

# Greenhouse Gas Verification Statement

The inventory of Greenhouse Gas emissions in the period  
FY22 01/10/2021 – 30/09/2022 for

**GRUPO LOGISTA**

**Calle del Trigo, 33, 28914 Leganés, Madrid, España**

has been verified in accordance with ISO 14064-3:2019 as  
meeting the requirements of

**ISO 14064-1:2018**

*For the following activities: For distribution activities of convenience products, tobacco, pharmaceuticals, books, publications and others. Urgent parcel and documentation courier, capillary transport at controlled temperature, and management of long-distance and full-load transport.*

Approved by



M<sup>a</sup> Lourdes Martín Mangas

Technical Director of Sustainability and Climate Change

Date: 04<sup>th</sup> July 2023

SGS Tecnos S.A.U.

C/Trespaderne 29, Edificio Barajas I, 2<sup>a</sup> Planta, 28042 – Madrid (España)

[www.sgs.es](http://www.sgs.es)

*This Statement is not valid without the full verification scope, objectives, criteria and conclusion available on pages 2 to 5 of this Statement*



## Greenhouse Gases Verification Statement

GRUPO LOGISTA provided the GHG assertion based on the requirements of ISO14064-1:2018. The GHG emissions for the FY22 (01/10/2021 to 30/09/2022) have been verified by SGS to a reasonable level of assurance, consistent with the agreed verification scope, objectives and criteria.

The emissions are broken down into the following categories:

t CO2e	FY22
Category 1- Direct GHG emissions and removals	47.025
Category 2- Indirect GHG emissions from imported energy	74
Category 3- Indirect GHG emissions from transportation	155.013
Category 4- Indirect GHG emissions from products used by organization	12.196
Category 5- Indirect GHG emissions associated with the use of products from the organization	0
Category 6- Indirect GHG emissions from other sources	22.500
<b>TOTAL</b>	<b>236.808</b>

SGS has planned and performed the current work to obtain the information, explanations and evidence considered necessary to provide a reasonable level of assurance that the CO2 equivalent emissions for the year FY22 (01/10/2021 to 30/09/2022) are fairly stated.

Our verification of the GHG Assertion of GRUPO LOGISTA includes the evaluation of the GHG information system, its control, and its notification protocol. This verification has included the collection of evidence supporting the reported data, and the verification of the correct application of GRUPO LOGISTA procedures.

### Opinion

Based on the process and procedures conducted, SGS concludes that the presented CO2 equivalent assertion:

- Is materially correct and is a fair representation of GHG data and information, and
- Has been prepared in accordance with the requirements of ISO 14064-1:2018, in relation to its quantification, control and notification.

This statement shall be interpreted with the CO2 equivalent assertion "GREENHOUSE GAS EMISSIONS INVENTORY REPORT FY21-22 v.3" as a whole.

**Note:** This Statement is issued, on behalf of Client, by SGS Tecnos S.A.U. ("SGS") under its General Conditions included in [http://www.sgs.com/terms\\_and\\_conditions.htm](http://www.sgs.com/terms_and_conditions.htm). A full copy of this statement and the supporting GHG Assertion may be consulted at GRUPO LOGISTA. This Statement does not relieve Client from compliance with any bylaws, federal, national or regional acts and regulations or with any guidelines issued pursuant to such regulations. Stipulations to the contrary are not binding on SGS and SGS shall have no responsibility vis-à-vis parties other than its Client.





## **Schedule Accompanying Greenhouse Gas Verification Statement Number**

SGS has been contracted by GRUPO LOGISTA, for the verification of direct and indirect carbon dioxide (CO<sub>2</sub>) equivalent emissions as provided by GRUPO LOGISTA in their GHG assertion “GREENHOUSE GAS EMISSIONS INVENTORY REPORT FY21-22 v.3”, covering the period FY22 01/10/2021 – 30/09/2022 and considering FY13 (01/10/2012 to 30/09/2013) as the base year.

### **Responsibilities**

The Environment and Quality corporative area of GRUPO LOGISTA is responsible for the organization’s GHG information system, the development and maintenance of records and reporting procedures in accordance with that system, including the calculation and determination of GHG emissions information and the reported GHG emissions.

It is SGS’ responsibility to express an independent GHG verification opinion on the GHG emissions as provided in their GHG Assertion for the period FY22 01/10/2021 – 30/09/2022,

SGS conducted a third-party verification following the requirements of ISO 14064-01: 2018 and ISO 14064-3:2019 of the provided CO<sub>2</sub> equivalent assertion “GREENHOUSE GAS EMISSIONS INVENTORY REPORT FY21-22 v.3”, for the period FY22 01/10/2021 – 30/09/2022.

### **Leve of Assurance**

The level of assurance agreed for the assignment is a reasonable level of assurance.

### **Scope**

GRUPO LOGISTA has commissioned an independent verification by SGS of reported CO<sub>2</sub> equivalent emissions arising from their activities, to establish conformance with the requirements of ISO 1064-1:2018 in their following business units:

- LOGISTA FRANCE
- SAF
- SUPERGoup
- LOGISTA ITALIA
- LOGISTA POLSKA
- MIDSID
- LOGISTA PORTUGAL
- LOGISTA PARCEL



- NACEX
- LOGISTA PHARMA
- LOGISTA LIBROS
- LOGISTA ESPAÑA
- LOGISTA PUBLICACIONES
- LOGISTA RETAIL
- LOGISTA FREIGHT
- SPEEDLINK

The reporting boundaries have been:

- o Category 1: Direct GHG emissions and removals:
  - Emissions derived from the combustion of fixed equipment.
  - Emissions from vehicle combustion
  - Fugitive greenhouse gas emissions from air conditioning equipment.
- o Category 2: Indirect GHG emissions from imported energy:
  - Indirect emissions caused by imported electricity.
- o Category 3: Indirect GHG emissions from transportation:
  - Upstream emissions from transportation and distribution of products
  - Emissions from transportation and distribution of products
- o Category 4: Indirect GHG emissions from products used by organization:
  - Purchase of materials (warehouse consumables)
  - Emissions derived from water consumption
  - Emissions derived from waste management
  - Emissions derived from wastewater management
- o Category 6: Indirect GHG emissions from other sources:
  - Emissions derived from franchises

The exclusions have been:

- o Category 3:
  - Emissions associated with transporting employees to the workplace
  - Business trips
- o Leased assets Category 5: Indirect GHG emissions associated with the use of the organization's products.



The organizational boundaries were established following the **operational** control approach.

This engagement covers verification of emissions and removals of greenhouse gases included within the organization's boundaries and meets the requirements of ISO 14064-3:2019.

- **Title and description of activities:** Verification of the GHG assertion for GRUPO LOGISTA year FY22 (01/10/2021 to 30/09/2022).
- **Location of the activities:** Calle del Trigo, 33, 28914 Leganés, Madrid, España y resto de ubicaciones.
- **Activities of the organization:** For distribution activities of convenience products, tobacco, pharmaceuticals, books, publications and others. Urgent parcel and documentation courier, capillary transport at controlled temperature, and management of long-distance and full-load transport.
- Types of **GHGs** included: CO<sub>2</sub>, CH<sub>4</sub>, N<sub>2</sub>O, HFCs, SF<sub>6</sub>, NF<sub>3</sub> and PFC.
- The **verification** period is: FY22 01/10/2021 – 30/09/2022

### Objetives

The purposes of this verification exercise are, by review of objective evidence, to independently review:

- Whether the CO<sub>2</sub> equivalent emissions are as declared by the organization's CO<sub>2</sub> equivalent assertion.
- That the data reported are accurate, complete, consistent, transparent and free of material error or omission.
- Whether the inventory system complies with the criteria and scope established in the ISO 14064-1:2018 standard.

### Criteria

Criteria against which the verification assessment is undertaken are the requirements of ISO 14064-3:2019.

### Materiality

The materiality required of the verification was considered by SGS to be below 5%.



**Note:** This Statement is issued, on behalf of Client, by SGS Tecnos S.A.U. ("SGS") under its General Conditions included in [http://www.sgs.com/terms\\_and\\_conditions.htm](http://www.sgs.com/terms_and_conditions.htm). A full copy of this statement and the supporting GHG Assertion may be consulted at GRUPO LOGISTA. This Statement does not relieve Client from compliance with any bylaws, federal, national or regional acts and regulations or with any guidelines issued pursuant to such regulations. Stipulations to the contrary are not binding on SGS and SGS shall have no responsibility vis-à-vis parties other than its Client.