

# **Eurowag ESG data and methodology**

**GRI, SASB and ESG Data Tables**

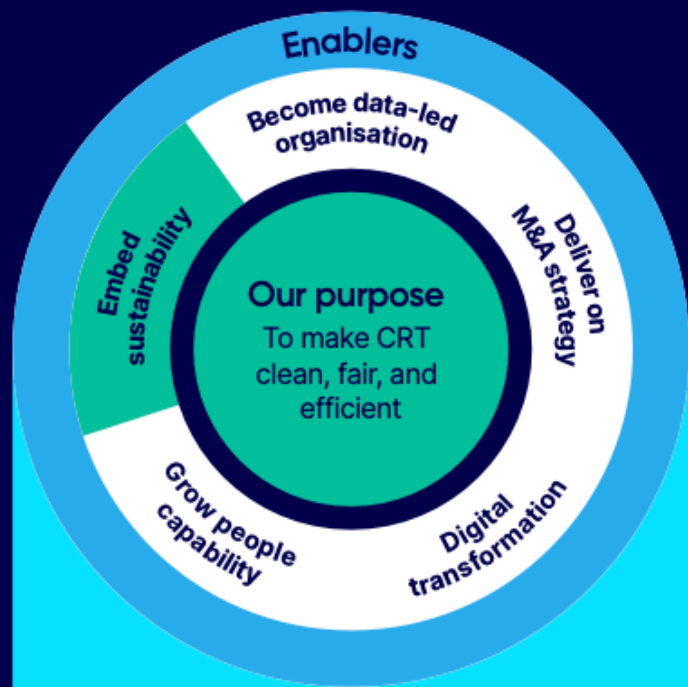
**ESG data methodology**

06 April 2023

# Our ESG strategy

**Our purpose is to make CRT clean, fair, and efficient.**

To achieve this, we have four enablers, one of which is embedding sustainability into our business. We do this through our sustainability actions, which contains four focus areas, from climate action to customer success and well-being, to company governance and culture, to community impact.



## Our 2023 strategic priorities



## Sustainability action plan



To find out more about Eurowag's ESG Strategy, see pages 65 to 111 of the [Annual Report and Accounts 2022](#).

## Summary of 2022 ESG Data Table

	Target	Target year	2022	2021	2020	2019	GRI	SASB	Notes
<b>Climate action</b>									
<b>Accelerating the energy transition</b>									
<b>Active alternative trucks in our portfolio</b>									
LNG trucks			224	221	13				
Electric trucks			62*	16*	0				* Including trucks and light commercial vehicles
Total alternative trucks	80,000	2030	286	237	13				
<b>Charging points</b>									
Charging points across Europe			500,000	360,000					
<b>Helping customers reduce GHG emissions</b>									
<b>Customer carbon intensity</b>									
Customers carbon intensity (gCO2e/t-km)	59.44	2030	70.7	71.2	71.7	74.3			
Customers carbon intensity reduction compared with base year 2019			4.80%	4.20%	3.50%	N/A			
<b>Reducing our direct GHG emissions</b>									
<b>Energy</b>									
Total Energy Consumption (kWh)			9642031	6,979,760	6,339,958	6,388,280	GRI 302		
<b>Emissions</b>									
Scope 1 (Tonnes CO2e)			1,652	1,316	1,225	1,070	GRI 305	EM-MD 110a.1/TR-RO-110a.1	
Scope 2 (Tonnes CO2e) – Location based			1,637	1,221	1,227	1,360	GRI 305		
Total Scope 1+2 GHGs emissions (Tonnes CO2e) – Location based			3,289	2,537	2,452	2,430	GRI 305		
Scope 2 emissions (Tonnes CO2e) – Market based			1,787	1,351	1,387	1,534	GRI 305		
Total Scope 1+2 GHGs emissions (Tonnes CO2e) – Market based	1681.5	2030	3,439	2,667	2,612	2,604	GRI 305		For the target, the 2019 emissions have been re-based after the acquisition of Komtes and Webeye to 3,363 tonnes CO2e
GHG Intensity Petrol stations (Tonnes CO2e/refuelling)			5.80	6.1	5.93		GRI 305		

	Target	Target year	2022	2021	2020	2019	GRI	SASB	Notes
point) –Location based									
GHG Intensity Offices (Tonnes CO2e/ thousand sqm) – Location based			53.07	34.52	36.41		GRI 305		
GHG Intensity Petrol stations (Tonnes CO2e/refuelling point) – Market based			6.71	6.68	6.52		GRI 305		
GHG Intensity Offices (Tonnes CO2e/thousand sqm) – Market based			54.19	36.51	39.52		GRI 305		
Scope 3 (Tonnes CO2e)	0	2050	5,379,651	5,443,789		4,546,185			
<b>Customer success and well-being</b>									
<b>Helping SME transport businesses to thrive</b>									
Respondents feeling that Eurowag is supporting their success (%) *			66	65					*In Q4 2021, we began to survey our customers to create a baseline understanding of their beliefs.
<b>Improving well-being and safety for truck drivers</b>									
Respondents feeling that Eurowag is supporting their wellbeing and safety (%) *			70	73					*In Q4 2021, we surveyed our customers to better understand how they feel about road challenges
<b>Company governance and culture</b>									
<b>Responsible business practices</b>									
<b>Compliance Training</b>									
<b>Employees who completed training</b>							GRI 205		
Anti-Bribery & Corruption and conflict of interest			1,283	583			GRI 205		
Insider trading			1,244	601			GRI 404		
Anti-money laundering			211	33			GRI 404		
GDPR – Personal data protection			1,048	600			GRI 404		
Information and Cyber Security			1,045	899			GRI 404		
<b>Speak Up (Whistleblowing)</b>									
Number of issues raised through this channel			11	18	14				



	Target	Target year	2022	2021	2020	2019	GRI	SASB	Notes
<b>Inclusive recruiting and employment</b>									
Turnover and retention (%)			17.97	19.7	17.7			TR-RO-320a.2	
Voluntary turnover (%)			15.28	15.3				TR-RO-320a.2	
Retention Rate (%)**			78.5	80.3					**As of 31 December each year
<b>Employees who completed training</b>									
New Leadership Academy			30	100			GRI 404		
Professional Psychology (Mojra)			19	15			GRI 404		
Professional Self Study – Coursera			140	400			GRI 404		
Professional Self Study – Preply			260	201			GRI 404		
Professional Self Study – EW new hires orienteering program			284	301			GRI 404		
<b>Health and Safety Training</b>									
Driving in the Czech Republic			211	166	132		GRI 403		
Fire Protection for Managers			51	23	13		GRI 403		
Fire Protection			521	409	256		GRI 403		
Occupational Safety for Managers			49	17	16		GRI 403		
Occupational Safety			507	425	259		GRI 403		
Fire protection, Health and Safety and Driving			1339	1040	676		GRI 403		
<b>DEI</b>									
Total number of employees			1329	1047					
Total employees - Male (%)			59	59			GRI 405		
Total employees - Female (%)			41	41			GRI 405		
Number of senior managers			22	21					
Senior managers - Male (%)			86	86			GRI 405		
Senior managers - Female (%)			14	14			GRI 405		
Number of 'all people leaders' group			291	208					
'All people leaders' group - Male (%)			69	72	73				
'All people leaders' group - Female (%)	40	2025	31	28	27				
Number of directors			8	8					
Directors - Male (%)			38	38			GRI 405		
Directors - Female (%)			62	62			GRI 405		
<b>Community impact</b>									
<b>Making a positive impact in our local communities</b>	1.5% of annual EBIT	2023							We aim to donate at least 1.5% of annual EBIT to charities.
<b>Philanthropy and You</b>									

	Target	Target year	2022	2021	2020	2019	GRI	SASB	Notes
Employee participation (%)			83.7	80.7	76.4				
Number of projects supported			227	246	190				
Amount donated (€000)			150	238.7	93.6				
Number of organisations involved			187	215					
Number of countries			14	14	13				
<b>Truck Help Foundation</b>									
Support donation (€)			6,069	6,033					
Number of children supported			41	41					

## SASB Table

**Statement of use:** The US-based SASB sets out sustainability reporting standards for various sectors. The following table provides references to W.A.G. payment solutions plc relevant reporting in relation to the sector-specific standard for Oil & Gas – Midstream and Road Transportation. For more information on the SASB standards visit <https://materiality.sasb.org/>.

Topic	SASB – Disclosure Number	Disclosure topics	Location
Greenhouse Gas Emissions	EM-MD-110a.1 / TR-RO-110a.1	Gross global Scope 1 emissions, percentage methane, percentage covered under emissions-limiting regulations	Annual Report 2022: pp. 68
	EM-MD-110a.2 / TR-RO-110a.2	Discussion of long-term and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets	Annual Report 2022: pp. 60, 66, 68, 69, 103
	EM-MD-540a.4	Discussion of management systems used to integrate a culture of safety and emergency preparedness throughout the value chain and throughout project lifecycles	Annual Report 2022: pp. 13, 89, 90, 94, 105
Driver Working Conditions	TR-RO-320a.1	(1) Total recordable incident rate (TRIR) and (2) fatality rate for (a) direct employees and (b) contract employees	Annual Report 2022: pp. 94
	TR-RO-320a.2	(1) Voluntary and (2) involuntary turnover rate for all employees	Annual Report 2022: p. 92
	TR-RO-320a.3	Description of approach to managing short-term and long-term driver health risks	Annual Report: pp. 89, 90, 105

## GRI Table

**Statement of use:** W.A.G. payment solutions plc has reported the information cited in this GRI content index for the period 01.01.2022 – 31.12.2022 with reference to the GRI Standards.

**GRI 1 used:** GRI 1: Foundation 2021

GRI Standards	Disclosure topics		Location
<b>GRI 2: General Disclosures 2021</b>	2-1 organisational details	a. Legal name	Annual Report 2022: pp.120
		b. Nature of ownership and legal form	Annual Report 2022: pp. 164, 165, 171, 185, 236
		c. Location of headquarters	Annual Report 2022: pp. 185
		d. Countries of operation	Annual Report 2022: pp. 03, 201-205
	2-2 Entities included in the organisation's	a. List of all entities included in sustainability reporting	Annual Report 2022: pp. 68, 201-205
		b. if the organisation has audited consolidated financial statements or financial information filed on public record,	Annual Report: pp. 68, 201-205

sustainability reporting	specify the differences between the list of entities included in its financial reporting and the list included in its sustainability reporting	
	c. if the organisation consists of multiple entities, explain the approach used for consolidating the information, including: i. whether the approach involves adjustments to information for minority interests; ii. how the approach takes into account mergers, acquisitions, and disposal of entities or parts of entities; iii. whether and how the approach differs across the disclosures in this Standard and across material topics.	Annual Report 2022: pp. 68, 69  See methodology for ESG data at the end of this document.
2-3 Reporting period, frequency and contact point	a. reporting period for, and the frequency of, its sustainability reporting	Annual Report 2022: title page, pp. 66–71, 88–99
	c. publication date of the report or reported information	<a href="https://investors.eurowag.com/investors/results-reports-and-presentations/">https://investors.eurowag.com/investors/results-reports-and-presentations/</a>
	d. contact point for questions about the report or reported information	<a href="https://investors.eurowag.com/contact/">https://investors.eurowag.com/contact/</a>
2-4 Restatements of information	a. restatements of information made from previous reporting periods and explain: i. the reasons for the restatements; ii. the effect of the restatements.	Annual report 2022: pp. 69
2-5 External assurance	a. policy and practice for seeking external assurance, including whether and how the highest governance body and senior executives are involved	Annual Report 2022: pp. 135-137, 177
2-6 Activities, value chain and other business relationships	a. Sector(s) in which it is active	Annual Report 2022: pp 01 – 06
	b. describe its value chain, including: i. the organisation's activities, products, services, and markets served; ii. the organisation's supply chain; iii. the entities downstream from the organisation and their activities;	Annual Report 2022: pp 02 – 03, 10-13
	c. Other relevant business relationships	Annual Report 2022: pp 20-23
	d. describe significant changes in 2-6-a, 2-6-b, and 2-6-c compared to the previous reporting period.	Annual Report 2022: pp 05, 08, 09, 15-17
2-7 Employees	a. total number of employees, and a breakdown of this total by gender and by region	Annual Report 2022: p. 93
	c. describe the methodologies and assumptions used to compile the data, including whether the numbers are reported: i. in head count, full-time equivalent (FTE), or using another methodology; at the end of the reporting period, as an average across the reporting period, or using another methodology	Annual Report 2022: pp 93  See methodology for ESG data at the end of this document.
	d. contextual information necessary to understand the data reported under 2-7-a and 2-7-b	Annual Report 2022: pp 93
	e. significant fluctuations in the number of employees during the reporting period and between reporting periods	Annual Report 2022: pp 04, 05, 93
	a. Governance Structure	Annual Report 2022: p. 61, 123
2-9 Governance structure and composition	b. committees of the highest governance body that are responsible for decision making on and overseeing the management of the organisation's impacts on the economy, environment, and people;	Annual Report 2022: pp. 61
	c. Composition of the highest governance body and its committees	Annual Report 2022: pp. 61, 121, 122
	a. nomination and selection processes for the highest governance body and its committees;	Annual Report 2022: p. 122, 125-128
2-10 Nomination and selection of the highest governance body	b. criteria used for nominating and selecting highest governance body members	Annual Report 2022: pp. 125-128

2-11 Chair of the highest governance body	a. report whether the chair of the highest governance body is also a senior executive in the organisation;	Annual Report 2022: pp. 122
	b. if the chair is also a senior executive, explain their function within the organisation's management, the reasons for this arrangement, and how conflicts of interest are prevented and mitigated.	Annual Report 2022t: p. 122
2-12 Role of the highest governance body in overseeing the management of impacts	a. role of the highest governance body and of senior executives in developing, approving, and updating the organisation's purpose, value or mission statements, strategies, policies, and goals related to sustainable development;	Annual Report 2022: p. 60, 61, 121
	b. role of the highest governance body in overseeing the organisation's due diligence and other processes to identify and manage the organisation's impacts on the economy, environment, and people	Annual Report 2022: p. 60, 61, 121
	c. role of the highest governance body in reviewing the effectiveness of the organisation's processes as described in 2-12-b, and report the frequency of this review.	Annual Report 2022: p. 60, 61, 121
2-13 Delegation of responsibility for managing impacts	a. the highest governance body delegates responsibility for managing the organisation's impacts on the economy, environment, and people, including: i. whether it has appointed any senior executives with responsibility for the management of impacts; ii. whether it has delegated responsibility for the management of impacts to other employees;	Annual Report 2022: pp. 61
	b. process and frequency for senior executives or other employees to report back to the highest governance body on the management of the organisation's impacts on the economy, environment, and people	Annual Report 2022: pp. 61
2-14 Role of the highest governance body in sustainability reporting	a. whether the highest governance body is responsible for reviewing and approving the reported information, including the organisation's material topics, and if so, describe the process for reviewing and approving the information	Annual Report 2022: p. 61, 121
	b. if the highest governance body is not responsible for reviewing and approving the reported information, including the organisation's material topics, explain the reason for this.	Annual Report 2022: pp. 61
2-15 Conflicts of interest	a. processes for the highest governance body to ensure that conflicts of interest are prevented and mitigated;	Annual Report 2022: pp. 123
	b. t whether conflicts of interest are disclosed to stakeholders, including, at a minimum, conflicts of interest relating to: i. cross-board membership; ii. cross-shareholding with suppliers and other stakeholders; iii. existence of controlling shareholders; iv. related parties, their relationships, transactions, and outstanding balances	Annual Report 2022: p. 163
2-16 Communication of critical concerns	a. whether and how critical concerns are communicated to the highest governance body;	Annual Report 2022: p. 44
2-17 Collective knowledge of the highest governance body	a. report measures taken to advance the collective knowledge, skills, and experience of the highest governance body on sustainable development.	Annual Report 2022: pp. 61, 73
2-18 Evaluation of the performance	a. processes for evaluating the performance of the highest governance	Annual Report 2022: p. 128



of the highest governance body	body in overseeing the management of the organisation's impacts on the economy, environment, and people;	
	b. report whether the evaluations are independent or not, and the frequency of the evaluations;	Annual Report 2022: p. 128
	c. actions taken in response to the evaluations, including changes to the composition of the highest governance body and organisational practices.	Annual Report 2022: p. 128
2-19 Remuneration policies	a. remuneration policies for members of the highest governance body and senior executives	Annual Report 2022: pp. 140 - 151
	b. remuneration policies for members of the highest governance body and senior executives relate to their objectives and performance in relation to the management of the organisation's impacts on the economy, environment, and people	Annual Report 2022: pp. 140, 156
2-20 Process to determine remuneration	a. process for designing its remuneration policies and for determining remuneration	Annual Report 2022: pp. 140 – 151
	b. results of votes of stakeholders (including shareholders) on remuneration policies and proposals, if applicable	Annual Report 2022: pp. 160
2-22 Statement on sustainable development strategy	a. statement from the highest governance body or most senior executive of the organisation about the relevance of sustainable development to the organisation and its strategy for contributing to sustainable development	Annual Report 2022: p. 60
2-23 Policy commitments	a. policy commitments for responsible business conduct	Annual Report 2022: pp. 95 <a href="https://investors.eurowag.com/who-we-are/governance/our-policies/">https://investors.eurowag.com/who-we-are/governance/our-policies/</a>
	b. specific policy commitment to respect human rights	Annual Report: pp. 95,95 <a href="https://investors.eurowag.com/who-we-are/governance/our-policies/">https://investors.eurowag.com/who-we-are/governance/our-policies/</a>
	c. links to the policy commitments if publicly available, or, if the policy commitments are not publicly available, explain the reason for this	<a href="https://investors.eurowag.com/who-we-are/governance/our-policies/">https://investors.eurowag.com/who-we-are/governance/our-policies/</a>
	d. level at which each of the policy commitments was approved within the organisation, including whether this is the most senior level	Annual Report 2022: pp. 95
	e. extent to which the policy commitments apply to the organisation's activities and to its business relationships	Annual Report 2022: pp. 95
	f. how the policy commitments are communicated to workers, business partners, and other relevant parties.	Annual Report 2022: pp. 95
2-24 Embedding policy commitments	a. how it embeds each of its policy commitments for responsible business conduct throughout its activities and business relationships	Annual Report 2022: pp. 95
2-25 Processes to remediate negative impacts	b. approach to identify and address grievances, including the grievance mechanisms that the organisation has established or participates in	Annual Report 2022: p. 96-98
	e. how the organisation tracks the effectiveness of the grievance mechanisms and other remediation processes, and report examples of their effectiveness, including stakeholder feedback	Annual Report 2022: p. 96-98
2-26 Mechanisms for seeking advice and raising concerns	a. mechanisms for individuals to: i. seek advice on implementing the organisation's policies and practices for responsible business conduct; ii. raise concerns about the organisation's business conduct.	Annual Report 2022: p. 98
2-28 Membership associations	a. industry associations, other membership associations, and national or international	Annual Report 2022: p. 23, 98

		advocacy organisations in which it participates in a significant role	
	2-29 Approach to stakeholder engagement	a. approach to engaging with stakeholders	Annual Report 2022: p. 98
	3-1 Process to determine material topics	a. process followed to determine its material topics	Annual Report 2022: pp. 44, 45, 62
		b. specify the stakeholders and experts whose views have informed the process of determining its material topics.	Annual Report 2022: pp. 44, 45, 62
	3-2 List of material topics	a. list its material topics	Annual Report 2022: pp. 45, 63
		b. changes to the list of material topics compared to the previous reporting period	Annual Report 2022: pp. 46-53, 62
	3-3 Management of material topics	a. actual and potential, negative and positive impacts on the economy, environment, and people, including impacts on their human rights	Annual Report 2022: pp. 46-53
		b. whether the organisation is involved with the negative impacts through its activities or as a result of its business relationships, and describe the activities or business relationships;	Annual Report 2022: pp. 46-53
		c. policies or commitments regarding the material topic	Annual Report 2022: pp. 46-53
		d. actions taken to manage the topic and related impacts	Annual Report 2022: pp. 46-53
		e. e following information about tracking the effectiveness of the actions taken	Annual Report 2022: pp. 46-53
		f. how engagement with stakeholders has informed the actions taken (3-3-d) and how it has informed whether the actions have been effective (3-3-e).	Annual Report 2022: pp. 46-53
<b>GRI 201: Economic Performance 2016</b>	201-1 Direct economic value generated and distributed	a. Direct economic value generated and distributed (EVG&D) on an accruals basis	Annual Report 2022: pp. 32-41, 180, 184
	201-2 Financial implications and other risks and opportunities due to climate change	a. Risks and opportunities posed by climate change that have the potential to generate substantive changes in operations, revenue, or expenditure	Annual Report 2022: pp. 72 – 87
	201-3 Defined benefit plan obligations and other retirement plans	d. Percentage of salary contributed by employee or employer	Annual Report 2022: p. 142
<b>GRI 204: Procurement Practices 2016</b>	204-1 Proportion of spending on local suppliers		Annual Report 2022: p. 69
	205-2 Communication and training about anti-corruption policies and procedures	a. Total number and percentage of governance body members that the organisation's anticorruption policies and procedures have been communicated to, broken down by region. b. Total number and percentage of employees that the organisation's anti-corruption policies and procedures have been communicated to, broken down by employee category and region. c. Total number and percentage of business partners that the organisation's anticorruption policies and procedures have been communicated to, broken down by type of business partner and region. Describe if the organisation's anti-corruption policies and procedures have been communicated to any other persons or organisations. d. Total number and percentage of governance body members that have	Annual Report 2022: pp. 97

		received training on anti-corruption, broken down by region. e. Total number and percentage of employees that have received training on anticorruption, broken down by employee category and region.	
<b>GRI 207: Tax 2019</b>	207-1 Approach to tax	a. A description of the approach to tax	Annual Report 2022: pp. 38
	207-2 Tax governance, control, and risk management	a. A description of the tax governance and control framework b. A description of the mechanisms to raise concerns about the organisation's business conduct and the organisation's integrity in relation to tax. c. A description of the assurance process for disclosures on tax including, if applicable, a link or reference to the external assurance report(s) or assurance statement(s).	Annual Report 2022: pp. 38
	207-3 Stakeholder engagement and management of concerns related to tax	a. A description of the approach to stakeholder engagement and management of stakeholder concerns related to tax.	Annual Report 2022: pp. 12, 17, 20-23, 38
<b>GRI 302: Energy 2016</b>	302-1 Energy consumption within the organisation	a. Total fuel consumption within the organisation from non-renewable sources, in joules or multiples, and including fuel types used. b. Total fuel consumption within the organisation from renewable sources, in joules or multiples, and including fuel types used. c. In joules, watt-hours or multiples, the total: electricity, heating, cooling, steam consumption d. In joules, watt-hours or multiples, the total: electricity, heating, cooling, steam consumption e. Total energy consumption within the organisation, in joules or multiples. f. Standards, methodologies, assumptions, and/or calculation tools used g. Source of the conversion factors used.	Annual Report 2022: p. 68 See methodology for ESG data at the end of this document.
	302-4 Reduction of energy consumption	a. Amount of reductions in energy consumption achieved as a direct result of conservation and efficiency initiatives, in joules or multiples. b. Types of energy included in the reductions; whether fuel, electricity, heating, cooling, steam, or all. c. Basis for calculating reductions in energy consumption, such as base year or baseline, including the rationale for choosing it. d. Standards, methodologies, assumptions, and/or calculation tools used.	Annual Report 2022: p. 68 See methodology for ESG data at the end of this document.
<b>GRI 305: Emissions 2016</b>	305-1 Direct (Scope 1) GHG emissions	a. Gross direct (Scope 1) GHG emissions in metric tons of CO2 equivalent. b. Gases included in the calculation; whether CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, or all. c. Biogenic CO2 emissions in metric tons of CO2 equivalent. d. Base year for the calculation, if applicable. e. Source of the emission factors and the global warming potential (GWP) rates used, or a reference to the GWP source. f. Consolidation approach for emissions; whether equity share, financial control, or operational control.	Annual Report 2022: p. 68, 69, 103 See methodology for ESG data at the end of this document.

		g. Standards, methodologies, assumptions, and/or calculation tools used.	
	305-2 Energy indirect (Scope 2) GHG emissions	<p>a. Gross location-based energy indirect (Scope 2) GHG emissions in metric tons of CO2 equivalent.</p> <p>b. If applicable, gross market-based energy indirect (Scope 2) GHG emissions in metric tons of CO2 equivalent.</p> <p>c. If available, the gases included in the calculation; whether CO<sub>2</sub>, CH<sub>4</sub>, N<sub>2</sub>O, HFCs, PFCs, SF<sub>6</sub>, NF<sub>3</sub>, or all.</p> <p>d. Base year for the calculation, if applicable.</p> <p>e. Source of the emission factors and the global warming potential (GWP) rates used, or a reference to the GWP source.</p> <p>f. Consolidation approach for emissions; whether equity share, financial control, or operational control.</p> <p>g. Standards, methodologies, assumptions, and/or calculation tools used.</p>	<p>Annual Report 2022: p. 68, 69, 103</p> <p>See methodology for ESG data at the end of this document.</p>
	305-3 Other indirect (Scope 3) GHG emissions	<p>a. Gross other indirect (Scope 3) GHG emissions in metric tons of CO2 equivalent.</p> <p>b. If available, the gases included in the calculation; whether CO<sub>2</sub>, CH<sub>4</sub>, N<sub>2</sub>O, HFCs, PFCs, SF<sub>6</sub>, NF<sub>3</sub>, or all.</p> <p>c. Biogenic CO<sub>2</sub> emissions in metric tons of CO<sub>2</sub> equivalent.</p> <p>d. Other indirect (Scope 3) GHG emissions categories and activities included in the calculation.</p> <p>e. Base year for the calculation, if applicable.</p> <p>f. Source of the emission factors and the global warming potential (GWP) rates used, or a reference to the GWP source.</p> <p>g. Standards, methodologies, assumptions, and/or calculation tools used.</p>	<p>Annual Report 2022: p. 68, 102</p> <p>See methodology for ESG data at the end of this document.</p>
	305-4 GHG emissions intensity	<p>a. GHG emissions intensity ratio for the organisation.</p> <p>b. organisation-specific metric (the denominator) chosen to calculate the ratio.</p> <p>c. Types of GHG emissions included in the intensity ratio; whether direct (Scope 1), energy indirect (Scope 2), and/or other indirect (Scope 3).</p> <p>d. Gases included in the calculation; whether CO<sub>2</sub>, CH<sub>4</sub>, N<sub>2</sub>O, HFCs, PFCs, SF<sub>6</sub>, NF<sub>3</sub>, or all.</p>	<p>Annual Report 2022: p. 68, 69</p> <p>See methodology for ESG data at the end of this document.</p>
	305-5 Reduction of GHG emissions	<p>a. GHG emissions reduced as a direct result of reduction initiatives, in metric tons of CO<sub>2</sub> equivalent.</p> <p>b. Gases included in the calculation; whether CO<sub>2</sub>, CH<sub>4</sub>, N<sub>2</sub>O, HFCs, PFCs, SF<sub>6</sub>, NF<sub>3</sub>, or all.</p> <p>c. Base year or baseline, including the rationale for choosing it.</p> <p>d. Scopes in which reductions took place; whether direct (Scope 1), energy indirect (Scope 2), and/or other indirect (Scope 3).</p> <p>e. Standards, methodologies, assumptions, and/or calculation tools used.</p>	<p>Annual Report 2022: p. 66-71</p> <p>See methodology document for ESG data.</p>
<b>GRI 401: Employment 2016</b>	401-1 New employee hires and employee turnover	<p>a. Total number and rate of new employee hires during the reporting period, by age group, gender, and region.</p> <p>b. Total number and rate of employee turnover during the reporting period, by age group, gender and region.</p>	Annual Report 2022 p.93
<b>GRI 403: Occupational</b>	403-1 Occupational health and safety	<p>a. A statement of whether an occupational health and safety management system has been implemented.</p> <p>b. A description of the scope of workers,</p>	Annual Report 2022: pp. 94

<b>Health and Safety 2018</b>	management system	activities, and workplaces covered by the occupational health and safety management system, and an explanation of whether and, if so, why any workers, activities, or workplaces are not covered.	
	403-5 Worker training on occupational health and safety		Annual Report 2022: pp. 94
<b>GRI 404: Training and Education 2016</b>	404-1 Average hours of training per year per employee	a. Type and scope of programs implemented, and assistance provided to upgrade employee skills. b. Transition assistance programs provided to facilitate continued employability and the management of career endings resulting from retirement or termination of employment.	Annual Report 2022: pp. 92
<b>GRI 405: Diversity and Equal Opportunity 2016</b>	405-1 Diversity of governance bodies and employees	a. Percentage of individuals within the organisation's governance bodies in each of the following diversity categories. b. Percentage of employees per employee category in each of the following diversity categories.	Annual Report 2022: pp. 93
<b>GRI 415: Public Policy 2016</b>	415-1 Political contributions	a. total monetary value of financial and in-kind political contributions made directly and indirectly by the organization by country and recipient/beneficiary. b. If applicable, how the monetary value of in-kind contributions was estimated.	Annual Report 2022: pp. 163



# Eurowag ARA ESG data: Reporting Principles and Methodologies

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

## ESG key performance indicators

### Employee Diversity

- Employee gender split
- Senior managers' gender split
- Directors' gender split
- People Leaders gender split

### Human Capital Management

- Turnover and Retention
- Learning and Leadership development
- Compliance Training
- Employee engagement – including eNPS

### Workplace Health and Safety

- Total number of work-related incidences that have resulted in a recordable injury or illness
- Work-related recordable injury or illness ratio per 200,000 employee hours
- Days lost to accidents
- Work-related incidences that have resulted in a serious recordable injury or illness
- Work-related fatalities

### Customer wellbeing and success

- Helping drivers be more successful
- Wellbeing and safety

### Whistleblowing

- Whistleblowing cases

### Charity / Donation

- Philanthropy and You
- BeBetterDay
- Truck HELP

### Energy consumption and Carbon emissions

- Energy consumption
- Scope 1 emissions
- Scope 2 emissions (location-based)
- Scope 2 emissions (market-based)
- Total carbon emissions (location-based)
- Total carbon emissions (market-based)
- Total carbon emissions (tonnes per US\$ 1,000 of revenue)
  - Total carbon emissions for offices (tonnes per sqm)
  - Total carbon emission for petrol stations (tonnes per refuelling points)
- Scope 3 emissions

### Water consumption and Waste management

- Total water consumption
- Total volume of waste produced
- Volume of waste sent to landfill
- Volume of waste reused or recycled
- Total volume of hazardous waste



## 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 12 months period from 1<sup>st</sup> January to 31<sup>st</sup> 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 31<sup>st</sup> 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 31 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 31<sup>st</sup> December of each reporting year. 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 31 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 31<sup>st</sup> 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 31 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 31<sup>st</sup> 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 31 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
<ul style="list-style-type: none"> <li>• Personal Data Protection</li> <li>• Anti-Bribery &amp; Corruption and conflict of interest</li> <li>• Antitrust and anticompetition</li> </ul>	<ul style="list-style-type: none"> <li>• Driving in Czech Republic</li> <li>• Fire Protection for Managers</li> <li>• Fire Protection</li> <li>• GDPR – Personal data protection</li> <li>• Information and Cyber Security</li> <li>• Occupational Safety for Managers</li> <li>• Occupational Safety</li> <li>• Fire Protection, Health and safety and driving</li> </ul>	<ul style="list-style-type: none"> <li>• Leadership Academy</li> </ul>	<ul style="list-style-type: none"> <li>• Professional Psychology</li> <li>• Wellbeing Workshops</li> </ul>	<ul style="list-style-type: none"> <li>• Coursera</li> <li>• Preply language</li> <li>• Eurowag new hires orienteering program</li> </ul>



## Employees eligible for training

- Definition: total number of employees eligible for training in the year from 1 January to 31 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 eligible for training-by-training type.
- Source: Edunio LMS platform / JA LP attendance report / Mojra consultations / Live Talks records / Coursera dashboard / Preply dashboard

## Employees completing training

- Definition: total number of employees completing the training in the year from 1 January to 31 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

## Completion rate

- Definition: rate of employees completing the training they were eligible for in each reporting years, 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: Percentage of employees (%)
- Method: sum of number of employees completing training by training type divided by total number of employees eligible for that training type.
- Source: Edunio LMS platform / JA LP attendance report / Mojra consultations / Live Talks records / Coursera dashboard / Preply dashboard

## Average training hours per employee

- Definition: average hours spent on training per employee in each reporting years, 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: Number of hours
- Method: Total number of training hours divided by the total number of employees who took part in the training
- Source: Edunio LMS platform / JA LP attendance report / Mojra consultations / Live Talks records / Coursera dashboard / Preply dashboard



## Employee engagement

### 2022 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

### 2022 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 5<sup>th</sup> of January 2021 to the 7<sup>th</sup> 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 5<sup>th</sup> of December 2020 to the 6<sup>th</sup> 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 5<sup>th</sup> November 2020 to 30<sup>th</sup> 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. 5<sup>th</sup> November 2020 to 31<sup>st</sup> December 2021), the invoice (s) covering the excess period (5<sup>th</sup> November to 31<sup>st</sup> 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).
  - An exception applies to offices with a very specific configuration (e.g. virtual offices). For these cases, the estimate was done based on the office with available data that is most similar in configuration.
- **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 5<sup>th</sup> of January 2021 to the 7<sup>th</sup> 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 5<sup>th</sup> of December 2020 to the 6<sup>th</sup> 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 5<sup>th</sup> November 2020 to 30<sup>th</sup> 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. 5<sup>th</sup> November 2020 to 31<sup>st</sup> December 2021), the invoice (s) covering the excess period (5<sup>th</sup> November to 31<sup>st</sup> 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).
  - An exception applies to Petrol Stations with a very specific configuration (e.g. include parking lots, washing facilities and other). For these cases, the estimate was done based on the Petrol Station with available data that is most similar in configuration.

- **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 5<sup>th</sup> of January 2021 to the 7<sup>th</sup> 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 CO<sub>2</sub>e
- **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. Tables from Chapter 3: Mobile combustion were used for fuel consumption by the fleet.
    - the UK Government's Department for Food, Environment and Rural Affairs (DEFRA) or,
    - Emissions factors for all relevant GHG were factored and converted into CO<sub>2</sub>e 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. 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 CO<sub>2</sub>e
- **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 CO<sub>2</sub> emissions (excluding other GHG), an uplifting factor was applied to account for the other GHG and obtain a kg CO<sub>2</sub>e figure. Data publicly available from DEFRA was applied to estimate the CO<sub>2</sub>/CO<sub>2</sub>e ratio applicable to a grid (assumed representative).
- **Key assumption:** electricity, specific country conversion factors are used depending on the asset location: derived from AIB data (Production 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 CO<sub>2</sub>e
- **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). If Residual mix data is not available, the Supplier mix is used.
    - Where the grid emissions factors are provided in kg CO<sub>2</sub> emissions (excluding other GHG), an uplifting factor was applied to account for the other GHG and obtain a kg CO<sub>2</sub>e figure. Data publicly available from DEFRA was applied to estimate the CO<sub>2</sub>/CO<sub>2</sub>e 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: derived from AIB data (residual 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 CO<sub>2</sub>e
- **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 CO<sub>2</sub>e
- **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 CO<sub>2</sub>e) for Offices divided by the total floor space occupied by our offices for each reporting year.
- Unit: Tonnes of CO<sub>2</sub>e / 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 CO<sub>2</sub>e) for Petrol Stations divided by the total number of refuelling points for our offices for each reporting year.
- Unit: Tonnes of CO<sub>2</sub>e / 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

## Scope 3 emissions

- **Definition:** This is defined as total absolute Scope 3 emissions (tonnes CO<sub>2</sub>e) for our entire value chain (upstream and downstream). All 15 categories as defined by the GHG Protocol have been evaluated when calculating the Scope 3 emissions.
- **Unit:** Tonnes of CO<sub>2</sub>e.
- **Method:** IPCC AR4 GWP factors were used in calculation of Scope 3 GHG emissions. The section ahead describes the methodology of calculation of Scope 3 emissions.

### Category 1: Purchase goods and service

- Average data method was used for calculation of GHG emissions of significant purchased products and services. The GHG emissions of non-significant products and services were estimated based on spend-based method. Emissions factors derived from [Emissions of greenhouse gases and air pollutants from final use of CPA08 products - input-output analysis](#) by the JRC were used.
- Sold fuels: Well-to-Tank emissions of sold fuels were calculated based on emission factors for default pathways of selected fuels relevant to EW from JEC Well-to-Tank report v5: [JRC Publications Repository - JEC Well-to-Tank report v5 \(europa.eu\)](#).
- AdBlue: The AdBlue solution is chemical mixture to reduce NO<sub>x</sub> emissions in SCR (Selective Catalytic Reduction) exhaust gas treatment system. The GHG emissions from AdBlue production were calculated based on emission factors for average pathway from JEC Well-to-Tank report v5: [JRC Publications Repository - JEC Well-to-Tank report v5 \(europa.eu\)](#). The emission factor of AdBlue was calculated based on LCA methodology in JEC report including credit for absorbed CO<sub>2</sub>. That means, that emissions factor of AdBlue includes emissions of Scope 3 category - Sold product and this category should not be calculated for AdBlue.
- Telematics units: Eurowag produces 2 telematics units EW Vetronic and EW EVA. The LCA analysis of unit productions were performed by 3rd party LCA consulting company Climate Partner. The calculated emission factors of telematic units are whole LCA factors.
- Others: The spend-based method was used for calculation of GHG emissions of others purchased goods and services which represent approximately 0.1% of total Scope 3 GHG emissions. Eurostat Environmental Input Output Model (EIOM) was used to calculate the GHG emissions. The EW group consolidated spending was allocated to 65 EIOM categories.



## Category 2: Capital goods

GHG emissions of purchased cars and construction of EW truck parks were calculated in Capital Goods category. Eurostat Environmental Input Output Model (EIOM) was used to calculate the GHG emissions as the capital goods is not significant contributor to Scope 3 emissions.

## Category 3: Fuel and energy related activities

The average-data method was used to calculate GHG emissions from fuel and energy related activities.

1. Upstream emissions of purchased electricity: The GHG emissions of fuels to power generation are calculated based on average emissions factors of fuels consumed to generate MWh of electricity and national market-based and location-based power generation mixes. European average data of well-to-gate emissions of fuels to power plant were used from JEC Well-to-Tank report v5: [JRC Publications Repository - JEC Well-to-Tank report v5 \(europa.eu\)](#). The AIB performs annual European Residual Mix report including national market-based and location-based power generation mixes [European Residual Mix | AIB \(aib-net.org\)](#).
2. Electricity transmission and distribution losses: 2nd CEER Report on Power Losses by Council of European Energy Regulators ([CEER report](#)) was used to calculate of electricity transmission and distribution losses in European countries. Enerdata (<https://www.enerdata.net/>) was used as a source of T&D losses for countries that are not available in CEER report.
3. Upstream emissions of purchased Heat: European average data of well-to-gate emissions of fuels to heat generation were used from JEC Well-to-Tank report v5: [JRC Publications Repository - JEC Well-to-Tank report v5 \(europa.eu\)](#).
4. Upstream emissions of purchased fuels: Well-to-Tank emissions of consumed fuels in EW car fleet were calculated based on emission factors for default pathways of relevant fuels from JEC Well-to-Tank report v5: [JRC Publications Repository - JEC Well-to-Tank report v5 \(europa.eu\)](#).

## Category 4: Upstream transportation and distribution

- Fuel-based method was used to calculate the upstream transportation of fuels sold at EW truck parks that is directly managed by EW. The GHG emissions from the transportation which is not directly managed by EW are included in LCA average data in Scope 3 – Purchased goods and services. The fuel consumption of the transportation was calculated based on distance between oil terminals and EW truck parks, delivered volume and EW average internal data of truck consumption from telematics data analysis.

## Category 5: Waste generation in operation

- Spend-based method was used to calculate emissions from waste generation based on Eurostat Environmental Input Output Model (EIOM).

## Category 6: Business travel

- Spend-based method was used to calculate GHG emissions from travel tickets, accommodation and meal allowance on employee business trips based on Eurostat Environmental Input Output Model (EIOM).



### **Category 7: Employee commuting**

- Employee commuting survey was performed to estimate a commuting distance to the office and type of transport. DEFRA conversion factors (Greenhouse gas reporting: conversion factors 2022 - GOV.UK ([www.gov.uk](http://www.gov.uk))) were used to calculate GHG emissions from employee commuting.

### **Category 8: Upstream Leased Assets**

- Not relevant

### **Category 9: Downstream Transportation and Distribution**

- Spend-based method was used to calculate GHG emissions from downstream transportation based on Eurostat Environmental Input Output Model (EIOM).

### **Category 10: Processing of Sold Products**

- Not relevant

### **Category 11: Use of Sold Products**

- Tank-to-Wheels CO<sub>2</sub> emissions of sold fuels were calculated based on emission factors for default pathways of selected fuels relevant to EW from JEC Well-to-Tank report v5: JRC Publications Repository - JEC Well-to-Tank report v5 ([europa.eu](http://europa.eu)) to keep the consistent source of calculation with Scope 3 – Purchased goods and services category of sold fuels. CH<sub>4</sub> and N<sub>2</sub>O combustion emission factors of sold fuels were used from IPCC Guidelines for National Greenhouse Gas Inventories - Mobile combustion (Microsoft Word - V2\_Ch3\_Mobile\_Combustion\_Final.doc ([iges.or.jp](http://iges.or.jp))) as CH<sub>4</sub> and N<sub>2</sub>O emissions factors of fuels combustion in the engine are not published in the JEC Well-to-Tank report.

### **Category 12: End-of-Life Treatment of Sold Products**

- End of life emissions were included in LCA analysis of telematics units EW Vetronic and EW EVA and are calculated in Scope 3 – purchased goods and services category.

### **Category 13: Downstream Leased Assets**

- Not relevant

### **Category 14: Franchises**

- Not relevant

### **Category 15: Investments**

- Not relevant

