



**InPost Group**  
**Internal Carbon Pricing Guidelines**

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### 1. INTRODUCTION

- a. Purpose: The purpose of these guidelines is to establish a framework for implementing internal carbon pricing within InPost Group. Internal carbon pricing is a mechanism that assigns a monetary value to carbon emissions, enabling the company to account for the cost of greenhouse gas emissions in its decision-making processes.
- b. Scope: These guidelines apply to all business units, departments, and subsidiaries of InPost Group.
- c. Transparency: These guidelines aim to ensure transparent and consistent application of internal carbon pricing throughout the organization.

### 2. OBJECTIVES

- a. Promote carbon consciousness: Internal carbon pricing aims to raise awareness and encourage employees to consider the carbon impact of their actions, projects, and investments.
- b. Drive emissions reduction: By incorporating the cost of carbon into decision-making, internal carbon pricing incentivizes the reduction of carbon emissions and the adoption of low-carbon alternatives.
- c. Foster innovation: Internal carbon pricing encourages innovation by rewarding projects and initiatives that contribute to emissions reductions or carbon neutrality.

### 3. METHODOLOGY

- a. Establishing a carbon price: InPost Group is determining an appropriate carbon price to reflect the cost of carbon emissions (shadow price). Price is calculated based on EU ETS (European Union Emission Trading Scheme) current prices and considers carbon price scenario analysis to meet 2°C Paris Agreement Target. The review of the price is conducted annually, and it is being Integrated into projects business cases calculations.
- b. Carbon accounting: Accurate measurement and reporting of carbon emissions are essential. InPost Group developed standardized procedures for calculating emissions and is tracking progress towards emissions reduction goals.
- c. Project evaluation: All projects, investments, and initiatives in the InPost Group project portfolio that have an impact on emissions (positive - emission reduction or negative - increase in emission) must undergo a carbon impact assessment. This assessment will consider the financial and carbon implications of the project and incorporate the carbon price into the cost-benefit analysis.
- d. Decision-making process: The internal carbon price will be factored into decision-making processes, such as capital expenditure evaluations, budgeting, and project selection. Projects that demonstrate lower carbon intensity or contribute to emissions reduction will receive favorable consideration.

#### **4. ROLES AND RESPONSIBILITIES**

- a. Management Board: The Management Board will provide oversight and guidance on the implementation of internal carbon pricing and ensure alignment with the company's strategic objectives.
- b. Corporate Strategy Department: The Corporate Strategy department will be responsible for developing and maintaining the internal carbon pricing framework, conducting carbon impact assessments, and monitoring progress towards emissions reduction goals.
- c. Business Units and Departments: All business units and departments are responsible for incorporating internal carbon pricing into their decision-making processes and ensuring compliance with the guidelines.
- d. Employees: All employees are encouraged to actively participate in reducing carbon emissions by considering the carbon impact of their actions, suggesting initiatives, and adhering to the guidelines.

#### **5. REVIEW AND CONTINUOUS IMPROVEMENT**

- a. Regular Review: These guidelines will be reviewed periodically to ensure they remain effective and aligned with evolving best practices and regulatory requirements.
- b. Feedback and Improvement: InPost Group welcomes feedback from employees and stakeholders to improve the internal carbon pricing framework and enhance its effectiveness in achieving emissions reduction goals.

By adopting these guidelines, InPost Group demonstrates its commitment to sustainable business practices and contributing to global efforts to address climate change.

Together, we can make a meaningful impact on reducing carbon emissions and creating a more sustainable future.

Guidelines adopted by the Board on 30.06.2023

## 6. APENDIXES

Appendix 1. Current internal carbon price

Year	Carbon price	Basis
2023	100 USD/Tone CO <sub>2</sub> e	Carbon Pricing Leadership Coalition. 2019. Report of the High-Level Commission on Carbon Pricing and Competitiveness. © World Bank, Washington, DC. <a href="http://hdl.handle.net/10986/32419">http://hdl.handle.net/10986/32419</a>