



**Resa**

**SBTi Aligned**

**Carbon Report 2026**

# DIBEA's Journey to Near-term Targets and Project Objectives



RESA, through our holding company DIBEA itg, S.L., is committed to the Science Based Targets Initiative (SBTi) to reduce its emissions, including greenhouse gases (GHGs) Scope 1 & 2, by 46% by 2030.



DIBEA is committed to maintaining a **transparent, accurate, and consistent approach** to greenhouse gas (GHG) emissions reporting.



DIBEA is committed to **reduce combined Scope 1 and Scope 2 GHG emissions by 46% by 2030\*** from a 2019 base year.

\*Using an equity share approach and market-based emissions approach under Fixed Market Share.



DIBEA is committed to **measure and reduce their Scope 3 emissions**, by focusing on carbon-free energy, and implementing low carbon intensive technologies across their portfolio.

As SMEs start responding to climate change, **a growing number organisations are turning to the SBTi to demonstrate their commitment to reducing emissions**, and to get help with setting robust, credible targets that are in line with climate science.

After setting these targets, **SMEs are required to track and report progress annually, just like larger companies**. This includes completing a comprehensive GHG emissions inventory in line with the Corporate Standard and Scope 2 Guidance.

# DIBEA's 2024 Scope 1 and Scope 2 Carbon Performance



In summary, DIBEA was responsible for **5,672 tonnes CO2e** (tCO2e) of emissions in Scope 1 and 2 in the calendar year of 2024 through a location-based analysis. Through a market-based analysis, DIBEA was responsible for **2,592 tonnes CO2e** (tCO2e) of emissions.

### Location-Based Analysis:

2024 (Jan-24 - Dec-24)				
Scope	Total (tCO2e)	Category	Emissions (tCO2e)	Percentage
1	2,187.52	Stationary Combustion: Natural gas, Butane, Oil, and Biomass	1,680.18	29.63%
		Fugitive Emissions: Refrigerants	507.34	8.95%
2	3,483.99	Purchased Energy: Electricity (Location-Based)	3,164.97	55.80%
		District Heating and Cooling	344.16	5.62%
Total	5,671.51	Total Emissions (Location-based)	5,671.51	

### Market-Based Analysis:

2024 (Jan-24 - Dec-24)				
Scope	Total (tCO2e)	Category	Emissions (tCO2e)	Percentage
1	2,187.52	Stationary Combustion: Natural gas, Butane, Oil, and Biomass	1,680.18	64.82%
		Fugitive Emissions: Refrigerants	507.34	19.57%
2	404.66	Purchased Energy: Electricity (Market-Based)	140.05	5.40%
		District Heating and Cooling	264.61	10.21%
Total	2,592.18	Total Emissions (Market-based)	2,592.18	

# Alignment with the 2030 Target

DIBEA's SBTi Commitment:

**“Reduce Scope 1 and Scope 2 Combined GHG emissions by 46% by 2030 from a 2019 base year\*\*”**

Current Year	2024
SBTi Reduction Target	4,068 tCO2e
Current Performance:	2,592 tCO2e
Status:	<b>Ahead of target</b>
Margin of Safety** (MOS)	1,476 tCO2e (36.3% against current performance )

*\*using an equity share approach and market-based emissions under the Fixed Market Share approach.*

*\*\* Margin of Safety (MOS) = Difference between DIBEA's current emissions (2023) and DIBEA's 2030 target emissions.*

DIBEA Scope 1 & 2 Emissions against SBTi Target

