

Greenhouse Gas Verification Opinion

The inventory of Greenhouse Gas emissions in the period
10/01/2022 - 09/30/2023 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: distribution of convenience products, tobacco, pharmaceuticals,
books, publications and others. Urgent parcel and documentation courier, capillary transport
at controlled temperature, management of long-distance and full-load*

Approved by



M^a Lourdes Martín Mangas

Technical Director of Sustainability and Climate Change

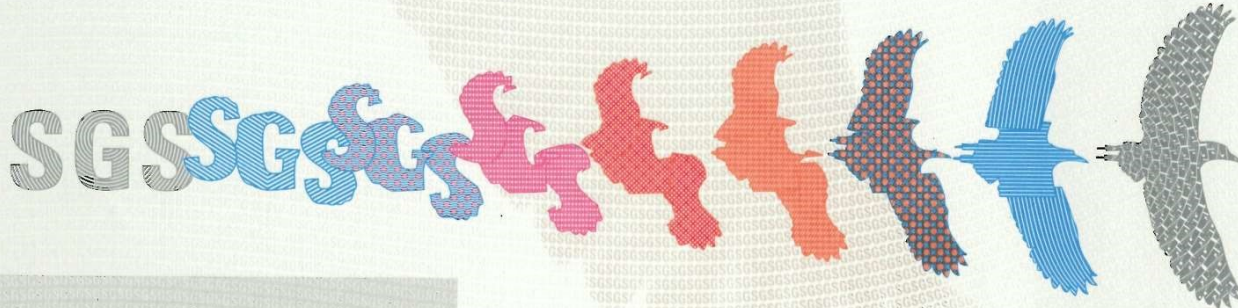
Date: 25th June 2024

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This Opinion is not valid without the full verification scope, objectives, criteria and conclusion available on pages 2 to 4 of this Opinion



Greenhouse Gases Verification Opinion

GRUPO LOGISTA provided the GHG statement based on the requirements of ISO14064-1:2018. The GHG emissions for the year FY23 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 CO ₂ e	FY23
Category 1- Direct GHG emissions and removals	131.367
Category 2- Indirect GHG emissions from imported energy	895
Category 3- Indirect GHG emissions from transportation	302.301
Category 4- Indirect GHG emissions from products used by organization	11.262
Category 5- Indirect GHG emissions associated with the use of products from the organization	0
Category 6- Indirect GHG emissions from other sources	22.288
TOTAL	468.113

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 FY23 are fairly stated.

Our verification of the GHG Statement of NOMBRE DE COMPAÑÍA 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 GHG Statement:

- 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 opinion shall be interpreted with the GHG Statement "GREENHOUSE GAS EMISSIONS INVENTORY REPORT FY22_23 v.1" as a whole.



Note: This Opinion 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. A full copy of this opinion and the supporting GHG Statement may be consulted at GRUPO LOGISTA. This Opinion 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 Opinion

SGS has been contracted by GRUPO LOGISTA, for the verification of direct and indirect carbon dioxide (CO₂) equivalent emissions as provided by GRUPO LOGISTA in their GHG statement "GREENHOUSE GAS EMISSIONS INVENTORY REPORT FY22_23 v.1", covering the period 10/01/2022 - 09/30/2023 and considering FY13 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 Statement for the period 10/01/2022 - 09/30/2023,

SGS conducted a third party verification following the requirements of ISO 14064-01: 2018 and ISO 14064-3:2019 of the provided GHG Statement "GREENHOUSE GAS EMISSIONS INVENTORY REPORT FY22_23 v.1", for the period 10/01/2022 - 09/30/2023.

Level 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 CO₂ equivalent emissions arising from their activities, to establish conformance with the requirements of ISO 14064-1:2018 in their following business units:

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



- CARBÓ COLLBATALLE
- EL MOSCA
- LOGISTA PORTUGAL
- MIDSID
- LOGISTA FRANCIA
- SAF
- LOGISTA ITALIA
- GRAMMA
- LOGISTA POLSKA
- SPEEDLINK

The reporting boundaries have been:

- 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
- Category 2: Indirect GHG emissions from imported energy:
 - Indirect emissions caused by imported electricity.
- Category 3: Indirect GHG emissions from transportation:
 - Upstream emissions from transportation and distribution of products
 - Emissions from transportation and distribution of products
- 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.
- Category 6: Indirect GHG emissions from other sources:
 - Emissions derived from franchises

The exclusions have been:

- Category 3:
 - Emissions associated with transporting employees to the workplace.
 - Business trips
 - 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 statement for GRUPO LOGISTA year FY23.
- **Location of the activities:** see *Scope*
- **Activities of the organization:** distribution of convenience products, tobacco, pharmaceuticals, books, publications and others. Urgent parcel and documentation courier, capillary transport at controlled temperature, management of long-distance and full-load
- Types of **GHGs** included: CO₂, CH₄, N₂O, HFCs, SF₆, NF₃ and PFC.
- The **verification** period is: 10/01/2022 - 09/30/2023

Objectives

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

- Whether the CO₂ equivalent emissions are as declared by the organization's GHG Statement.
- 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%.



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