

Carbon Reporting

2025

34.9% reduction in emissions over four years. Here is how it was achieved.

 Transport  Warehousing  Logistics



Primeline operates ahead of the regulatory curve, and the data indicates it.



Regulatory Landscape

CSRD requires comprehensive ESG disclosure. Primeline already reports Scope 1, 2 and 3 using GHG Protocol methodology, before it becomes mandatory.

- ✓ ahead of the regulatory curve



Client Expectations

When you select Primeline as your partner, our fleet emissions are your **Scope 3**. In 2024/25 alone, we reduced direct fleet emissions by 57% by transitioning the majority of our self owned artic fleet to HVO biofuel (ISCC EU certified, 93% verified GHG saving vs fossil diesel). Diesel remains in use for 46% of fleet volume - full transition targeted by FY 2035

- ✓ Direct supply chain benefit



Competitive Differentiation

Primeline is an Irish logistics operator with high renewable electricity usage and active fleet decarbonisation

- ✓ Market leadership position



Our Commitment

Scope 3 rose 9% in 2024/25, driven by business growth and broader measurement scope. It remains 27.6% below our 2021/22 baseline. We report both numbers. That is what real transparency looks like.

- ✓ Transparent reporting culture



Four Year Reduction
 Demonstrating measurable progress since 2021/22 baseline

-34.9%
 23.313 → 15.181 tCO₂e
 FY 2021/22 → 2024/25

Organisational Boundary and Reporting Coverage

FULLY INCLUDED IN THIS REPORT

All three GHG scopes reported · Full operational control confirmed

Primeline Logistics

Ireland - all units · N. Ireland

Unit 3 · Unit 9 · Unit 12 A-F · Clonee · Crane House · Belfast NI

Scope 1

Scope 2

Scope 3

Primeline Express

Ireland · N. Ireland · England · Scotland

Unit 1 · Mallusk · Warrington · Warwick · Glasgow

Scope 1

Scope 2

Scope 3

Primeline VNE

Ireland

Cloverhill

Scope 1

Scope 2

Scope 3

Prestige Health and Beauty

Ireland & UK · Consumer goods importer and distributor - operating within Primeline Group

Scope 1

Scope 2

Scope 3

Johnson Brothers

Ireland & UK · Consumer goods importer and distributor - operating within Primeline Group

Scope 1

Scope 2

Scope 3

NOT INCLUDED IN THIS REPORT

Emissions from these entities are not captured in the 2024/25 inventory. Reasons and planned inclusion timelines are noted below.

I Love Shopping (ILS)

Ireland

Data not collected for FY 2024/25. Will be included as a full reporting unit in FY 2025/26.

Global Cargo Solutions

N. Ireland

Data not collected for FY 2024/25. Will be included as a full reporting unit in FY 2025/26.

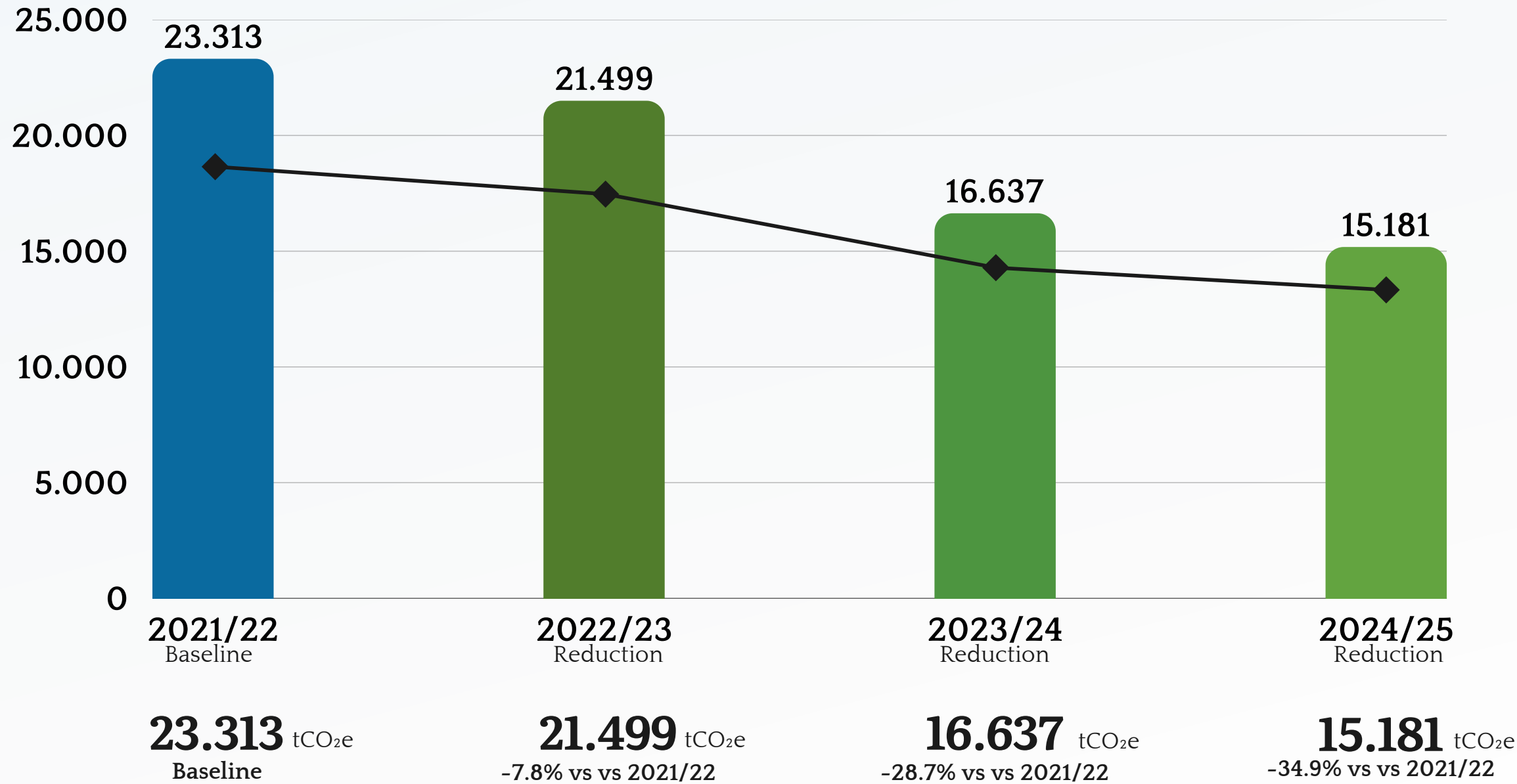
Avon Freight Group

England

Acquired in April/25. Will be included as a full reporting unit in FY 2025/26.

Three consecutive years of reduction, 2024/25 maintains the trajectory

Our Carbon Journey (tCO₂e)



15.181 tCO₂e
Total Emissions 2024/25

-8.8%
YoY* 2024/25 Reduction

-34.9%
4 Year Reduction

*Year on Year

2024/25 Performance vs Target

Scope 1	1,922 tCO ₂ e	Target: 2,500
Scope 2	10.5 tCO ₂ e	On track against internal decarbonisation trajectory
Scope 3	13,249 tCO ₂ e	On track against internal decarbonisation trajectory

Reduction achieved while maintaining operational activity levels

Our Climate Targets and Progress Pathway

Scope	Baseline (21/22)	Current (24/25)	Target	Timeline	Status
Scope 1 Direct emissions	2,636 tCO ₂ e	1,922 tCO₂e	Achieve Operational Net Zero across directly controlled operations. (subject to business growth)	2035	On Track — -27.1% vs baseline
Scope 2 Purchased energy	2,377 tCO ₂ e	10.5 tCO₂e	Operational Net Zero - directly controlled sites.	2035	Near-zero emissions achieved (10.5 tCO ₂ e residual, market-based)
Scope 3 Value chain	18,300 tCO ₂ e	13,249 tCO₂e	Year on year absolute reduction in Scope 3 emissions, while improving data coverage and measurement scope	2035	On Track — -27.6% vs baseline






✔ These targets are reviewed annually to reflect operational realities, data improvements, and evolving decarbonisation pathways. Absolute emissions may increase temporarily as additional business units are incorporated into the GHG inventory for the first time.

What we measure, and why this matters for your business

1 Scope 1 DIRECT EMISSIONS

Direct emissions from sources we own or control, including our fleet operations, fuel combustion, and on-site natural gas usage.




-  Company vehicles & fleet
-  Fuel consumption (diesel, HVO)
-  Natural gas for heating

Commercial Relevance

When you partner with Primeline, our Scope 1 may be reported within your Scope 3, depending on your reporting boundary. Our -57% fleet reduction directly improves your carbon footprint.

2 Scope 2 PURCHASED ENERGY

Indirect emissions from purchased electricity, heat, or cooling consumed at our facilities.




-  Purchased electricity - 100% renewable tariff
-  District heating & cooling
-  On-site solar generation - 579 MWh · 1,100+ kWp installed

Commercial Relevance

99.6% renewable electricity + 579 MWh generated on-site. Scope 2 = 10.5 tCO₂e (market-based).

3 Scope 3 VALUE CHAIN

All other indirect emissions across our value chain, including supply chain activities, subcontracted transport, and purchased goods.

-  Subcontracted transport
-  Purchased goods & services
-  Business travel & commuting

Commercial Relevance

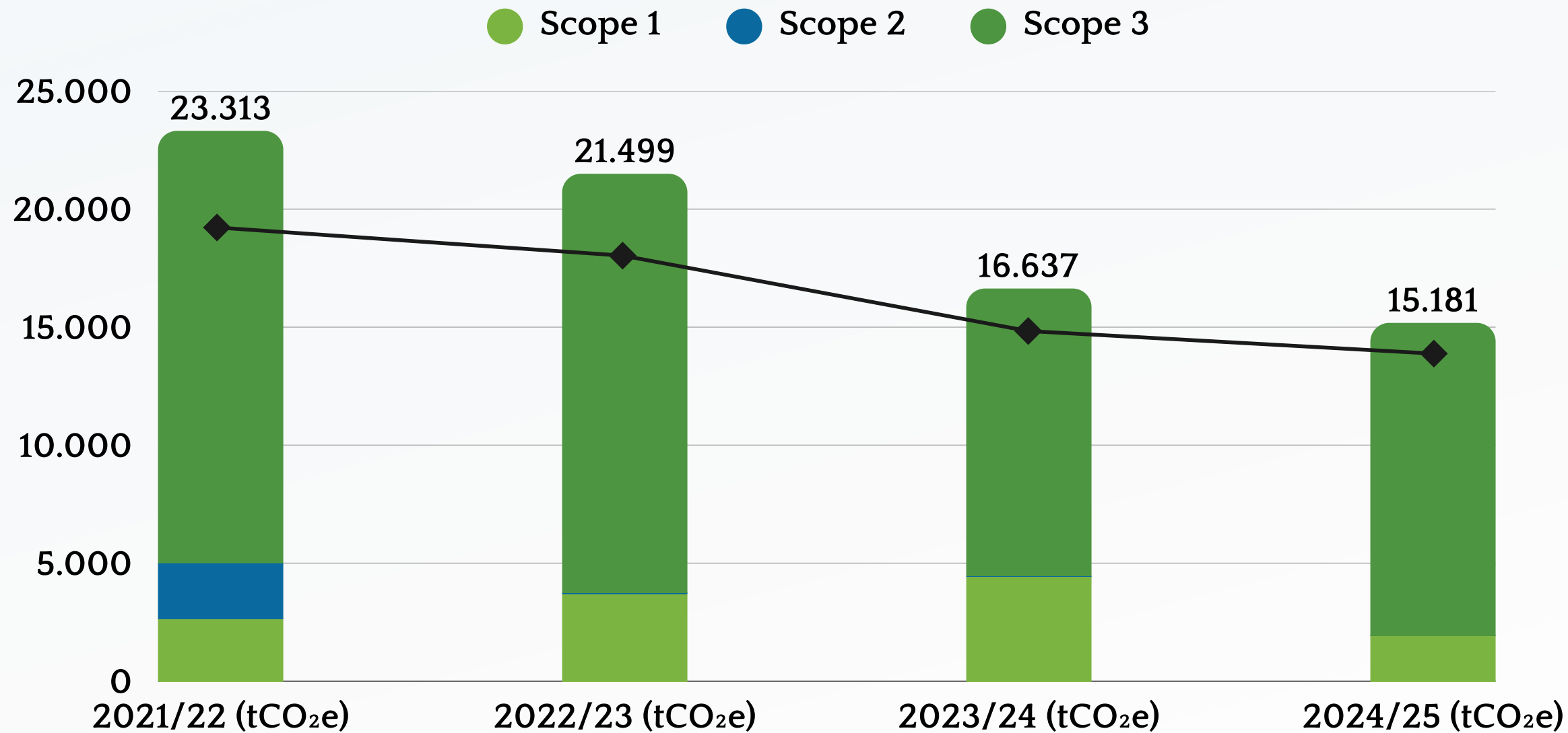
Our Scope 3 reduction programme directly benefits clients who must report supply chain emissions under CSRD/VSME.

Key Insight

This helps reduce the risk of double counting and helps us identify where the largest emission sources are located, enabling targeted reduction strategies. **Primeline reports all three scopes annually under GHG Protocol Corporate Standard.**

Scope 3 is now 87% of our footprint, and our biggest opportunity

Structural Shift: 4 Year Emissions Profile



2024/25 Breakdown

Scope 1	12.7%
1.922 tCO₂e	
Direct fleet & operations	
Scope 2	0.07%
10,5 tCO₂e	
Market-based	
Scope 3	87.3%
13.249 tCO₂e	
Supply chain & subcontracted	

Total Emissions 2024/25

15.181 tCO₂e

The structural shift is intentional: we have significantly reduced emissions within our direct control. Now we focus on the value chain.

PERFORMANCE ANALYSIS

In 2024/25, HVO halved our direct emissions. Scope 3 growth reflects expansion with more categories included for more accurate measurement.

↓ -57%*
Scope 1 Reduction: 2024/25 vs 2023/24

HVO Consumed
857,799 L

Diesel Remaining
720,472 L



🎯 Next Step
100% fleet on HVO
Target: FY 2035

↓ -13%
Scope 2 Reduction vs 2024/25 vs 2023/24

Renewable Share
99.6%
of purchased electricity

Solar Generated
579 MWh
On-site generation

Installed Capacity
1,100+ kWp
Solar capacity

🎯 Next Step
100% renewable + storage
Target: FY 2035

↑ +9%
Scope 3 Increase vs 2024/25 vs 2023/24

Operational Growth
Expanded subcontractor routes reflecting increased business activity in 2024/25

Better Measurement
Broader Scope 3 data capture - additional categories measured for the first time in 2024/25

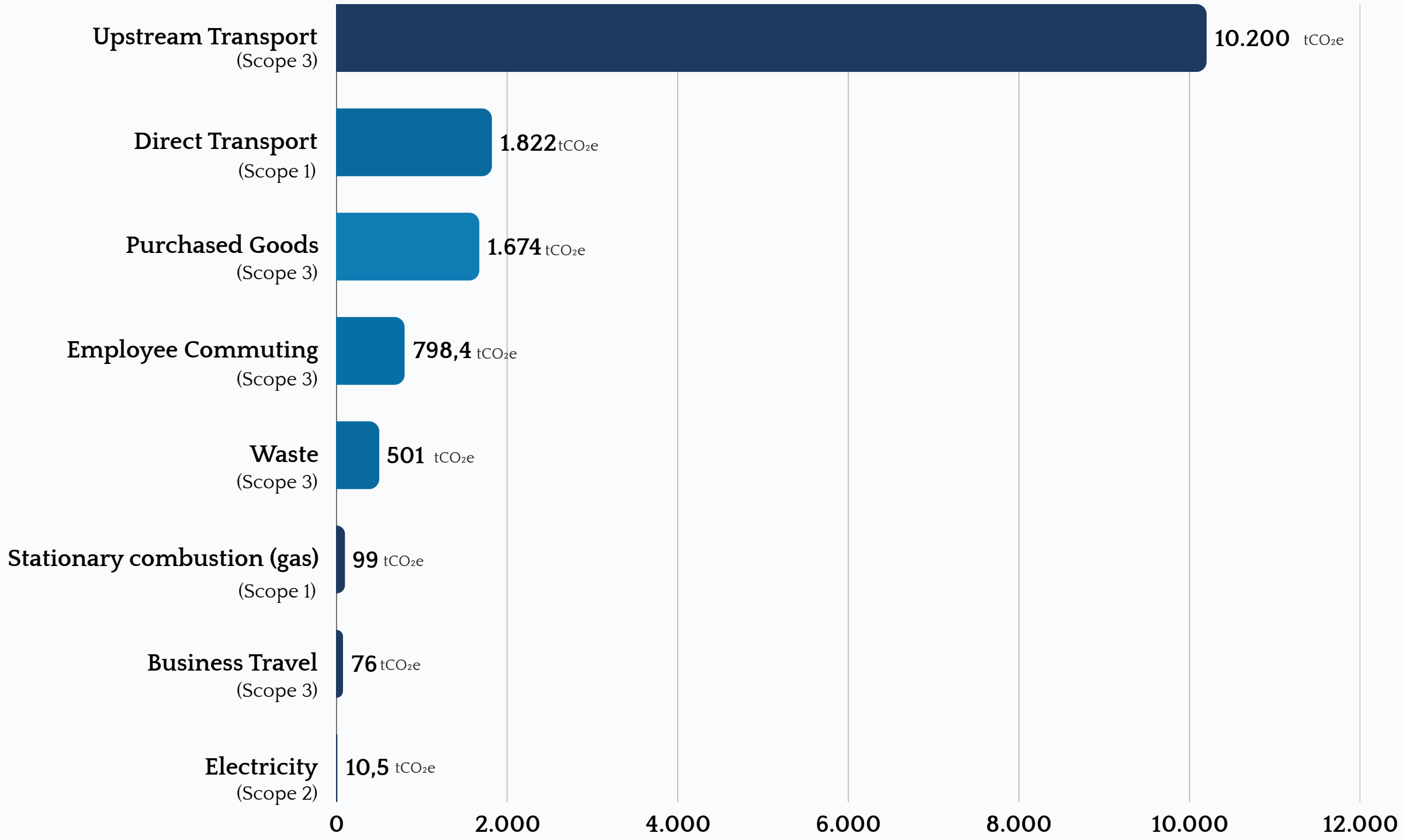
Total Increase
+1,072 tCO₂e
vs. previous year

🎯 Next Step
Top subcontractor HVO engagement
Milestone: Q4 2026 · Target: 2035

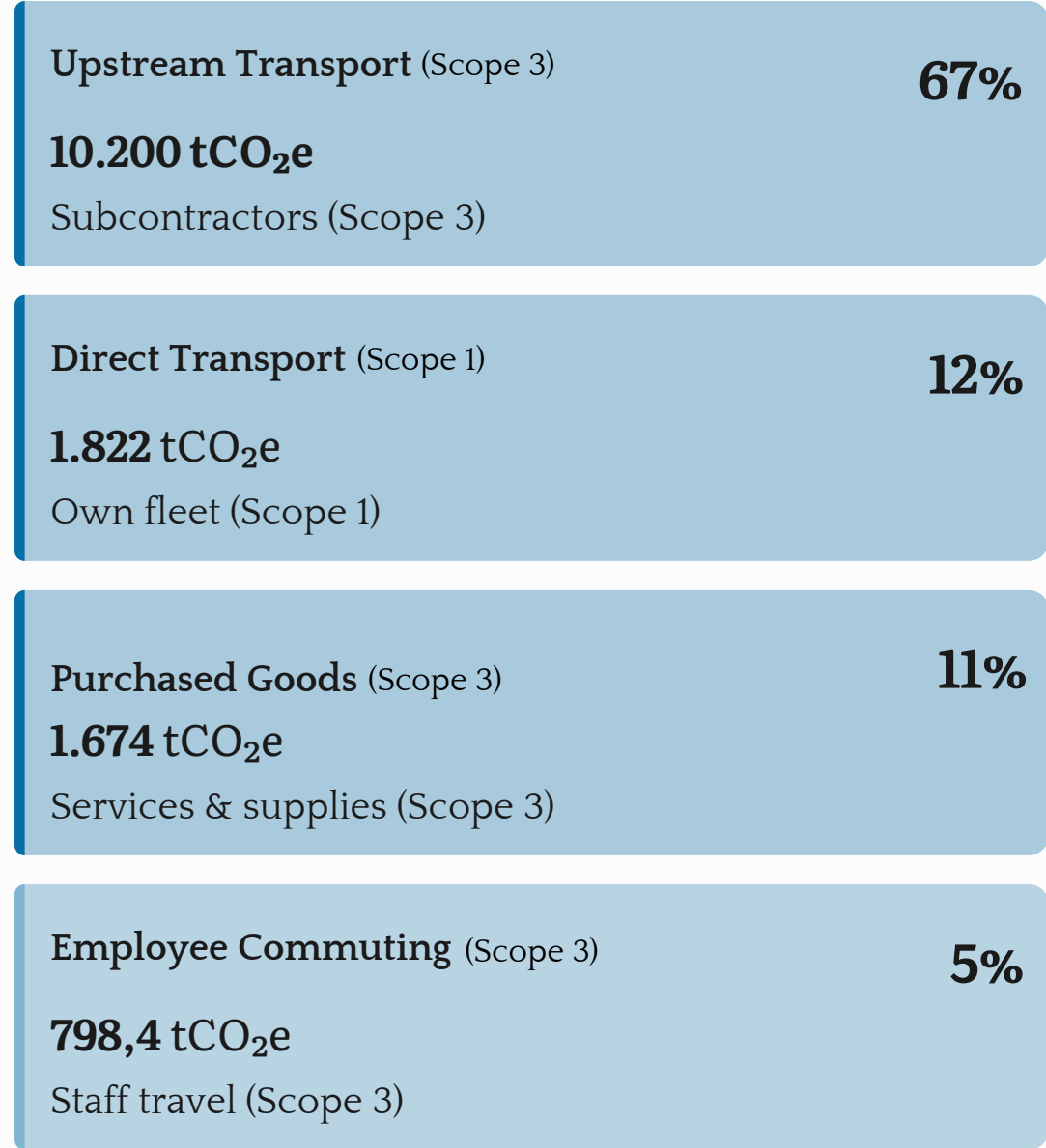
*Activity Context Total fuel volume 24/25: 1,578,271 L Comparable to prior year volumes Reduction driven by fuel transition, not activity decline.

67% of our footprint is in upstream transport, and this is where we focus next

All Emissions by Source Category - Scope 1, 2 & 3 (2024/25)



Key Categories - All Scopes



Top 3 sources = 83% of total emissions. This is where investment in reduction delivers the most impact.

EMISSION HOTSPOTS

Three hotspots account for 83% of emissions, and we have a progression plan for each

1 PRIMARY HOTSPOT
Upstream Transport

10.200 tCO₂e
67% of total emissions

Third party logistics partners represent our largest emission source and greatest opportunity for reduction.

Our Commitment

- ✓ Engage top 10 subcontractors on HVO adoption by Q4 2026
- ✓ Include emissions as KPI in new contracts
- ✓ Subcontractor engagement programme launching Q4 2026

💡 Opportunity: Significant lifecycle emission reduction potential depending on fuel specification and verified proof of sustainability

2 SECONDARY HOTSPOT
Purchased Goods & Services

1.674 tCO₂e
11% of total emissions

Includes warehousing, IT services, professional services, and operational supplies across our operations.

Our Commitment

- ✓ Supplier sustainability audit in procurement by FY 25/26
- ✓ Prioritise low emission vendors
- ✓ Include in CSRD 2025 plan

💡 Opportunity: 10-30% potential reduction (-167-500 tCO₂e)

3 TERTIARY HOTSPOT
Employee Commuting

798 tCO₂e
5% of total emissions

Employee travel to and from work represents an engagement opportunity for behaviour change.

Our Commitment

- ✓ Commuting survey launch Q3 2026
- ✓ Cycle to work scheme promotion
- ✓ Explore the potential for EV charging points expansion with employee access

💡 Opportunity: 20-40% potential reduction (-160-320 tCO₂e)

✓ We do not just identify hotspots, we published them and report progress annually.

TRANSPARENT EXPLANATION

Scope 3 grew + 9% due to business expansion and broader measurement scope

Scope 3 increased by +1,072 tCO₂e (2024/25 vs 2023/24)

Driver	tCO ₂ e Est.	Explanation
Expanded Routes	~600	New subcontractor routes, service expansion and inclusion of additional operational units in 2024/25
New Categories	~350	Categories and units captured for the first time in the 2024/25 reporting cycle
Volume Growth	~124	Organic activity growth on existing routes
Total Increase	+1,072	vs. 2023/24

Note: Attribution estimates based on operational data analysis. Exact split will be confirmed and published in the FY 2025/26 report.

The Full Picture

Scope 1 **-57%**
 2,526 tCO₂e avoided through HVO Reduction achieved alongside operational growth

Scope 2 **-13%**
 10.5 tCO₂e remaining (99.6% renewable)

Scope 3 **+9%**
 Driven by business growth and broader measurement scope.

4 Year Trajectory

23.313 → **21.499** → **16.637** → **15.181**
2021/22 2022/23 2023/24 2024/25

Consistent downward trend

✓ We report Scope 3 increases because transparency builds trust. Our total emissions fell Year on Year by -8.8%.

CLIENT VALUE PROPOSITION

We are your Scope 3. Our reduction is your reduction.



Supply Chain Transparency

Clients can report reduced Scope 3 emissions through our improvements. Your sustainability report benefits from our progress.



Regulatory Compliance

We support your reporting requirements with GHG Protocol methodology.



Competitive Advantage

Partner with Primeline, a logistics provider committed to measurable decarbonisation. Differentiate your supply chain with credible sustainability credentials.



Risk Mitigation

GHG Protocol aligned carbon data, calculated via [CEMAsys](#) platform and can support your Scope 3 reporting.*



Collaboration Opportunity

Working together on shared sustainability goals. **We offer client specific emissions reporting on request.** Your Primeline attributed Scope 3 emissions, calculated, documented and reported back to you.

- ✓ GHG Protocol Methodology
- ✓ Annual Reporting
- ✓ Client-Specific Data Available

*subject to your methodology in your ESG reports.

Client Benefits



-34.9%

Our year reduction



GHG Protocol

Methodology



99.6%

Renewable electricity



CEMAsys Calculated

Carbon accounting platform

"Our emissions (Scope 1, 2 and relevant Scope 3) contribute to your Scope 3 footprint. Together, we can reduce emissions across the value chain."

SUSTAINABILITY HIGHLIGHTS

Four years. 34.9% fewer emissions. Here is how.



-57%

Scope 1 Reduction - 2024/25 vs 2023/24

Fuel Transition

HVO replaced diesel across artic fleet

HVO Consumed

857,799 L

in FY 2024/25

Diesel Remaining

720,472 L

→ Target: 100% HVO by 2035



99.6%

Renewable Energy

Near-Zero Electricity

Market-based emissions from purchased electricity reduced to near-zero

Solar Generated

579 MWh

from on site panels, Installed Capacity: 1,100+ kWp

579 MWh generated on site, is equivalent to the annual electricity consumption of ~138 average Irish homes (SEAI 4,200 kWh/home/year).

→ Target: 100% + storage by 2035



-34.9%

Total Reduction

Consistent Progress

Consistent reduction across 4 reporting years

Emissions Journey

23,313 → **21,499** → **16,637** → **15,181**

2021/22 2022/23 2023/24 2024/25

tCO_{2e}

→ Progressing ahead of internal decarbonisation pathway

Choosing Primeline means choosing a supply chain with measurable, declining emissions, and the data to prove it.

How we calculate: internationally recognised, consistently applied



Framework

✓ **GHG Protocol**

Corporate Standard for international credibility and comparability

✓ **ISO 14064-1**

International standard for greenhouse gas accounting



Emission Factors

DEFRA (UK) Government factors

SEAI Ireland authority

IPCC Climate panel

EEA European agency

🔄 Updated annually



Data Assurance

✓ **CEMAsys Platform**

Carbon accounting software with built-in methodology controls

✓ **Internal Review**

Data validated internally before publication

⚙️ Data structured to support CSRD-aligned reporting requirements

Reporting Period

July - June

Financial year

Operational Boundary

Control

Approach

Scope 3 Categories

7 of 15

categories measured, see Appendix A4

Data Quality

Activity

Based priority

FUTURE PRIORITIES

Our next milestones: four priorities for FY 2026/27



Fleet - HVO Transition

FY 2026/27

Target

Transition own fleet by further 30%+ HVO coverage

Impact

Reduce Scope 1 diesel consumption by -30% from current 720,472 L

KPI

Report % fleet on HVO (monthly)



Supply Chain Emissions Data

FY 2026/27

Target

Request annual carbon or fuel consumption data from top subcontractors and key suppliers

Impact

Improve Scope 3 data accuracy and strengthen supplier engagement for EcoVadis and CSRD

Action

10-15% of top suppliers providing verified carbon or fuel data annually



Subcontractors - HVO Engagement

FY 2026/27

Target

Engage top 10 subcontractors on low-carbon fuel transition pathways

Impact

Initiate transition plans covering up to 20% of subcontractor transport emissions

KPI

Subcontractors with signed transition plans or fuel commitment letters



Data - Scope 3 Improvement

FY 2026/27

Target

Complete attribution analysis of Scope 3 increase drivers

Impact:

More accurate and transparent Scope 3 reporting

Action

Internal data review with CEMAsys for FY 2026/27 cycle

✔ These priorities guide our ESG roadmap and are subject to annual review. Progress may be affected by factors outside Primeline's direct control, including macroeconomic conditions, fuel price volatility, and supply chain disruptions.

Complete Methodology

Framework Alignment

GHG Protocol Corporate Standard: Comprehensive guidance for accounting and reporting corporate GHG emissions

ISO 14064-1: International standard specifying principles and requirements for designing, developing, managing and reporting organization-level GHG inventories

Operational Control Approach: Account for 100% of emissions from operations where Primeline has operational control

Calculation Method

Activity Data × Emission Factor = Emission

Activity data collected from: fuel cards, utility bills, purchase records, mileage logs, waste manifests, supplier spend records

Emission factors sourced from: DEFRA, SEAI, IPCC, EEA - updated annually to ensure accuracy

Scope Coverage

Scope 1 (Direct): Fleet fuel combustion, natural gas heating, refrigerant leaks, stationary combustion

Scope 2 (Indirect): Purchased electricity (location-based and market-based), district heating

Scope 3 (Value Chain): 7 categories measured including purchased goods, upstream transport, waste, business travel, employee commuting

Data Quality

Hierarchy: Measured data preferred over calculated, estimated as last resort

Assurance: Internal review processes, documentation requirements, data validation checks

Continuous Improvement: Annual methodology review, expanding data collection scope, improving accuracy

Historical Comparison Table

Category	2021/22	2022/23	2023/24	2024/25	4-Year Change	Status
Total Emissions	23.313	21.499	16.637	15.181	-34.9%	On Track
Scope 1	2.636	3.706	4.448	1.922	-27.1%	On Track
Scope 2 (market-based)*	2.377	45	12	10,5	-99.6%	On Track
Scope 2 (location-based)**	not measured	not measured	865	893	-	-
Scope 3	18.300	17.748	12.177	13.249	-27.6%	On Track
Category	2021/22	2022/23	2023/24	2024/25	2-Year Change	Status
2035 Target	Baseline	—	—	-34.9%	Year on year absolute reduction in across all scopes	On Track

*Scope 2 market-based reflects renewable energy procurement. Used for target tracking.

**Scope 2 location-based consistently tracked from FY 2023/24 onwards.

Baseline Year

2021/22

Years of Data

4

Consistency

GHG Protocol

Next Report

FY 2025/26

Emission Factor Sources

Emission factors are sourced from internationally recognised standards and governmental bodies, in line with GHG Protocol best practices.

DEFRA

UK Government

Department for Environment, Food & Rural Affairs

Use: Fuel combustion factors, transport emissions, business travel

Version: 2025 conversion factors

URL: [gov.uk/government/collections/government-conversion-factors-for-company-reporting](https://www.gov.uk/government/collections/government-conversion-factors-for-company-reporting)

IPCC

Climate Panel

Intergovernmental Panel on Climate Change

Use: Global warming potentials (GWP), refrigerant factors

Version: AR6 (100-year GWP)

URL: [ipcc.ch](https://www.ipcc.ch)

SEAI

Ireland Authority

Sustainable Energy Authority of Ireland

Use: Irish electricity grid factors, national fuel data

Version: 2025 emission factors

URL: [seai.ie/data-and-insights/seai-statistics](https://www.seai.ie/data-and-insights/seai-statistics)

EEA

European Agency

European Environment Agency

Use: European electricity grid mix, waste factors

Version: 2025 data

URL: [eea.europa.eu](https://www.eea.europa.eu)

i Additional Sources: EPA (US Environmental Protection Agency) | **Update Cycle:** Annual review and factor updates | **Documentation:** Full factor list available on request

Scope 3 Categories - Measured vs Excluded

Category	Status	Methodology	Data Quality
1. Purchased Goods & Services	✓ Measured	Spend-based method with EEIO factors	●●●○○
2. Capital Goods	✓ Low materiality	Screened and assessed as not material. Primeline operates primarily through leased assets and rented facilities, which are captured under Scope 1 and 2. No quantified emissions reported.	●●●○○
3. Fuel & Energy-Related	✓ Measured	Well-to-tank factors	●●●●○
4. Upstream Transport	✓ Measured	Fuel-based (subcontractor diesel)	●●●○○
5. Waste Generated	✓ Measured	Waste type and treatment method	●●●●○
6. Business Travel	✓ Measured	Distance-based (km) and spend	●●●○○
7. Employee Commuting	✓ Measured	Average distance estimate	●●○○○
8. Upstream Leased Assets	— Excluded	No emissions reported as assets are included under Scope 1 and 2 (operational control approach)	—
9. Downstream Transport	— Excluded	Assessed as not applicable as emissions from transport services are accounted for under Scope 1 and Category 4.	—
10. Processing of Sold Products	— Excluded	Not applicable — service business	—
11. Use of Sold Products	— Excluded	Not applicable — service business	—
12. End-of-Life Treatment	— Excluded	Not applicable — service business	—
13. Downstream Leased Assets	— Excluded	Not applicable — no leased assets	—
14. Franchises	— Excluded	Not applicable — no franchise operations	—
15. Investments	— Excluded	Not applicable — no investment activities	—

Categories Measured

7

Categories Excluded

8

Categories Measured

7/15

ESG Glossary

GHG Protocol

The international standard for corporate greenhouse gas accounting and reporting. Developed by WRI and WBCSD.

Scope 1, 2, 3

Classification system for emissions: Scope 1 (direct), Scope 2 (purchased energy), Scope 3 (value chain).

CSRD

Corporate Sustainability Reporting Directive. EU regulation requiring detailed ESG disclosure from large companies.

HVO

Hydrotreated Vegetable Oil. A renewable diesel fuel that can reduce emissions by up to 90% vs fossil diesel.

tCO₂e

Tonnes of Carbon Dioxide Equivalent. Standard unit for measuring carbon footprints across different greenhouse gases.

Emission Factors

Coefficients that convert activity data (e.g., litres of fuel) into emissions (tCO₂e).

Location-Based vs Market-Based

Two methods for Scope 2: Location-based uses grid average; Market-based accounts for renewable energy purchases.

Operational Control

Approach for setting organizational boundaries – account for emissions from operations Primeline controls.

Third-Party Verification

Independent audit of GHG inventory by accredited body (e.g., Bureau Veritas, SGS) to ensure accuracy and credibility.

EEIO Factors

Environmentally Extended Input-Output factors. Used for spend-based Scope 3 calculations.