



EmiCert
Verification of Greenhouse Gases



Verification Statement

No GR2351001-0

The inventory of Greenhouse Gas emissions in year **2022** of

ACS S.A.



has been verified in accordance with ISO 14064-3:2019

as meeting the requirements of

ISO 14064-1:2018

Total emissions: 1.877,86 tn of CO₂eq

Level of assurance: Reasonable level of assurance

Authorized by:

Stavros Vlachos
Technical Manager
Date: 18.12.2023



EMICERT has been contracted by ACS S.A. (hereinafter referred to as the “Company”), for the verification of Greenhouse Gas emissions in accordance with **ISO 14064-1: 2018** as provided by the Company, in the GHG Assertion in the form of GHG report covering GHG emissions of the year 2022 (01/01/2022-31/12/2022).

1. Roles and responsibilities

The management of the Company 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 EMICERT’s responsibility to express an independent GHG verification opinion on the GHG emissions as provided in the GHG Assertion for the year 2021.

EMICERT conducted a third party verification of the provided GHG assertion against the principles of ISO 14064-1:2018 and ISO 14064-3:2019 for the year 2021. The verification was based on the verification scope, objectives and criteria as agreed between the Company and EMICERT.

2. Level of Assurance

The level of assurance agreed is that of **reasonable assurance**. This means that the nature and extent of the verification activities have been designed to provide a high but not absolute level of assurance on historical data and information.

3. Scope

The Company has commissioned an independent verification by EMICERT of reported GHG emissions of the Company, for Courier Services, to establish conformance with ISO 14064 principles within the scope of the verification as outlined below.

This engagement covers verification of emission from anthropogenic sources of greenhouse gases included within the organization’s boundary and is based on ISO 14064-1:2018.

- Title or description activities: GHG verification of ACS S.A. footprint for year 2022
- Location/boundary of the activities:
 - Petrou Ralli 36-38, Aigaleo 122 41
 - HUB Korinthos
 - HUB Heraklion, Crete
 - HUB Lamias
 - P. Ralli 35, Tavros
 - P. Ralli 45, Tavros
 - Asklipiou 25, Kryoneri
 - Thessaloniki ACS
- Physical infrastructure, activities, technologies and processes of the operation: Courier Services
- GHG sources included:
 - Category 1: Fuel combustion
 - Category 2: Purchased electricity
 - Category 3: Not applicable

- Category 4: Not applicable
- Category 5: Not applicable
- Category 6: Not applicable
- Types of GHGs included: CO₂, CH₄, N₂O
- GHG information for the following period was verified: 2022
- Intended use of the verification statement: Public

4. Objective

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

- Whether the GHG emission are as declared by the organization's GHG assertion
- The data, reported are accurate, complete, consistent, transparent and free of material error or omission.

5. Criteria

Criteria against which the verification assessment is undertaken are the principles of ISO 14064-1:2018 and ISO 14064-3:2019.

6. Materiality

The materiality level of the verification was agreed to 5%, based on the needs of the intended use of the GHG Assertion.

7. Confidentiality

The reports and attachments may contain relevantly confidential information of the Company. In addition to being submitted as governmental application or certification documents, the reports and attachments are not allowed to be edited, duplicated, or published without the Company's agreement in written form.

8. Conclusion

The Company provided the GHG assertion based on the requirements of ISO14064-1:2018. The GHG information for Courier Services, for the year 2022 disclosing emissions of **1.877,86 tonnes of CO₂ equivalent** are verified by EMICERT to a reasonable level of assurance, consistent with the agreed verification scope, objectives and criteria.

According to the calculation of the Company, total emissions, in tn CO₂ eq, are allocated as presented below:

Categories	tn CO ₂ eq
Category 1	920,55
Category 2	957,31
Category 3	n/a
Category 4	n/a
Category 5	n/a
Category 6	n/a
Total	1.877,86

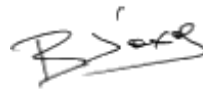
EMICERT's approach is risk-based, drawing on an understanding of the risks associated with reporting GHG emissions information and the controls in place to mitigate these. Our examination includes assessment, on a test basis, of evidence relevant to the amounts of the organization's disclosures in relation to the organization's reported GHG emissions.

We conducted our verification regarding the GHG assertion of the Company which included assessment of GHG information system, monitoring and reporting plan/protocol. This assessment included the collection of evidence supporting the reported data and checking whether the provisions of the monitoring plan, were consistently and appropriately applied.

In EMICERT's opinion the presented GHG assertion

-is materially correct and is a fair representation of the GHG data and information and

-is prepared in accordance with ISO14064-1:2018 on GHG quantification, monitoring and reporting.



Stavros Vlachos
Technical Manager