SGS

Greenhouse Gas Emissions Opinion Statement

The Greenhouse Gases inventory for
2019 FY (01/10/2018 to 30/09/2019) for:

LOGISTA GROUP

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

Has been verified against the UNE EN ISO 14064-3:2019 standard and
therefore meets all the criteria
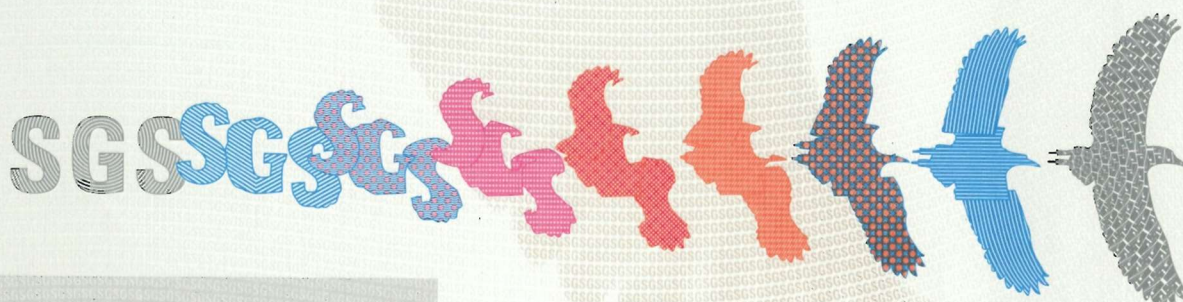
UNE EN ISO 14064-1:2019

For the distribution of convenience products, tobacco, pharmaceuticals, books, publications and others. Express courier and parcel services, capillary transport at controlled temperature, and management of long-haul and full load transport.

Approved by

GHG VERIFICATION
ISO 14064-1
SGS

Mª Lourdes Martín Mangas
Technical Director of Climate Change
Date: 31st July 2020

SGS

Greenhouse Gas Emissions Opinion Statement

LOGISTA GROUP declares its GHG emissions according to the UNE EN ISO14064-1:2019 standard. The GHG inventory, from 01/10/2018 to 30/09/2019 in a total quantity of **240,472 metric tons of CO2 equivalent** has been verified by SGS with reasonable level of accuracy, consistent with the categories, objectives and criteria of UNE EN ISO 14064:2019:

Tons CO2e	FY19 01/10/2018 a 30/09/2019
Category 1	38, 629
Category 2	277
Category 3	169,062
Category 4	12,234
Category 6	20,270
TOTAL	**240,472**

SGS has planned and developed this verification to obtain the information, explanations, and evidence necessary to provide a reasonable level of accuracy that the GHG emissions during the period from 01/10/2018 to 30/09/2019 have been correctly defined.

Our verification of the GHG Emissions Inventory of LOGISTA GROUP includes the evaluation of the GHG information system, its control, and its notification protocol. This verification has included the collection of evidence underpinning the reported data, and the verification of whether the quality management system of LOGISTA GROUP, has been correctly applied.

Opinion

The GHG statement submitted

o   It is materially correct and accurately represents GHG data and information, and

o   It is prepared according to the criteria of the UNE EN ISO 14064-1:2019 standard, in relation to its quantification, control and notification.

This opinion should be interpreted in conjunction with the GREENHOUSE GAS EMISSIONS INVENTORY REPORT   FY18-19 v.1 of LOGISTA GROUP (LOGISTA GROUP GHG Greenhouse Emission Inventory).

Note: This statement is issued for the use of than LOGISTA GROUP, by SGS Tecnos S.A. ("SGS") according to the general conditions included in thehttp://www.sgs.com/terms_and_conditions.htm. The results obtained here, and the corresponding GHG declaration can be consulted to than LOGISTA GROUP.. This statement does not exempt than LOGISTA GROUP. from the legal compliance with the regulations that apply to it. Counter stipulations are not binding on SGS, and therefore SGS declines all liability with other parties other than LOGISTA GROUP.

This GHG Statement is not valid without the annex that includes its scope, objectives, criteria and results.

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Annex to the Emissions Verification Statement
Greenhouse Gases

SGS has been hired by LOGISTA GROUP, for the verification of direct and indirect greenhouse gas (GHG) emissions according to UNE ISO 14064:1:2019, against the criteria and scope defined in the **UNE EN ISO 14064-3:2019** standard, as indicated in its GHG Statement "GREENHOUSE GAS EMISSIONS INVENTORY REPORT FY18-19 v.1", corresponding to the periods from 01/10/2018 to 30/09/2019 (FY19), with FY13 (01/10/2012 to 30/09/2013) being the base year.

Responsibilities

The corporate area of Quality and Environment of LOGISTA GROUP in Spain is responsible for the definition and scope of GHG emissions as well as the approval of the GHG emissions report.

It corresponds to the corporate area of Quality and Environment of LOGISTA GROUP in Spain the design and review of the report and preparation of the report of GHG emissions, with primary data being taken in each of the business units according to the management system procedure.

It is SGS's responsibility to issue an independent GHG verification opinion on GHG emissions as set out in the GHG Declaration for the FY19 (01/10/2018 to 30/09/2019) period.

SGS has carried out a verification of the GHG emissions report against the principles of UNE-EN ISO 14064-1: 2019 and UNE-EN ISO 14064-3: 2019, for the period from 01/10/2018 to 30/09/2019 (FY19). The base year established by the organization is FY13 (01/10/2012 to 30/09/2013).

Level of Assurance

The agreed level of assurance is reasonable assurance.

Scope

LOGISTA GROUP, has engaged a verification to SGS Tecnos S.A.U. of their GHG emissions from the facilities and activities indicated below, to comply with the criteria and scope of UNE EN ISO 14064-1:2019, comprising the following business units:

• LOGISTA FRANCE

• SAF

- SUPERGOUP
- LOGISTA ITALIA
- LOGISTA POLSKA
- MIDSID
- LOGISTA PORTUGAL
- INTEGRA2
- NACEX
- LOGISTA PHARMA
- LOGISTA LIBROS
- LOGISTA ESPAÑA
- LOGISTA PUBLICACIONES
- LOGISTA DIS
- LOGESTA

The report boundaries have been:

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

The following significant exclusions have been considered:

✓ From Category 1, 2 and 4:
  - Those associated with small offices representing 1.4% of GHG inventory.

Exclusions from non-significant GHG emissions have been:

✓ From Category 3:

- Emissions associated with the transport of employees to the workplace
- Business travel
- Leased assets

✓ Category 5: Indirect GHG emissions associated with the use of the organization's products. These emissions have been assessed as non-significant.

The organization has consolidated its emissions on the basis of **an operational control approach**.

This commitment covers the verification of biogenic GHG emissions and removals within the limits of the organization itself, and based on UNE EN ISO 14064-3:2019:

- **Title and description of activities**: distribution of convenience products, tobacco, pharmaceuticals, books, publications and others. Express courier and parcel services, capillary transport at controlled temperature, and management of long-haul and full load transport

- • **Location of activities:** 47 centers distributed in Spain, Portugal, Poland, France and Italy.

- The **GHG** included are CO_2, CH_4, N_2O, NF_3, SF_6 and other appropriate GHG groups.

- The verification **period** has been:

  - FY19 (01/10/2018 a 30/09/2019).

Objective

The objectives of this verification project are to review independently, through audits:

- If the organization's GHG emissions match those declared by LOGISTA GROUP.

- If the reported data is accurate, complete, consistent, transparent and free of errors or omissions.

- If the inventory system meets at least the criteria and scope set out in the UNE EN ISO 14064:2019 standard.

Criteria

The verification criteria are consistent with UNE EN ISO 14064-3:2019.

Importance

The importance required in SGS verification was 5%.

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This GHG Declaration is not valid without the annex that includes its scope, objectives, criteria and results.

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