

# Greenhouse Gases Verification Statement

Statement (No 20000230009040)



The inventory of Greenhouse Gas emissions Report of:

## SARMED LOGISTICS SINGLE MEMBER S.A.

**91, Akti Miaouli Str., GR-185 38 PIRAEUS, GREECE**

in the Reporting period: 1/1/2022-31/12/2022

which has been prepared according to the requirements of the standard:

## ISO 14064-1:2018

and verified in accordance with ISO 14064-3:2019, is satisfactory and there are not any material misstatements.

The declared GHG emissions, analyzed as:

<b>Total GHG emissions:</b>	<b>7.376,75</b>	<b>t CO<sub>2e</sub></b>
Direct GHG emissions ( <i>Category 1</i> ):	977,17	t CO <sub>2e</sub>
Indirect GHG emissions:	6.399,58	t CO <sub>2e</sub>
- imported energy ( <i>Category 2</i> ):	4.092,92	t CO <sub>2e</sub>
- transportation ( <i>Category 3</i> ):	2.285,12	t CO <sub>2e</sub>
- from other sources ( <i>Categories 4,5,6</i> )	21,54	t CO <sub>2e</sub>
<b>Removals of GHG emissions:</b>	<b>0</b>	<b>t CO<sub>2e</sub></b>

Verification Statement No.: **20000230009040**

Athens, 2023-05-29

Certification Body  
at TÜV AUSTRIA

Ioannis Kallias  
General Manager

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TÜV Austria Hellas, accredited Verification Body for GHG emissions against ISO 14065:2020, Accreditation number 876, verifies with reasonable assurance that the GHG emissions Report of the organization.

## Information about the verification

The verification body TÜV AUSTRIA Hellas ("Verification Body") has undertaken the third-party verification of the information included in the annual GHG Emissions Report ("Emissions Report") for the reporting year 2022 (1/1/2022-31/12/2022) of the company SARMED LOGISTICS SINGLE MEMBER S.A. ("Company"), according to the requirements of the standard ISO 14064-1:2018. The responsibility for the information included in the Emissions Report remains exclusively to the Company. The Verification Body conducted sampling inspection of evidence and data, and the relevant procedures and systems, aiming to the verification of the Emission Report.

It is noticed that the Verification Body has not ever provided any consulting services to the Company.

## Verification Objective and Scope

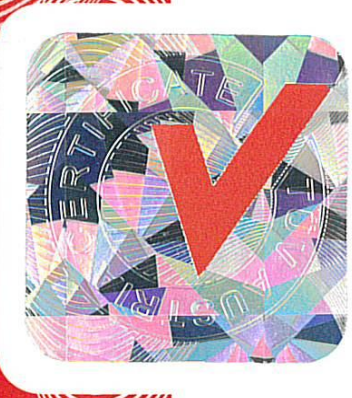
The Verification Body conducted the following third-party verification tasks, during the time period of 20/5/2023 to 25/5/2023:

1. Evaluation of the management system and the methodology for the quantification, monitoring and reporting of the GHG emissions of the company, according to the requirements of the standards ISO 14064-1:2018 and ISO 14064-3:2019.
2. Onsite verification audits at the following sites:
  - TRYPIO LITHARI: 23rd km Old National Rd Athens-Thivas, 19600 Mandra Attica, Greeceaiming at:
  - the verification of the existence and application of systems appropriate for monitoring, collection, processing and reporting of data contained in the Emission Report and the documents of the GHG emissions management system of the Company.
  - the assurance of the reliability, the relevance, the completeness, the consistency, the accuracy and the transparency of the quantitative and qualitative data contained in the Emissions Report, without any material errors, omissions or misrepresentations.

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## Scope

- a) organizational boundaries or the GHG project and its baseline scenarios: Organizational boundaries include the operations owned or controlled by SARMED, i.e. all the facilities it maintains within Greece
- b) physical infrastructure, activities, technologies and processes of the organization or GHG project: SARMED is a Greek company active in the Logistics sector, covering the entire range of supply chain services, offering advanced services for dry and refrigerated cargo.

SARMED covers the management of all types of consumer goods, from very small items to heavy and bulky items. Furthermore, it specializes in the management of customs / tax warehouses, in the provision of customs clearance services and all kinds of customs formalities, as well as in the provision of specialized consulting services regarding customs matters.

- c) GHG sources, sinks and/or reservoirs: Company's greenhouse gas emissions are categorized as follows:

### Category 1 "Direct GHG emissions" according to ISO 14064-1:2018

- a) Direct emissions from fixed combustion sources (e.g. boilers, generators) as a consequence of burning fossil fuels or biomass.
- b) Direct emissions from traffic fuels from vehicles owned or controlled by the Company – The company does not own or control vehicles for transporting products or employees.
- c) Direct emissions from the production process – Company's emissions do not fall into this category.
- d) Direct emissions from the release / escape of GHGs in anthropogenic systems.
- e) Direct emissions and removals related to land use, land use change (e.g. from forest to cultivation field) and forestry – Company's emissions do not fall into this category

### Scope 2 - Category 2- Indirect GHG emissions from imported energy according to ISO 14064-1:2018

- a) Emissions from electricity consumption

### Scope 3 - Category 3 - Indirect GHG emissions from transportation according to ISO 14064-1:2018

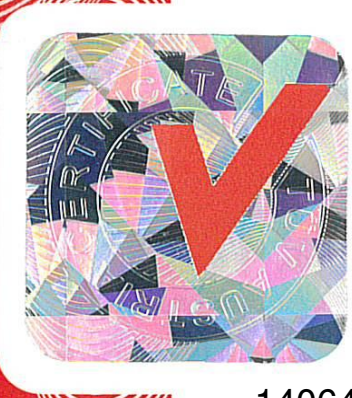
- a) Emissions from the transfer of goods to the company through suppliers and / or transport companies - Evaluated as not significant and were not quantified.
- b) Emissions from the transfer of goods from the company
- c) Emissions from employee transfer to and from work – Evaluated as not significant and were not quantified.
- d) Emissions from customers transfer to and from the companys (by their own means or by public transportation) – Evaluated as not significant and were not quantified.
- e) Business trips

### Scope 3 - Category 4- Indirect GHG emissions from products used by an organization according to ISO

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### 14064-1:2018

- a) Emissions related to the use of raw materials – Company's emissions do not fall into this category
- b) Emissions from the purchase of capital goods – This category was not considered, since no capital goods (eg real estate) were purchased that significantly changed the way the company operates within 2022.

- c) Emissions from the use of subcontractor services for the operation of the Company

### Scope 3 - Category 5- Indirect GHG emissions associated with the use of products from the organization according to ISO 14064-1:2018

- a) Emissions related to the use of the products – Company's emissions do not fall into this category
- b) Emissions from products that have been leased to third parties – Company's emissions do not fall into this category
- c) Emissions related to the end of life of products
- d) Investment-related emissions – Company's emissions do not fall into this category

### Scope 3 - Category 6- Indirect GHG emissions from other sources according to ISO 14064-1:2018

Company's emissions do not fall into this category

d) types of GHGs: CO<sub>2</sub>, CH<sub>4</sub>, N<sub>2</sub>O, HFCs

e) time period(s): 1/1/2022-31/12/2022

### **Assurance level**

The assurance level agreed with the Company is that of reasonable assurance.

### **Materiality level**

For the purposes of the verification, the agreed level of assurance has been defined as 5%, based on the needs of the intended use of the Emission Report. Therefore, material misstatements are defined any omissions, distortions and errors, which when quantified, result in more than 5% with respect to the total of emissions.

### **Intended use**

The Emissions Report is intended to be used by the Company for the following uses:

- GHG Inventory Report is intended for all interested parties of SARMED who are interested in GHG Scope 1, 2 and 3 emissions and on clarifications on how they have been calculated

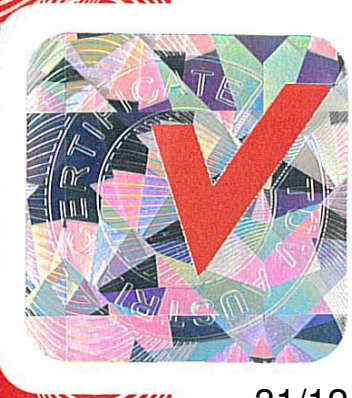
### **Conclusions**

The Company provided its assertions in the Emissions Report for the reporting year 2022 (1/1/2022-

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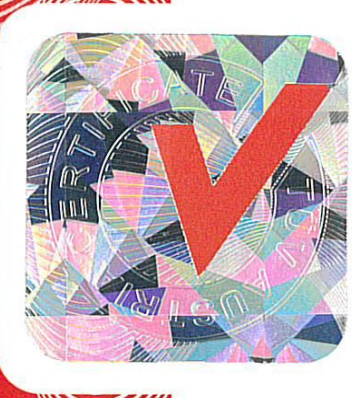


31/12/2022), based on the requirements of the standard ISO 14064-1:2018. The reported by the Company GHG emissions, for the above mentioned time period, have been verified by the Verification Body and they are in accordance with those reported in the 1<sup>st</sup> page of the present statement, consistent with the agreed scope, objective and verification criteria.

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The verification tasks followed the requirements of the standard ISO 14064-3:2019 and were based on a risk analysis approach, resulting to appropriate, per case, sampling schemes for the collection of the necessary evidence, tracing back from the Emission Report' references to the primary data.

All data and information supporting the GHG assertions in the Emission Report were based on data and information historical in nature.

## Verification Decision

Based on the verification process, procedures and tasks conducted, the GHG assertions included in the Emission Report:

- are materially correct and a fair representation of the GHG data and information
- are prepared and presented in accordance with the standard ISO 14064-1:2018 for the GHG quantification, monitoring and reporting.

GHG emissions Report is satisfactory and there are not any material misstatements

When the issuance of an opinion is satisfactory with comments or unsatisfactory the verifier or validator shall state the reasons for the decision and place this description before the verifier's or validator's conclusion

On behalf of TÜV AUSTRIA Hellas,  
Athens, 2023-05-29

Maria Kalogirou  
Lead GHG Verifier

Ioannis Kallias  
General Manager

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