three main components were analyzed: activity data (AD), emission factors (EF), and the emissions calculation process.

Emission source (GHG Category)	GHG Scope	ISO Category	Activity data	Emission factors	CF Calculation Process	Results	% relative to total CF	Total uncertainty
Stationary combustion	Scope 1	Category 1	-	-	-	-	-	-
Mobile combustion		Category 1	1.00	1.00	1.00	1.00	0.04%	0.00
Electricity consumption	Scope 2	Category 2	1.00	1.00	1.00	1.00	1.94%	0.02
Category 1: Goods and services acquired	Scope 3	Category 4	2.00	1.00	1.00	1.33	89.97%	1.20
Category 2: Capital goods		Category 4	3.00	1.00	1.00	1.67	0.03%	0.00
Category 3: Activities related to fuel and energy consumption.		Category 4	1.00	1.67	1.00	1.22	0.21%	0.00
Category 4: Upstream transportation and distribution		Category 3	3.00	1.00	1.00	1.67	0.00%	0.00
Category 5: Waste generated in operations		Category 4	1.00	1.67	1.00	1.22	0.03%	0.00
Category 6: Business trips		Category 4	1.00	1.67	1.00	1.22	1.18%	0.01
Category 7: Commuting		Category 4	1.00	1.67	1.00	1.22	6.59%	0.08
Category 8: Upstream leased assets		Category 4	-	-	-	-	-	-
Category 9: Downstream transport and distribution		Category 3	-	-	-	-	-	-
Category 10: Processing of products sold		Category 5	-	-	-	-	-	-
Category 11: Use of products sold		Category 5	-	-	-	-	-	-
Category 12: Final disposition of products sold		Category 5	-	-	-	-	-	-
Category 13: Downstream leased assets		Category 5	-	-	-	-	-	-
Category 14: Franchise		Category 5	-	-	-	-	-	-
Category 15: Investments		Category 5	-	-	-	-	-	-

	1.32

Table 2 Uncertainty of the calculations performed in Seprotec's 2025 OCF.
Source: Prepared by Global Factor

Total level of uncertainty	Range
Very high	Greater than or equal to 4
High	Between 3.0 and 3.9
Medium	Between 2.0 and 2.9
Low	Between 0.9 and 1.9
Very low	Between 0.0 and 0.8

Table 3 Classification ranges and uncertainty scores used.
Source: Prepared by Global Factor

The results obtained in this analysis are:

- **Direct emissions (Scope 1)**.
  - **Mobile combustion**: The **activity data** correspond to fuel consumption, measured directly in liters/km, guaranteeing **high reliability** (score 1). The **emission factors** are official from the Ecological Transition and Demographic Challenge Ministry, with a temporal representativeness of less than two years and national geographical scope, which ensures **low uncertainty** (score 1). The **calculation process** was performed in a **standard manner**, multiplying consumption by EF. This source represents **0.04% of the total footprint,** classifying it as having **very low relevance** in global uncertainty.
- **Indirect emissions (Scope 2).** The **activity data** come from electricity supply bills, considered **highly reliable** (1). The **emission factors** are based on the national electricity mix and databases such as the AIB (for Spain and the international headquarters, respectively), with national temporal and geographical representativeness. The **calculation** is **direct**. This source's **contribution** to the total CF is **1.94%,** so its contribution to the **global uncertainty** is **very low**.
- **Other indirect emissions (Scope 3).**
  - **C1. Goods and services:** The **activity data** are derived from internal accounting records (average score **2**). The **emission factors** come from national databases such as the Spanish Statistics Institute (National Classification of Economic Activity), with limited representativeness for the national context, generating less uncertainty (score **1**). The **calculation** is **direct** (score **1**). This category represents **89.97% of the total CF**.
  - **C2. Capital goods emissions:** The **activity data** come from **internal records** (score 3), while the **emission factors**, based on the Spanish Statistics Institute (National Classification of Economic Activity) with a score of **1**. The **calculation** is **direct**. This category represents **0.03% of the total CF**.
  - **C3. Fuel and energy-related activities** (not included in Scope 1 or 2): The **activity data** were obtained from energy consumption bills (score **1**). The **emission factors** are derived from DEFRA (score **1**). This category represents **0.211% of the total CF**.
  - **C4. Upstream transportation and distribution**: The **activity data** were obtained from invoices of services paid (score **3**). The **emission factors** are derived from DEFRA (score **1**) and the calculation is done **directly** (score 1). This category represents **less than 1% of the total CF**.
  - **C5. Waste management:** The **activity data** are derived from internal measurements of waste generated (score **1**). The **emission factors** are derived from DEFRA (score **1.67**) and the calculation is done **directly** (score **1**). This category represents **0.03% of the total CF**.
  - **C6. Business trips:** The **activity data** come from **internal records** (score **1**), while the **emission factors** come from DEFRA (score **1**). The **calculation** is **direct** (score **1**). This category represents **1.18% of the total CF**.

- **C7. Journeys in itinere:** The **activity data** were collected through internal surveys of more than 75% of the staff, ensuring a **high level of confidence** (score **1**). The **emission factors**, derived from DEFRA, have European temporal and geographical representativeness, generating low uncertainty (**1.67**). The **calculation** is **direct**. This category represents **6.59% of the total CF**.

The methodology used for the uncertainty analysis is detailed more fully in "Protocol for Calculating Seprotec's 2025 Carbon Footprint."

4.4 Carbon footprint calculation

The Carbon Footprint calculations have been carried out within the framework of ISO 14064-1:2019, based on The Greenhouse Gas Protocol, a Corporate Accounting and Reporting Standard, developed by the World Business Council for Sustainable Development. The organizational Carbon Footprint for the different calculation years is the result of combining organization-specific activity data and available emission factors for each of the identified emission sources, according to the following formula:

$$E = \Sigma (ADi \cdot EFi)$$

Where:

E = Total inventory emissions
ADi = Activity data for each emission source
EFi = Emission factor of each emission source

5. Results

5.1 Overall results

In 2025, the company's total emissions were **912.94 tCO_2**, with the majority of the footprint coming from Scope 3, particularly emissions related to the purchase of goods and services (Category 1), which alone represent just over 61% of the total. This is followed by emissions from employee travel (Category 7), at 21%, and business travel (Category 6), at about 4%.

Since Seprotec does not exercise direct control over most of the Scope 3 activities, these categories should be analyzed with special attention when prioritizing reduction actions in the value chain.

Scope	Emission source	Total by category	% of category out of total
1	Direct emissions	1.30	0.14%
2	Imported energy	106.79	11.70%
3	Indirect emissions	804.86	88.16%
Total		**912.94**	**100%**

Table 4 Total emissions by company category (2025). Source: Processing from data

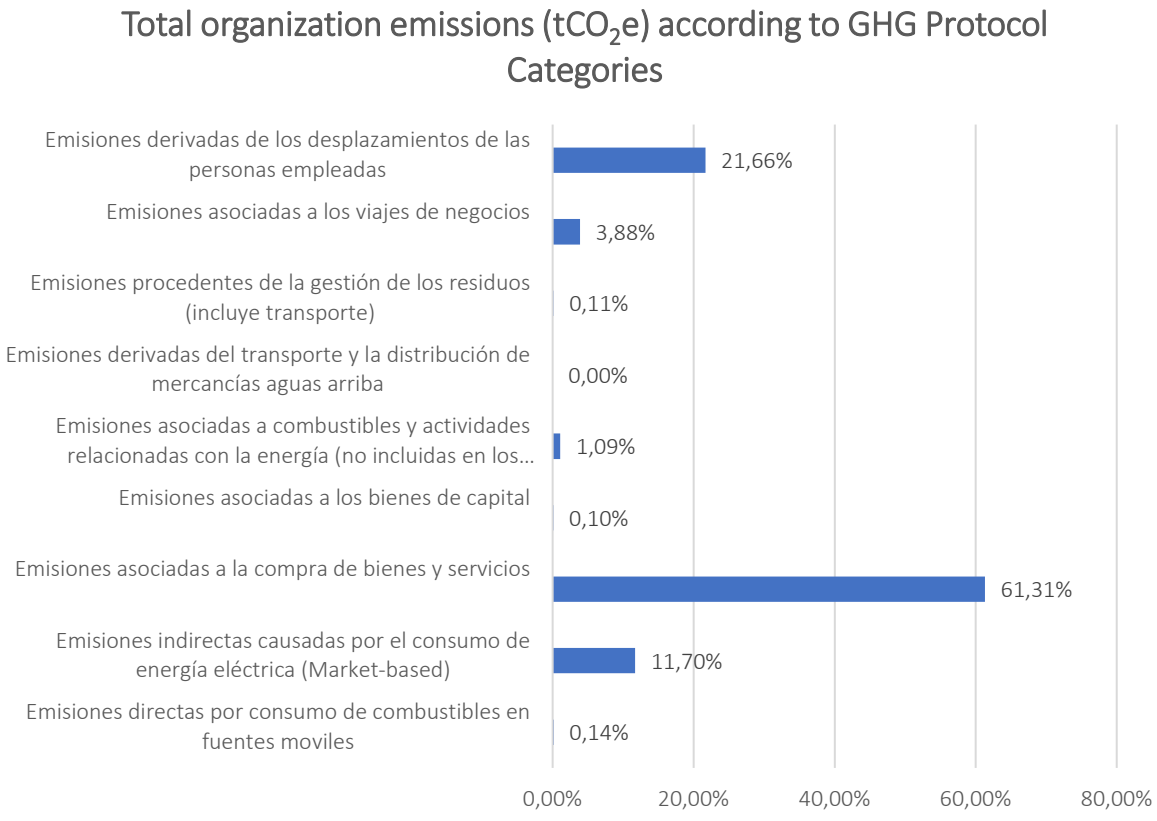


Figure 1 Percentage of each company scope (2025). Source: Prepared by authors from data

Country	GHG Protocol		tCO_2e	tCO_2e	%	tCO_2e	%
Spain	Scope 1		Direct emissions from fuel consumption in stationary sources		*0*	1.30	*0.15%*
			Direct emissions from fuel consumption in mobile sources	1.30	*0.15%*		
			Direct emissions from refrigerant gas leaks				
	Scope 2		Indirect emissions caused by electricity consumption (market-based)	58.24	*6.77%*	58.24	*6.77%*
			Indirect emissions caused by electricity consumption (location-based)	18.51			
	Scope 3	Category 1	Emissions associated with the purchase of goods and services	559.75	*65.03%*	801.16	*93.08%*
		Category 2	Emissions associated with capital goods	0.93	*0.11%*		
		Category 3	Emissions associated with fuels and energy-related activities (not included in Scopes 1 and 2)	6.22	*0.72%*		
		Category 4	Emissions resulting from the transport and distribution of downstream products	0.01	*0.00%*		
		Category 5	Emissions from waste management (includes transport)	1.02	*0.12%*		
		Category 6	Emissions associated with business travel	35.45	*4.12%*		
		Category 7	Emissions resulting from employee travel	197.78	*22.98%*		
		Category 8	Emissions associated with upstream leased assets		*0.00%*		
		Category 9	Emissions resulting from the transport and distribution of downstream products		*0.00%*		
		Category 10	Emissions associated with processing of products sold		*0.00%*		
		Category 11	Emissions associated with the product use phase		*0.00%*		
		Category 12	Emissions associated with the end of the useful life of products sold by the organization		*0.00%*		
		Category 13	Emissions associated with downstream leased assets		*0.00%*		
		Category 14	Emissions associated with franchises		*0.00%*		
		Category 15	Emissions associated with investments		*0.00%*		
			TOTAL	**860.70**	*100.00%*	**860.70**	*100.00%*
Germany	Scope 1		Direct emissions from fuel consumption in stationary sources			0.00	*0.00%*
			Direct emissions from fuel consumption in mobile sources	0.00	*0.00%*		
			Direct emissions from refrigerant gas leaks				
	Scope 2		Indirect emissions caused by electricity consumption (market-based)	29.68	*92.13%*	29.68	*92.13%*
			Indirect emissions caused by electricity consumption (location-based)	2.16			
	Scope 3	Category 3	Emissions associated with fuels and energy-related activities (not included in Scopes 1 and 2)	2.53	*7.87%*	2.53	*7.87%*
			TOTAL	**32.21**	*100.00%*	**32.21**	*100.00%*
Poland	Scope 1		Direct emissions from fuel consumption in stationary sources			0.00	*0.00%*

			Direct emissions from fuel consumption in mobile sources				
			Direct emissions from refrigerant gas leaks				
	Scope 2		Indirect emissions caused by electricity consumption (market-based)	18.87	*94.19%*	18.87	*94.19%*
			Indirect emissions caused by electricity consumption (location-based)	14.80			
	Scope 3	Category 3	Emissions associated with fuels and energy-related activities (not included in Scopes 1 and 2)	1.16	*5.81%*	1.16	*5.81%*
			TOTAL	**20.03**	*100.00%*	**20.03**	*100.00%*

Table 5 Carbon footprint of the company by location
Source: Prepared by authors from data

Analyzing the footprint, the main sources of the organization's carbon footprint emissions are concentrated in **Scope 3**, which represents about **94%** of the total, mainly concentrated in locations in Spain.

Within this scope, emissions from **emissions associated with the purchase of goods and services (65.03%)** are notable, followed by **emissions derived from employee travel (22.98%)** and **emissions associated with business travel (4.12%).**

Scope 1, corresponding to direct emissions, which in this case are concentrated in mobile sources despite being located at **0.15 of the total**.

Meanwhile, **Scope 2**, which reflects indirect emissions from the consumption of imported electricity, shows more impact in Spain (**54.54%**), then Germany (**27.79%)** and then Poland (**17.67%)**.

Significant variations are observed for emissions calculated under the location-based approach not only between different countries, but also in comparison with the results obtained using the market-based approach. These differences are mainly due to the fact that the location-based method is based on the emission factors associated with each geographical region's average electricity mix, which implies that the characteristics of each country's energy system directly influence the result obtained.

5.2 Results by category and country

Analyzing the carbon footprint disaggregated by categories according to the GHG Protocol standard allows identifying the main sources of emissions in each country and their relative contribution to the total.

In **Spain**, total emissions amount to 860.70 tCO_2e, concentrated very significantly in Scope 3, which represents the majority of the impact. Within this scope, Category 1 (purchase of goods and services) stands out, with 559.75 tCO_2e (65.03%), constituting the main source of emissions. This is followed by Category 7 (employee travel) with 197.78 tCO_2e (22.98%) and Category 6 (business travel) with 35.45 tCO_2e (4.12%). The remaining categories make insignificant contributions.

Regarding Scope 2, there are 58.24 tCO_2e of emissions from electricity consumption under the market-based approach (6.77%), while Scope 1 has a virtually zero contribution, with only 1.30 tCO_2e (0.15%) associated with fuel consumption in mobile sources.

In **Germany**, total emissions are considerably lower, at 32.21 tCO_2e. In this case, the impact is concentrated almost entirely in Scope 2, with 29.68 tCO_2e (92.13%) coming from electricity consumption under the market-based approach. Scope 3 represents a reduced contribution, limited to Category 3 (upstream energy) with 2.53 tCO_2e (7.87%), while Scope 1 has no emissions.

Similarly, in **Poland** total emissions amount to 20.03 tCO_2e, also dominated by Scope 2, which accounts for 18.87 tCO_2e (94.19%). Scope 3, again represented only by Category 3, contributes 1.16 tCO_2e (5.81%). As in Germany, no Scope 1 emissions were recorded.

In general, a clear difference can be observed between Spain and the rest of the countries analyzed. While in Spain emissions are mainly associated with the value chain (Scope 3), in Germany and Poland emissions from electricity consumption predominate (Scope 2), with a much simpler and more concentrated emissions structure.

6. Emissions reduction plan

After calculating Seprotec’s Carbon Footprint, one of the key phases in the management of greenhouse gas emissions begins: the definition of a set of measures to reduce them. These actions are based on the results obtained in the emissions inventory to minimize the organization's environmental impact and strengthen its commitment to continuous improvement in sustainability.

This section of the report focuses on identifying and proposing initiatives that actively contribute to mitigating climate change. These measures not only aim to reduce future CO_2 equivalent emissions but also promote greater efficiency in the use of energy resources and also generate opportunities for the company’s financial optimization.

The time horizon considered for the implementation of these actions is initially set at 2025, although it may be adjusted depending on the evolution of the business and the organization’s operational needs. It should be noted that this reduction plan was designed in accordance with the criteria and guidelines established by the SBTi initiative and by Spanish Royal Decree 214/2025, covering both Scope 1 and 2 emissions as well as Scope 3 emissions. The measures defined are aimed at achieving absolute reductions in corporate emissions.

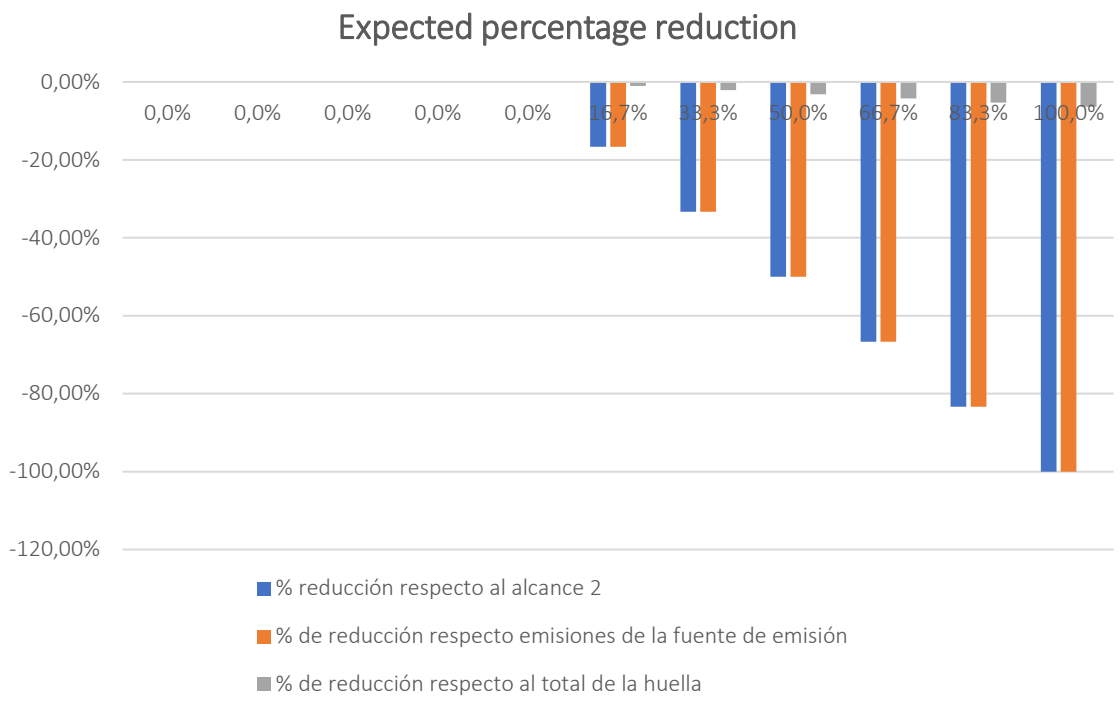
It should also be noted that this reduction plan was defined with a time horizon of five years for Scope 1+2 and Scope 3 from the base year chosen. In this context, quantitative reduction targets have been set that include a 54.11% decrease in Scope 1+2 emissions, as well as a 27.50% reduction in Scope 3 emissions. This plan is compatible with the transition to a sustainable economy and is in line with the Paris Agreement, as set out in Regulation (EU) 2021/1119 of the European Parliament and of the Council of 30 June 2021.

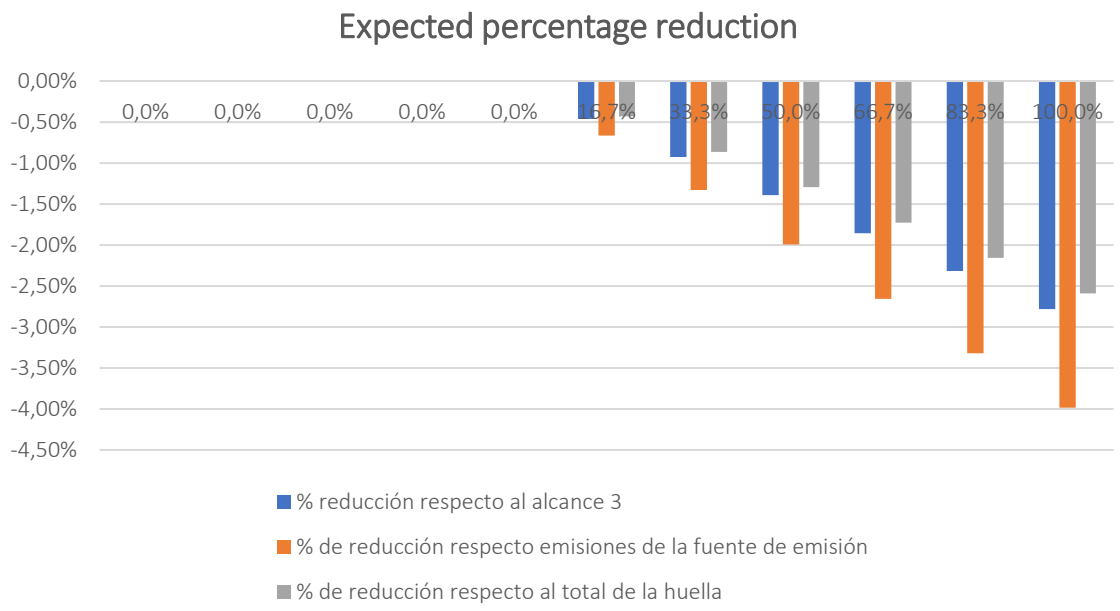
It should be noted that this document is dynamic in nature and will be subject to periodic annual review as emissions are calculated, in order to assess the progress made in implementing the measures set out as well as compliance with the objectives established.

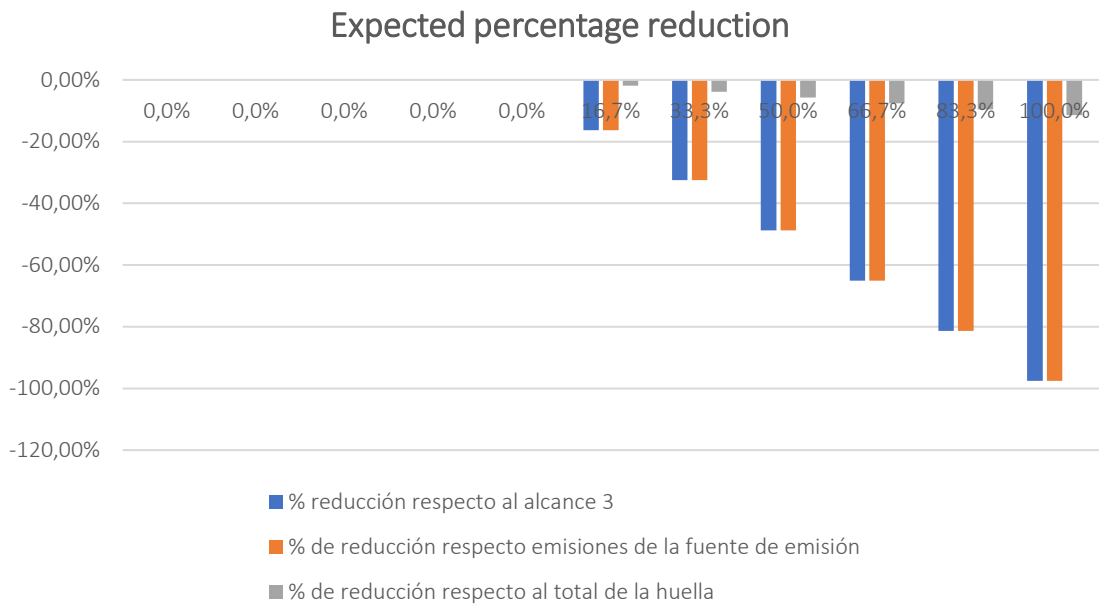
This continuous updating will allow improvements to be made derived from technological advances or changes in the operational context and for readjusting those actions that are not achieving the expected results. All of this will be carried out while keeping the focus on the ultimate goal of emissions reduction, ensuring the plan’s coherence and effectiveness over time.

Based on the above, the main actions planned to reduce emissions are presented below:

M1	Energy from renewable sources	Scope 2

Source to which it applies	Indirect emissions from the generation of electricity consumed.
Description	Reduce CO_2e emissions in scope 2 emissions by using fuels with source guarantees, replacing the use of natural gas with the use of biomethane. Currently, ACI uses a little more than **42,000 kWh** of electrical energy, which represents a total of 58.24 tons of CO_2 equivalent ($tnCO_2e$) in Spain, which is **6.77% of the total footprint**. The implementation of this measure represents a 100% reduction in Scope 2 and a **6.38% reduction in the total footprint.**
Potential reduction	

Source to which it applies	Indirect emissions from the purchase of goods and services.
Description	This measure acts on Category 1 of Scope 3 and aims to incorporate sustainability criteria into the supply chain, encouraging the selection of suppliers with a lower carbon footprint. Emissions associated with this category would be reduced from **222.93 t CO_2e** in the scenario without measures to **200.63 t CO_2e** with full implementation in 2031, representing a reduction of 3.98% on the source of emission and 2.59% on the total footprint. Although the percentage impact of this measure is moderate in relative terms, its strategic relevance is high given the absolute weight of Category 1 in the overall carbon footprint.
Potential reduction	

M3	Sustainable mobility	Scope 3
Source to which it applies	Indirect emissions from in itinere journeys.	
Description	This measure addresses Category 7 of Scope 3 and includes the implementation of a sustainable mobility plan for employees, with the aim of reducing emissions from their regular commutes. Starting from **197.78 t CO_2e**, the measure's full application in 2031 would allow these emissions to be reduced to **93.58 t CO_2e**, which represents a **97.59%** reduction on the source of emission and **11.41%** reduction on the total footprint. This measure, in relative terms, has the greatest impact on its source of emission and is a priority lever in the plan.	
Potential reduction		

7. Conclusions

This analysis includes GHG emissions corresponding to operations carried out in Spain, Germany and Poland, quantified in tons of CO_2 equivalent (tCO_2e) and classified according to the GHG Protocol methodology. The by-country analysis of the carbon footprint reveals significant differences both in the total volume of emissions and in their distribution by scope, reflecting the operational and energy diversity among the different locations evaluated.

The total consolidated emissions amount to 912.94 tCO_2e, with Spain the country that concentrates the largest part of the organization's carbon footprint, with 860.70 tCO_2e (94.3% of the total). Germany and Poland make a significantly smaller contribution, with 32.21 tCO_2e and 20.03 tCO_2e respectively.

The carbon footprint of operations in Spain is dominated by Scope 3, which represents 93.08% of the country's total emissions (801.16 tCO_2e). Within this scope, Category 1: Purchase of goods and services remains the most relevant source, with 559.75 tCO_2e and a weight of 65.03% of the country's total emissions. However, on this occasion Category 7 takes center stage: Employee travel, which generates 197.78 tCO_2e and represents 22.98% of the total, is the second most significant source of emissions. Category 6 follows: Business trips with 35.45 tCO_2e (4.12%).

Scope 2 contributes 6.77% (58.24 tCO_2e on a market-based basis), with a notable difference compared to the location-based approach (18.51 tCO_2e), which indicates that the electricity contracted has an associated emission factor that is greater than the Spanish electricity grid average. This aspect could be improved by contracting energy from certified renewable sources. Scope 1 maintains a marginal presence, limited to fuel consumption in mobile sources (1.30 tCO_2e; 0.15%), with no emissions recorded from refrigerant gas leaks.

In Germany, the emitter profile is notably simpler. Scope 2 constitutes the bulk of emissions, with 29.68 tCO_2e on a market-based basis (92.13% of the total), while Scope 3 contributes only Category 3 (emissions associated with fuel and energy activities not included in Scopes 1 and 2) with 2.53 tCO_2e (7.87%). The marked difference between the market-based approach (29.68 tCO_2e) and the location-based approach (2.16 tCO_2e) highlights that the electricity contracted has an emission factor much greater than the German electricity grid average, which represents a significant opportunity for improvement by contracting electricity with renewable source guarantees. As shown, no data associated with Scope 1 is reported.

The pattern in Poland is similar to in Germany. Scope 2 represents 94.19% of total emissions (18.87 tCO_2e on a market-based basis), and Scope 3 is similarly limited to Category 3 with 1.16 tCO_2e (5.81%). The difference between the market-based approach (18.87 tCO_2e) and the location-based approach (14.80 tCO_2e) is less pronounced than in Germany, although it is still a relevant indicator to consider. As shown, no data associated with Scope 1 is reported.

Based on the results, the main levers for reducing emissions are found in:

- The supply chain (Category 1 in Spain), which remains the largest source of emissions in absolute terms. An extensive analysis should be carried out of key suppliers and sustainability criteria incorporated into the purchasing policy.
- Employee mobility (Category 7 in Spain), which in this scenario acquires a particularly prominent relative weight (22.98%), becoming a priority lever for action. Measures such as promoting working from home, electrifying the fleet or encouraging the use of public transport can significantly contribute to its reduction.
- Electricity consumption in the three geographies (Scope 2), where contracting electricity with renewable source guarantees could significantly reduce emissions under the market-based approach, with a special impact in Germany.

The set of measures planned in the Emissions Reduction Plan allows for an ambitious and progressive reduction, aligned with the climate commitments established in the SBTi framework, and also complies with the provisions of Spanish Royal Decree 214/2025. The plan's success will depend on the effective implementation of the three measures identified, paying special attention to supply chain management, employee travel and the transition to certified renewable electricity consumption.

7.1 Improvement proposals

A key aspect for future carbon footprint calculation exercises is to improve efficiency, consistency and traceability in data collection. The proposal is to develop standardized templates so that all locations report information in the same format, avoiding methodological differences and making the integration and comparison of results between locations easier. This measure would allow the calculation to be carried out in a more agile, homogeneous and accurate way, reducing errors and validation times.

Data management channels and tools should also be improved, moving towards a unified digital collection system. Implementing internal reporting tools or platforms, or using shared servers across Seprotec's various locations, would centralize information and reduce the risk of double counting. In addition, communication between locations should be strengthened, establishing a coordinated and verifiable information flow.

Continuous improvement mechanisms, such as the verification of the data reported here through audits, should also be incorporated. Emissions reduction plans and best practice guides should also be drawn up, which will allow the results of the inventory to be translated into concrete measures to improve efficiency and reduce consumption in the coming years.

8. Attachments

8.1 Annex I. Emission factors

Gas	GWP	Bibliographic Source
CO_2	1	OECC, 2025 - Version 31
CH_4	27.9	
N_2O	273	

Fuel	EF	Units	Bibliographic Source
Gasoline (km)	2.237	CO_2 (kg/unit)	OECC, 2025 - Version 31. 10. Emission factors. 2. Vehicles and Machinery. E5. Passenger cars (M1)
	0.226	CH_4 (g/unit)	
	0.022	N_2O (g/unit)	
Gasoline (km)	2.27	CO_2 (kg/unit)	OECC, 2025 - Version 31. 10. Emission factors. 2. Vehicles and Machinery. E5. Motorcycles
	1.911	CH_4 (g/unit)	
	0.047	N_2O (g/unit)	
Electric	0.00	CO_2e (kg/unit)	DEFRA 2025 - Passenger vehicles - Cars (by size) - Average car - Km - Battery Electric Vehicle
	0.00	CH_4e (kg/unit)	
	0.00	N_2Oe (g/unit)	

Market-based: Retailer	EF	Units	Bibliographic Source
TOTALENERGIES ELECTRICIDAD Y GAS ESPAÑA, S.A.U.	0.283	kg CO_2e/kWh	OECC, 2025 - Version 31
Energit Spółka z ograniczoną odpowiedzialnością	0.808	kg CO_2e/kWh	Association of Issuing Bodies AIB - European Residual Mixes - Residual Mixes
RheinEnergie	0.584	kg CO_2e/kWh	Association of Issuing Bodies AIB - European Residual Mixes - Residual Mixes

Location-based: Location	EF	Units	Bibliographic Source
Electricity Spain	0.108	kg CO_2e/kWh	REE
Electricity Poland	0.634	kg CO_2e/kWh	Association of Issuing Bodies AIB - European Residual Mixes - Production Mix
Electricity Germany	0.043	kg CO_2e/kWh	Association of Issuing Bodies AIB - European Residual Mixes - Production Mix

Typology	EF	Units	Bibliographic Source
Paper	1,050.08	kg CO_2e/ton	DEFRA 2025: Material use - Paper - Paper and board: paper - Closed-loop source

Typology	EF	Units	Bibliographic Source
Gasoline car	0.0460	kg CO_2e/km	DEFRA 2025: WTT pass vehs & travel land - Average car - Km - Petrol

Electric car	0.0105	kg CO_2e/km	DEFRA 2025: WTT pass vehs & travel land - Average car - Km - Battery Electric Vehicle
T&D Electricity (source guarantee)	0.0000	kg CO_2e/kWh	OECC, 2025 - Version 31
T&D Electricity (no source guarantee)	0.2830	kg CO_2e/kWh	OECC, 2025 - Version 31
T&D Electricity (outside of Spain)	0.0040	kg CO_2e/kWh	DEFRA 2025: WTT Electricity - T&D
WTT Electricity (source guarantee)	0.027	kg CO_2e/kWh	OCCC 2025: Emission factors - PRODUCTION OF PURCHASED ELECTRICITY - Renewable electricity with source guarantee
WTT Electricity (no source guarantee)	0.046	kg CO_2e/kWh	OCCC 2025: Emission factors - PRODUCTION OF PURCHASED ELECTRICITY - Grid electricity
WTT Electricity (outside of Spain)	0.046	kg CO_2e/kWh	DEFRA 2025: WTT Electricity - Generation

Waste	EF	Units	Bibliographic Source
Furniture	520.53	kg CO_2e/ton	DEFRA 2025: Waste disposal - Refuse - Commercial and industrial waste - Landfill
Cardboard	1,164.49	kg CO_2e/ton	DEFRA 2025: Waste disposal - Paper - Paper and board: board - Landfill
Paper	1,164.49	kg CO_2e/ton	DEFRA 2025: Waste disposal - Paper - Paper and board: paper - Landfill

Waste transport	EF	Units	Bibliographic Source
HGV (all diesel) - All rigids	0.19748	kg CO_2e/ton.km	DEFRA 2025: Freighting goods - HGV (all diesel) - All rigids - ton.km - Average

Type of transport	EF	Units	Bibliographic Source
Gasoline car	0.1627	kg CO_2e/km	DEFRA 2025: Business travel land - Cars (by size) - Average car - Km - Diesel
Gasoline car, train, underground	0.1627	kg CO_2e/km	DEFRA 2025: Business travel land - Cars (by size) - Average car - Km - Diesel
Underground	0.0278	kg CO_2e/passenger.km	DEFRA 2025: Business travel land - Rail - Underground
Public bus, underground	0.1039	kg CO_2e/passenger.km	DEFRA 2025: Business travel land - Bus - Average local bus
Train	0.0286	kg CO_2e/passenger.km	DEFRA 2025: Business travel land - Rail - Light rail and tram
Walking	0.0000		
Hybrid car	0.1283	kg CO_2e/km	DEFRA 2025: Business travel land - Cars (by size) - Average car - Km - Hybrid
Public bus	0.1039	kg CO_2e/passenger.km	DEFRA 2025: Business travel land - Bus - Average local bus
Public bus, train	0.1039	kg CO_2e/passenger.km	DEFRA 2025: Business travel land - Bus - Average local bus
Train, underground	0.0286	kg CO_2e/passenger.km	DEFRA 2025: Business travel land - Rail - Light rail and tram
Electric car	0.0405	kg CO_2e/km	DEFRA 2025: Business travel land - Cars (by size) - Average car - Km - Battery Electric Vehicle
Diesel car	0.1730	kg CO_2e/km	DEFRA 2025: Business travel land - Cars (by size) - Average car - Km - Diesel
Diesel car, hybrid car	0.1730	kg CO_2e/km	DEFRA 2025: Business travel land - Cars (by size) - Average car - Km - Diesel
Bike	0.0000		
Public bus, walking, underground	0.1039	kg CO_2e/passenger.km	DEFRA 2025: Business travel land - Bus - Average local bus
Public bus, walking, train	0.1039	kg CO_2e/passenger.km	DEFRA 2025: Business travel land - Bus - Average local bus
Walking, train, underground	0.0000		

Working from home	EF	Units	Bibliographic Source
Working from home	0.9326	kg CO2eq/worker*day	OCCC 2025: Factors emissions OCCC - Working from home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