



SUMMARY REPORT



BUREAU
VERITAS

Product Carbon Footprint Calculations
for Vinci Play Sp. z o.o.
2025

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LIST OF ABBREVIATIONS:

GHG	– greenhouse gas
kg CO₂e	– kilograms of carbon dioxide equivalent
DEFRA	– Department for Environment, Food & Rural Affairs
WTT	– Well-to-Tank

1. Introduction

A product's carbon footprint represents the total greenhouse gas emissions caused directly or indirectly by its manufacture. These emissions encompass not only those released from stacks at company facilities but also emissions associated with the production of utilities, raw materials, or services purchased by the company, such as electricity, heat, primary raw materials, auxiliary materials, semi-finished products, and transport services.

The greenhouse gases primarily included in these calculations are carbon dioxide CO₂, methane CH₄, and nitrous oxide N₂O.

Analyzing the size of a product's carbon footprint makes it possible to determine the emissions associated with current solutions and to implement changes that minimize the impact on the climate.

2. General information and scope

The carbon footprint calculations were performed in accordance with the GHG Protocol Product Life Cycle Accounting and Reporting Standard.

A literature review identified no sector-specific guidelines for the product under analysis.

Studies limited solely to GHG emissions have the limitation of potentially overlooking trade-offs and co-benefits regarding other environmental impact aspects. Consequently, results based exclusively on greenhouse gas emission calculations should not be used to communicate the product's overall environmental performance. When making decisions on GHG emission reductions based on the study results, one must also consider environmental impacts across the product's life cycle that are unrelated to GHG emissions. Examples of potentially significant impacts for certain products - other than greenhouse gas emissions - include ecosystem degradation, resource depletion, ozone layer depletion, and negative effects on human health.

The results presented in this report are specific to the operations of Vinci Play Sp. z o.o. They should not be compared with results from other manufacturers due to potential differences in production processes and the methods used to collect data for product carbon footprint analysis.

2.1. Product names

The analysis covered 11 product groups, corresponding to specific series, manufactured by Vinci Play:

- Balance Play,
- Eco Play,
- Jumping Play,
- Mooving Play/Movable Play,
- Park Architecture,
- Play Structures,
- Robina Play,
- Single Play,

- Sport Play,
- Swing Play,
- Wooden Play.

Each product series includes 11 products, with the exception of the Jumping Play series, which includes 9 products. In accordance with arrangements made during meetings with Vinci Play, Bureau Veritas's scope of work included performing a full carbon footprint calculation for one reference product from each product group and preparing ten calculator templates for the remaining products in each series. This approach enabled Vinci Play to independently input data and perform calculations for the other items while maintaining methodological consistency.

2.2. Declared unit

The mass of a single device was adopted as the declared unit of analysis, and the calculated emissions at each stage of the analyzed life cycle were referenced to it.

2.3. Calculation scope

The study was conducted using a cradle to gate approach, meaning the calculated carbon footprint includes emissions generated from raw material extraction through to the creation of the finished product.

The analysis included the following life-cycle stages:

- **Extraction and preliminary processing of industrial raw materials** - emissions resulting from the extraction of raw materials required for device production from the environment. This encompasses both production materials and packaging materials used in the manufacturing process. These emissions are generated at extraction sites and by raw material and component manufacturers and are subsequently attributed to the products under analysis in accordance with supply chain emission allocation principles. Although these processes occur outside Vinci Play's organizational boundaries, their inclusion is essential given the adopted cradle to gate analysis scope.
- **Transport of raw materials and supplies** - this stage includes emissions associated with the transport of raw materials and packaging materials from suppliers to the organization's production facility.
- **Manufacturing process at Vinci Play facilities** - the final stage of the analysis covers emissions generated directly at the production facility during the manufacturing of products. It takes into account direct emissions associated with technological processes, indirect emissions resulting from electricity consumption, and emissions related to production waste management.

In addition to GHG emissions generated directly during the life cycle of the products under study, the analysis also took into account emissions arising from the generation and transmission of electricity used in the process (so called Well-To-Tank emissions - WTT).

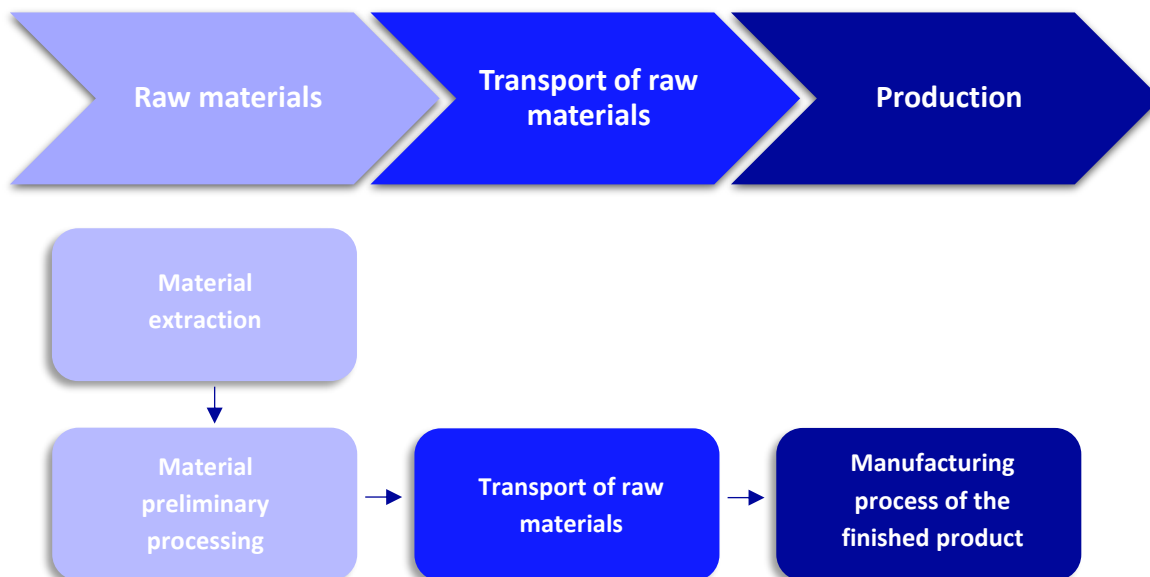


Figure 1. Life cycle diagram

The calculations were based on data for the year 2025. The study should be repeated in subsequent years to ensure consistency with the current state of knowledge and to enable the tracking of changes in the product's carbon footprint, provided the calculation methodology remains unchanged.

3. Allocation

Allocation involves assigning greenhouse gas emissions generated during a specific production process to the products of that process. This allocation was performed based on mass.

The allocation process covered production utilities used at the facility, including electricity, heating oil, wood, natural gas, LPG, and heating oil for the powder coating oven. Diesel fuel used for internal transport and waste were also included.

Vinci Play provided data on total utility consumption, total waste mass, and total equipment production. Based on this, emissions were allocated on a per kilogram of product basis. The resulting values were entered into dedicated calculator spreadsheets and multiplied by the mass of individual pieces of equipment, making it possible to determine the total utility consumption associated with the production of each analyzed unit.

A differentiated approach was applied to the heating oil used for the powder coating oven. Since not all products undergo the powder coating process, total oil consumption was allocated exclusively to the production of equipment coated using this method.

4. Data and data sources

4.1 Scope of data

The data used for the calculations come from Vinci Play's internal records.

The following data was provided for the calculations:

- Raw materials and their transport - a detailed breakdown of all raw materials used in the production process. For each raw material, the quantity consumed per unit and the modes of transport used were specified,
- Packaging and its transport - data on packaging includes all packaging materials used to protect the products. As with raw materials, the transport of packaging from suppliers to the production plant was also included,
- Consumption of electricity, diesel fuel, heating oil, wood, natural gas, and LPG - data regarding total utility consumption in production processes,
- Waste generated during production - information on the quantities and types of waste produced during the manufacturing process,
- Equipment production – information on total equipment production, including a breakdown of production by the analyzed series.

5. Emission factors and conversion factors

Calculating the carbon footprint of products requires the use of appropriate emission factors and conversion coefficients to translate data on raw material, energy, and material consumption into greenhouse gas emission equivalents. The analysis utilized a set of factors sourced from recognized international and national environmental databases, ensuring the reliability and comparability of the results with other industry studies. A list of the emission factor sources used in the calculations can be found in the "Emission Factors" worksheet within the specific calculators for each series.

Below is a list of emission factor sources, including full names and links (where the data is publicly available):

- Emission factors for purchased packaging, certain raw materials, fuels, and waste are derived from the *DEFRA UK Greenhouse gas reporting: conversion factors 2025* database, specifically the "Material use," "Fuels," and "Waste disposal" tabs. DEFRA database is available at: <https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2025> (factors subject to annual update).
- Emission factors for transport are derived from the *DEFRA UK Greenhouse gas reporting: conversion factors 2025* database, specifically the "Freighting goods" tab (factor subject to annual update).
- Emission factors for other purchased raw materials (steel, rubber components, polyamide, metal) and for hazardous waste are derived from the paid Ecoinvent 3.12 database.
- The emission factor for electricity in Poland was calculated based on data from the document: Emission factors for CO₂, SO₂, NO_x, CO, and total suspended particles for electricity, based on

information from the National database on greenhouse gas and other substance emissions for 2024 (applied to 2025 calculations).

- For electricity-related WTT (Well-to-Tank) emissions, a factor was used that was developed based on the DEFRA 2025 methodology and KOBiZE data (Emission factors for CO₂, SO₂, NO_x, CO, and total suspended particles for electricity, based on information from the National Database on Greenhouse Gas and Other Substance Emissions for 2024 (applied to 2025 calculations)). The factor covers WTT emissions associated with generation as well as transport and distribution.

6. Results

The calculations were performed on a cradle to gate basis. The emissions analysis covered raw materials and their transport, utility consumption, and environmental emissions generated during the production process.

Presented below are the results for reference products from each series, as calculated by Bureau Veritas. Data for the remaining products within the respective series were compiled by Vinci Play in accordance with the adopted methodology and subsequently verified and approved by Bureau Veritas to ensure the consistency and reliability of the overall results. Results for the remaining equipment are included in the verification statements (Appendices 1–119).

6.1 Balance Play series – product 0416-1

The carbon footprint of product 0416-1 was 247.34 kg CO₂e/unit. Table 1. presents the product's carbon footprint broken down by life cycle stage.

Table 1. Carbon footprint of product 0416-1 across life cycle stages [kg CO₂e/device]

Weight of a single unit – 84.2 kg		
Life cycle stage	Carbon footprint of product [kg CO ₂ e/device]	Percentage share of stages
Procurement and preliminary processing of raw materials	203.12	82.1%
Transport of raw materials	12.84	5.2%
Production, including:	31.38	12.7%
Utility consumption	30.88	98.4%
On-site transport	0.06	0.2%
Production waste	0.45	1.4%
Total emissions	247.34	100%

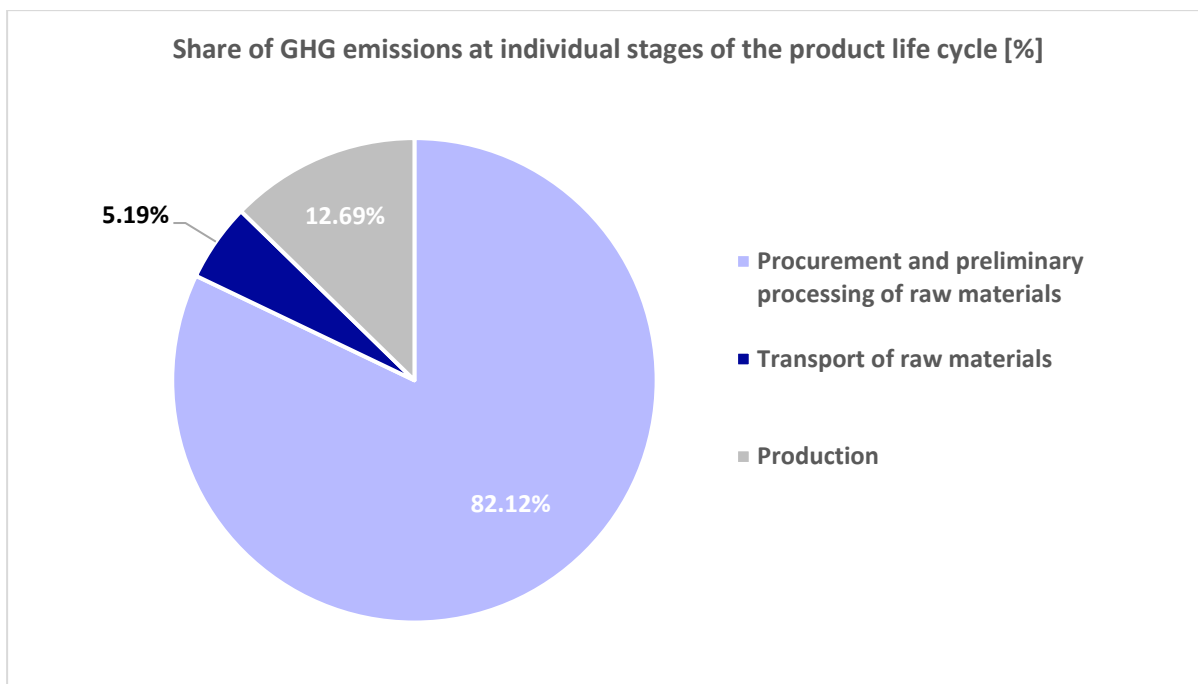


Figure 2. Distribution of GHG emissions across the successive stages of the product life cycle 0416-1

6.2 Eco Play series – product RC1503

The carbon footprint of product RC1503 was 2244,06 kg CO₂e/ device. Table 2. presents the product's carbon footprint broken down by life cycle stage.

Table 2. Carbon footprint of product RC1503 across life cycle stages [kg CO₂e/device]

Weight of a single unit – 644.3 kg		
Life cycle stage	Carbon footprint of product [kg CO ₂ e/device]	Percentage share of stages
Procurement and preliminary processing of raw materials	1814.90	80.9%
Transport of raw materials	189.01	8.4%
Production, including:	240.16	10.7%
Utility consumption	236.29	98.4%
On-site transport	0.46	0.2%
Production waste	3.41	1.4%
Total emissions	2244.06	100%

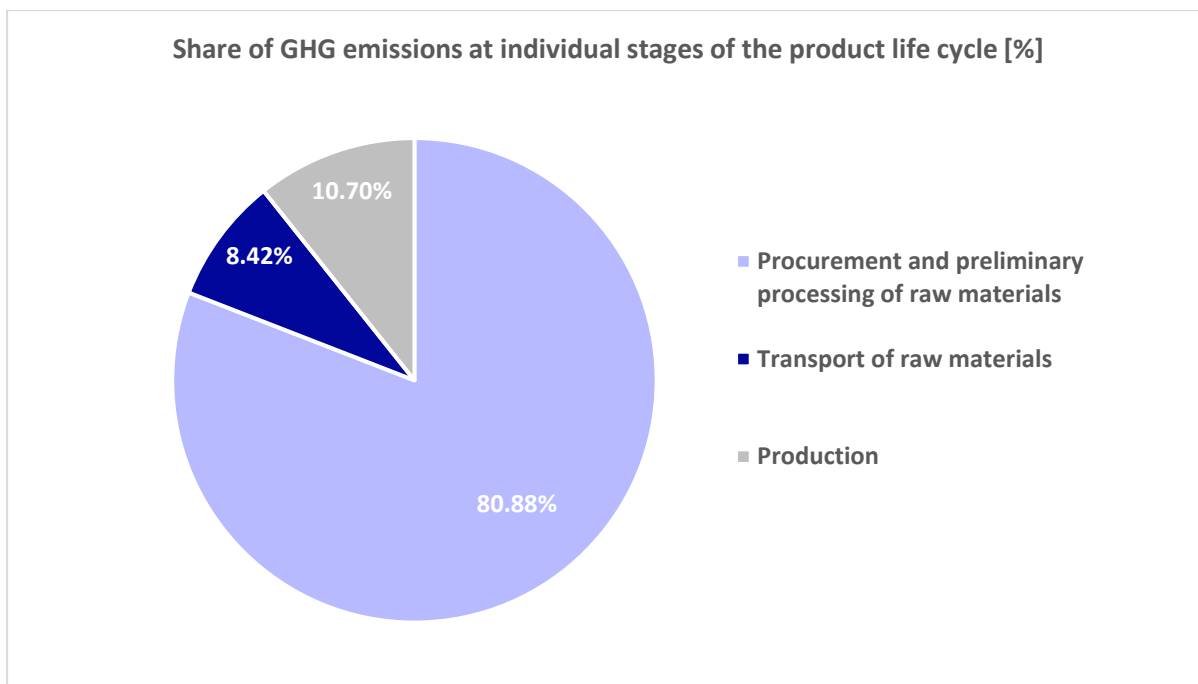


Figure 3. Distribution of GHG emissions across the successive stages of the product life cycle RC1503

6.3 Jumping Play series – product 2211

The carbon footprint of product 2211 was 675,47 kg CO₂e/ device. Table 3. presents the product's carbon footprint broken down by life cycle stage.

Table 3. Carbon footprint of product 2211 across life cycle stages [kg CO₂e/device]

Weight of a single unit – 270.9 kg		
Life cycle stage	Carbon footprint of product [kg CO ₂ e/device]	Percentage share of stages
Procurement and preliminary processing of raw materials	546.07	80.8%
Transport of raw materials	43.63	6.5%
Production, including:	85.77	12.7%
Utility consumption	84.14	98.1%
On-site transport	0.19	0.2%
Production waste	1.43	1.7%
Total emissions	675.47	100%

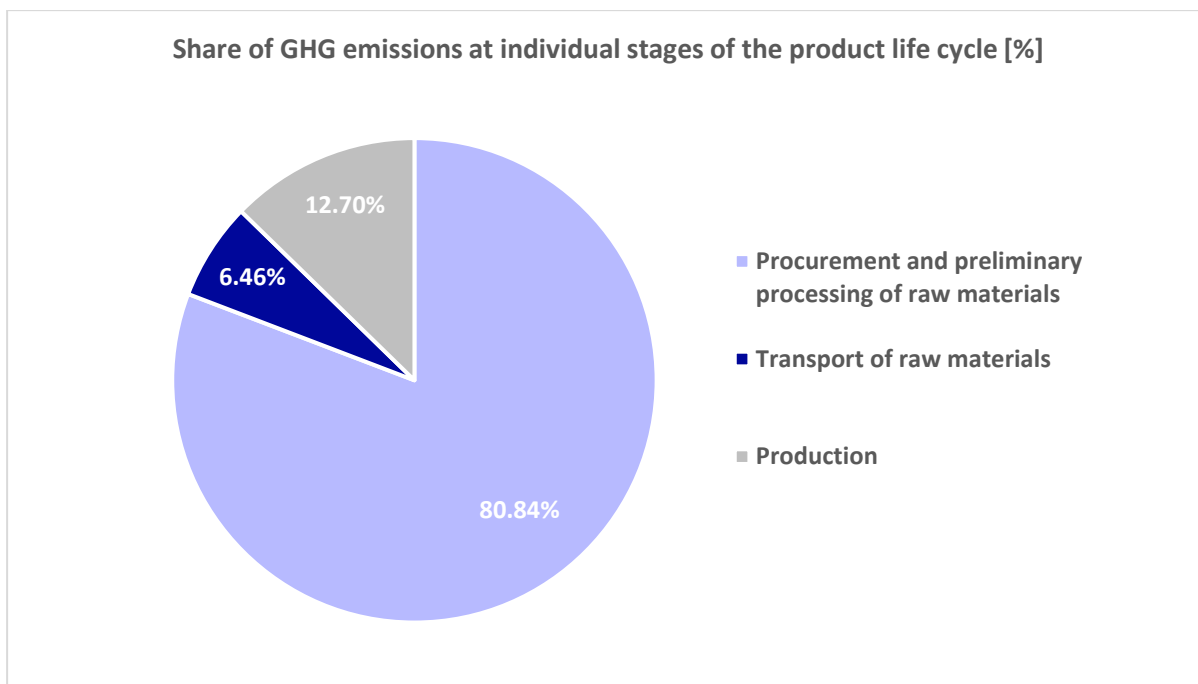


Figure 4. Distribution of GHG emissions across the successive stages of the product life cycle 2211

6.4 Mooving Play series – product 726

The carbon footprint of product 726 was 729,94 kg CO₂e/ device. Table 4. presents the product's carbon footprint broken down by life cycle stage.

Table 4. Carbon footprint of product 726 across life cycle stages [kg CO₂e/device]

Weight of a single unit – 323.8 kg		
Life cycle stage	Carbon footprint of product [kg CO ₂ e/device]	Percentage share of stages
Procurement and preliminary processing of raw materials	589.81	80.8%
Transport of raw materials	19.43	2.7%
Production, including:	120.70	16.5%
Utility consumption	118.76	98.4%
On-site transport	0.23	0.2%
Production waste	1.71	1.4%
Total emissions	729.94	100%

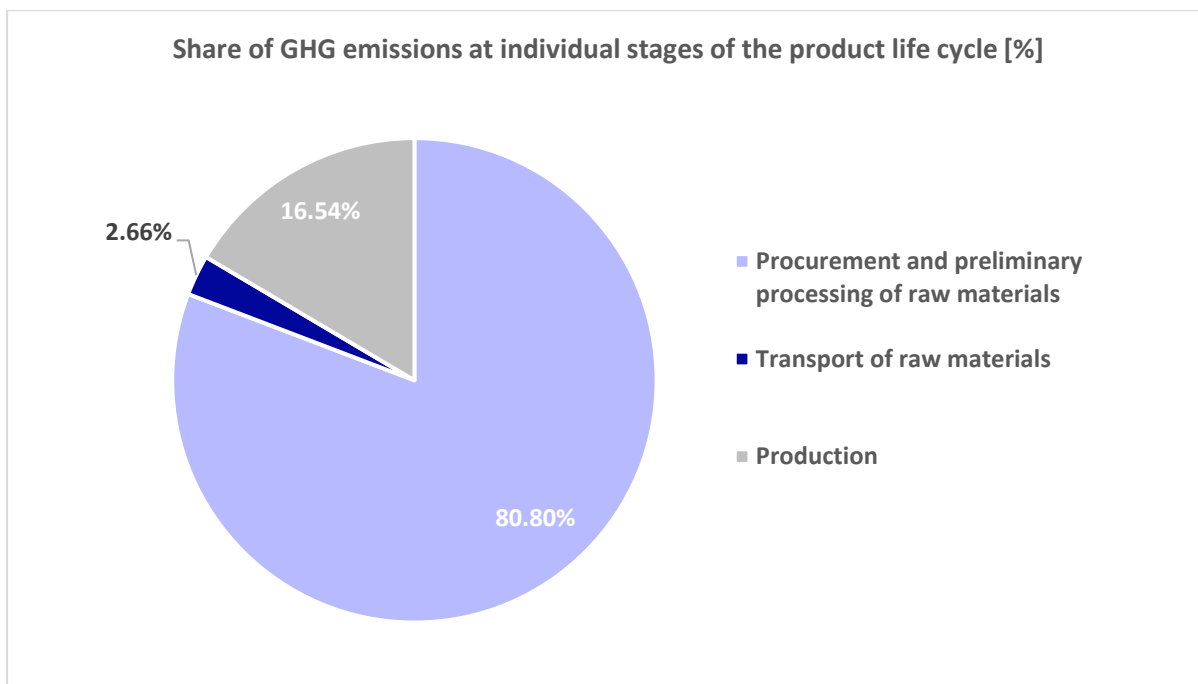


Figure 5. Distribution of GHG emissions across the successive stages of the product life cycle 726

6.5 Park Architecture series – product 0902-2

The carbon footprint of product 0902-2 was 75,12 kg CO₂e/ device. Table 5. presents the product's carbon footprint broken down by life cycle stage.

Table 5. Carbon footprint of product 0902-2 across life cycle stages [kg CO₂e/device]

Weight of a single unit – 43.8 kg		
Life cycle stage	Carbon footprint of product [kg CO ₂ e/device]	Percentage share of stages
Procurement and preliminary processing of raw materials	54.82	73.0%
Transport of raw materials	3.97	5.3%
Production, including:	16.33	21.7%
Utility consumption	16.06	98.4%
On-site transport	0.03	0.2%
Production waste	0.23	1.4%
Total emissions	75.12	100%

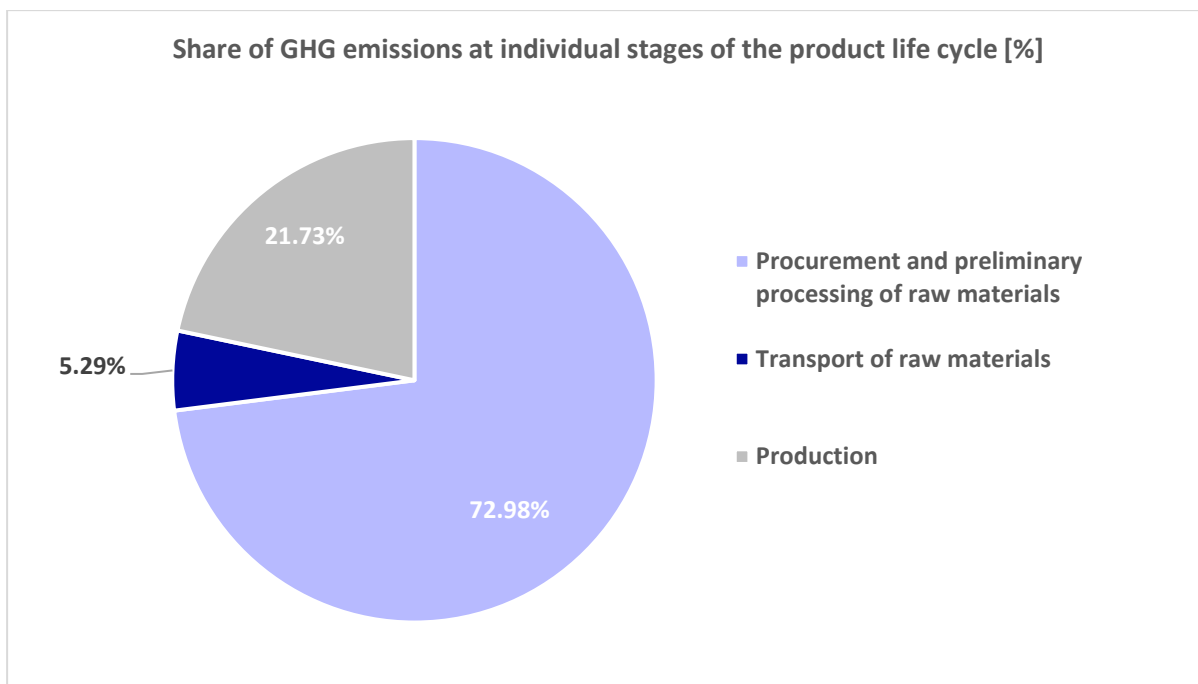


Figure 6. Distribution of GHG emissions across the successive stages of the product life cycle 0902-2

6.6 Play Structures series – product 3227

The carbon footprint of product 3227 was 2488,45 kg CO₂e/ device. Table 6. presents the product's carbon footprint broken down by life cycle stage.

Table 6. Carbon footprint of product 3227 across life cycle stages [kg CO₂e/device]

Weight of a single unit – 904.1 kg		
Life cycle stage	Carbon footprint of product [kg CO ₂ e/device]	Percentage share of stages
Procurement and preliminary processing of raw materials	2074.34	83.4%
Transport of raw materials	77.09	3.1%
Production, including:	337.01	13.5%
Utility consumption	331.58	98.4%
On-site transport	0.65	0.2%
Production waste	4.78	1.4%
Total emissions	2488.45	100%

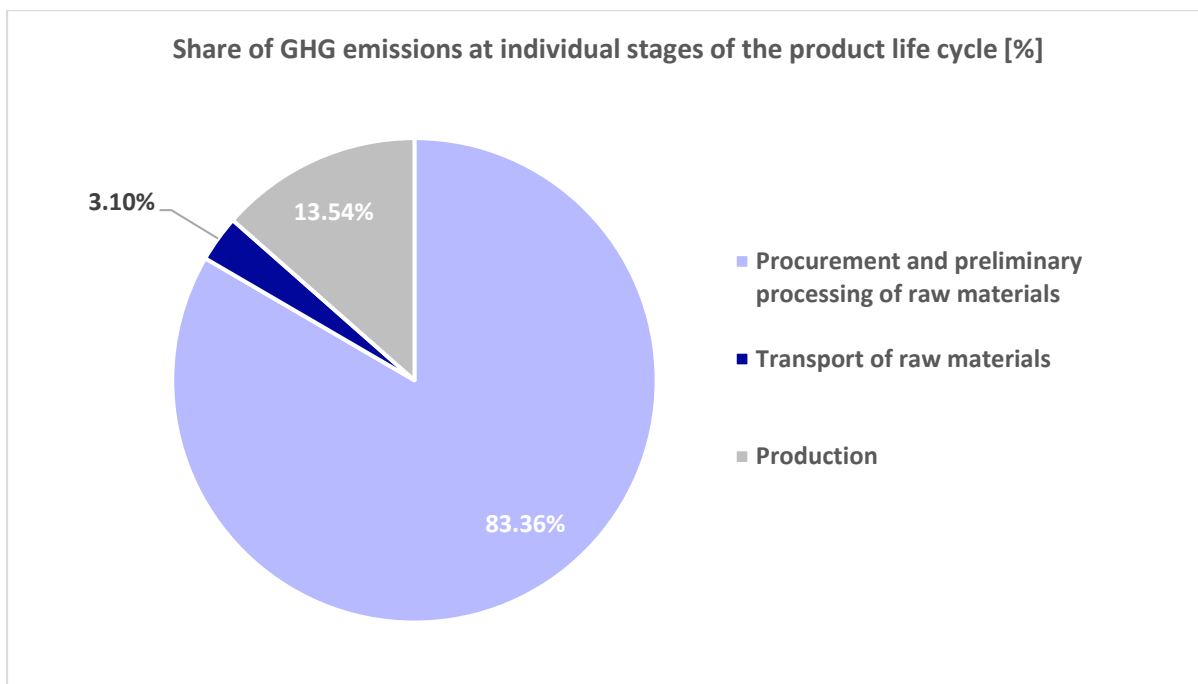


Figure 7. Distribution of GHG emissions across the successive stages of the product life cycle 3227

6.7 Robina Play series – product RB1207

The carbon footprint of product RB1207 was 917,09 kg CO₂e/ device. Table 7. presents the product's carbon footprint broken down by life cycle stage.

Table 7. Carbon footprint of product RB1207 across life cycle stages [kg CO₂e/device]

Weight of a single unit – 1012.7 kg		
Life cycle stage	Carbon footprint of product [kg CO ₂ e/device]	Percentage share of stages
Procurement and preliminary processing of raw materials	478.59	52.2%
Transport of raw materials	117.86	12.9%
Production, including:	320.64	35.0%
Utility consumption	314.55	98.1%
On-site transport	0.73	0.2%
Production waste	5.36	1.7%
Total emissions	917.09	100%

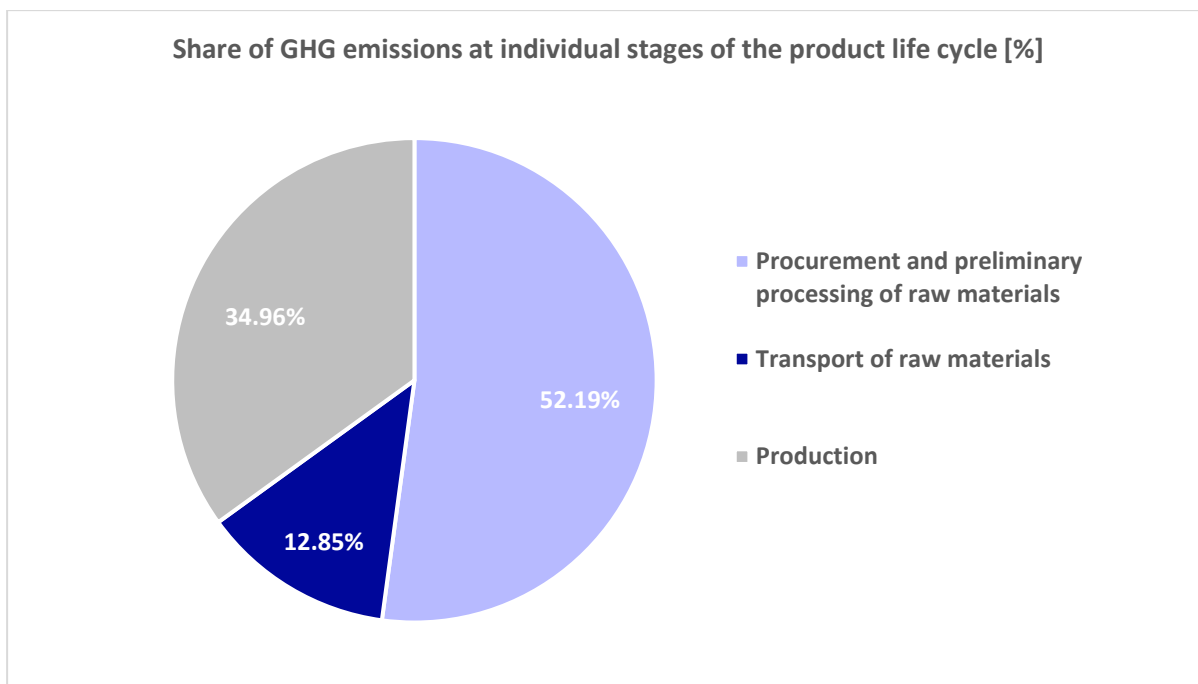


Figure 8. Distribution of GHG emissions across the successive stages of the product life cycle RB1207

6.8 Single Play series – product 671

The carbon footprint of product 671 was 598,94 kg CO₂e/ device. Table 8. presents the product's carbon footprint broken down by life cycle stage.

Table 8. Carbon footprint of product 671 across life cycle stages [kg CO₂e/device]

Weight of a single unit – 256.5 kg		
Life cycle stage	Carbon footprint of product [kg CO ₂ e/device]	Percentage share of stages
Procurement and preliminary processing of raw materials	488.64	81.6%
Transport of raw materials	14.68	2.5%
Production, including:	95.61	16.0%
Utility consumption	94.07	98.4%
On-site transport	0.18	0.2%
Production waste	1.36	1.4%
Total emissions	598.94	100%

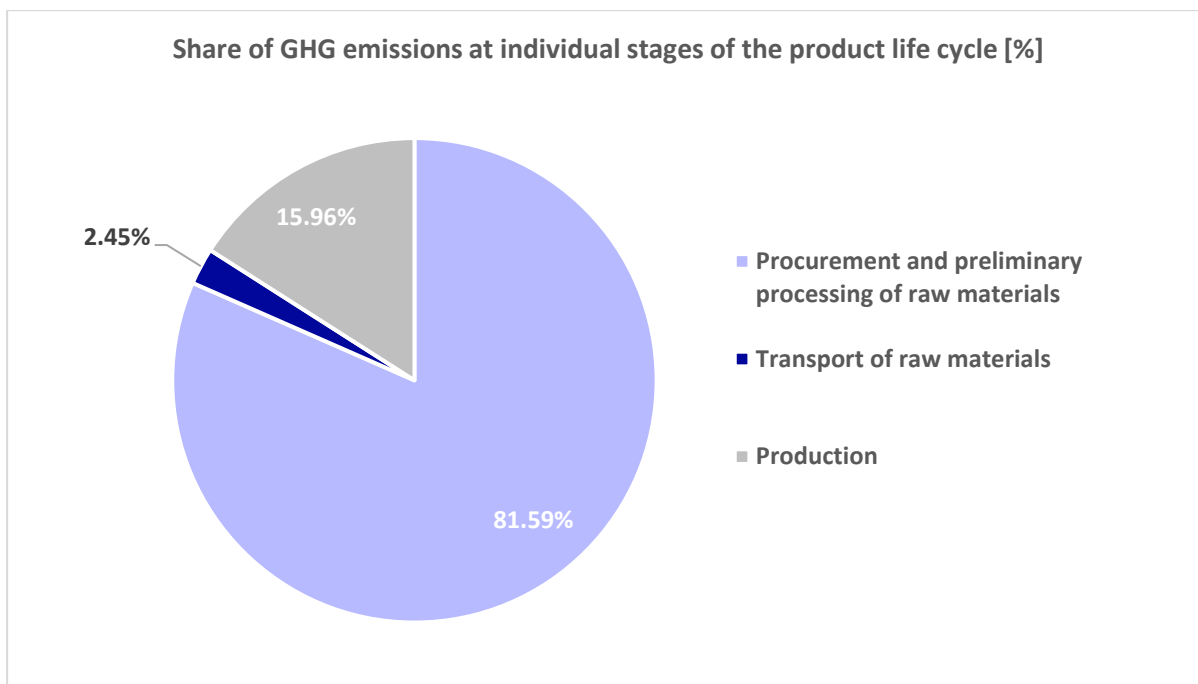


Figure 9. Distribution of GHG emissions across the successive stages of the product life cycle 671

6.9 Sport Play series – product 2325

The carbon footprint of product 2325 was 842,18 kg CO₂e/ device. Table 9. presents the product's carbon footprint broken down by life cycle stage.

Table 9. Carbon footprint of product 2325 across life cycle stages [kg CO₂e/device]

Weight of a single unit – 354.1 kg		
Life cycle stage	Carbon footprint of product [kg CO ₂ e/device]	Percentage share of stages
Procurement and preliminary processing of raw materials	686.80	81.6%
Transport of raw materials	23.37	2.8%
Production, including:	132.00	15.7%
Utility consumption	129.87	98.4%
On-site transport	0.25	0.2%
Production waste	1.87	1.4%
Total emissions	842.18	100%

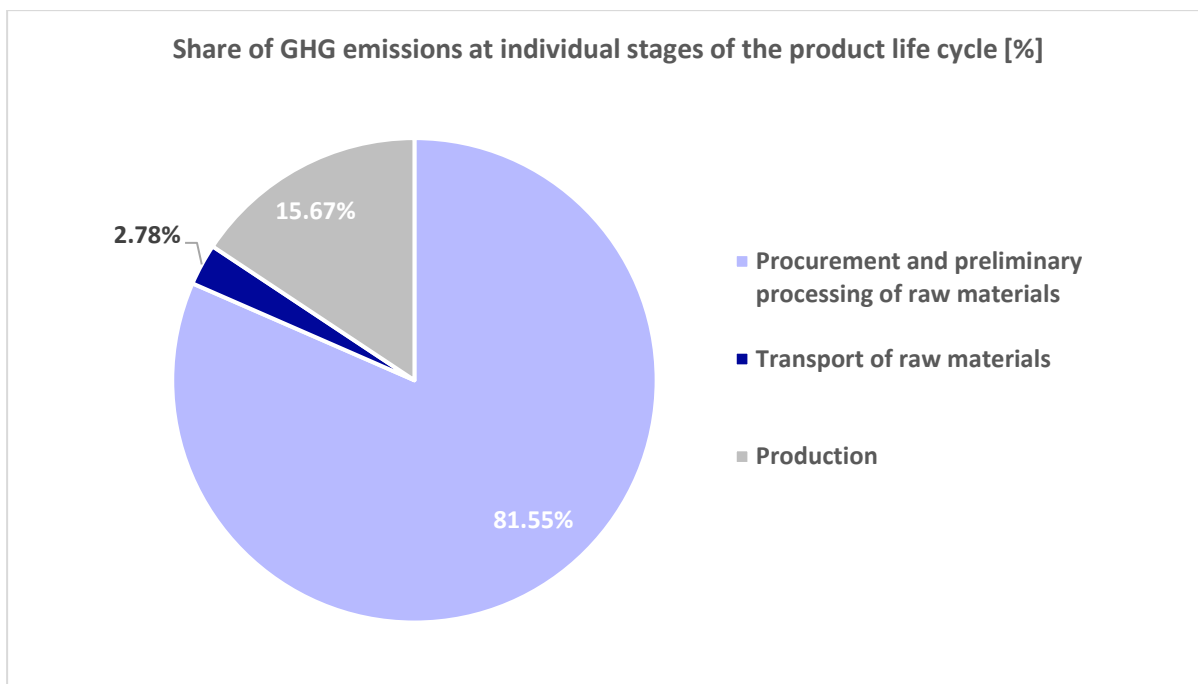


Figure 10. Distribution of GHG emissions across the successive stages of the product life cycle 2325

6.10 Swing Play series – product 1492

The carbon footprint of product 1492 was 499,19 kg CO₂e/ device. Table 10. presents the product's carbon footprint broken down by life cycle stage.

Table 10. Carbon footprint of product 1492 across life cycle stages [kg CO₂e/device]

Weight of a single unit – 203.4 kg		
Life cycle stage	Carbon footprint of product [kg CO ₂ e/device]	Percentage share of stages
Procurement and preliminary processing of raw materials	397.34	79.6%
Transport of raw materials	26.04	5.2%
Production, including:	75.80	15.2%
Utility consumption	74.58	98.4%
On-site transport	0.15	0.2%
Production waste	1.08	1.4%
Total emissions	499.19	100%

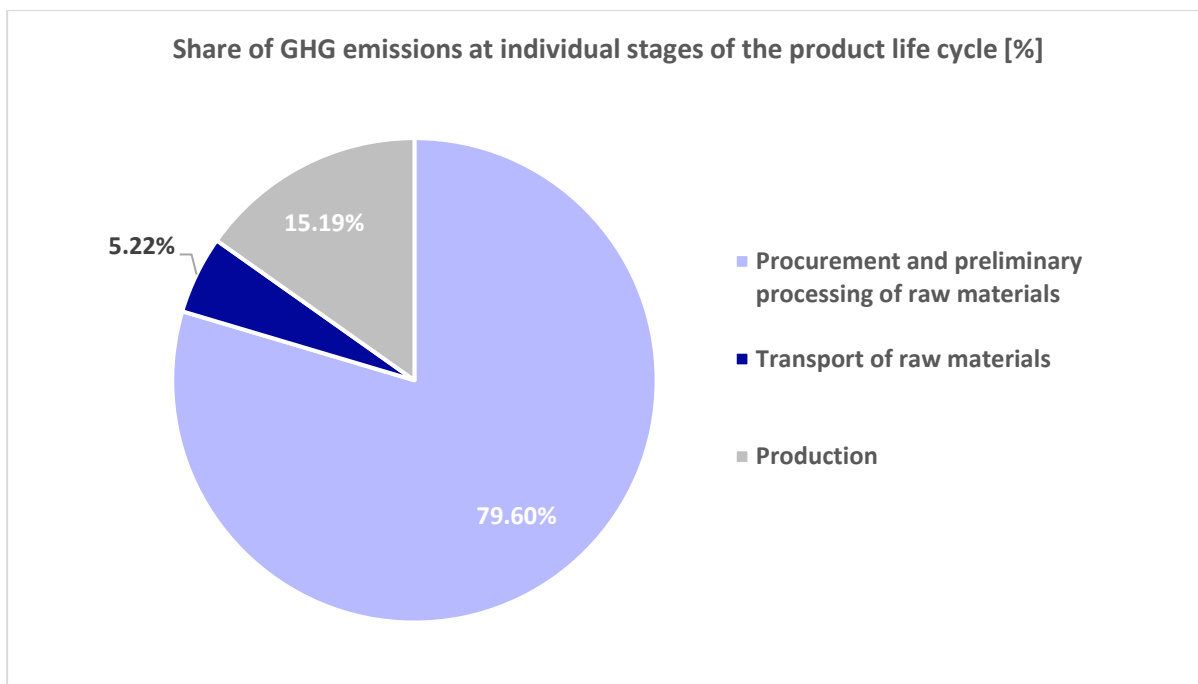


Figure 11. Distribution of GHG emissions across the successive stages of the product life cycle 1492

6.11 Wooden Play series – product 1407

The carbon footprint of product 1407 was 679,69 kg CO₂e/device. Table 11. presents the product's carbon footprint broken down by life cycle stage.

Table 11. Carbon footprint of product 1407 across life cycle stages [kg CO₂e/device]

Weight of a single unit – 311.3 kg		
Life cycle stage	Carbon footprint of product [kg CO ₂ e/device]	Percentage share of stages
Procurement and preliminary processing of raw materials	558.95	82.2%
Transport of raw materials	22.17	3.3%
Production, including:	98.57	14.5%
Utility consumption	96.70	98.1%
On-site transport	0.22	0.2%
Production waste	1.65	1.7%
Total emissions	679.69	100%

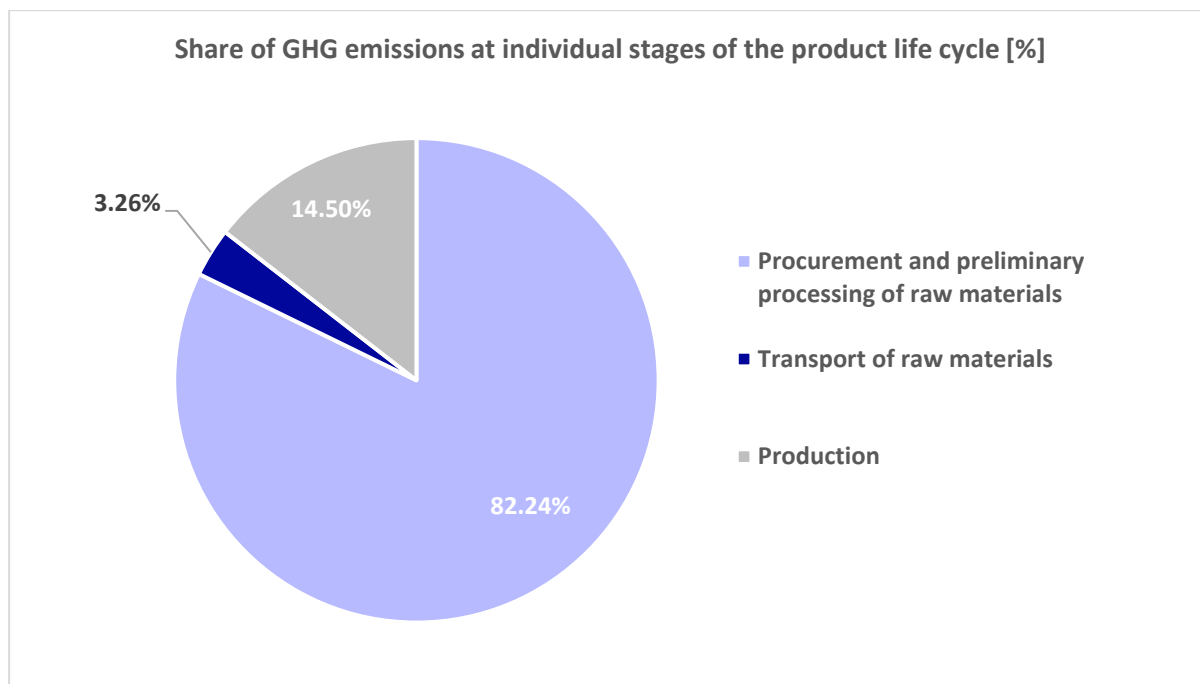


Figure 12. Distribution of GHG emissions across the successive stages of the product life cycle 1407

7. Declaration of reliability

The assessment of the completed study was conducted by the reporting entity, resulting in a limited level of assurance. The verification was performed by individuals who were not involved in the calculation phase of the project.

The verification covered:

- the accuracy of data transfer from source files;
- calculation formulas;
- compliance with the GHG Protocol standard.

8. Appendices

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