

4 June 2026

CLIENT: iDenfy, UAB

GREENHOUSE GAS EMISSIONS INVENTORY REPORT

GREENHOUSE GAS PROTOCOL

ORGANIZATIONAL LEVEL

Version 1.2

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1. Introduction

1.1. About This Report

This report contains the carbon footprint of the organization iDenfy, UAB for the reporting period Y-2025: 2025-01-01 to 2025-12-31.

The purpose of this report is to disseminate the inventory of greenhouse gas (GHG) emissions with great attention to the accounting principles of relevance, accuracy, consistency, completeness, and transparency.

This report is intended for all stakeholders interested in the GHG emissions inventory and the associated reporting structure and explanations.

This report:

- Covers the footprint of the entire organization: iDenfy, UAB.
- Has been prepared in accordance with the requirements of the Greenhouse Gas Protocol reporting standards (Corporate Accounting and Reporting Standard, 2004; Corporate Value Chain Accounting and Reporting Standard, 2011).
- Endeavours to use primary data wherever possible but especially surrounding all major emissions sources. Where primary data is not available, a consistent and conservative approach to calculation is applied.
- Excludes specific targets or forecasts as well as reports on GHG removals and offsets.
- Covers direct emissions of Scope 1 and indirect emissions of Scope 2.

The reporting period covered in this document is 2025-01-01 to 2025-12-31. The period of the next iteration of this footprint is expected to be of the same length, starting from the first day following this reporting period. Any deviation from this will be mentioned in communication at the time of publication. The report was not verified by third party and was not subject to an independent critical review.

1.2. Contact Information

Company Details	
Company Name	iDenfy, UAB
Contacts	
Company Contact Info	Contact person: Gabija Glušauskienė Operations Manager iDenfy Email: gabija.glusauskiene@idenfy.com

2. Methodology

This assessment of GHG emissions is compliant with the Greenhouse Gas Protocol, a globally recognized standard jointly developed by the World Resources Institute and the World Business Council for Sustainable Development. The Greenhouse Gas Protocol provides comprehensive, standardized frameworks for quantifying and managing GHG emissions across private and public sector operations, value chains, and mitigation efforts.

Five key accounting principles are central to the Greenhouse Gas Protocol methodology:

Relevance Ensure that the GHG data collection accurately records and presents all relevant emissions from the organization.

Completeness The calculation captures all emitted GHGs. If any emission sources are omitted, clear and detailed justifications are given.

Consistency The calculations are based on uniform methods. Any changes in data sources, calculation boundaries, or emission factors are always reported.

Transparency All collected data is clearly and coherently reported, preferably through an accurate audit scheme. All assumptions on methods, approximations and emission factors are well documented.

Accuracy The quantification of GHG emissions is without systematic overestimation or underestimation, it is tried to reduce uncertainties as much as possible wherever possible.

Following the guidelines of the Greenhouse Gas Protocol, the emissions inventory encompasses seven primary (groups of) GHGs: carbon dioxide (CO₂), methane (CH₄), nitrous oxide (N₂O), sulfur hexafluoride (SF₆), nitrogen trifluoride (NF₃), hydrofluorocarbons (HFCs), and perfluorocarbons (PFCs).

Carbon dioxide from biogenic origin (bioCO₂) was not included in calculations, as company do not have such emissions sources.

The Greenhouse Gas Protocol classifies emissions into 3 scopes and 21 categories:

Scope 1 Direct GHG emissions originate from sources owned or controlled by the organization.

Scope 2 Indirect GHG emissions result from purchased electricity and other energy carriers.

Scope 3 Other indirect GHG emissions beyond those covered by Scope 2 that happen elsewhere in the value chain, both upstream and downstream.

These scopes are further subdivided into distinct activity categories. Scope 1 encompassed 4 categories, Scope 2 encompasses 2 categories, and Scope 3 emissions are split into 15 categories, across upstream and downstream. See Figure 1 for a visual summary of this classification across the value chain.

To assess the global warming impact of emissions, the GHGs are evaluated using the Global Warming Potential (GWP) over a 100-year timeframe. For more detailed information on the methodology, please see Methodology Details (Appendix I).

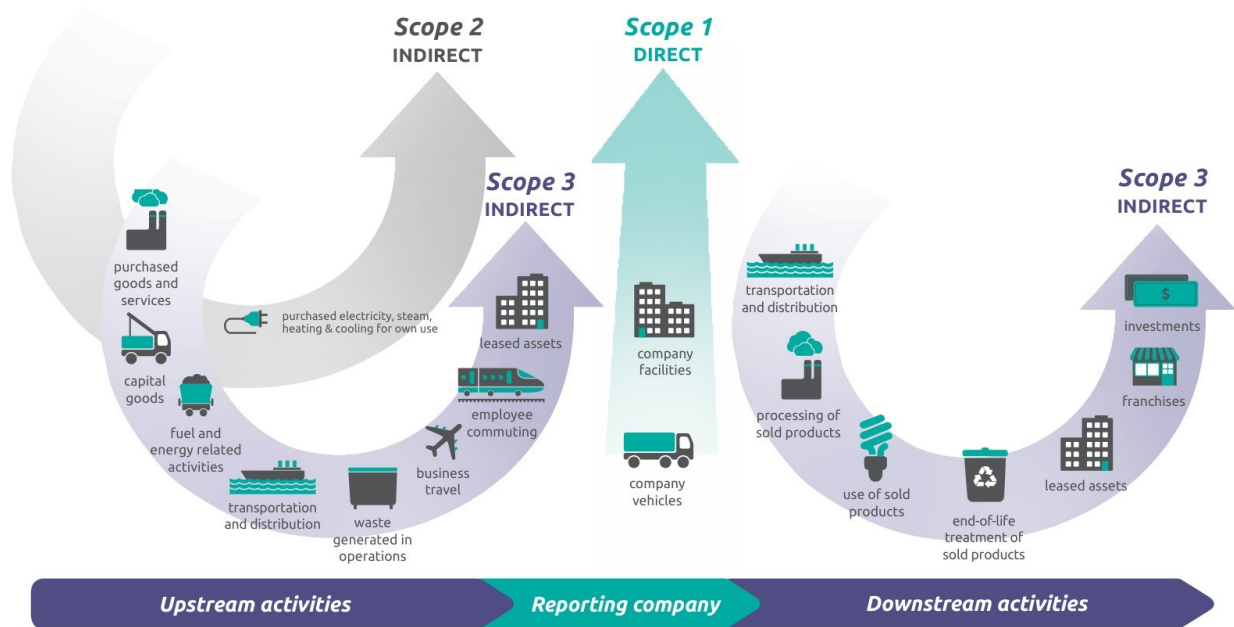


Figure 1. Overview of Greenhouse Gas Protocol scopes and activity categories across the value chain. Source: Greenhouse Gas Protocol.

3. Organizational Boundaries

The organizational boundaries for this report were set using the operational control approach for consolidation. Under this approach, the organization accounts for 100% of the GHG emissions from operations over which it has operational control. Operational control applies when the organization has the full authority to introduce and implement its operating policies at the operation.

The reporting year 2025 is the second year of GHG accounting.

4. Operational Boundaries

Details on the description of the activity categories, as well as their rationale to include can be found in the table below. Scope 3 emissions were not considered during this reporting period.

Table 1. Description of activities categories and their inclusion in calculations

Scope 1	Description	Inclusion	Reason of inclusion/exclusion
Stationary Combustion	Emissions resulting from combustion of fuels in stationary sources	Excluded	The organization does not operate fuel burning facilities
Mobile Combustion	Emissions resulting from the combustion of fuels in company owned/controlled mobile combustion sources	Included	
Process Emissions	Emissions resulting from the release of greenhouse gasses in production processes	Not relevant	
Fugitive Emissions	Emissions resulting from the leakage of refrigerants or the direct release of greenhouse gasses	Excluded	The company does not have operational control on refrigerants usage
Scope 2	Description	Inclusion	Reason of inclusion/exclusion
Electricity	Emissions resulting from the generation of electricity, purchased by the company	Included	
District heating and cooling	Emissions resulting from the generation of steam, heating and cooling, purchased by the company	Included	

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5. GHG emissions inventory

Scope 1

Scope 1 refers to direct GHG emissions from sources that are owned or controlled by the reporting entity. The organization does not operate fuel combustion facilities and does not have operational control over refrigerant usage. Therefore, Scope 1 emissions are related only with fuels consumption in mobile emission sources, such as company-owned vehicles. The GHG calculation methodology is based on consumption-based method – fuel consumption in vehicles.

Scope 2

Scope 2 reflects indirect GHG emissions from the generation of purchased electricity, steam, heating, or cooling consumed by the reporting company. iDenfy, UAB rents office space and receives invoices from the building manager. The company does not have direct data (in

kilowatt hours) on electricity and heat consumption; however, it can extract the costs allocated to electricity and heat from the invoices it receives. Based on this data, GHG emissions from electricity consumption are calculated using the spend based method. Emissions are calculated by multiplying the money spent by the pollution factor expressed in kg CO₂e/EUR. GHG Protocol recommends using the consumption level method whenever possible, and the monetary value-cost method when consumption data is not available.

A similar approach was applied to district heating. As metered consumption data were not available, district heating consumption was estimated based on the building's energy performance certificate (class C), which specifies a heating energy demand of 47,02 kWh/m² per year. Annual district heating consumption was calculated by applying this figure to the company's leased floor area.

GHG emissions of Scope 1&2 of reporting year and base year is reported in the table below.

Table 2. Scope 1&2 GHG emissions, 2024 - 2025

Emission source	GHG emissions, t CO ₂ e	
	2024	2025
Scope 1 (Mobile combustion)	10,33	10,09
Scope 2 (Electricity, marked based)	2,16	2,19
Scope 2 (Heat)	0,85	0,85
Total Scope 1&2	13,34	13,13

Compared to the previous year, absolute GHG emissions reduced 1,57 %, mainly due to the lower consumption of mobile fuels.

Many organizations track environmental performance using intensity ratios, often referred to as normalized environmental impact data. GHG emissions intensity represents the amount of GHG emissions per unit of activity, output, or another organization-specific metric. iIdentify, UAB measures GHG intensity based on full-time employees (FTE) and net sales. The table below presents GHG intensity over the year.

Table 3. GHG intensity Scope 1&2 in organization 2024-2025.

Indicator	Unit	2024	2025
GHG intensity per employee (Scope 1&2)	t CO ₂ e/FTE	0,238	0,234
GHG Intensity per net sales (Scope 1&2)	t CO ₂ e/M EUR	2,203	2,503
GHG Intensity per EUR (Scope 1&2)	kg CO ₂ e/ EUR	0,002	0,003

GHG emission intensity per employee decreased slightly by 1,57 % in 2025 compared to 2024, reflecting a reduction in absolute emissions while the number of employees remained stable throughout the reporting period. GHG intensity per monetary value increased by 13,61%, from 2,203 to 2,503 tCO₂e/M EUR, as net revenue declined in the 2025 reporting year 2025

compared to the baseline year of 2024 resulting in higher emissions per unit of revenue despite stable operational activity.

6. Recommendations for GHG accounting

- Scope 1: emissions are related solely to fuel consumption in company-owned vehicles. To reduce these emissions, the organization should consider replacing its vehicle fleet with electric or hybrid vehicles. In addition, implementing a travel policy that prioritizes public transportation, cycling, or remote work options whenever possible would further reduce direct emissions.
- Scope 2 electricity: currently, the organization rents office space where electricity is supplied from the national grid. Switching to renewable electricity could help reduce Scope 2 emissions. It is recommended to discuss available renewable energy options or guarantees of origin (GoOs) with the current electricity supplier.
- Scope 2 heating: organization rents office space and currently does not have accurate consumption data. It is highly recommended to ask the building manager to provide actual heat consumption data (kWh), which would allow for a more accurate calculation of emissions and better identification of reduction opportunities.
- Scope 3: currently, Scope 3 emissions are not included in the GHG inventory. For future reporting periods, it is recommended to include relevant Scope 3 categories to ensure more comprehensive GHG accounting.
- Data quality: to improve the accuracy of emission calculations, it is recommended to obtain actual electricity and heat consumption data (kWh) from the building manager. This would allow the organization to transition from a spend-based to a consumption-based methodology, in line with GHG Protocol best practice recommendations.

Annex I. Methodological Details

The GHG emissions inventory reflects the consolidation of emissions data according to the Greenhouse Gas Protocol reporting standards. These being the Corporate Accounting and Reporting Standard (2004), the Corporate Value Chain Accounting and Reporting Standard (2011), and all associated guidance documents.

I.1 Greenhouse Warming Potential

The following GHGs are included in the analysis: carbon dioxide (CO₂), methane (CH₄), nitrous oxide (N₂O), sulphur hexafluoride (SF₆), nitrogen trifluoride (NF₃), hydrofluorocarbons (HFCs) and perfluorocarbons (PFCs).

Emissions from these GHGs are expressed in CO₂-equivalent (CO₂e) based on their global warming potential over a time horizon of 100 years (GWP100). The Greenhouse Warming Potential values are based on the Intergovernmental Panel on Climate Change (IPCC) Sixth Assessment Report (AR6), in accordance with the methodological choices of the emission factor publishers used in this report.

I.2 Reporting in Scope 2

The total emissions in this report include electricity emissions using the market-based method. Taking into account contractual instruments and other market-based mechanisms to allocate electricity emissions to consumers.

I.3 Approach to Emission Factors

For each activity the most relevant and localised emission factor possible has been selected, at the discretion of the reporter. The key considerations in emission factor selection were locality and relevancy, as well as the availability of emission factors and consistency of methodologies throughout each emission factor source.

A full list of emission factor publications used in this report can be found in the table below.

Table 4. Emission factors

Emission source	GHG				Emission factor source
	kg CO ₂	kg CH ₄	kg N ₂ O	kg CO ₂ e	
Scope 1					
Petrol, l	2,39	0,00028	0,00002	2,403	NIR 2024, CS ¹
Diesel, l	2,64	0,00005	0,00010	2,669	NIR 2024, CS
Bioethanol, l	0,00	0,00007	0,00001	0,005	NIR 2024, CS
Biodiesel, l	0,00	0,00010	0,00002	0,008	NIR 2024, CS
Scope 2					

¹ https://am.lrv.lt/public/canonical/1737631783/15006/LTU-CRT-2025-V0.1-2023-20250115-104335_started.xlsx

Electricity, Eur				0,917	Exiobase 3.8.2 v. ¹
District heating, kWh				0,100	STR 2.01.02:2016 „Design and certification of energy performance of buildings" (Lithuanian average) ² , CS
VAP 100	1	27	273		TKKK 6AR

Consumption data

Table 5. Consumption data 2024-2025

Section	2024	2025
Petrol (with bioethanol), l	4 209,87	4128,60
Diesel (with biodiesel), l	594,76	626,60
Electricity, Eur	2354,67	2387,08
Office Space, m2	180,02	180,02
District heating*, kWh	8464,54	8464,54

* Assumption: building PENS level C, according to certificate the heating demand 47,02 kWh/m²/y

¹ Exiobase database, 2024 <https://www.exiobase.eu/>

³ <https://e-seimas.lrs.lt/portal/legalAct/lt/TAD/15767120a80711e68987e8320e9a5185/asr>