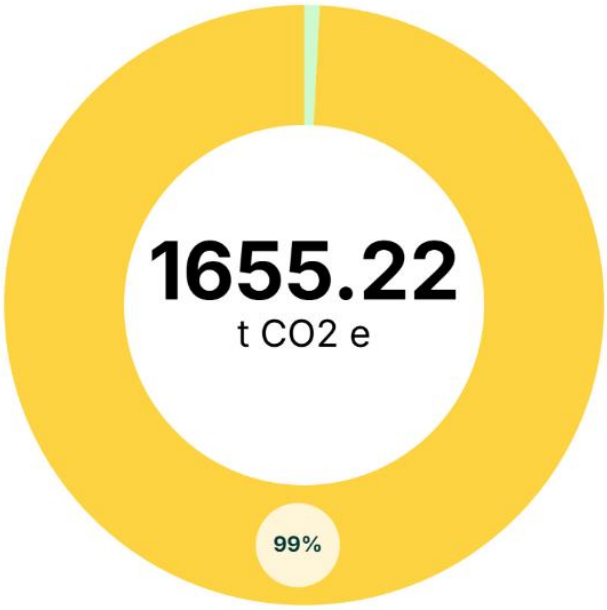
AS DALE LD. 2025 - Dale LD kliimamõju 2025

Estonia

SUSTINERE HUB



0 t CO2 e	**Electricity**	0%
13 t CO2 e	**Cars**	0.77%
1 t CO2 e	**Other vehicles**	0.06%
0 t CO2 e	**Stationary combustion facilities**	0%
0 t CO2 e	**Fugitive emissions**	0%
0 t CO2 e	**Heating**	0%
0 t CO2 e	**Cooling**	0%
3 t CO2 e	**Office supplies**	0.17%
1511 t CO2 e	**Production materials**	91.26%
17 t CO2 e	**Packaging**	1.03%
20 t CO2 e	**Additives**	1.19%
2 t CO2 e	**Assets**	0.11%
57 t CO2 e	**Scope 1-2 indirect effects**	3.44%
26 t CO2 e	**Transport**	1.59%
3 t CO2 e	**Waste**	0.18%
0 t CO2 e	**Flights**	0.02%
2 t CO2 e	**Other business trips**	0.11%
1 t CO2 e	**Employee mobility**	0.08%

Scope 1

0.83 %

13.78 t CO2 e

Scope 2

0 %

0.05 t CO2 e

Scope 3

99.16 %

1641.38 t CO2 e

*consumption data is incomplete/absent

Verified by Sustinere

The carbon intensity, i.e. the impact distributed over the indicator, is

4.19 kg of CO2-eq/m2

* Scope 1-2 consumption

Operational area : 3300

41.38 tons of CO2-eq/employee

Number of employees : 40

515.30 tons of CO2-eq/MEUR

Net turnover : 3211962 EUR

Scope 1 & 2

Scope 1 covers sources that are directly controlled by the organisation, i.e. direct emissions (e.g. fleet fuels, stationary combustion facilities and fugitive emissions). Scope 2 covers energy consumption that comes from bought energy (electricity, heating, cooling and steam.

Scope 3

Scope 3 includes organisations' indirect emissions, that come from it's down- and upstream value chain. The standard requires accounting for specifics of the organisation and including all relevant emissions sources from 15 different categories. E.g. Climate impact digital platform covers among others bought products and services, capital goods, waste, business travel and employee commuting.*

Scope 3 calculations can be wider than Climate impact digital platform covers as of today - e.g. lifetime and end of life emissions impact of organisations' products and services.

Out of scope reporting[1]

Category	Emission (t CO_2-eq)
Electricity (location based)	683.47
Waste incineration	23.37
Biogenic carbon	89.06

[1]read more information on the methodology page

Scope 1 & 2

Category	Emission (t CO_2-eq)	Share of S1-2 impact	Share of total impact
Scope 1 **Cars**	12.78	92.4%	0.77%
Scope 1 **Other vehicles**	1	7.24%	0.06%
Scope 1 **Stationary combustion facilities**	0	0%	0%
Scope 1 **Fugitive emissions**	0	0%	0%
Scope 1 **Electricity**	0	0%	0%
Scope 2 **Electricity**	0.05	0.37%	0%
Scope 2 **Heating**	0	0%	0%
Scope 2 **Cooling**	0	0%	0%
Total	**13.83**	**100%**	**0.84%**

Scope 3

Category	Emission (t CO_2-eq)	Share of S3 impact	Share of total impact
Cat 1 **Office supplies**	2.75	0.17%	0.17%
Cat 1 **Production materials**	1510.6	92.03%	91.26%
Cat 1 **Packaging**	17	1.04%	1.03%
Cat 1 **Additives**	19.72	1.2%	1.19%
Cat 2 **Assets**	1.77	0.11%	0.11%
Cat 3 **Scope 1-2 indirect effects**	56.91	3.47%	3.44%
Cat 4 **Transport**	26.29	1.6%	1.59%
Cat 5 **Waste**	2.91	0.18%	0.18%
Cat 6 **Flights**	0.37	0.02%	0.02%
Cat 6 **Other business trips**	1.75	0.11%	0.11%
Cat 7 **Employee mobility**	1.3	0.08%	0.08%
Total	**1641.38**	**100%**	**99.16%**

System boundaries

When assessing and reporting carbon footprint we have taken the operational control approach. Under the operational control approach, an organisation accounts for 100% of emissions from operations over which it or one of its subsidiaries has operational control and is the best places to make decision on controlling and reducing these.

Emissions reporting period

January 1st 2025 to December 31st 2025

Carbon footprint calculation includes:

Scope 1 – direct emissions
Scope 2 – indirect emissions

- outsourced electricity and heating energy

Scope 3 – emissions from the value chain

- Category 1: outsourced products and services
- Category 2: capital goods
- Category 3: Fuel and energy related activities, indirect emissions from scopes 1-2
- Category 5: waste
- Category 6: business travel
- Category 7: commuting between employees' home and work and home office

Methodology
The Greenhouse Gas (GHG) Protocol standard and ISO 14040 and 14044 guidelines have been used to assess the impact, relevant databases (to supplement Ecoinvent) and scientific literature. When using impact factors, we are based on the specifics of the company''s sector and geography, i.e. we find the most accurate and location-based factors of the company, which help ensure the best relevance and representativeness of the results

Verification
Sustinere HUB´s Carbon Footprint calculation results are verified according to the ISO 14064-1 standard which ensures their transparency and reliability. For this we have had our calculation model validated by independent 3rd party (Bureau Veritas). In addition the submitted data is reviewed and extra information is requested need-based from the organisation.

Developed by Sustinere
The Carbon footprint module of Sustinere Hub is developed by Sustinere. Sustinere is the largest and most experienced consultancy agency in the Baltics of Estonian origin, specializing in sustainability and ESG topics.

[1]Out of scope reporting

Electricity

According to the GHG protocol standard, emissions resulting from energy consumption must be reported based on two calculation methods: location-based and market-based. The market-based method reflects electricity emissions related to the choices made by the organization in the electricity market (e.g. a renewable energy package is selected). The location-based method expresses the average emissions of electricity production in a specific area, regardless of whether the electricity consumption is compensated by renewable energy certificates.

The purpose of dual reporting is to ensure consistency and comparability of greenhouse gas reporting as it helps to better identify trends and changes in an organization's energy use. The results of the methods are not combined. When reporting your company's comprehensive carbon footprint, the result of the market-based calculation methodology is taken into account, and the location-based result is shown separately. Real-estate management being an exception, taking into account location based calculation methodology resulting from industry guidelines.

Impact from waste incineration

According to the GHG Protocol standard,GHG emissions from waste incineration are not attributed to the reporting company's footprint if the waste was incinerated by a third party (i.e. if the company itself does not burn its own waste). Estonian national guidelines (https://kliimaministeerium.ee/organisatsioonide-khg-jalajalg#juhendmaterjal) require also reporting the impact of waste incineration, so in the case of domestic reporting, the impact resulting from incineration should also be added to the aggregate result. In the case of international reporting (e.g. CDP, SBTi), the effect of incineration should not be taken into account.

Share of biogenic carbon

Biogenic carbon, which results from, for example, the burning of biomass or biomethane, is not taken into account in the calculation of GHG emissions, because it is considered part of the natural carbon cycle and therefore carbon neutral. However, according to the GHG Protocol standard, when reporting GHGs, the proportion of biogenic carbon must also be stated separately