DECLARATION OF CLIMATE COMMITMENT AND CARBON GOALS

2030 – 2035 – 2050

1. OFFICIAL CLIMATE COMMITMENT

As a leading logistics service provider, Unimasters Logistics SCS LTD. realizes that climate change poses a threat to the economy, nature and society as a whole, and that immediate action is our shared responsibility to protect our common home and the dignified future of our society.

In line with the Paris Agreement (limiting warming to 1.5°C), the United Nations global campaign "Race to Zero" and the international initiative "SME Climate Hub" (in partnership with the Science Based Targets initiative - SBTi), the company's management makes a formal commitment to:

- **Halve its greenhouse emissions within nine years (target 2035);**
- **Achieve net zero emissions (Net Zero) before 2050;**
- **Publicly announces its progress annually.**

2. BASE YEAR AND CARBON INVENTORY (2025)

The starting baseline is set to the calendar year 2025. The data are calculated according to the GHG Protocol, VSME ESRS and GLEC Framework v3.0 / ISO 14083 standards:

INDICATOR / SCOPE	EMISSIONS (TCO2E)	ADDITIONAL INFORMATION
Scope 1 (Direct Emissions)	186.58	Own fleet and buildings
Scope 2 (Market-based / 100% RES)	0.00	Guarantees of Origin (GOs)
Scope 2 (Location-based / Local Mix)	106.96	Value if green energy was not used
Scope 3 (Value Chain Emissions)	34,697.52	Including business trips and waste
Scope 3, Cat. 4 (Purchased transport)	34,557.04	Road, sea, air and rail transport
TOTAL CORPORATE FOOTPRINT	**34,884.10**	**Sum of Range 1 + Range 2 Market + Range 3**

3. QUANTITATIVE SHORT-TERM GOALS (Two-stage horizon until 2035)

To ensure the implementation of its commitment to the UN, the company is committed to a rigorous, two-stage decarbonization approach with an interim control in 2030 and the implementation of the final goal of a 50% reduction in 2035:

INDICATOR / SCOPE	BASELINE 2025	INTERMEDIATE TARGET 2030 (-25%)	FINAL GOAL 2035 (-50%)
Scope 1 (Direct emissions - Absolute) *Fuels for company cars, heating and warehouse equipment*	186.58 tCO2e	139.94 tCO2e	93.29 tCO2e
Scope 2 (Market-based / 100% RES) *Actual footprint from the green*	0.00 tCO2e	0.00 tCO2e (100% RES)	0.00 tCO2e (100% RES)

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electricity used			
Scope 2 (Location-based / Local Mix) *Theoretical footprint if grid electricity was used*	106.96 tCO2e	80.22 tCO2e	53.48 tCO2e
Scope 3, Cat. 4 (Purchased Transport - Absolute) *Total carbon tonnage from subcontractor carriers*	34,557.04 tCO2e	25,917.78 tCO2e	17,278.52 tCO2e
Scope 3, Cat. 4 (Purchased Transport - Intensity) *Emissions for transporting 1 tonne of cargo over 1 kilometer*	24.57 g CO_2e/t-km	18.43 g CO_2e/t-km	12.29 g CO_2e/t-km
Financial Intensity (Corporate) *Total corporate emissions per 1 euro of revenue*	0.62 kg CO_2e / €	0.46 kg CO_2e / €	0.31 kg CO_2e / €
TOTAL FOOTPRINT	**34,884.10 tCO2e**	**26,163.08 tCO2e**	**17,442.05 tCO2e**

WHAT DO THESE INDICATORS MEAN AND WHERE DO WE STAND CURRENTLY?

• **Scope 1 (Direct emissions)** includes the carbon footprint resulting from fuel combustion in owned and leased vehicles, as well as fuels used for heating and the operation of handling equipment at our facilities.

• **Scope 2 (Market-based method / 100% RES)** reflects our genuine commitment to the environment since we purchase electricity entirely covered by Guarantees of Origin (green energy), its footprint is zero. The "location-based" (control) method illustrates what our footprint would be if we had not made this eco-friendly investment. Achieving 0.00 tCO_2e (Scope 2) through 100% verified green energy places the company among the pioneers in the sector within the Balkans, where the use of Guarantees of Origin (GOs) in freight forwarding and warehouse logistics remains a rare exception.

• **Scope 3, Category 4 (Purchased transportation)** encompasses emissions from all logistics services outsourced to partners. As we operate as a logistics provider (without owning a heavy-duty vehicle fleet), this accounts for 99.4% of our total footprint. We manage this through intelligent consolidation and the use of eco-conscious carriers. This structure mirrors the model adopted by the world's largest logistics providers, where emissions from owned assets are kept to an absolute minimum.

• **Intensity (Operational and Financial)** serves as a measure of our efficiency. Operational intensity demonstrates that we deliver goods to customers with the lowest possible carbon cost per kilometer, while financial intensity validates the sustainability of our business model in relation to the revenue generated.

The achieved operational intensity of 24.57 g CO_2e/t-km reflects the high environmental efficiency of our multimodal model, driven by an optimized share of low-emission maritime transport (with factors below 15 g CO_2e/t-km, according to the GLEC Framework v3.0) compared to conventional overland supply chains. Our financial intensity of 0.62 kg CO_2e/€ confirms a sustainable model with a low carbon footprint relative to the economic value generated.

4. LONG-TERM GOAL FOR NET ZERO BY 2050

In line with the SBTi Net-Zero standard and the UN Race to Zero campaign, the company is committed to achieving full climate neutrality (Net Zero) before 2050.

- Physical reduction: Absolute reduction of Scope 1, 2 and 3 emissions by at least 90% compared to the 2025 baseline.
- Residual emissions: Below 10% (max. 3,488.41 tCO2e per year), which will be offset solely through certified durable carbon removals projects, not through conventional offsets.

5. PUBLICITY AND MONITORING

This declaration is publicly available on the official website (unimasters.com). Progress is reported annually in the Sustainability Report, submitted to the SME Climate Hub and relevant global ESG assessment platforms.

Approved on behalf of senior management:

Nikolai Bozhilov

CEO, Unimasters Logistics SCS EOOD

Approval date: November 2, 2026

NIKOLAI TSVETANOV BOZHILOV

Digitally signed by NIKOLAI TSVETANOV BOZHILOV
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