

Eurowag ARA ESG data

Reporting Principles and Methodologies

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This document sets out the principles and methodologies we use in reporting our Environment, Social and Governance (ESG) data.

Underlying reporting principles

We endeavour to ensure that:

- All data and information are a true and fair reflection of our performance, and provides sufficient transparency for the reader to have confidence in the integrity of our reporting
- The data is meaningful and is consistent with the stated definitions, scope and boundaries.
- Any specific exclusions are stated clearly and explained. We use consistent methodologies wherever possible to allow for comparisons over time and if we make any changes, they are clearly stated.
- We describe openly any assumptions we make and our accounting and calculation methods.

Reporting boundaries

Eurowag has offices, truck wash, and petrol stations across 14 countries, namely:

- Austria
- Bulgaria
- Czechia
- Estonia
- Hungary
- Latvia
- Lithuania
- Poland
- Portugal
- Romania
- Serbia
- Slovakia
- Spain
- Turkey

We report performance on a Group-wide basis. Our reporting boundaries are defined by financial control as explained by the Greenhouse Gas (GHG) Protocol.

Organisational and operational boundary

For those companies within our organisational boundary, we adopt a financial control boundary approach in our annual ESG reporting. Associated companies of which we own a share that is less than 50% are excluded from the reporting organisational boundary.



On an annual basis the organisational boundary is reviewed to ensure that any new operations are included where necessary. We aim to include any acquired businesses during the financial year in our reporting, and we will make it clear if and when this is not possible, e.g., due to incompatible systems or lack of data.

Under the operational control approach, we account for 100% of the GHG emissions and other ESG data from owned assets and leased assets that are treated as wholly owned assets in financial accounting and are recorded as such on the balance sheet.

Use of estimates

We have made every effort to capture all relevant data, but it is not feasible or practical to capture everything. Where we have made estimates to cover such occasions, we make this clear in the criteria and where we deviate from this, we will give a further explanation in the relevant section of the report.

Restatement of reported data

Where information is available that impacts figures reported in prior years by 5% or more, we will restate prior year figures to make the data comparable as possible between years.

Reporting year

Our reporting period is a 12months period from 1st January to 31st December. We are reporting three years' worth of data in our annual report.



Employee diversity data

Employee gender split

- Definition: The percentage of male and the percentage of female as at 31st December of each reporting year
- Scope: All employees in Eurowag Group. This includes those who are full-time and part-time employed, an intern; on maternity leave or parental leave, or on unpaid vacation, and those with “other” status (e.g. sick leave).
- Unit: Percentage (%)
- Method: sum of female employees as a percentage of the total employee number on 31st December of each reporting years (same for male employees)
- Source: Reported from HR database systems

Senior managers’ gender split

- Definition: The percentage of male or female in senior managerial positions as at 31st December of each reporting year. Senior managers are defined as members of the Senior Leadership Team (SLT) except CFO and CEO. This means that senior managers are all individuals flagged as being in senior leader roles and includes Executive Committee and Vice President level. It excludes Non-Executive Board members, the Chief Financial Officer and the Chief Executive Office.
- Scope: all full-time employees in Eurowag. This includes those who are full time and part-time employed, an intern; on maternity leave or parental leave, or on unpaid vacation, and those with “other” status (e.g. sick leave). It excludes the Group Chief Executive Officer and Group Chief Financial Officer because they are included in the Directors’ gender split.
- Unit: Percentage (%)
- Method: sum of female senior managers as a percentage of the total number of employees in senior managerial positions on 31st December of each reporting year (same for male senior managers).
- Source: Reported from HR database systems.

Directors’ gender split

- Definition: The percentage of male or female Board Directors as at 31st December of each reporting year.
- Scope: members of Eurowag Group’s Board of Directors, including both Executive and Non-executive Directors.
- Unit: Percentage (%)
- Method: sum of female members of the Board of Directors as a percentage of the total number of members of the Board of Directors on 31st December of each reporting year (same for male Directors).
- Source: Reported from HR database systems

People Leaders gender split

- Definition: The percentage of male or female People Leaders as at 31st December of each reporting year.
- Scope: All people leaders with at least 1 direct report. It includes SLT (ExCo + VPs) inc. CEO and CFO
- Unit: Percentage (%)
- Method: sum of female members as a percentage of the total number of members of the population on 31st December of each reporting year (same for male).
- Source: Reported from HR database systems



Human capital management

Turnover and Retention

- Definition: The proportion of employees who has left the business during the reporting year.
- Scope: The leavers include both voluntary and involuntary leavers
- Unit: Percentage (%)
- Method: Sum of leavers over the reporting period divided by the average total number of employees over the reporting period.
- Source: Reported from HR database systems

Training (Learning and Leadership development; Compliance; and other training topic)

Under this heading, we collect data and report on indicators to assess the training that our employees have received. For each training topic we collect indicators such as ‘employees eligible for the training’, ‘employees who have completed the training’, ‘training completion rate’, and ‘average training hours per employees’. The topics tracked and reported at listed in the below table.

Compliance	Other training topics	New Leadership Academy	Wellbeing Programme	Professional Self Study
GDPR – Personal data protection	Driving in Czech Republic	Leadership Academy	Professional Psychology	Coursera
Information and Cyber Security	Fire Protection for Managers		Wellbeing Workshops	Preply language
Anti-Bribery & Corruption and conflict of interest	Fire Protection			Eurowag new hires orienteering program
Insider trading	Occupational Safety for Managers			
Anti money laundering	Occupational Safety			
	Fire Protection, Health and safety and driving			

Employees completing training

- Definition: total number of employees completing the training in the year from 1st January to 31st December of each reporting year, split by training type.
- Scope: All employees in Eurowag Group. This includes those who are full-time and part-time employed, an intern; on maternity leave or parental leave, or on unpaid vacation, and those with “other” status (e.g. sick leave).
- Unit: Total number of employees
- Method: sum of number of employees completing training by training type.
- Source: Edunio LMS platform / JA LP attendance report / Mojra consultations / Live Talks records / Coursera dashboard / Preply dashboard



Employee engagement

2021 Pulse Survey

- Definition: Employee engagement score
- Scope: All employees
- Unit: Percentage (%)
- Method: The engagement score is calculated based on the answers (scale from 1 to 5) to five questions
- Frequency: twice a year
- Source: HR Culture Amp Survey

200 Previous Year eNPS

- Definition: Employee Net Promoter Score
- Scope: All employees
- Unit: Numerical Score
- Frequency: Annual (with the exception of 2021)
- Method: Traditional eNPS methodology, using 0-10 scale, where 9-10 stands for promoters, 7-8 - passives and 0-6 for detractors. The question asked: How likely is it that you would recommend Eurowag as an employer to a friend or colleague?
- Source: eNPS

Workplace Health and Safety

Total number of work-related incidences that have resulted in a recordable injury or illness

- Definition: Number of occurrences arising out of or in the course of work that could or does result in injury or ill health in the reporting year (Incidences are defined in reference to GRI 403: Occupational Health and Safety 2018).
- Scope: All employees – both full time and part time. This includes those who are full time employed, a contractor, an intern, on maternity leave or parental leave, or on unpaid vacation, and those with “other” status (e.g. sick leave)
- Unit: Number of work-related incidences; work-related incidences ratio
- Method: Sum of number of work-related incidences. For the ratio, this number is divided by the total number of working hours and multiplied by 200,000 (a fixed coefficient)
- Source: HR

Days lost to incidences

- Definition: Total number of working days lost by employees due to incidences in the reporting year (Incidences are defined in reference to GRI 403: Occupational Health and Safety 2018).
- Scope: all employees – both full time and part time. This includes those who are full time employed, a contractor, an intern, on maternity leave or parental leave, or on unpaid vacation, and those with “other” status (e.g. sick leave)
- Unit: number of days
- Method: Sum of the number of days lost
- Source: HR



Customer Wellbeing and Success

Helping Truckers Be More Successful

- Definition: The proportion of Eurowag's customer base that believes Eurowag helps them to go further in their business
- Scope: All customers
- Unit: Percentage (%)
- Method: Sum of the number of customers who believe Eurowag help them to go further in their business / Total number of customers who completed the survey
- Source: Survey sent out to customers

Wellbeing and Safety

- Definition: The proportion of Eurowag customer base that believes Eurowag is improving their wellbeing and safety
- Scope: All customers
- Unit: Percentage (%)
- Method: Sum of the number of customers who believe Eurowag is improving their wellbeing and safety / Total number of customers who completed the survey
- Source: Survey sent out to customers

Whistleblowing

Whistleblowing cases

- Definition: Total number of whistleblowing cases during the reporting year
- Scope: All employees
- Unit: Number of cases
- Method: Record the number of issues raised through our dedicated whistleblowing email address
- Source: Compliance team

Charity / Donation

Philanthropy and You

- Definition: Eurowag employee giving charity.
- Scope: All employees
- Unit: Financial (Euros) and number and type of organisations
- Method: Eurowag monitors the number of employees who participate, the number of projects supported, the total amount allocated in Euros as well as the number of countries covered.
- Source: Via Philanthropy Platform



BeBetterDay

- Definition: Eurowag organises Be Better Day Volunteering in partnership with Byznys pro společnost, a NGO.
- Scope: All employees
- Unit: Various
- Method: Eurowag monitors the number 'BeBetterDay' days it participated during the reporting year, as well as the number of organisations supported and the number of volunteers.
- Source: HR

Truck HELP

- Definition: Truck HELP is a foundation that support families who have lost loved ones during their work as professional drivers.
- Scope: Truck HELP Foundation
- Unit: EUR
- Method: Monitor financial donation from Eurowag to the foundation during the reporting period.
- Source: Finance and Truck Help Foundation

Energy consumption and carbon emissions

We have adopted a methodology that is based on well-established frameworks. These include the UK government's Environmental Reporting guidelines (DEFRA) and internationally recognised guidelines such as the WRI/WBCSD Greenhouse Gas Protocol (GHG Protocol).

We report all the emission sources required under the Companies Act 2006 (Strategic Report and Directors' Reports) Regulations 2013.

Energy consumption

- Definition: the total amount of energy consumed within all our assets, including office buildings, truck washes, petrol stations and other assets (e.g. storage space). Energy includes electricity consumption, natural gas usage, diesel, gasoline, fuel oil, electricity use for our fleet vehicles, and refrigerant gases use.
- Scope: we aim to collect aggregate data from offices covering at least 85% of the total floor space area of our offices, the truck wash assets, and the petrol stations.
- Unit: kilowatt-hours (kWh).
- Method:
 - Offices:
 - sum of energy data reported per office and fuel type, converting to kWh where not already reported in that unit. Where we are not able to collect data for the full 12-month period for an office that was functional for the full 12-month period, we pro-rate the data to compensate for the missing information. The missing months of data were estimated on a case-by-case scenario to accommodate for the different invoicing profiles.



- Where the invoices provided covered a period within the reporting year, a pro-rate was done on a daily basis. For example, where invoices covered a period from the 5th of January 2021 to the 7th of December 2021, the consumption indicated in those invoices was divided by the 337 days it covered and multiplied by the 365 days in the year (2021) to complete.
 - The same pro-rate method was calculated when invoices did not cover a time period larger than a year but included a portion of the previous year (for example, when invoicing is done quarterly). In this case, for example, the consumption on invoices covering the period from the 5th of December 2020 to the 6th of November 2021 were divided by the 337 days covered and multiplied by the 365 days in 2021 to complete the year.
 - Where invoices were available that covered a time period larger than the number of days in the reporting year, but did not cover it completely, a pro-rate as above was applied to the full consumption to reduce it. For example, for a period covering from 5th November 2020 to 30th November 2021, the consumption was divided by the 391 days it covered and multiplied by the 365 days in the year (2021).
 - Where invoices were available that covered a time period larger than the number of days in the reporting year, and also covered it completely (e.g. 5th November 2020 to 31st December 2021), the invoice (s) covering the excess period (5th November to 31st December 2020) were adjusted to remove that portion in a pro-rate basis).
 - For Offices where data was not available, but were in operation during the reporting year, the energy consumption was estimated by applying the average Office intensity for each specific energy source (in monthly kWh per sqm). This intensity was multiplied by the number of months that the office was in operation (not rounded to capture partial months) and by the area (sqm) of that specific office.
 - The average Office intensity (monthly kWh/sqm) was calculated per specific energy source from those offices where data was available for the year (complete or partial).
- Petrol stations
- sum of energy data reported per petrol station and fuel type, converting to kWh where not already reported in that unit. Where we are not able to collect data for the full 12-month period for an office that was functional for the full 12-month period, we pro-rate the data to compensate for the missing information.
 - The missing months of data were estimated on a case-by-case scenario to accommodate for the different invoicing profiles.
 - Where the invoices provided covered a period within the reporting year, a pro-rate was done on a daily basis. For example, where invoices covered a period from the 5th of January 2021 to the 7th of December 2021, the consumption indicated in those invoices was divided by the 337 days it covered and multiplied by the 365 days in the year (2021) to complete.
 - The same pro-rate method was calculated when invoices did not cover a time period larger than a year but included a portion of the previous year (for example, when invoicing is done quarterly). In this case, for example, the consumption on invoices covering the period from the 5th of December 2020 to the 6th of November 2021 were divided by the 337 days covered and multiplied by the 365 days in 2021 to complete the year.
 - Where invoices were available that covered a time period larger than the number of days in the reporting year, but did not cover it completely, a pro-rate as above was applied to the full consumption to reduce it. For example, for a period covering from 5th November 2020 to 30th November 2021, the consumption was divided by the 391 days it covered and multiplied by the 365 days in the year (2021).
 - Where invoices were available that covered a time period larger than the number of days in the reporting year, and also covered it completely (e.g. 5th November 2020 to 31st



December 2021), the invoice (s) covering the excess period (5th November to 31st December 2020) were adjusted to remove that portion in a pro-rate basis).

- For Petrol Stations where data was not available, but were in operation during the year, the energy consumption was estimated by applying the average Petrol Station intensity for each specific energy source (in monthly kWh per refuelling point). This intensity was multiplied by the number of months that the Petrol Station was in operation (not rounded to capture partial months) and by the number of refuelling points of that specific Petrol Station.
 - The average Petrol Station intensity (monthly kWh/refuelling point) was calculated per specific energy source from those Petrol Stations where data was available for the year (complete or partial).

- Fleet

- sum of energy data reported for Logistics fleet and Commercial fleet. Fuel consumption (e.g litres of diesel, petrol...) were converted to kWh if not reported in that unit. As well as fuel consumption, the electricity consumed by electric vehicles and PHEV was collected when the charging of the vehicle took place outside of the company's premises. Where we were not able to collect data for the full 12-month period for the fleet, we pro-rated the data to compensate for the missing information.
 - The information provided was pro-rated on a daily basis to complete the full year. For example, where information covered a period from the 5th of January 2021 to the 7th of December 2021, the consumption indicated was divided by the 337 days it covered and multiplied by the 365 days in the year (2021) to complete.

- Source: collected directly from offices covering at least 85% of the total floor space area of our offices, the truck wash assets, and the petrol stations. The data is collected from meter readings, landlords, or energy bills.

Scope 1 emissions

- Definition: Scope 1 (direct) emissions from energy used in Company-owned or controlled offices, truck wash, petrol stations and fleet vehicles. This includes, for example, natural gas, diesel and gasoline for vehicles, and refrigerant use for cooling.
- Scope: we aim to collect aggregate data from offices covering at least 85% of the total floor space area of our offices, the truck wash assets, and the petrol stations.
- Unit: Tonnes of CO₂e
- Method:
 - multiplying energy consumption data (actual and estimated for missing data) by appropriate available emissions factors from:
 - [IPCC Guidelines for National Greenhouse Gas Inventories](#) (2006), Table 2.4 Default emission factors for stationary combustion in the commercial/institutional category
 - the UK Government's Department for Food, Environment and Rural Affairs (DEFRA) or,
 - Emissions factors for all relevant GHG were factored and converted into CO₂e by applying the Global Warming Potential (AR4) of each gas.
- Key assumption: for all energy source relevant for Scope 1 (e.g. natural gas, diesel for vehicle, etc.) we use a consistent conversion factor regardless of country of location (i.e. UK DEFRA emission factors, IPCC).

Scope 2 emissions (location based)

- Definition: Scope 2 (indirect) emissions from purchased electricity, steam, heating and cooling for own use. This includes electricity used in offices and to charge electric vehicle.
- Scope: we aim to collect aggregate data from offices covering at least 85% of the total floor space area of our offices, the truck wash assets, and the petrol stations.
- Unit: Tonnes of CO₂e



- Method:
 - multiplying energy consumption data (both for actual and estimated for missing data) by appropriate available emissions factors from the Association of Issuing Bodies (AIB), European Residual Mix report (Production mix data per country)
 - Where the grid emissions factors are provided in kg CO₂ emissions (excluding other GHG), an uplifting factor was applied to account for the other GHG and obtain a kg CO₂e figure. Data publicly available from DEFRA was applied to estimate the CO₂/CO₂e ratio applicable to a grid (assumed representative).
- Key assumption: electricity, specific country conversion factors are used depending on the asset location: the UK grid conversion factor comes from DEFRA (CO₂e); for all other countries it is derived from AIB data (supplier mix data for our location-based calculation)

Scope 2 emissions (market based)

- Definition: Scope 2 (indirect) emissions from purchased electricity, steam, heating and cooling for own use. This includes electricity used in offices and to charge electric vehicle.
- Scope: we aim to collect aggregate data from offices covering at least 85% of the total floor space area of our offices, the truck wash assets, and the petrol stations.
- Unit: Tonnes of CO₂e
- Method:
 - multiplying energy consumption data (both for actual and estimated for missing data) by appropriate available emissions factors from:
 - the Association of Issuing Bodies (AIB), European Residual Mix report (Residual mix data per country)
 - Where the grid emissions factors are provided in kg CO₂ emissions (excluding other GHG), an uplifting factor was applied to account for the other GHG and obtain a kg CO₂e figure. Data publicly available from DEFRA was applied to estimate the CO₂/CO₂e ratio applicable to a grid (assumed representative).
 - deducting emissions from energy consumption generated by renewable energy sources (REC, REGO certificated)
- Key assumption: electricity, specific country conversion factors are used depending on the asset location: the UK grid conversion factor comes from DEFRA (CO₂e); for all other countries it is derived from AIB data (supplier mix data for our market-based calculation)

Total carbon emissions (location based)

- Definition: total scope 1 and 2 (location based) carbon emissions
- Unit: Tonnes of CO₂e
- Method: sum of total scope 1 emissions and total scope 2 emissions (location based)

Total carbon emissions (market based)

- Definition: total scope 1 and 2 (market based) carbon emissions
- Unit: Tonnes of CO₂e
- Method: sum of total scope 1 emissions and total scope 2 emissions (market based)



Total carbon emissions intensity

Total carbon emissions for offices (tonnes per sqm)

- Definition: This is defined as the total absolute Scope 1 and 2 emissions (tonnes CO₂e) for Offices divided by the total floor space occupied by our offices for each reporting year.
- Unit: Tonnes of CO₂e / sqm
- Method: Sum of total scope 1 and total scope 2 (location based) for Offices divided by total floor space of Offices that were active in the reporting year

Total carbon emissions for petrol stations (tonnes per refuelling points)

- Definition: This is defined as the total absolute Scope 1 and 2 emissions (tonnes CO₂e) for Petrol Stations divided by the total number of refuelling points for our offices for each reporting year.
- Unit: Tonnes of CO₂e / refuelling point
- Method: Sum of total scope 1 and total scope 2 (location based) for Petrol Stations divided by total number of refuelling points of the Petrol Stations that were active in the reporting year

For additional information, please go to: investors.eurowag.com



