



To whom it may concern:

Watershed Technology, Inc. was engaged to help measure the carbon footprint of Atman sp. z o.o.

Introduction to Watershed

Watershed prepares comprehensive greenhouse gas (GHG) measurements for companies and financial institutions.

- Watershed follows guidelines from the GHG Protocol [Corporate Accounting and Reporting Standard](#) and the [Corporate Value Chain \(Scope 3\) Accounting and Reporting Standard](#).
- For financed emissions, Watershed follows the Partnership for Carbon Accounting Financials [\(PCAF\) Standard](#).
- Watershed's methodologies and emission factors undergo updates and third-party review that results in a statement of limited assurance at least annually. These updates include incorporating newer data, improving the granularity of measurement approaches, and creating custom methodologies to assist customers with needs outside the standard sector guidance.

Summary of Work Performed

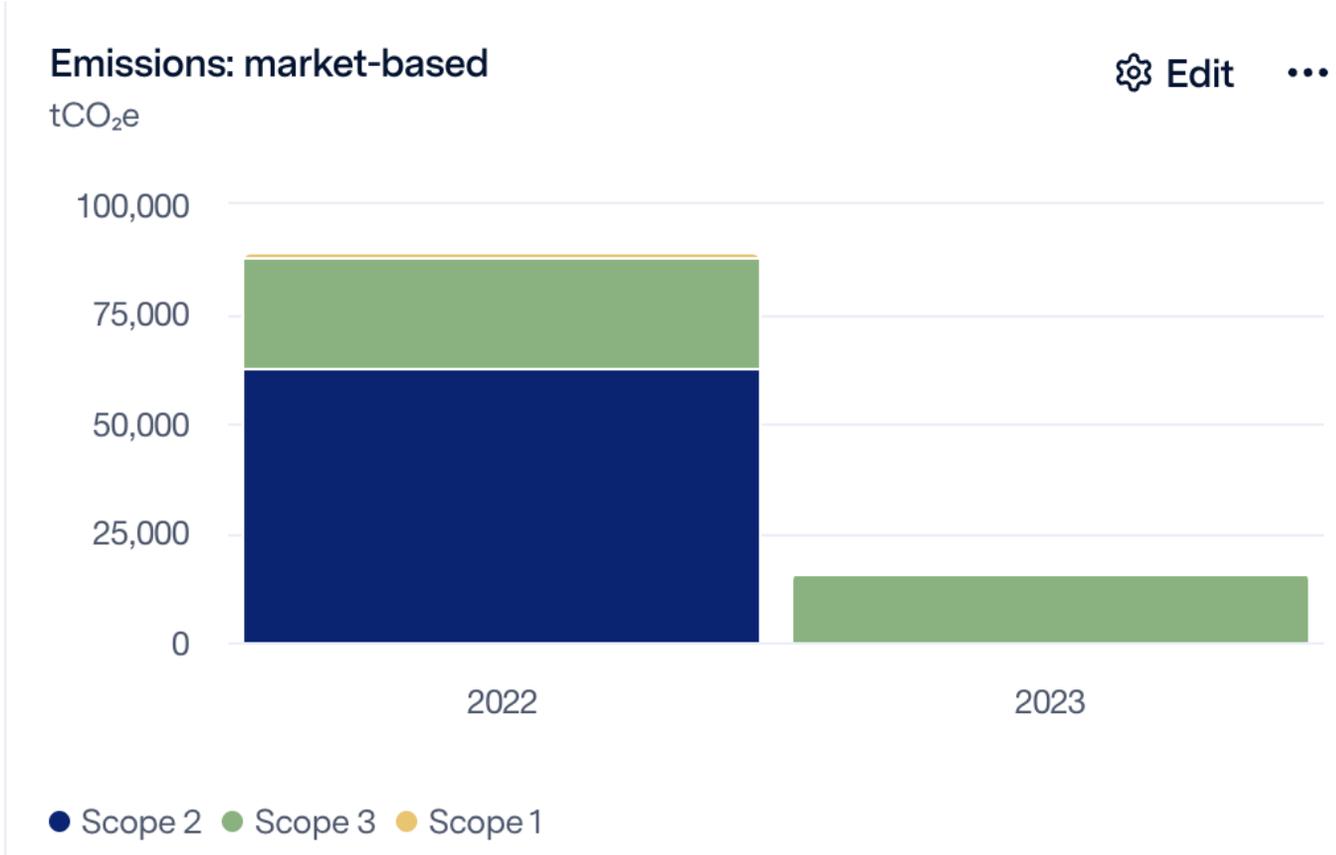
As part of Watershed's measurement, Watershed reviewed and processed activity- and spend based information provided by Global Compute to Watershed to develop Global Compute's carbon footprint.

Such measurement is subject to statistical and systematic uncertainties inherent in carbon accounting, as well as estimates or assumptions in activity- or spend-based information that may have been provided to Watershed.



Summary of Results

2022 and 2023 emissions, with market-based Scope 2 emissions:



GHG Scope	FY2022	FY2023	YoY %
Scope 1	1,107	1,017	-8.13%
Scope 2 (Market-Based)	62,615	14	-99.98%
Scope 3	25,212	15,373	-39.03%
Total	88,933	16,403	-81.56%

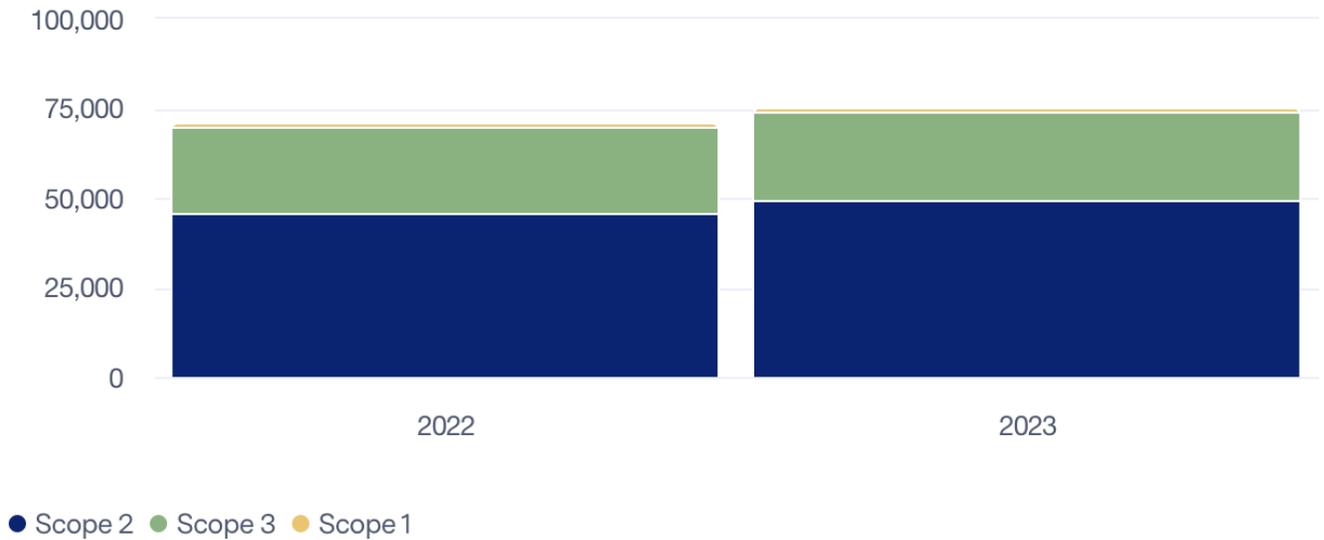


2022 and 2023 emissions, with location-based Scope 2 emissions:

Emissions: location-based

Edit ...

tCO₂e



GHG Scope	FY2022	FY2023	YoY %
Scope 1	1,107	1,017	-8.13%
Scope 2	45,962	49,250	7.15%
Scope 3	24,017	25,091	4.47%
Total	71,086	75,357	6.01%



2022 and 2023 scope emissions by Scope 3 categories (Location-based):

GHG Category	FY2022	FY2023	YoY %
3.1 Purchased goods and services	2,088	2,751	31.75%
3.2 Capital goods	5,046	4,144	-17.88%
3.3 Fuel and energy related activities	16,700	17,988	7.71%
3.5 Waste generated in operations	16	28	75.00%
3.6 Business travel	13	17	30.77%
3.7 Employee commuting	154	162	5.19%
Total	24,017	25,091	4.47%

2022 and 2023 scope emissions by Scope 3 categories (Market-based):

GHG Category	FY2022	FY2023	YoY %
3.1 Purchased goods and services	2,088	2,751	31.75%
3.2 Capital goods	5,046	4,144	-17.88%
3.3 Fuel and energy related activities	17,889	8,264	-53.80%
3.5 Waste generated in operations	16	28	75.00%
3.6 Business travel	13	17	30.77%
3.7 Employee commuting	160	168	5.00%
Total	25,212	15,373	-39.03%

Assessment Standard

Watershed's methodology undergoes limited assurance (attached to this document) in accordance with International Organization for Standardization Standard ISO 14064-3 Second



edition 2019-04: on Greenhouse Gases – Part 3: Specification with guidance for the verification and validation of greenhouse gas statements.

Conclusion

On the basis of Watershed's methodology and activities described above:

- Nothing has come to Watershed's attention to indicate that Watershed's methodology and emissions factors do not fairly calculate and report GHG measurements associated with the above standards.
- Watershed recommends that its clients verify the activity- and spend-based information used to generate their carbon footprints.

[Signature page follows]



Watershed Technology, Inc.

By: A DocuSigned signature box containing a handwritten signature in blue ink. Above the signature is the text "DocuSigned by:" and below it is a truncated alphanumeric string "E5A55365328E46C...".

Name: Melissa Chenok

Title: Product

Date: 4/29/2024