

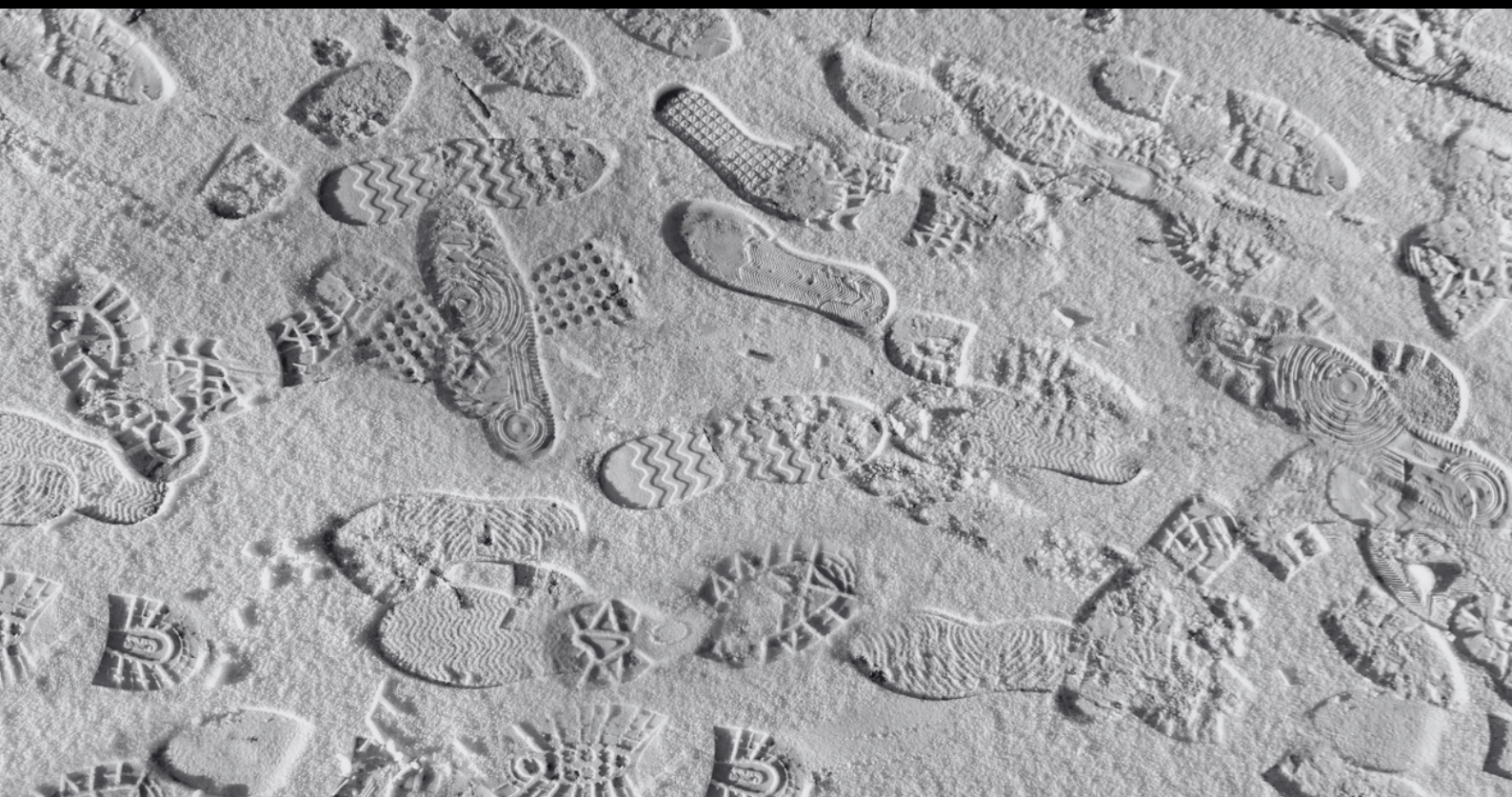


**SWPS
University**

Carbon Footprint Report

2025

The report was prepared by Sustainable Development Office at SWPS University.
The data was compiled by Plan Be Eco.



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Introduction

SWPS University has launched its Strategy for 2024–2029. One of its key goals is to promote environmental protection and climate responsibility. As a socially responsible university, we want to actively contribute to reducing our negative impact on the climate.

Measuring our carbon footprint is a key component of building a long-term emissions reduction plan and transparently communicating our progress.

The report provides a comprehensive analysis of SWPS University's Scope 1 and 2 greenhouse gas emissions for the period from January 1 to December 31, 2025.

The data was collected by the university's internal teams and entered into the **Plan Be Eco** platform, whose team compiled the results in accordance with best practices in environmental reporting.

The study was prepared based on the review of both internal and external documentation. Organizational boundaries were established in alignment with international standards (GHG, ISO). An operational control approach was applied, indicating that emissions from facilities and activities over which SWPS University exercises direct operational control were considered.

Beginning this year, our report includes our new branch facility in Kraków, which underwent a major modernization in 2025, featuring the installation of renewable energy systems, water storage tanks, and a heat recovery systems. The data reflects emissions linked to the building's renovation phase.

It is important to highlight that the building situated in Poznań was omitted from the inventory as the University neither owns it nor exercises operational control over it.

Glossary

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Carbon footprint

This is the total amount of greenhouse gases (primarily carbon dioxide – CO₂) produced by human activity, an organization, or a product. It is expressed in tons of CO₂ equivalent (t CO₂e) to standardize different gases (e.g., methane, nitrous oxide).

Scope 1

Direct emissions come from fuels burned on-site, such as in boiler rooms, furnaces, and university vehicle engines (company cars). The university has full control over these emissions.

Scope 3

These are indirect emissions that don't come directly from our operations or purchased energy, but rather from the entire supply and use chain. Examples include: student and employee commutes, purchased goods and services (e.g., IT equipment, catering, furniture), emissions from business travel, waste management, cloud computing, and digital services.

Standard GHG

This report was prepared based on ISO14064-1:2019 Part 1 and the GHG Protocol, which are international standards for reporting greenhouse gas emissions.

Scope 2

Indirect emissions resulting from the consumption of externally purchased energy, such as electricity and district heating. We don't produce these ourselves, but we benefit from the effects of their production.

Market-based vs. Location-based

There are two approaches for calculating the electricity footprint (Scope 2):

Location-based: presumes average emissions within the country (e.g., Polish energy mix).

Market-based: considers the specific selection of supplier; for instance, if a university procures electricity from renewable energy sources with a guarantee of origin, the outcome may be significantly reduced.

Methodology and Scope of Reporting

The report was developed in accordance with the GHG Protocol, utilizing data gathered by the organization and emission indicators.

Reference standards:

- GHG Protocol Corporate Accounting and Reporting Standard – the fundamental standard for an organization's emissions inventory.
- GHG Protocol Scope 2 Guidance – directives for the reporting of Scope 2 emissions
- ISO 14064-1:2018 – an international standard for greenhouse gas inventories.

Sources of emission indicators: KOBIZE, DEFRA/BEIS, EPA, IPCC, Ecoinvent

Emissions were determined utilizing the formula:

Emissions (kg CO₂e) = Activity data × Emission coefficient

Emissions associated with electricity consumption were calculated in accordance with the GHG Protocol guidelines using two approaches: location-based (which relies on the average national energy mix) and market-based (which considers market instruments related to energy purchases, such as guarantees of origin or power purchase agreements).

To present the organization's total carbon footprint in this report, a market-based approach was used, which reflects the company's actual electricity purchasing decisions. Emissions calculated using the location-based method are also presented for comparison and informational purposes.

All emissions were converted to CO₂ equivalents utilizing GWP (Global Warming Potential) values from the IPCC AR5/AR6 report.

The report encompasses the following scope of GHG emissions:

Scope 1 – direct emissions from mobile, stationary, and fugitive sources.

Scope 2 – indirect emissions resulting from acquired electricity and heat.

Results

Total carbon emissions

The overall carbon footprint for the period from January 1, 2025, to December 31, 2025, is

1,925,27 tons of CO₂e

1 924,45 t CO₂

Scope	Mg CO ₂ e
Scope 1	341,99
Scope 2	1583,28

Table 1. Allocation of the organization's carbon dioxide equivalent emissions into Scope 1 and 2.

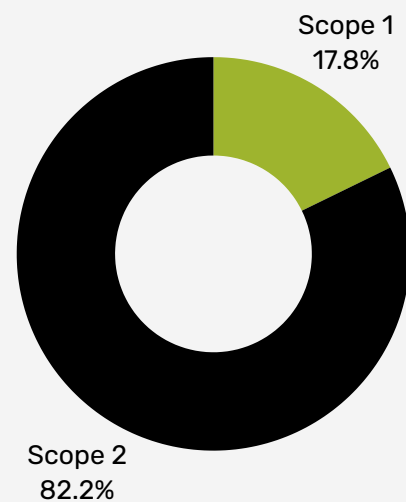


Figure 1: Distribution of the contributions of Scopes 1 and 2 to an organization's carbon footprint.

Over 82% of the company's emissions fall under Scope 2.
The largest factor contributing to emissions is purchased heat.

The reduced share of Scope 1 emissions can be attributed to the choice of a supplier with guarantees of origin/renewable energy sources, which markedly decreases the reported electricity emissions. This value has increased compared to last year due to the energy supplier utilized for the building in Krakow during the renovation (without guarantees of origin/renewable energy).

In comparison to 2024, emissions rose by 12.92% (220.92 Mg CO₂e). This increase is attributed to emissions from a new building in Kraków and a slight increase in emissions in Warsaw.

Range	Emissions (Mg CO ₂ e)	Participation Rate
Scope 1 - Direct Emissions		17,8%
Stationary combustion systems (boilers, furnaces)	101,93	
Mobile combustion (transportation fleet)	12,24	
Fugitive emissions (refrigerants)	227,83	
Scope 2 - Intermediate Energy		82,2%
Electricity (location-based)	1337.34	
Electricity (market-based)	62,75	
Warm	1520.53	

Table 2. Detailed Distribution of the Organization's Carbon Dioxide Equivalent Emissions into Scope 1 and 2.

Sources of GHG emissions included in carbon footprint calculations – categorized by reporting type.

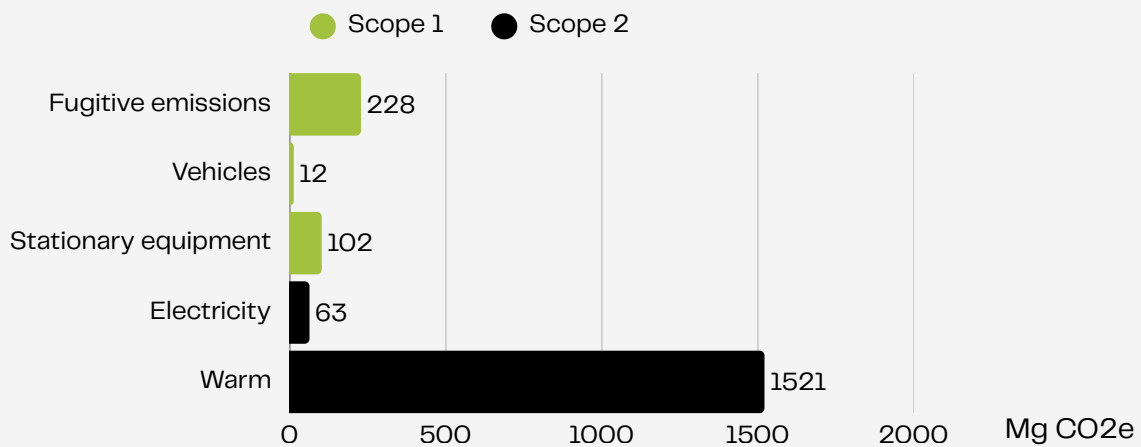


Figure 2: Distribution of the contributions from Scope 1 and 2 categories to an organization's carbon footprint.

SCOPE 1

In Scope 1, the predominant source of emissions is fugitive emissions (leaks of refrigerants and other gases), representing 66.6% of emissions within this category. These emissions are limited to the building in Krakow, which was under renovation at that time. This category of emissions was not present last year.

Stationary installations produced emissions totaling 101.93 tonnes of CO₂e, a decrease from 105 tonnes of CO₂e in 2024. These emissions were predominantly attributed to the natural gas utilized in stationary installations.

Emissions resulting from the utilization of mobile vehicles totaled 12.24 tonnes of CO₂e.

Scope 1 fuels were computed utilizing the average data method,* considering their volume.

Average data – This represents average greenhouse gas emissions data utilized to calculate carbon footprints in the absence of precise information from a specific supplier or process. It is derived from general values obtained from databases, industry reports, or national statistics and serves to estimate environmental impact.

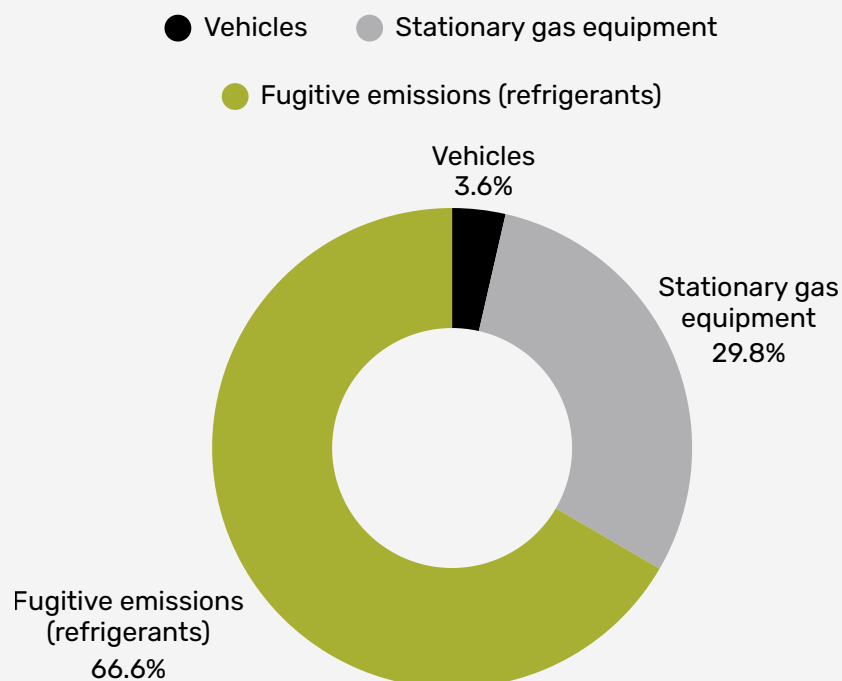


Figure 3: Distribution of Scope 1 category contributions to an organization's carbon footprint.

SCOPE 2

Indirect emissions stemming from the procurement of electricity and heat from suppliers.

**1 583.28 Mg
CO₂e**

Emission distribution

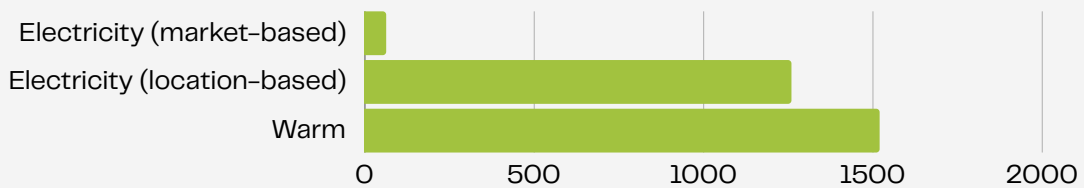


Figure 4: Comparison of Market-Based and Location-Based Methods.

Emissions calculated using the location-based method (average emission factors for the Polish power grid) reached 1 337,34 Mg CO₂e, whereas those calculated using market-based approach (energy supplier indicators/RES certificates) accounted for 62.75 Mg CO₂e. This indicates that selecting a supplier with guarantees of origin/renewable energy substantially reduces the reported carbon footprint of electricity.

Sustainable energy

Emissions associated with electricity consumption at SWPS University originated also from renewable sources – 6% from USWPS renewable energy sources and 94% from the grid.

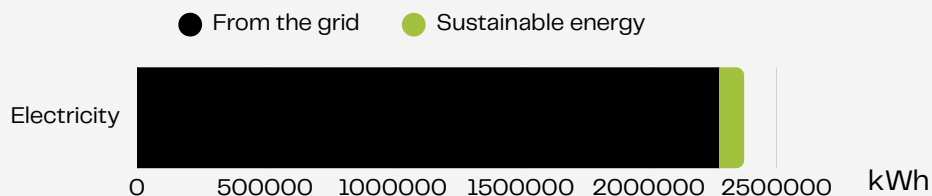


Figure 5: Proportion of renewable energy sources in mitigating electricity emissions.

Distribution of emissions across various locations

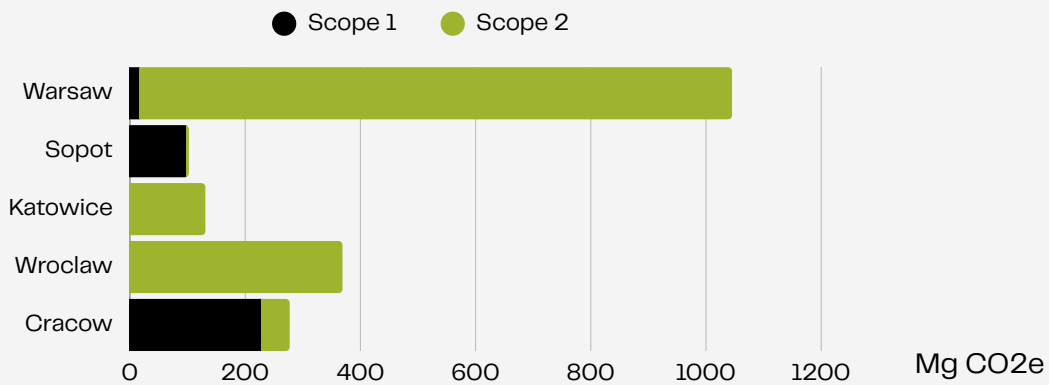


Figure 6: Allocation of Scope 1 and 2 emissions across various locations.

The largest carbon footprint is produced by Warsaw (primarily due to heat), followed by Wrocław, Kraków, Sopot, and Katowice, which have significantly lower emissions.

Location	Scope 1			Scope 2		Total and variance from 2024
	Vehicles	Stationary equipment	Fugitive emissions	Energy	Warm	
Warsaw	12,2	4,1	----	33,2	995,7	1046,1 (+18,7)
Sopot	----	97,8	----	4,4	----	102,2 (-2,7)
Katowice	----	----	----	1,9	129	130,9 (-3,7)
Wrocław	----	----	----	4,8	364,1	368,9 (-69,4)
Cracow	----	----	227,8	18,5	30,9	277,2 (+277,3)

Table 3: Allocation of Scope 1 and 2 emissions across various locations.

Carbon footprint per employee in Scope 1 and 2 expressed in tons per capita

The analysis included only full-time employees at USWPS.



Warsaw
1,68 t



Cracow
3,34 t



Sopot
1,38 t



Katowice
2,30 t



Wroclaw
2,53 t

In last year's report, the analysis encompassed students; however, in alignment with the methodology and recommendations of the Plan Be Eco team, only full-time employees were incorporated into the analysis.

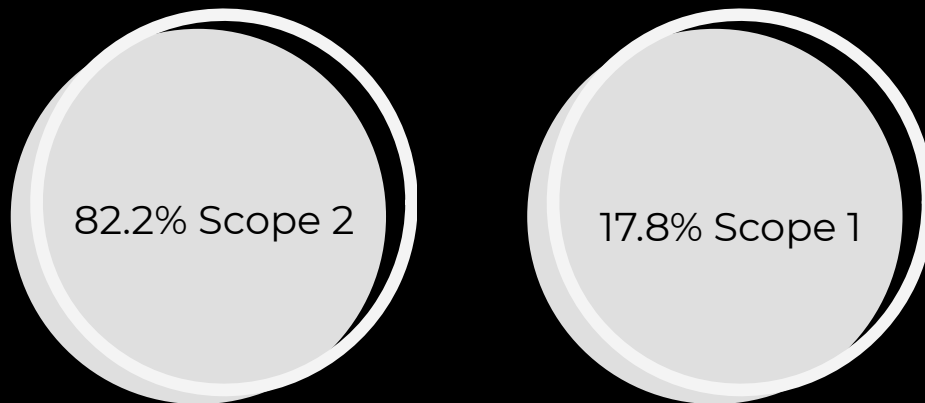


Summary

Range	Category	Subcategory	Mg CO2e
Scope 1			341,99
	Vehicles		12,24
		Diesel fuel	12,24
	Stationary equipment		101,93
		Natural Gas	105
	Fugitive emissions		227,83
Scope 2			1 582,46
	Electricity		62,75
		Market-based	62,75
		Location-based	1337.34
	Warm		1583,28

Table 4: Summary of Data.

The total greenhouse gas emissions for SWPS University in Scopes 1 and 2 amount to 1,924.45 tonnes of CO₂ equivalent.



The most significant impact has the indirect energy (acquired heat).

1924 tons of CO₂e; how does that compare?



Equivalents were determined using approximate values: WAW-LHR flight (round trip) approximately 0.5 Mg CO₂e per passenger (economy class), passenger vehicle approximately 0.17 kg CO₂e per kilometer, and a household emitting several tons of CO₂e annually (heating and electricity, contingent upon fuel type and consumption). These figures are intended for illustrative purposes only and do not serve as a foundation for emission calculations.

Carbon footprint

SWPS University
2025

Key Insights

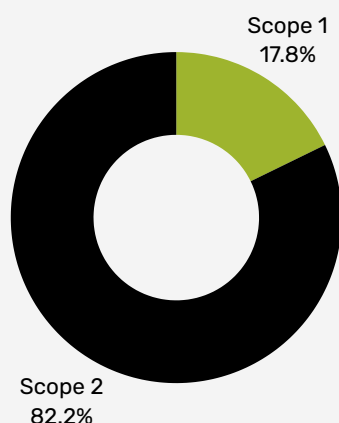
- Our total emissions have increased due to the inclusion of the new building in Kraków.
- Emissions in Warsaw have risen slightly, while they decreased in all other locations. The increase in Warsaw may be linked to a higher number of people using the building.
- District heating (Scope 2) accounts for approximately 80% of our total emissions and remains the key area for emission reduction efforts.
- Electricity has a very low emissions intensity thanks to our procurement of renewable electricity.
- Warsaw and Wrocław generate the largest carbon footprints due to the size of their campuses.
- Scope 1 emissions (mainly from refrigerant top-ups and natural gas used in building systems) account for only ~18% of total emissions, while emissions from the vehicle fleet are negligible.

Total emissions
1 925,27 Mg CO₂e

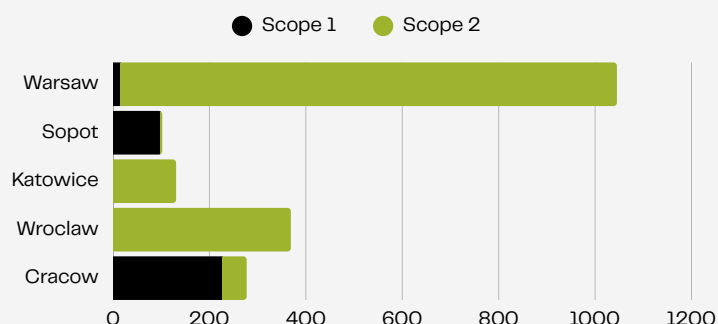
Scope 1
341,99 Mg CO₂e

Scope 2
1 583,28 Mg CO₂e

Distribution of scopes



By location



What we counted

Scope 1: fuels in stationary installations, university fleet.

Scope 2: electricity and purchased heat

Included locations: Warsaw, Wrocław, Katowice, Sopot, Kraków (new location)

Excluded location: Poznań (no building ownership).

Period covered: 1 January – 31 December 2025

How we did it

The operational teams entered the data into the Plan Be Eco tool.

Reference standards:

- GHG Protocol Corporate Accounting and Reporting Standards
- GHG Protocol Scope 2 Guidance
- ISO 14064-1:2018 standard.

Sources of Emission Factors:

KOBIZE, DEFRA/BEIS, EPA, IPCC, Ecoinvent.