ignitis group

Carbon accounting report 2024

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Introduction

This Carbon accounting report provides a thorough analysis intended to quantify and categorize emissions from the operations and retail activities of the Ignitis Group (“the Group”) from 1 January 2024 to 31 December 2024.

The report includes sections on the applied methodology, boundary setting, and consolidation approach. An inventory of data and assumptions are provided, and emission factors are discussed. The greenhouse gas (GHG) calculation results are presented, followed by sections on methodology updates, data and methodology adjustments, and a comparison of the GHG emissions calculated by previous and updated methodologies. This structure ensures a transparent understanding of the Group's carbon footprint, and by systematically measuring and reporting emissions, the Group enhances the data presented in the Group's Integrated Annual report 2024.

During 2024, the Group implemented several key improvements to the GHG accounting methodology to enhance the accuracy and reliability of the data. These improvements include advanced emission measurements, expanded data collection, refined estimation methods, and sector-specific adjustments.

Such revision is designed to provide a more comprehensive and accurate representation of the Group's impact, aligning with best practices and enhancing sustainability reporting. The main updates and comparisons will be detailed further in this report, providing a clear understanding of the modifications and their implications.

Additionally, the Group established 2023 as a new baseline year for the GHG inventory, which serves as a more robust reference point against which future emissions can be measured and analysed. This new baseline includes recalibrated historical data, an enhanced data breakdown, and greater transparency in the data sources and calculation methods.

About the Group

As a renewables-focused integrated utility, Ignitis Group is committed to a greener future. The Group invests to deliver 4–5 GW of installed Green Capacities by 2030 and reach net zero emissions by 2040–2050, thus strengthening the contribution to Europe's decarbonisation and energy security in the region.

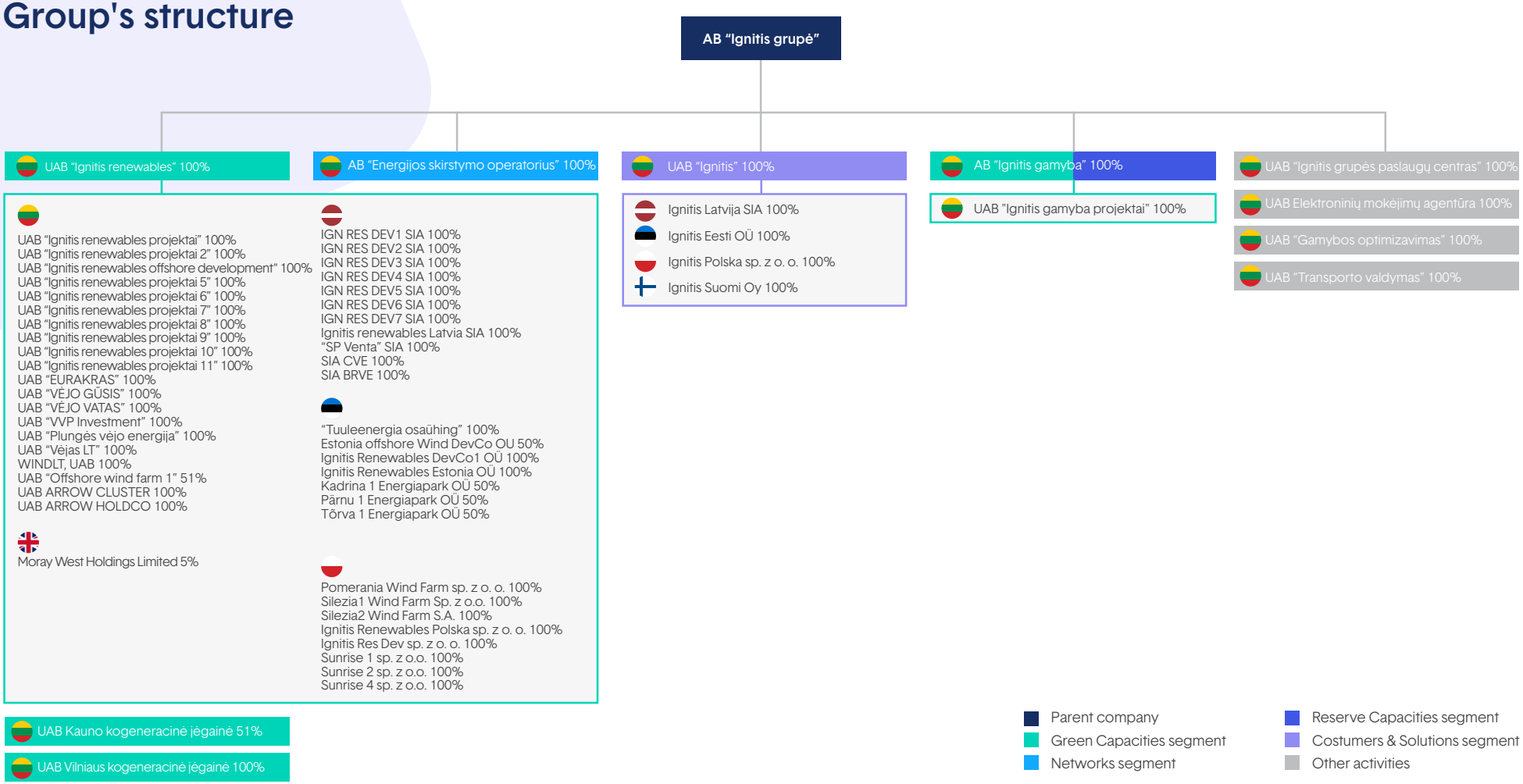
The Group is utilising its integrated business model to enable a Green Capacities build-out by expanding green generation technologies with a focus on onshore and offshore wind. The Group is also developing green flexibility technologies: battery storage, hydro pumped-storage and power-to-x technologies – with green hydrogen holding a significant potential of contributing towards net zero.

We innovate, grow and act with a purpose to create a 100% green and secure energy ecosystem for current and future generations.

This commitment is driven by the urgent need to address the climate change and the EU's response to it through proposed targets. Energy transition trends showcase a shift towards renewable energy, while grids play a crucial role as the key enabler of the green transition. Each of the Group's four business segments (Green Capacities, Networks, Customers & Solutions and Reserve Capacities) is an important part of integrated model and positioned to significantly contribute.

AB "Ignitis grupė" is a parent company of the Group, responsible for the coordination and transparent management of its activities. Information on the Group companies, including the financials of the parent company and its subsidiaries, is available in the Group's Integrated Annual Report 2024 and on our website.

Group's structure



Methodology

The Group's carbon footprint calculations are based on The Greenhouse Gas Protocol (the GHG Protocol) requirements. Specifically, the calculations follow The GHG Protocol Corporate Accounting and Reporting Standard (Corporate Standard) and Corporate Value Chain (Scope 3) Standard. When developing updated methodology, other requirements (such as Standards and guidance of Science Based Targets initiative (SBTi)) and best market practices were also taken into account. Emissions are calculated throughout the value chain as per the standards.

Boundary setting and consolidation approach

The Group employs the operational control approach for setting organizational boundary. This approach ensures that 100% of GHG emissions from activities under the Group's operational control are accounted for. Exclusions within this boundary are kept to a materiality threshold of 1%.

Table 1. **GHG emission reporting boundaries according to GHG Protocol**

Scope	Source category	Boundary
Scope 1	Stationary combustion	Included
	Mobile combustion	Included
	Fugitive emissions	Included
Scope 2	Purchased electricity	Included
	Purchased heating	Included
	Emissions from electricity losses in distribution activities	Included
Scope 3 cat. 1	Purchased goods and services	Included
Scope 3 cat. 2	Capital goods	Included
Scope 3 cat. 3	- Fuel- and energy-related activities - Indirect electricity consumption – Energy storage	Included
	- Fuel- and energy-related activities - Natural gas losses – Commercial losses[1]	Included
	- Fuel- and energy-related activities - Whole life cycle accounting for electricity	Included
	- Fuel- and energy-related activities - Lifecycle emissions of fuel and energy	Included
Scope 3 cat. 4	Upstream transportation and distribution	Included
Scope 3 cat. 5	Waste generated in operations	Included
Scope 3 cat. 6	Business travel	Included
Scope 3 cat. 7	Employee commuting	Included
Scope 3 cat. 8	Upstream leased assets	Included[2]
Scope 3 cat. 9	Downstream transportation and distribution	Not relevant
Scope 3 cat. 10	Processing of sold products	Not relevant
Scope 3 cat. 11	Use of sold products	Included
Scope 3 cat. 12	End-of-life treatment of sold products	Not relevant
Scope 3 cat. 13	Downstream leased assets	Included
Scope 3 cat. 14	Franchises	Not relevant
Scope 3 cat. 15	Investments	Not relevant
Out of scope	Biogenic emissions	Included

[1] Commercial natural gas losses refer to natural gas theft and represent the difference between gas intake and outflow.
[2] Included in Scope 1 and Scope 2.

The Group's GHG inventory encompasses Scope 1, Scope 2, all relevant Scope 3 categories, and Out of scope emissions:

Scope 1 emissions are direct emissions that occur from sources that are controlled or owned by an organisation.

Scope 2 are indirect emissions from the generation of purchased energy consumed by the reporting company that is electricity, imported steam, imported or district heat and cooling systems.

Scope 3 emissions are all indirect emissions (not included in Scope 2) that occur in the value chain of the reporting company, including both upstream and downstream emissions.

Out of scope emissions are **biogenic** CO_2 associated with fuels determined to be net zero since the fuel source itself absorbs an equivalent amount of CO_2 during the growth phase as the amount of CO_2 released through combustion.

In accordance with the GHG Protocol, all categories were evaluated, but some Scope 3 categories were deemed not relevant because the Group has no operational activities in those categories, or the exclusion is based on a 1% materiality threshold. (see Table 1).

Calculation methods

The Group's GHG accounting and reporting practices are grounded in principles from financial accounting and reporting standards, such as relevance, accuracy, completeness, consistency, and transparency.

Operational data is collected periodically and represents data from the calendar year of 2024, except for the energy consumption of leased offices. These practices align with the GHG Protocol principles, guiding decision-making in emissions reporting. This alignment ensures reliable and comprehensive measurement and reporting of greenhouse gas emissions. As GHG accounting principles evolve, the Group remains committed to incorporating best practices to effectively manage and reduce its carbon footprint.

The methodology addresses key greenhouse gases: carbon dioxide (CO_2), methane (CH_4), nitrous oxide (N_2O), hydrofluorocarbons (HFCs) and sulfur hexafluoride (SF_6), converting them into CO_2 equivalents (CO_2 eq) based on their global warming potential. The calculation methods for GHG emissions are detailed separately for each of the Scopes to ensure clarity and precision.

Emission sources

Scope 1

The Group has three categories of Scope 1 emission sources: stationary combustion, mobile combustion, and fugitive.

- Stationary combustion emissions within the Group are generated from the combustion of natural gas, waste and biofuel used for energy production. These emissions are calculated based on activity data from the Group facilities.
- Mobile combustion emissions stem from the operation of owned or leased cars and are calculated using activity data obtained from fuel card invoices.
- Fugitive emissions at the Group result from natural gas losses during distribution and refrigerant leakage in cooling units, and data is collected from activity data, where difference from gas intake and outflow is considered natural gas losses. Refrigerant leakage is measured during periodical technical checkups.

Scope 2

The Group's Scope 2 emissions arise from the consumption of purchased electricity, electricity losses during distribution, and heating. The Group calculates both location-based and market-based Scope 2 emissions to provide comprehensive data and align to dual reporting requirement of GHG protocol. In market-based calculations, the Group accounts voluntary renewable energy purchases. These include Guarantees of Origins (GOs) obtained from power purchase agreements, unbundled Renewable Energy Certificates (RECs), and zero-carbon electricity (primarily sourced from hydro).

- Emissions from electricity purchased and consumed – Energy storage are calculated from utility invoices.
- Emissions from electricity losses in distribution activities are calculated from activity data.
- Emissions from heating are calculated using data from collected utility invoices.

Scope 3

The Group calculates its Scope 3 emissions following the guidelines outlined in the GHG Protocol, which outlines fifteen specific categories of Scope 3 emissions, offering a structured framework to analyse, comprehend, and report on Scope 3 activities within the company's value chain.

Emissions are being calculated using a combination of calculation approaches, depending on data availability, maturity, and the size of emission categories:

- the spend-based method (based on spend on a specific activity or category);
- the average-based activity method (based on activity data such as average energy use in offices, total passenger-kilometers flown, or other relevant metrics);
- the supplier-specific method (based on actual emissions measured or GO certificates).

The Group is focusing its reporting efforts on the 10 out of 15 Scope 3 categories that have a material impact on their operations.

- Category 1: Emissions from purchased goods and services are calculated based on spend-based method.
- Category 2: Emissions from capital goods are calculated based on spend-based method.
- Category 3: Emissions from fuel and energy related activities are calculated using all three calculation approaches, depending on Scope subcategory: the spend-based method, the average-based activity method, and the supplier-specific method. Energy-related emissions were calculated by location-based approach.
- Category 4: Upstream transportation and distribution emissions are calculated by using both the average-based method and a supplier-specific method.
- Category 5: Waste generated in operations emissions calculated based on supplier-specific activity data.
- Category 6: Business travel emissions are calculated based on average-based activity data.
- Category 7: Employee commuting emissions are based on survey data. Extrapolating results from representative sample data and using proxy techniques have been necessary for some categories.
- Category 11: Emissions from the use of sold products calculated using supplier-specific activity data.
- Category 13: Emissions from downstream leased assets

are calculated using supplier specific activity data and are determined by location-based approach.

Out of scope (biogenic) emissions are calculated based on supplier specific activity data.

Data inventory and assumptions

The data inventory, emission factors, and assumptions are in line with GHG Protocol. The choice of assumptions and emission factors followed a conservative approach, meaning they were selected to avoid underestimating emissions.

Unless otherwise specified, all emission values in this report are given in thousand tCO_2 eq.

Where activity data of the inventory was lacking, extrapolations and estimations were made.

Emission factors

Several well-established databases are utilized for emission factors, including Ecoinvent v3.11, the UK Department for Environment, Food & Rural Affairs (DEFRA), International Energy Agency (IEA) database, the Association of Issuing Bodies (AIB), Environmentally Extended Input-Output (EEIO) database.

All emissions factors are updated with newest version for yearly calculations. More detailed emission factor list is provided in Annex 1.

Methodology updates

When the Group began its GHG accounting journey in 2020, data was incomplete in some areas, particularly in Scope 3, and required a combination of calculation and extrapolation methods as per the GHG Protocol's technical guidance. This led to a degree of uncertainty in the results. As the Group has since improved its data collection and calculation methods, data maturity has increased. However, these improvements in methodology make it challenging to directly compare emissions between the years. This is why it was decided to use 2023 as a new baseline in future calculations.

Data and methodology improvements

To improve data accuracy and reliability and adhere to the GHG Protocol, SBTi requirements and available best practices, the Group executed several critical enhancements to its GHG accounting methodology. These improvements include using advanced emission accounting techniques, expanding data collection, refining estimation methods, and making sector-specific adjustments. The main enhancements are:

Scope 1

Change of emission factors (EF) from extrapolated to widely recognized EF databases. Such change unifies emission factors and eliminate the need of its extrapolations (minimizes human error and EF ambiguity).

Scope 2

Changed how emissions from electricity used for water pumping to the Kruonis PSHP upper reservoir are accounted for (previously all emissions were in Scope 2; with the update, only losses are left in Scope 2, and the remaining emissions are moved to Scope 3).

Scope 3

Category 1 expansion and Category 2 inclusion using financial data for calculations.

Energy related activities calculated using location-based method instead of market-based.

Wholesale of electricity and gas and whole lifecycle of distributed gas are now included in calculations.

For detailed description see Table 2. All updates were also applied to historical data (2023).

Table 2. **Detailed description of methodology updates and effect on emissions**

Scope	Source category	Description	Implemented updates	Effect on the Group's emissions[1]
Scope 1	Stationary combustion	Natural gas – Emission factor change	Switch from using Lithuania's national inventory report to DEFRA for calculating process associated with natural gas.	↓
		Waste incineration	Switch from using Lithuania's national inventory report to Ecoinvent database for calculating process associated with waste incineration.	↓
		Incineration of biofuel	– Activity data for woodchips switched to kWh instead of tons. This eliminates the risk, that the weight of water is included in biofuel calculations and overestimates related emissions. – Switch from using Lithuania's national inventory report to DEFRA for calculating process associated with biofuel.	↑

Scope	Source category	Description	Implemented updates	Effect on the Group's emissions[1]
Scope 2	Purchased electricity	Emissions from Kruonis PSHP	The electricity used in pumping or lost through inefficiencies in storage is accounted in Scope 2 as purchased electricity. Energy stored and returned to the grid is accounted in Scope 3 Category 3 as electricity purchased for resale. The update is implemented to align with GHG Protocol (Corporate Standard, pg. 27 & 28).	↓
		Grid losses – Electricity	– Previously all electricity distributed from prosumers was assumed to be green and therefore they had an emission factor of 0 g/CO2eq in the market-based method. – Refined analysis shows that electricity distributed from prosumers is 70% green, i.e. from solar, hydro and wind sources.	↑
		Electricity from companies' EVs	Electricity consumption for owned and leased electric vehicles included in calculations.	↑
Scope 3 cat. 1	Purchased goods and services		Category expanded by using financial spend-based data for purchases and services (Opex).	↑
		Whole life cycle accounting for natural gas	– WTT emission calculations for natural gas sold (Customers & Solutions) and for natural gas distributed (Networks) included in calculations. – As this regard purchased and sold materials, it should be classified in Scope 3 Cat. 1 Emissions from purchased goods and services.	↑
Scope 3 cat. 2	Capital goods		– Category previously excluded due to lack of data. – Financial spend-based data is used to account for capital goods (Capex) emissions.	↑
Scope 3 cat. 3	Fuel- and energy related activities	Natural gas losses – Commercial losses	Commercial gas grid losses are now included in calculations in Scope 3.	↑
		Whole life cycle accounting for electricity	Upstream electricity emissions are calculated for all countries in which the Group purchases and resells electricity.	↑
		Kruonis PSHP indirect consumption	Part of Kruonis PSHP emissions are included in Scope 3. For more detail, see Scope 2.	↑
		Location-based data calculations	– Instead of dual reporting of market-based and location-based emissions, a single, location-based, approach is used for Scope 3 category 3 emissions. – Currently, market-based approaches like the Scope 2 market-based method are not allowed under the Corporate Standard or Scope 3 Standard for calculating Scope 1 or Scope 3 emissions (Greenhouse Gas Protocol Detailed Summary of Survey Responses on Market-based Approaches, July 2024, pg. 3).	↓
		from the sale of electricity – Wholesale	In accordance with the Corporate Standard, the Group is to report wholesale emissions alongside its Scope 3. This change implemented to adhere SBTi requirements.	↑
Scope 3 cat. 4	Upstream transportation and distribution		Emissions related to biofuel transportation are included in Category 3, biofuel WTT emissions calculation.	↓

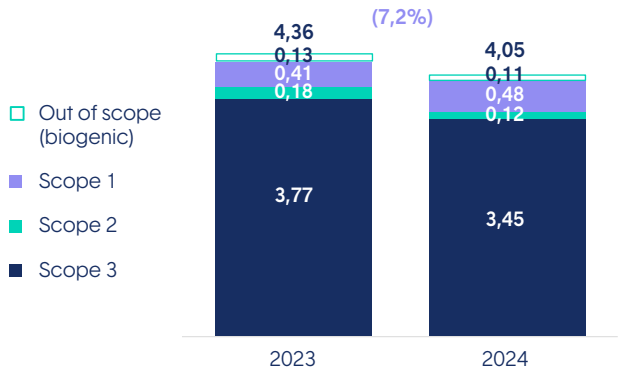
Scope	Source category	Description	Implemented updates	Effect on the Group's emissions[1]
Scope 3 cat. 9	Downstream transportation and distribution		– As energy produced by the Group is not transported, this category is considered irrelevant. – Was estimated with previous methodology (transportation of waste generated on site).	⬇
Scope 3 cat. 11	Use of sold products	Emissions from the use of sold products – Wholesale	In accordance with the Corporate Standard and SBTi requirements, the Group is to report wholesale emissions alongside its Scope 3.	⬆
		Emissions from the use of sold products – Lifecycle of Whole ESO transmitted gas	In accordance with the Corporate Standard, the Group includes emissions from natural gas distributed (but not sold) by the Group alongside its Scope 3.	⬆
		Emissions from the use of sold products – Natural gas	Switch from using Lithuania's national inventory report to DEFRA for calculating process associated with natural gas.	⬇
Out of scope	Biogenic emissions	Biogenic emissions (out of scope) – Sums to totals	Biogenic CO_2 is not included in the reporting of total emissions, but is reported separately, as per GHG requirements.	N/A
		Incineration of biofuel	Activity data for woodchips switched to kWh instead of tons. This eliminates the risk, that the weight of water is included in biofuel calculations and overestimates related emissions.	⬇
		Waste incineration – Biogenic emissions	Switch from using Lithuania's national inventory report to Ecoinvent database for calculating process associated with waste incineration.	⬇

[1] ⬇ Update resulted in emission decrease ⬆ Update resulted in emission increase

The Group's GHG emissions

The findings of GHG emissions' comprehensive analysis are stated below. It provides a detailed overview of the Group's GHG emissions data and highlighting key trends. Committed to best practices in combating climate change, the Group mapped out emissions across the entire value chain in accordance with the GHG Protocol.

Figure 1. **The Group's GHG emissions[1], million t CO_2-eq**



[1] The totals shown do not include Out of scope (biogenic) emissions.

In 2024, the Group's total GHG emissions decreased by 7.2% compared to the same period in 2023. The primary drivers for the decrease were the use of green electricity by Kruonis PSHP (Green Capacities) and lower location-based emission factors for retail electricity.

Scope 1 emissions rose by 14.8% due to a significant increase in biomass combustion at Vilnius CHP (Green Capacities) (biomass incineration for energy production grew sixfold) and nearly doubled electricity production at Elektrėnai Complex (Reserve Capacities) compared to 2023. In contrast, Scope 2 emissions dropped by 35.6%, driven by renewable energy guarantees used to cover the electricity consumed by Kruonis PSHP (Green Capacities) and a portion of electricity distribution losses.

Scope 3 emissions decreased by 8.3%, primarily due to location-based emissions factors that were influenced by a downward trend. The decrease in location-based emission factors in 2024 compared to 2023 is primarily due to the increased integration of renewable energy sources and improvements in energy efficiency. Additionally, policy changes, technological advancements, and fuel switching from high-carbon to lower-carbon alternatives have contributed to the reduction in location-based emission factors. Comprehensive GHG comparison for year 2023 and 2024 is provided in Table 3.

Table 3. **The Group's GHG emissions, thousand t CO_2-eq**

	2024	2023	Δ, %	Share of 2024 total, %
Scope 1	**476**	**414**	**(14.8)**	**11.8**
Stationary combustion	399	338	(18.3)	9.9
Natural gas losses	71	71	0.0	1.8
Other	5	5	0.0	0.1
Scope 2 (location-based)	**80**	**87**	**8.4**	**2.0**
Electricity consumption	27	33	19.7	0.7
Grid losses	53	53	1.5	1.3
Other	1	0	(25.0)	0.0
Scope 2 (market-based)	**118**	**183**	**35.7**	**2.9**
Electricity consumption	16	91	82.1	0.4
Grid losses	101	92	(10.6)	2.5
Other	1	0	(25.0)	0.0
Scope 3	**3454**	**3765**	**8.3**	**85.3**
1. Purchased goods and services	305	320	4.7	7.5
2. Capital goods	258	258	0.1	6.4
3. Fuel- and energy-related activities (not included in Scope 1 or Scope 2)	1192	1307	8.8	29.4
4. Upstream transportation and distribution	2	1	(21.4)	0.0
5. Waste generated in operations	76	74	(3.0)	1.9
6. Business travel	1	0	(200.0)	0.0
7. Employee commuting	2	3	18.5	0.1
11. Use of sold products	1619	1802	10.2	40.0
13. Downstream leased assets	0	0	50.0	0.0
Total (market-based)	**4048**	**4363**	**7.2**	**N/A**
Out of scope (biogenic)	**105**	**126**	**16.4**	**N/A**

Comparison of results using previous and updated methodology

This comparison underscores the Group's commitment to improving its environmental reporting and aligning with best practices in GHG accounting. Table 4 provides a detailed comparison of emissions calculated using the previous and updated methodologies for the years 2023 and 2024, highlighting the impact of these adjustments across various scopes and categories.

Scope 1

Emissions reduced by approximately 8.6% for 2023 and 8.7% for 2024 under the updated methodology. Emission factors were the main update in this Scope resulting in decrease of emissions.

Scope 2

Both location-based and market-based emissions have decreased significantly. Location-based emissions decreased by 43.9% in 2023 and by 40.8% in 2024, while market-based emissions decreased by 56.3% in 2023 and 15.1% in 2024. Both accounting methods were significantly impacted by division of Kruonis PSHP emissions in Scope 2 and Scope 3 with majority of emissions being assigned to Scope 3. Emissions calculation using the market-based method is particularly affected by this update. Under the updated methodology, GO cover 100% of Kruonis PSHP emissions in 2024, compared to 89% under the previous methodology. In 2023, the coverage was 25% under the updated and 7% under previous methodology.

Scope 3

While market-based calculation become obsolete, the use of location-based method instead, meant that emissions from sold electricity decreased more than half as location-based emission factors are inherently lower when compared to market-based. While this change was significant, Scope 3 still shows an increase of 55.1% in 2023 and 46.1% in 2024. The rise is largely due to added and expanded categories:

– Category 1 was significantly expanded, and Category 2 was included in to calculations to be fully covered by using spend-based data. This increased Scope 3 emissions by 9% and 7% respectively.

Table 4. **The Group's GHG emissions comparison between previous and updated methodologies, thousand t CO_2 eq**

	2024			2023		
	Previous	Updated	Δ, %	Previous	Updated	Δ, %
Scope 1	**521**	**476**	**(8.7)**	**453**	**414**	**(8.6)**
Stationary combustion	445	399	(10.2)	377	338	(10.3)
Natural gas losses	71	71	0.0	71	71	(0.1)
Other	5	5	0.0	5	5	0.0
Scope 2 (location-based)	**134**	**80**	**(40.8)**	**155**	**87**	**(43.9)**
Electricity consumption	81	27	(67.4)	101	33	(67.3)
Grid losses	53	53	0.0	53	53	(0.2)
Other	1	1	0.0	0	1	25.0
Scope 2 (market-based)	**139**	**118**	**(15.1)**	**419**	**183**	**(56.3)**
Electricity consumption	54	16	(69.9)	335	91	(72.7)
Grid losses	84	101	20.2	84	92	9.3
Other	1	1	0.0	0	1	25.0
Scope 3 (location-based)	**2364**	**3454**	**46.1**	**2428**	**3765**	**55.1**
Sold electricity	1040	1047	0.7	1168	1168	0.0
Sold natural gas	1096	1619	47.7	1241	1802	45.2
Other	228	788	245.9	19	796	4086,8
Scope 3 (market-based)	**4104**	**-**	**N/A**	**4058**	**-**	**N/A**
Sold electricity	2780	-	N/A	2798	-	N/A
Sold natural gas	1222	-	N/A	1174	-	N/A
Other	101	-	N/A	86	-	N/A
Total without Out of scope (biogenic)	**4764**	**4048**	**(15.0)**	**4921**	**4363**	**(11.3)**
Out of scope (biogenic)	**868**	**105**	**(87.9)**	**361**	**126**	**(65.1)**
Total with Out of scope (biogenic)	**5632**	**4153**	**(26.3)**	**5291**	**4489**	**(15.2)**

– Category 11 was expanded by including both wholesale and distribution of natural gas which led to the category increase by 245.9% in 2024 when comparing previous methodology to the updated.

Out of scope (biogenic) emissions significantly decreased by of 65.1% in 2023 and 87.9% in 2024, reflecting activity data update and emission factor change. By switching from biofuel accounting from tones to kWh, the weight of water does not affect calculations anymore. When water could double the weight of wood chips, this method eliminates emission overestimation. As for biogenic emissions from waste, emission factor was chosen from Ecoinvent database, to better reflect waste incineration emissions in Lithuania.

Overall, the Group's total emissions, including Out of scope (biogenic) decreased by 15.2% in 2023 and 26.3% in 2024 under the updated methodology, demonstrating the Group's enhanced capability to measure and manage its carbon footprint more effectively.

Annex I. Sources of emission factors

Scope 3, cat. 4	Description	Emission factor source
Scope 1	Stationary combustion – Natural gas	DEFRA 2024
	Stationary combustion – Waste (non-biogenic)	Ecoinvent 3.11; IPCC 2021
	Stationary combustion – Waste (biogenic, only CH_4 & N_2O)	Ecoinvent 3.11; IPCC 2021
	Stationary combustion – Wood chips (CH_4 & N_2O)	DEFRA 2024
	Mobile combustion	DEFRA 2024
	Fugitive emissions – Natural gas losses	DEFRA 2024
	Fugitive emissions – Refrigerants	DEFRA 2024
Scope 2	Emissions from electricity purchased and consumed	– Emission factors for the location-based approach are purchased from the IEA, 2022 – The emission factors used for the market-based approach come from the AIB, 2023
	Emissions from electricity purchased and consumed – Energy storage	– Emission factors for the location-based approach are purchased from the IEA, 2022 – The emission factors used for the market-based approach come from the AIB, 2023
	Emissions from electricity losses in distribution activities	– Emission factors for the location-based approach are purchased from the IEA, 2022 – The emission factors used for the market-based approach come from the AIB, 2023
	Emissions from heating	The emission factors are taken from the Lithuanian national Building Regulation STR 2.01.02:2016 “Design and certification of energy performance of buildings”
Scope 3, cat. 1	Emissions from purchased goods and services	EEIO database, 2017. Inflation adjusted for 2024
	Emissions from purchased goods and services – Water	DEFRA 2024
	Emissions from purchased goods and services – Fuels	DEFRA 2024
Scope 3, cat. 2	Capital goods	EEIO database, 2017. Inflation adjusted for 2024

Scope 3, cat. 4	Description	Emission factor source
Scope 3, cat. 3	Indirect electricity consumption – Energy storage	– Emission factors for the location-based approach are purchased from the IEA, 2022 – Emission factors for T&D losses are purchased from the IEA, 2022
	Natural gas losses – Commercial losses	DEFRA 2024
	Whole life cycle accounting for electricity	– Emission factors for the location-based approach are purchased from the IEA, 2022 – Emission factors for T&D losses are purchased from the IEA, 2022
	Lifecycle emissions of fuel and energy	DEFRA 2024
Scope 3, cat. 4	Upstream transportation and distribution	DEFRA 2024
Scope 3, cat. 5	Waste generated in operations	– DEFRA 2024 – Ecoinvent 3.11; IPCC 2021
Scope 3, cat. 6	Business travel	DEFRA 2024
Scope 3, cat. 7	Employee commuting	DEFRA 2024
Scope 3, cat. 8	Upstream leased assets	See Scope 1 and Scope 2
Scope 3, cat. 9	Downstream transportation and distribution	N/A
Scope 3, cat. 10	Processing of sold products	N/A
Scope 3, cat. 11	Emissions from the use of sold products	DEFRA 2024
Scope 3, cat. 12	End-of-life treatment of sold products	N/A
Scope 3, cat. 13	Downstream leased assets	Emission factors for the location-based approach are purchased from the IEA, 2022
Scope 3, cat. 14	Franchises	N/A
Scope 3, cat. 15	Investments	N/A
Out of scope	Biogenic emissions	– Waste – Ecoinvent 3.11; IPCC 2021 – Wood chips – DEFRA; 2024

Glossary

AIB	Association of Issuing Bodies
Capex	Capital expenditures
CH_4	Methane
Corporate Standard	The Greenhouse Gas Protocol Corporate Accounting and Reporting Standard
CO_2 eq	Carbon dioxide equivalent
DEFRA	UK Department for Environment, Food & Rural Affairs
EEIO	Environmentally Extended Input-Output
EF	Emission factor
EU	European Union
GHG	Greenhouse gases
GHG Protocol	Greenhouse Gas Protocol
GO	Guarantees of Origins
The Group or Ignitis Group	AB "Ignitis grupė" and its controlled companie
GWP	Global Warming Potential
HFCs	Hydrofluorocarbons
IEA	International Energy Agency
IPCC	Intergovernmental Panel on Climate Change
Kruonis PSHP	Kruonis Pumped Storage Hydroelectric Power Plant
N/A	Not applicable
N_2O	Nitrous oxide
Opex	Operating expenses
RECs	Renewable Energy Certificates
SBTi	Science Based Targets initiative
SF6	Sulfur hexafluoride
Vilnius CHP	Vilnius Combined heat and power (cogeneration) plant
WTT	Well-to-Tank (emissions associated with the production and transportation of fuels before they are used)

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