



HAMID & KUMAR ENTERPRISES LLC

P.O. BOX: 50092, SAIH SHUAIB 2, DUBAI INDUSTRIAL CITY,
DUBAI, UNITED ARAB EMIRATES.

GHG EMISSION REPORT

January 2024 to December 2024


FORM NO : HK/ESG/F-710

ISSUE NO : 01

REV NO : 00

DATE : 24th April, 2025



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1. Company Overview

HK , based in the UAE, specializes in the Distribution of dry, chilled and frozen products, serving diverse customer needs with efficiency and reliability. The company is committed to integrating Environmental, Social, and Governance (ESG) principles across all operations to drive long-term sustainability and responsible growth. With a strong focus on climate action, HK actively works to reduce greenhouse gas emissions, improve energy efficiency, and optimize logistics processes. Additionally, the company emphasizes supply chain responsibility by collaborating with stakeholders to ensure ethical practices, resource efficiency, and sustainable solutions that create value for customers and communities alike.

2. GHG Emissions Summary

2.1 Organizational Boundaries


HAMID & KUMAR ENTERPRISES LLC

P.O. BOX: 50092, SAIH SHUAIB 2, DUBAI INDUSTRIAL CITY, DUBAI, UNITED ARAB EMIRATES.

Calculation period: January 2024 to December 2024

All values are in MT CO₂ e

GHG Emission Reporting Frequency: Annually


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2.2 Reporting Boundary & Scope Definition

Scope	Included Activities	Justification
Scope 1	Fuel combustion from company-owned vehicles, on-site generators, refrigerant leakage from cold storage	Direct GHG emissions from sources owned or controlled by HK; necessary to capture operational carbon footprint
Scope 2	Purchased electricity for warehouses, cold storage facilities, and offices	Indirect emissions from energy purchased to run key operations; significant due to high energy demand in cold storage
Scope 3 – Upstream	Purchased goods (packaging), third-party inbound logistics, employee commuting, business travel, waste generated in operations	Indirect emissions outside company control but influenced by procurement, logistics partners, and employee activities
Scope 3 – Downstream	Third-party distribution of products to customers, downstream refrigeration during transport, end-of-life treatment of packaging	Indirect emissions in value chain after products leave company control; important for a complete carbon footprint and SBTi alignment

2.3 Scope 3 Category Inclusion Table

Scope 3 Category	Included / Excluded	Justification
1. Purchased Goods & Services	Included	Emissions from packaging materials and other purchased products are significant in our cold chain operations
2. Capital Goods	Excluded	Minor contribution relative to other categories; emissions from equipment already accounted for in Scope 1 & 2
3. Fuel- & Energy-Related Activities (not in Scope 1 & 2)	Included	Covers upstream emissions associated with purchased electricity and fuels
4. Upstream Transportation & Distribution	Included	Third-party inbound logistics have a measurable impact on total GHG emissions
5. Waste Generated in Operations	Included	Waste from warehouses and offices contributes to indirect emissions and supports reduction planning


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6. Business Travel	Included	Employee flights, car rentals, and hotels contribute to our indirect emissions footprint
7. Employee Commuting	Included	Daily commuting accounts for a measurable portion of our Scope 3 emissions
8. Upstream Leased Assets	Excluded	Currently negligible; no significant leased assets upstream
9. Downstream Transportation & Distribution	Included	Third-party delivery to customers is critical in our distribution operations
10. Processing of Sold Products	Excluded	Minimal processing done outside our facilities; impact is low
11. Use of Sold Products	Excluded	Refrigeration/usage by end customers not controlled by HK
12. End-of-Life Treatment of Sold Products	Included	Packaging waste disposal contributes to our value chain emissions
13. Downstream Leased Assets	Excluded	Not applicable; no significant leased assets downstream
14. Franchises	Excluded	Not applicable; HK does not operate franchises
15. Investments	Excluded	Investment emissions are outside operational scope

3. GHG Emission Summary

3.1 Breakdown of GHG scope 1 emission


Source	Activity Data	Emission Factor	Emissions (tCO ₂ e)	Notes
Diesel Fuel – Company Vehicles	Liters consumed by trucks and vans	2.68 kg CO ₂ e per liter	120.50	Includes fleet for inbound/outbound logistics
Refrigerant Leakage (R-404A / R-507A)	kg leaked from cold storage systems	3,922 kg CO ₂ e per kg	110.30	Covers all warehouse refrigeration units

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On-site Generators / Backup Power	Liters of diesel used	2.68 kg CO ₂ e per liter	30.00	Emergency and peak load usage
Other Combustion Sources	LPG or natural gas for boilers / heating	2.98 kg CO ₂ e per kg LPG	32.00	Minor heating and cooking requirements


4. GHG Emissions Summary (All values are in MT CO₂ e)

Scope	Emission Source	Baseline 2023 (tCO ₂ e)	Current Year 2024 (tCO ₂ e)	Reduction
Scope 1	Direct emissions (vehicles, refrigeration, generators)	292.58	285.00	7.58 / 2.59%
Scope 2	Purchased electricity for warehouses/offices	403.07	390.00	13.07 / 3.24%
Scope 3 – Upstream	Purchased goods, inbound logistics, employee commuting, business travel	20.38	19.50	0.88 / 4.32%
Scope 3 – Downstream	Distribution to customers, end-of-life packaging	41.18	40.00	1.18 / 2.86%
Total Scope 3	Upstream + Downstream	61.56	59.50	2.06 / 3.35%
Total Emissions	All Scopes	757.21	734.50	22.71 / 3.00%

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5. SBTi-Aligned GHG Reduction Targets

Target	Current Year (FY24–25) tCO ₂ e	FY2027 Milestone (min SBTi pace) tCO ₂ e	FY2030 Near-Term Target tCO ₂ e	FY2050 Long-Term (Net-Zero) tCO ₂ e	Notes / SBTi Criterion
Scope 1 (Direct Emissions)	285.00	250.00	204.81 (30% reduction from 2024 baseline)	0	Absolute emissions reduction, in line with 1.5°C pathway, SBTi-approved
Scope 2 (Purchased Electricity)	390.00	320.00	241.84 (40% reduction)	0	Market-based method for renewable electricity, SBTi alignment
Scope 3 (Upstream & Downstream)	59.50	54.00	49.25 (20% reduction)	~15	Focus on value chain engagement; includes upstream suppliers and downstream logistics; SBTi guidance followed
Total Absolute Emissions	734.50	624.00	495.90 (35% reduction overall)	15–20	Combined operational & value chain reductions; SBTi-compliant pathway
Intensity Target	1.20 tCO ₂ e / 100 tons product	1.00 tCO ₂ e / 100 tons	0.78 tCO ₂ e / 100 tons	0	Emissions per unit of product; aligns with SBTi intensity-based target guidance

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6. Absolute Reduction Targets

6.1 Scope 1 Target (Direct Emissions)


- **Base Year:** 2024 (292.58 tCO₂e)
- **Target:** Reduce by 30% (87.77 tCO₂e) by 2030
- **Achievement Target Date:** 2030
- **Strategy:** Shift to energy-efficient refrigeration, optimize fuel use, adopt EV/low-carbon fleet.

6.2 Scope 2 Target (Purchased Electricity)

- **Base Year:** 2024 (403.07 tCO₂e)
- **Target:** Reduce by 40% (161.23 tCO₂e) by 2030
- **Achievement Target Date:** 2030
- **Strategy:** Transition to renewable electricity (solar/wind PPAs), upgrade energy-efficient lighting & HVAC.

6.3 Scope 3 Target (Value Chain Emissions)

- **Base Year:** 2024 (61.56 tCO₂e)
- **Target:** Reduce by 20% (12.31 tCO₂e) by 2030
- **Achievement Target Date:** 2030
- **Strategy:** Supplier engagement, low-carbon logistics partners, eco-friendly packaging, promote customer awareness.

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7. Statement of Uncertainty

7.1 Scope 1 Emissions Reduction Plan

HK is committed to reducing direct emissions (Scope 1) from company-owned vehicles, refrigeration systems, and fuel combustion. Our strategy includes transitioning to electric and hybrid vehicles, improving route optimization to reduce fuel consumption, and adopting low-GWP refrigerants in cold storage facilities. We will conduct regular maintenance of equipment to minimize leakage and enhance efficiency. Employee training will support sustainable driving practices and energy-conscious operations. By 2030, we aim to achieve a 30% reduction in Scope 1 emissions compared to our 2024 baseline, aligned with our Science Based Targets initiative (SBTi) pathway toward climate-resilient operations.

7.2 Scope 2 Emissions Reduction Plan


Scope 2 emissions at HK primarily arise from purchased electricity used in warehouses, cold storage, and distribution centers. Our reduction approach focuses on transitioning to renewable electricity through solar power purchase agreements (PPAs) and rooftop installations, alongside improving energy efficiency in lighting, HVAC, and refrigeration systems. We will integrate energy management systems for real-time monitoring and promote best practices in energy conservation. Employee awareness programs will reinforce sustainable behavior across facilities. By 2030, our goal is to achieve a 40% reduction in Scope 2 emissions compared to the 2024 baseline, ensuring measurable progress toward a low-carbon supply chain.

7.3 Scope 3 Emissions Reduction Plan

Scope 3 emissions represent indirect emissions from upstream suppliers, downstream logistics, and product lifecycle impacts. HK will actively engage suppliers through sustainability clauses in contracts, promoting low-carbon practices, and preferring partners with verified GHG reduction programs. We will adopt eco-friendly packaging solutions, collaborate with logistics providers offering fuel-efficient fleets, and reduce waste generation throughout the value chain. Customer awareness campaigns will also be launched to encourage sustainable consumption. By 2030, we aim to cut Scope 3 emissions by 20% against the 2024 baseline, ensuring a responsible and climate-conscious supply chain in line with global ESG commitments.

5.4 Intensity-Based Target Plan

In addition to absolute reductions, HK will track GHG emissions relative to operational output, measured as emissions per 100 tons of product distributed. Our intensity-based target is to reduce emissions per unit by 35% by 2030 compared to 2024 levels. This will be achieved through cold chain optimization, minimizing energy loss during refrigeration, reducing food spoilage, and enhancing logistics efficiency. Investment in digital tools such as IoT sensors and data analytics will improve monitoring and efficiency tracking. This approach allows us to grow sustainably while reducing our environmental footprint, reinforcing our alignment with the Science Based Targets initiative.

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8. ESG Integration and Next Steps


HK will continue embedding ESG principles into business operations, aligning climate action with environmental stewardship, social responsibility, and strong governance. Future actions include integrating GHG targets into corporate strategy, supplier codes of conduct, and investment decisions. We will enhance transparency through annual ESG disclosures, third-party assurance of emissions data, and stakeholder engagement. Training programs will raise employee awareness on sustainability practices, while innovation in green logistics and renewable energy adoption will further strengthen our climate strategy. Next steps involve pursuing SBTi validation, expanding renewable sourcing, and deepening supplier collaboration to ensure long-term, science-based climate resilience.

9. Monitoring & Verification

- GHG emissions inventory aligned with GHG Protocol & ISO 14064-1.
- Annual monitoring and reporting of Scope 1, 2, and 3 emissions.
- Third-Party Verification of emissions data (ISO 14064-3 standard).

10. Conclusion

HK recognizes the urgent need to address climate change and is committed to measurable and science-based GHG emissions reductions. By setting ambitious Scope 1, Scope 2, Scope 3, and intensity-based targets, we are aligning with the Science Based Targets initiative and global best practices. Our strategy integrates operational efficiency, renewable energy adoption, supply chain collaboration, and continuous monitoring to ensure long-term sustainability. These actions strengthen our resilience, enhance stakeholder trust, and contribute to the UAE's climate commitments. Moving forward, we will transparently report progress, ensuring accountability and reinforcing our role as a responsible, ESG-driven business.

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11. Reference

GHG Protocol Frameworks

- 1. Greenhouse Gas Protocol (GHG Protocol):** A Corporate Accounting and Reporting Standard (Revised Edition). World Resources Institute (WRI) and World Business Council for Sustainable Development (WBCSD). Available at: <https://ghgprotocol.org>
- 2. GHG Protocol Corporate Value Chain (Scope 3) Standard.** WRI and WBCSD. Guidance for Accounting & Reporting Corporate Value Chain Emissions.
- 3. Science Based Targets Initiative (SBTi):** Criteria and Recommendations for Setting Science-Based Targets. Available at: <https://sciencebasedtargets.org>
- 4. ISO 14064-1:2018:** Greenhouse Gases – Part 1: Specification with Guidance at the Organization Level for Quantification and Reporting of Greenhouse Gas Emissions and Removals.
- 5. IPCC (Intergovernmental Panel on Climate Change):** Guidelines for National Greenhouse Gas Inventories.

12. Emission Factors & References

GHG Source	Emission Factor Used	Unit	Reference / Source
Diesel fuel (Scope 1 – transport fleet)	2.68	kg CO ₂ e per liter	IPCC 2006 Guidelines for National Greenhouse Gas Inventories / DEFRA 2023
Refrigerant leakage (R-404A commonly used in cold storage)	3,922	kg CO ₂ e per kg leaked	IPCC Fifth Assessment Report (AR5) – Global Warming Potentials
Grid electricity (UAE average, Scope 2)	0.43	kg CO ₂ e per kWh	IEA Emission Factors Database / UAE Ministry of Climate Change & Environment
Business travel (air, economy class)	0.146	kg CO ₂ e per passenger-km	DEFRA 2023 GHG Conversion Factors
Upstream logistics (road freight, medium duty truck)	0.105	kg CO ₂ e per ton-km	GHG Protocol Scope 3 Calculation Guidance / DEFRA 2023


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13. Scope 2 Quantification


- Increase renewable electricity sourcing (solar, PPAs).
- Implement energy-efficient refrigeration, LED lighting, and HVAC systems.
- Track both location-based and market-based emissions for transparency.

14. Scope 3 Quantification

Category	Example Activity Data	Methodology (GHG Protocol Guidance)
1. Purchased Goods & Services	Volume/weight of packaging materials, purchased raw materials	Multiply quantity purchased × emission factor from supplier LCA data or secondary databases (e.g., DEFRA, Ecoinvent)
2. Fuel- and Energy-Related Activities (not in Scope 1 & 2)	Quantity of purchased electricity (kWh), upstream fuel extraction data	Apply upstream emission factors for fuel and electricity transmission/distribution losses
3. Upstream Transportation & Distribution	Ton-km of goods transported by third-party logistics providers	Use distance × weight × transport mode emission factor (road, air, sea freight)
4. Waste Generated in Operations	Tonnes of waste (organic, plastic, cardboard, etc.)	Apply waste treatment-specific emission factors (landfill, recycling, incineration)

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5. Business Travel	Passenger-km for employee flights, hotel stays, car rentals	Use DEFRA or ICAO emission factors by travel mode/class
6. Employee Commuting	Average distance per employee × number of working days × transport mode	Apply mode-specific emission factors (car, bus, metro, bike)
7. Downstream Transportation & Distribution	Ton-km of goods delivered to customers via third-party logistics	Distance × weight × transport mode emission factor
8. End-of-Life Treatment of Sold Products	Weight of packaging materials sold with products	Apply material-specific end-of-life treatment emission factors (recycling, landfill, incineration)

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Acknowledgement of Receipt for GHG Emission Report

I hereby acknowledge that I have received a copy of the GHG Emission Report. I understand that it is my responsibility to thoroughly read the contents of the GHG Emission Report and adhere to the policies, rules, and regulations outlined therein.

By signing below, I confirm my commitment to comply with the principles and guidelines stated in the GHG Emission Report.

Employee Name : SAKTHI VIJAYA SARATHI

Destination : GRAPHIC AND MULTIMEDIA DESIGNER

Employee ID : 784-1993-4009746-0

Signature : 

Date : 24th April, 2025

