

ESG Report

Company: PRIMACOŠPED d.o.o. za međunarodno otpremništvo

Reporting Period: 01.01.2024. – 31.12.2024.

Registered Office: Croatia

Industry: Freight Transport & Logistics (domestic and international road freight)

Employees: 158

Fleet Size: 67 vehicles (28 tractors, 31 semi-trailers, 4 small trucks, 4 express vans)

ESG Report – GHG Emissions and Methodology

1. Company Operations Overview

PRIMACOŠPED operates as a freight transport provider, managing a fleet of trucks and vans for domestic and regional goods transport. Main activities include long-haul and short-haul freight and logistics management. Scope 1 emissions arise primarily from fuel consumption in vehicles and natural gas used in facilities, while Scope 2 emissions arise from purchased electricity used in offices. Scope 2 emissions are calculated using the location-based method, applying national grid-average emission factors to the electricity consumed during the reporting period.

2. Scope 1 Emissions – Base Year

Source	Unit / Activity	Emission Factor	Emissions (tCO ₂ e)	Notes
Mobile combustion	Diesel fuel, 1.350.814,41 L	2,67 kg CO ₂ /L	3.606,67	Fleet operations
Stationary combustion	Natural gas, 33.452 kWh	0.203 kg CO ₂ /kWh	6,79	Facilities heating
Fugitive emissions	R410A refrigerant, 10 AC units, 0 refilled	2,088 GWP	1,04	No leaks recorded
Process emissions	N/A	N/A	0	Not applicable for freight operations
Total Scope 1			3.614,50	



Emissions intensity (Scope 1):

- Distance traveled: 4,751,245.81 km, fuel spent 1,350,814.41 L
- Intensity: $0.000761 \text{ tCO}_2\text{e/km} = 0.761 \text{ kg CO}_2\text{e/km} = 761 \text{ g CO}_2\text{e/km}$
- Fugitive emissions for AC units: conservative approach of 5% multiplied by 10 = 0.5kg leaked. 0.5kg multiplied by 2,088 GWP for R410A = 1,04 tCO₂e (there were no refills. AC units are relatively new with adequate and proper maintenance.)

3. Scope 2 Emissions – Base Year

Source	Unit / Activity	Emission Factor	Emissions (tCO ₂ e)	Notes
Electricity	Purchased electricity, 40.447,00 kWh	0,1457 kg CO ₂ /kWh (grid-average)	5,89	Location-based method

Emissions intensity (Scope 2):

- Intensity: $0.0001457 \text{ t CO}_2\text{e/kWh} = 0,1457 \text{ kg CO}_2\text{e/kWh} = 145,7 \text{ g CO}_2\text{e/kWh}$

Total Scope 1 + 2 emissions (tCO₂e): 3.620,35 tCO₂e

Note: The Company currently uses the **location-based method**. Renewable energy instruments (RECs) may be applied in the future under the market-based approach only.

4. Scope 1 & 2 Emission Reduction Levers

- Fleet efficiency:** eco-driving, telematics, optimized maintenance, replacement of older trucks with Euro VI models
- Low-carbon fuels:** biofuels, CNG/LNG if possible
- Electrification:** pilot electric vans / trucks for urban routes (depends on clients)
- Route optimization:** advanced planning to reduce km traveled
- Stationary energy efficiency:** LED lighting, HVAC optimization, insulation improvements
- Fugitive emissions control:** AC and refrigeration maintenance, leak monitoring

These measures aim to reduce diesel, natural gas, and electricity consumption, lowering Scope 1 and Scope 2 emissions over time.



5. Documentation and Methodology

The Company's GHG inventory has been prepared in accordance with:

- **GHG Protocol Corporate Accounting and Reporting Standard** (Scope 1 & 2)
- **GHG Protocol Scope 2 Guidance** (location-based and market-based methods)
- **GHG Protocol Value Chain (Scope 3) Standard** (where applicable, for net-zero target)

Supporting Documentation

Type	Description
Internal GHG inventory spreadsheets	Scope 1 & 2 activity data and calculated emissions
Emission factor references	IPCC, EEA, DEFRA; applied per source
Utility invoices & fuel purchase records	Verified against actual consumption
Renewable Energy Certificates (RECs)	For future market-based Scope 2 claims
Consultant / verification reports	Optional, for limited assurance
Internal ESG / carbon reporting policies	Methodology, responsibilities, and QA procedures

Statement

All GHG calculations, assumptions, and methodologies are maintained in formats suitable for verification by external auditors. Scope 1 and Scope 2 emissions have been calculated following GHG Protocol standards, and Scope 3 emissions are aligned with the GHG Protocol Value Chain (Scope 3) Standard where applicable. Methodologies are transparent and traceable.



6. Declaration

Management confirms that the information presented in this ESG Report is accurate and complete to the best of knowledge.

7. Visual summary

Source	tCO ₂ e	Percentage
Scope 1 – Mobile combustion	3.606,67	99.62%
Scope 1 – Stationary combustion	6,79	0.19%
Scope 2 – Electricity	5,89	0.16%
Fugitive emissions (AC)	1,04	0,03%
Process	n/a	0%
Total	3.620,35	100%

8. Disclaimer

Emissions calculations are based on activity data recorded from monthly invoices and utility records, which are retained on-site and available for review. Summarized inventory spreadsheets with calculated Scope 1 and Scope 2 emissions are provided to support SBTi verification.

On behalf of management:

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Contact Information

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ZAGREB, Jankomir 25