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CO2 Footprint Calculation Results - Scope 3

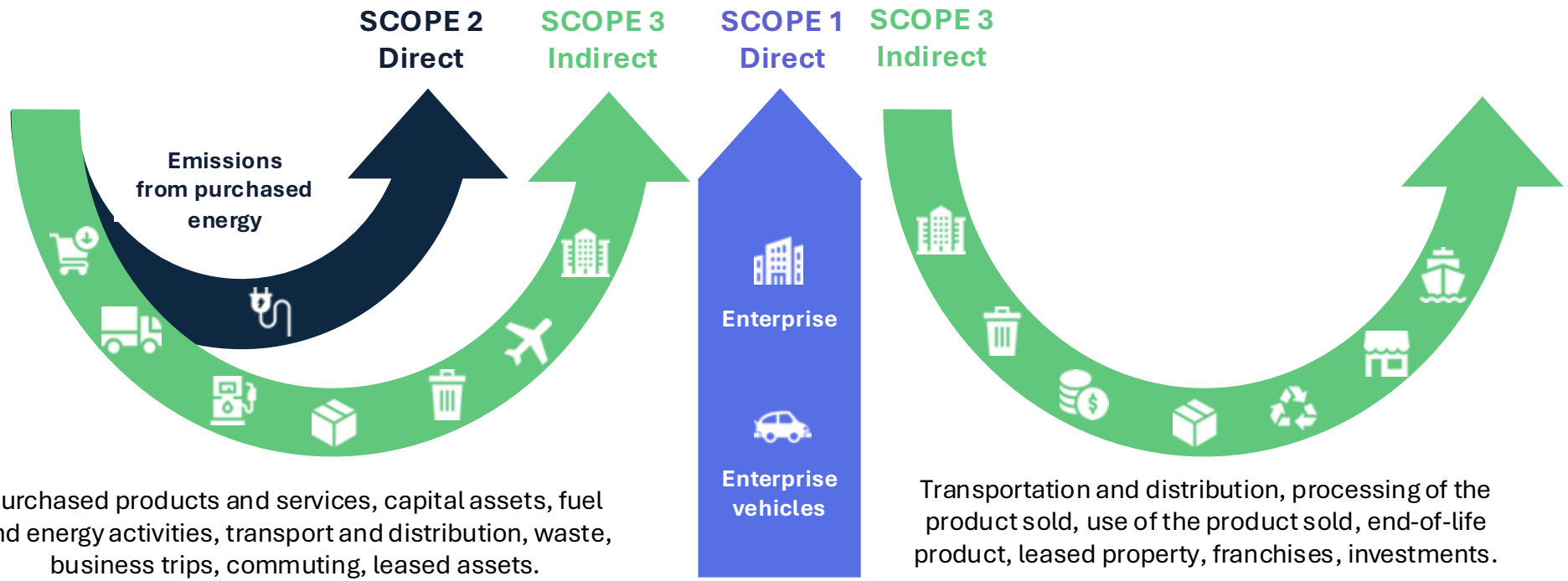
Prague university of economics and business:
Faculty of Business Administration

2025

AGENDA

- Methodology
- Company Carbon Footprint Results
- Emissions overview
- Emission intensity
- Data quality
- Breakdown of emissions
- GHG Protocol index
- Attachment: Additional information

How a company's carbon footprint is calculated



Purchased products and services, capital assets, fuel and energy activities, transport and distribution, waste, business trips, commuting, leased assets.

Transportation and distribution, processing of the product sold, use of the product sold, end-of-life product, leased property, franchises, investments.

UPSTREAM ACTIVITIES | **REPORTING COMPANY** | **DOWNSTREAM ACTIVITIES**

The company's carbon footprint is calculated based on direct and indirect emissions from purchased energy in accordance with the GHG protocol and ISO 14064 standards. Greenhouse gas emissions are divided into three Scope categories according to the GHG Protocol.

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Our standards

Greenhouse gas emissions have been calculated in accordance with the international standard GHG Protocol and the technical standard ČSN EN ISO 14064-1

ACTIVITY DATA x **EMISSION FACTOR** x **GWP** = **CARBON FOOTPRINT**

Activity data is a quantitative measure of the level of activity (e.g. litres of fuel consumed, kilometres driven, etc.) that leads to greenhouse gas emissions.

A factor that converts activity data into greenhouse gas emission data (e.g. kg CO2 emitted per litre of fuel consumed, kg CH4 emitted per kilometre driven, etc.

A factor describing the radiative effect of trapping the heat of one unit of a given greenhouse gas in relation to one unit of CO2 over a 100-year time horizon. Multiplying the emissions of a given greenhouse gas by its GWP gives the equivalent CO2 emissions.

It determines the amount of greenhouse gases that corresponds to the production activity of the company and is expressed in CO2 equivalents (CO2e).

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Summary

Assignment and results of the project

Assignment and goal of the project

The aim of the project was to determine the carbon footprint of the Faculty of Business Administration, which is part of the University of Economics in Prague, according to the GHG Protocol methodology with a focus on all relevant areas of emissions, i.e. in this case only Scope 3.

Reporting period:	Kalendářní rok 2025
Consolidation approach:	Provozní kontrola
Organizational boundaries:	Konsolidované
Scope of reporting:	Scope 3 (viz. Příloha)

*Scope 3 includes indirect emissions, i.e. emissions not generated directly by the company.

Results

The result of the project is the quantification of the company's overall carbon footprint for 2025, the identification of the main sources of emissions and the creation of a basis for transparent communication of the company's environmental impact.

The Group's total carbon footprint for 2025 reached 1,679.78 t CO_2e. The most significant component of companies' carbon footprint is capital assets, which account for 75% of the total carbon footprint for 2025.

Other items are purchased goods and services (15.6%), commuting of employees (4.8%), business trips (4%) and waste generated during operation (0.8%).

Capital assets are a variable carbon footprint item based on current investments.

Carbon footprint of the company in 2025

COMPANY'S CARBON FOOTPRINT

1 679,78

tCO2e

THE COMPANY'S CARBON FOOTPRINT RELATED TO 1 MILLION TURNOVER

1,23

tCO2e/1m CZK

A COMPANY'S CARBON FOOTPRINT RELATED TO EMPLOYEES

1,48

tCO2e/FTE

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SCOPE 3

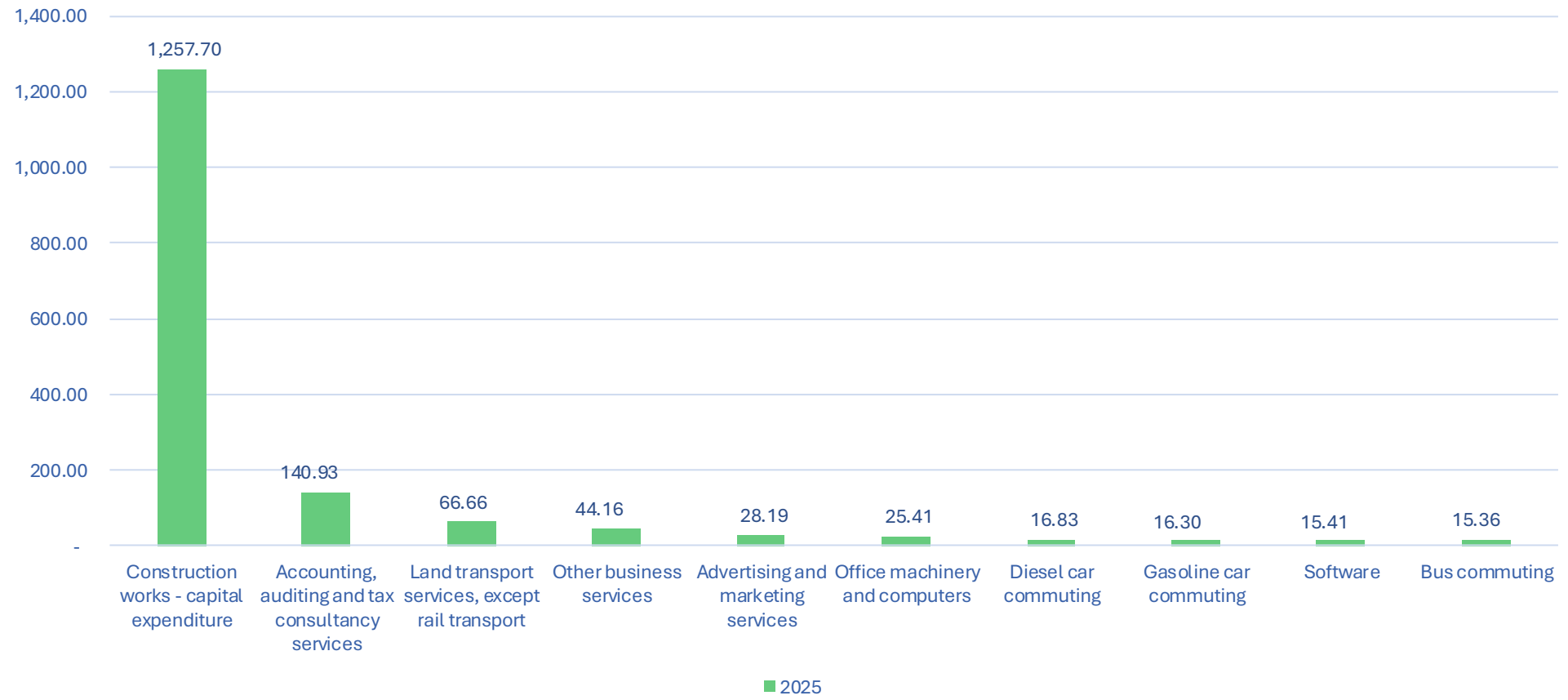
Other indirect emissions

The largest item in Scope 3 is capital assets, which account for 1,257.71 t CO2e, which is almost 75% of the total carbon footprint. This includes issues related to investment expenditures. Next in importance is the category Purchased goods and services, which produced 262.04 t CO2e, i.e. 15.6%. A detail of this category is offered in the following image.

Waste from operation caused the release of 13.39 t CO2e, business trips 66.66 t CO2e and employee commuting 79.98 t CO2e.

CATEGORY	t CO_2e 2025	% of CO_2 footprint 2025
Purchased goods and services	262,04	15,60 %
Capital assets	1 257,71	74,87 %
Fuel and energy activities	NA	NA
Upstream transport	NA	NA
Waste from operation	13,39	0,80 %
Business trips	66,66	3,97 %
Employee commuting	79,98	4,76 %
Leased assets	NA	NA
CELKEM	**1 679,78**	**100,00 %**

Scope 3.1 Products and services purchased: Top 10 items by emissions (in thousand tonnes of CO_2e)



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Out of bounds of
Scope 1,2 and 3

Student commuting

This chapter extends the standard greenhouse gas emissions reporting framework beyond Scope 1, 2 and 3 defined by the GHG Protocol. The aim is to capture other relevant sources of emissions that are not included in traditional categories but can have a significant impact on the university's overall climate impact.

Emissions from student commuting are included in this chapter. These emissions are extended to category 3.7. Commuting employees. The resulting emissions are approximately 30 times higher than the commuting of employees.

VALUE	t CO_2e 2025
Auto – gasoline	212,27
Auto - diesel	205,60
Auto - electro	871,45
Bus	536,19
Metro	521,19
Train	759,77
TOTAL	**3 106,46**

Accuracy of data for CO2 footprint calculation

To calculate the carbon footprint, we need a large amount of data that is located across the entire company and is the responsibility of different departments - so it is assumed that the quality of the data supplied for the calculation will vary. Calculating the carbon footprint in Scope 1 and 2 categories, which are usually controlled directly by the organization, is generally more accurate than in the complex Scope 3 category, where the company often does not have direct access to the necessary data. The GHG Protocol distinguishes four levels of accuracy, with the generally stated accuracy being around 30%. This means that the actual carbon footprint can be between 70% and 130% of the calculated value. These levels of precision are also applied to the emission factors used in the calculation.

Data accuracy rate	Proportion of inaccurate data in the file	Explanation	Emission factor accuracy rate	Emission factor quality	Explanation
High	+/- 5%	The basis for the data is an invoice, an export from an accounting system or an audited calculation by a third party.	High	+/- 5%	The factor comes from a trusted and verified source.
Medium	+/- 15%	The basis is data supplied by a third party, e.g. a supplier.	Medium	+/- 15%	The factor comes from a verified but untrusted source.
Low	+/- 30%	A value without a basis was used for the calculation.	Low	+/- 30%	The factor comes from an unverified and untrusted source.
Very low	More than 30%	No documents were provided and an estimate based on benchmarks was used for the calculation.	Very low	More than 30%	The factor has been estimated or is not available.

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Scope 3: Data availability and accuracy levels

Category	Data accuracy rate	Emission factor accuracy rate	Notes	% of CO2 footprint (2025)
Products and services purchased	High	Medium	Data from the accounting system about purchased products and services. The accuracy of the calculation was reduced due to the high proportion of the spend-based method.	15,60%
Capital expenditure	High	High	Data from the accounting system on investments.	74,87%
Fuel and energy related activities (not included in Scope 1 and 2)	NA	NA	No emissions in this category were reported.	0,00%
Upstream doprava a distribuce	NA	NA	No emissions in this category were reported.	0,00%
Waste	Medium	High	The data was obtained from the ISPOP report. No information was provided on waste treatment.	0,80%
Business trips	Medium	Medium	Business trips in 2025.	3,97%
Employee commuting	Medium	High	The calculation is based on the average usage of individual types of transport and the average distance from home to work.	4,76%
Leased assets	NA	NA	No emissions in this category were reported.	0,00%
Downstream transport and distribution	NA	NA	No emissions in this category were reported.	0,00%

Which greenhouse gases do we count

The GHG Protocol registers a total of seven anthropogenic greenhouse gases that are relevant to a company's carbon footprint. The table shows the main sources of these gases, their names, sources and the coefficient of global warming.

GREENHOUSE GAS	CHEMICAL FORMULA	SOURCE	GWP
Carbon dioxide	**CO_2**	Burning of fossil fuels and biomass (80%), deforestation, aerobic decomposition of organic matter, erosion.	**1**
Nitrous oxide	**N_2O**	Agricultural activities, production of nitric and adipic acid, combustion processes, rocket and aviation technology.	**265**
Methan	**CH_4**	Anaerobic decomposition of organic matter, biomass combustion and landfill (5%), natural gas and oil processing, coal sources, gas leaks, cattle breeding, rice cultivation (25%).	**28**
Hydrofluorocarbons	**HFC**	Industrial processes, replacement of freons in refrigeration and air-conditioning equipment, propellant gases – fire extinguishers, cleaning agents, foaming agents.	**100 – 14 800**
Perfluorocarbons	**PFC**	Refrigeration equipment, industrial processes, aluminum and semiconductor production, pharmaceuticals, cosmetics.	**6 000–17 200**
Sulphur hexafluoride	**SF_6**	Electrical industry, magnesium and aluminum smelting.	**23 500**
Nitrogen trifluoride	**NF_3**	Production of plasma screens, solar panels and liquid crystal displays, selective reagent.	**16 100**

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