EUROWAG

ESG data and methodology

GRI, SASB and ESG data tables ESG data methodology

March 2025

Data tables

	Target	Target year	**2024**	2023	2022	2021	2020	2019	GRI	SASB	Notes
Climate action											
Accelerating the energy transition											
Active alternative trucks in our portfolio											
Biodiesel trucks			**524**	39	26	10					
LNG, BioLNG			**566**	552	224	221	13				
Electric trucks			**198**	132	62*	16*	0				* Including trucks and light commercial vehicles
LPG, CNG vehicles			**249**	57	14	15					
Total alternative trucks	80,000	2030	**1,537**	780	326	262	13				
Charging points			**700,000+**	790,000	500,000	360,000					
Charging points across Europe			**700,000+**	600,000							
Helping customers reduce GHG emissions intensity											
Customer carbon intensity											
Customers carbon intensity (gCO_2e/t-km)	64	2035	**80**								* Baseline updated to July 2023–June 2024 following significant expansion of data scope and updated methodology after integrating data from acquired companies WebEye and Inelo. Target year extended to 2035 due to multifactorial influences affecting realistic progress in customer emissions intensity.
Customers carbon intensity reduction compared with base year 2024			**0**								
Average weight of load (tonnes)			**11,738**								
Average monthly mileage per vehicle			**7,714**								
Reducing our direct GHG emissions											
Energy											
Total Energy Consumption (kWh)			**14,185,514**	14,608,725	9,642,031	6,979,760	6,339,958	6,388,280	GRI 302		
Emissions											
Scope 1 (Tonnes CO_2e) – location based			**2,552**	2,655	1,652	1,316	1,225	1,070	GRI 305	EM-MD 110a.1/ TR-RO-110a.1	
Scope 1 (tonnes CO_2e) – market based			**2,304**	2,655	1,652	1,316	1,225	1,070			Including the biofuel insetting pilot
Scope 2 (Tonnes CO_2e) – Location based			**1,755**	2,038	1,637	1,221	1,227	1,360	GRI 305		
Total Scope 1+2 GHG emissions (Tonnes CO_2e) – Location based			**4,308**	4,693	3,289	2,537	2,452	2,430	GRI 305		
Scope 2 emissions (Tonnes CO_2e) – Market based			**1,328**	1,698	1,787	1,351	1,387	1,534	GRI 305		
Total Scope 1+2 GHG emissions (Tonnes CO_2e) – Market based	2,177	2030	**3,632**	4,353	3,439	2,667	2,612	2,604	GRI 305		* Baseline updated to 2023 due to Inelo and WebEye acquisitions; reduction target unchanged.

Data tables continued

	Target	Target year	**2024**	2023	2022	2021	2020	2019	GRI	SASB	Notes
Climate action continued											
Reducing our direct GHG emissions continued											
GHG Intensity Petrol stations (Tonnes CO_2e/refuelling point) – Location based			**5**	5	6	6	6		GRI 305		
GHG Intensity Offices (Tonnes CO_2e/thousand sqm) – Location based			**70**	70	53	35	36		GRI 305		
GHG Intensity Petrol stations (Tonnes CO_2e/refuelling point) – Market based			**5**	6	7	7	7		GRI 305		
GHG Intensity Offices (Tonnes CO_2e/thousand sqm) – Market based			**55**	56	54	37	40		GRI 305		
Scope 3 (Tonnes CO_2e)	0	2050	**5,766,632**	5,124,571	5,379,651	5,443,789		4,546,185			
Customer success and well-being											
Helping SME transport businesses to thrive											
Respondents feeling that Eurowag is supporting their success (%)*			**68**	69	66	65					* In Q4 2021, we began to survey our customers to create a baseline understanding of their beliefs.
Improving well-being and safety for truck drivers											
Respondents feeling that Eurowag is supporting their wellbeing and safety (%)*			**77**	74	70	73					* In Q4 2021, we surveyed our customers to better understand how they feel about road challenges

Data tables continued

	Target	Target year	**2024**	2023	2022	2021	2020	2019	GRI	SASB	Notes
Company governance and culture											
Responsible business practices											
Compliance Training											
Employees who completed training									GRI 205		
Anti-Bribery & Corruption and conflict of interest			**1,808**	1,822	1,283	583			GRI 205		
Insider trading			**1,618**	1,629	1,244	601			GRI 404		
Anti-money laundering			**244**	191	211	33			GRI 404		
GDPR – Personal data protection			**1,290**	1,191	1,048	600			GRI 404		
Information and Cyber Security			**1,223**	901	1,045	899			GRI 404		
Speak Up (Whistleblowing)											
Number of issues raised through this channel			**0**	3	11	18	14				
Inclusive recruiting and employment											
Employees who completed training											
Professional Psychology (Mojra)			**86**	57	19	15			GRI 404		
Professional Self Study – Coursera			**260**	284	140	400			GRI 404		
Professional Self Study – Preply			**301**	260	260	201			GRI 404		
Health and Safety Training											
Driving in the Czech Republic				212	211	166	132		GRI 403		
Fire Protection for Managers			**59**	50	51	23	13		GRI 403		
Fire Protection			**492**	487	521	409	256		GRI 403		
Occupational Safety for Managers			**45**	47	49	17	16		GRI 403		
Occupational Safety			**522**	479	507	425	259		GRI 403		

Data tables continued

	Target	Target year	**2024**	2023	2022	2021	2020	2019	GRI	SASB	Notes
Company governance and culture continued											
Inclusive recruiting and employment continued											
DEI											
Total number of employees			**1,962**	1,859	1,329	1,047					
Total employees – Male (%)			**54**	54	59	59			GRI 405		
Total employees – Female (%)			**46**	46	41	41			GRI 405		
Number of senior managers			**24**	19	22	21					
Senior managers – Male (%)			**79**	84	86	86			GRI 405		
Senior managers – Female (%)			**21**	16	14	14			GRI 405		
Number of 'all people leaders' group			**358**	344	291	208					
'All people leaders' group – Male (%)			**63**	65	69	72	73				
'All people leaders' group – Female (%)	40	2025	**37**	35	31	28	27				
Number of directors			**9**	8	8	8					
Directors – Male (%)			**67**	62	62	62	75		GRI 405		
Directors – Female (%)			**33**	38	38	38	25		GRI 405		
Community impact											
Making a positive impact in our local communities											
Philanthropy and You											
Employee participation (%)			**66**	79	84	81	76				
Number of good causes supported			**275**	275	227	246	190				
Amount donated (€000)			**259**	246	150	239	94				
Number of countries			**17**	14	14	14	13				
Truck Help Foundation											
Support donation (€)			**30,000**	10,000	6,069	6,033					
Number of children supported			**42**	42	41	41					
Loono											
Support donation (€)			**25,000**								
AjtyvIT											
Support donation (€)			**30,000**								
Keep Hope Alive											
Support donation (€)			**30,000**								
Skool											
Support donation (€)			**30,000**								

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
- Direct Partnerships

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 19 countries, namely:

- Austria
- Bulgaria
- Czechia
- Estonia
- Hungary
- Latvia
- Lithuania
- Poland
- Portugal
- Romania
- Serbia
- Slovakia
- Spain
- Turkey
- North Macedonia
- Slovenia
- Germany

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-month period from 1st January to 31st December. We are reporting three years' worth of data in our annual report.

Reporting principles and methodologies continued

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 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 31st 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 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 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 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 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
› Personal Data Protection	› Driving in Czech Republic	› Leadership Academy	› Professional Psychology	› Coursera
› Anti-Bribery & Corruption and conflict of interest	› Fire Protection for Managers		› Wellbeing Workshops	› Preply language
› Antitrust and anticompetition	› Fire Protection			› Eurowag new hires orienteering program
	› GDPR – Personal data protection			
	› Information and Cyber Security			
	› Occupational Safety for Managers			
	› Occupational Safety			
	› Fire Protection, Health and safety and driving			
	› Human Rights and Modern Slavery			

Reporting principles and methodologies continued

Human capital management continued

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

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

2024 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

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

Reporting principles and methodologies continued

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 customers' drivers base that believes Eurowag is improving their wellbeing and safety

Scope: All customers

Unit: Percentage (%)

Method: Sum of the number of customers' drivers who believe Eurowag is improving their wellbeing and safety / Total number of customers' drivers who completed the survey

Source: Survey sent out to customers' drivers

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), number of supported projects, number of countries where projects were located, number and percentage of eligible employees' participation

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, an NGO.

Scope: All employees

Unit: Various

Method: Eurowag monitors the number of 'BeBetterDay' days it participated in during the reporting year, as well as the number of organisations supported and the number of volunteers.

Source: HR

Direct Partnerships

Definition: Corporate support to organisations as per the internal CSR methodology

Scope: Direct Charitable Partnerships established by Eurowag

Unit: Financial (€), number of supported organisations, output metrics (number of supported projects / participants), outcome metrics (estimated impact of activity; project-specific)

Method: Monitor financial donation from Eurowag to the foundations during the reporting period.

Source: Finance, Partner Organisations

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 5th January 2021 to 7th 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 5th December 2020 to 6th 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).

Reporting principles and methodologies continued

Energy consumption and carbon emissions continued

Energy consumption continued

- Offices: continued
  - 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).
  - 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.
  - For offices with less than 20sqm, no natural gas consumption for heating is estimated.
- 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 5th January 2021 to 7th 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 5th December 2020 to 6th 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).
    - 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 5th January 2021 to 7th 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.

- In cases where sufficient data is not available for accurate estimates, we may, under special circumstances, carry forward figures from the previous reporting year. This approach is applied only when necessary, such as in instances of provider or system changes, or data loss within a specific reporting year.

Reporting principles and methodologies continued

Energy consumption and carbon emissions continued

Scope 1 emissions (location-based)

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_2e

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 ISO14083, GLEC or,
  - 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_2e by applying the Global Warming Potential (AR6) of each gas.
- Emissions from F-gases are estimated based on the use of refrigerants to our head office in Prague as a proxy (per sqm). F-gas emissions follow the screening method of Annex C of DEFRA's 'Environmental Reporting Guidelines: Including streamlined energy and carbon reporting guidance' from March 2019. The Global Warming potential of refrigerant gases used considers AR6 values.
  - Both Operating and Installation emissions are accounted for. Disposal emissions are not included here as all equipment is disposed of or recycled at a third party's site. As it is not within the Group's operational control boundary, emissions are excluded (in line with methodology from Annex C). For Installation emissions, it is considered that the average useful life of AC units is of 10 years, therefore, 1/10th of the installation emissions across all offices is considered in this category.
  - It is assumed that all offices use refrigerant R410A (most common for the head office).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 1 (market based)

Definition: Scope 1 (direct) emissions from energy used in Company-owned or controlled offices, truck wash, petrol stations, and fleet vehicles, using market-based factors that reflect contractual arrangements, such as supplier-specific emissions factors, biofuel procurement, or other mechanisms that influence emission intensity.

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_2e

Method: Multiplying energy consumption data (actual and estimated for missing data) by appropriate available market-based 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 ISO14083, GLEC, or,
- The UK Government's Department for Food, Environment and Rural Affairs (DEFRA) or,
- Supplier-specific emission factors where contractual instruments (e.g., renewable gas certificates, biofuel procurement) are in place.
- Emissions factors for all relevant GHG were factored and converted into CO_2e by applying the Global Warming Potential (AR6) of each gas.
- Emissions from F-gases are estimated based on the use of refrigerants in our head office in Prague as a proxy (per sqm). F-gas emissions follow the screening method of Annex C of DEFRA's 'Environmental Reporting Guidelines: Including streamlined energy and carbon reporting guidance' from March 2019. The Global Warming Potential of refrigerant gases used considers AR6 values.
- Both Operating and Installation emissions are accounted for. Disposal emissions are not included here as all equipment is disposed of or recycled at a third party's site. As it is not within the Group's operational control boundary, emissions are excluded (in line with methodology from Annex C). For Installation emissions, it is considered that the average useful life of AC units is of 10 years, therefore, 1/10th of the installation emissions across all offices is considered in this category.
- It is assumed that all offices use refrigerant R410A (most common for the head office).
- Key assumption:
  - For all energy sources relevant for Scope 1 (e.g., natural gas, diesel for vehicles, etc.), we use a consistent conversion factor regardless of country of location (i.e., IPCC).
  - Additionally, for fuels where insetting mechanisms are applied (e.g., HVO procurement for fleet vehicles), market-based emissions calculations reflect the certified lifecycle emissions reductions rather than default fossil fuel factors. Insetting ensures that GHG reductions remain within our value chain, supporting direct decarbonisation efforts rather than external offsetting.

Reporting principles and methodologies continued

Energy consumption and carbon emissions continued

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_2e

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_2 emissions (excluding other GHG), an uplifting factor was applied to account for the other GHG and obtain a kg CO_2e figure. Data publicly available from DEFRA was applied to estimate the CO_2/CO_2e 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_2e

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_2 emissions (excluding other GHG), an uplifting factor was applied to account for the other GHG and obtain a kg CO_2e figure. Data publicly available from DEFRA was applied to estimate the CO_2/CO_2e 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_2e

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_2e

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_2e) for Offices divided by the total floor space occupied by our offices for each reporting year.

Unit: Tonnes of CO_2e / 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_2e) for Petrol Stations divided by the total number of refuelling points for our offices for each reporting year.

Unit: Tonnes of CO_2e / 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

Reporting principles and methodologies continued

Energy consumption and carbon emissions continued

Scope 3 emissions

Definition: This is defined as total absolute Scope 3 emissions (tonnes CO_2e) 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_2e.

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 from GLEC v3.1 or using primary emission factors for biofuels (covered by ISCC compliance certificates). AdBlue: The AdBlue solution is chemical mixture to reduce NOx 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_2. 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 LCA Studio. 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.

- 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).
- 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 (www.enerdata.net/) was used as a source of T&D losses for countries that are not available in CEER report.
- 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).
- 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).
- For gasoline and diesel, specifically, updated WTW emission factors were adopted from the GLEC V3.1 document, following the guidance of ISO14083 on calculating emissions in the logistics sector.

Source: www.smart-freight-centre-media.s3.amazonaws.com/documents/GLEC_FRAMEWORK_v3_UPDATED_04_12_24.pdf

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).

Reporting principles and methodologies continued

Energy consumption and carbon emissions continued

Scope 3 emissions continued

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 2023 - GOV.UK (www.gov.uk)) were used to calculate GHG emissions from employee commuting.
- Emissions from homeworking were also estimated using DEFRA emission factors for equipment and for heating, taking a series of assumptions based on the percentage of employees that do homeworking, the percentage of days that they do homeworking, and the percentage of months where heating is required.

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_2 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) to keep the consistent source of calculation with Scope 3 – Purchased goods and services category of sold fuels. CH_4 and N_2O 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)) as CH_4 and N_2O emissions factors of fuels combustion in the engine are not published in the JEC Well-to-Tank report.
- Additionally, for diesel and gasoline, TTW emission factors were adopted from the GLEC V3.1 methodology aligned with the ISO14083 standard to reflect most up-to-date values.

Source: www.smart-freight-centre-media.s3.amazonaws.com/documents/GLEC_FRAMEWORK_v3_UPDATED_04_12_24.pdf

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

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