ARAMTEC GENERAL TRADING L.L.C

6936, Makani # 22168-83053, First Al Khail Street, Dubai,
United Arab Emirates.

GHG EMISSION REPORT

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1. EXECUTIVE SUMMARY

Overview of Organization and Reporting Period

ARAMTEC GENERAL TRADING L.L.C is a UAE-based organization engaged in receiving, storage, and distribution of frozen, chilled, and dry food items to customers across the United Arab Emirates. The company operates temperature-controlled warehousing, refrigerated logistics operations, and food distribution activities while integrating Environmental, Social, and Governance (ESG) principles into its business operations.

This Greenhouse Gas (GHG) Emission Report has been prepared in accordance with ISO 14064-1:2018 and the GHG Protocol Corporate Accounting and Reporting Standard for the reporting period from 1 January 2025 to 31 December 2025. The report quantifies direct and indirect greenhouse gas emissions associated with ARAMTEC's operational activities.

Key Emission Results

The total organizational carbon footprint for the reporting year 2025 was calculated as 3,829.94 tCO_2e.

Scope	Emissions (**tCO_2e**)
Scope 1 – Direct Emissions	1,676.00
Scope 2 – Energy Indirect Emissions	1,514.00
Scope 3 – Other Indirect Emissions	639.94
Total Carbon Footprint	3,829.94

The largest contributors were fuel consumption in refrigerated transportation vehicles, electricity used for cold storage facilities, and upstream logistics activities.

These initiatives contributed to reduced fuel intensity, improved refrigeration efficiency, and better environmental performance across operations.

2. INTRODUCTION

Purpose of the Report

The purpose of this report is to quantify, monitor, and disclose greenhouse gas emissions generated from ARAMTEC's operations. The report supports the company's ESG commitments and provides a transparent overview of carbon emissions associated with operational activities.

Intended Users

This report is intended for:

- Customers and business partners
- Regulatory authorities
- Investors and financial institutions
- Internal management teams
- ESG rating agencies
- Sustainability auditors and verification bodies
- Supply chain stakeholders

Reporting Objectives

The objectives of the report include:

- Compliance with ISO 14064-1 and GHG Protocol requirements.
- Establishment of a verified GHG inventory baseline.
- Identification of major emission sources.
- Support for sustainability reporting and ESG disclosures.
- Development of future carbon reduction strategies.
- Fulfillment of customer and stakeholder sustainability requirements.

3. GHG Emissions Summary

3.1 Organizational Boundaries

ARAMTEC GENERAL TRADING L.L.C

6936, Makani # 22168-83053, First Al Khail Street, Dubai,
United Arab Emirates.

Calculation period: January 2025 to December 2025

All values are in MT CO2 e

GHG Emission Reporting Frequency: Annually

3.2 Reporting Boundary & Scope Definition

Reporting Boundary & Scope Definition	Category	Description	Typical Sources	Examples (ARAMTEC GENERAL TRADING L.L.C)
Scope 1	Direct Emissions	Direct greenhouse gas emissions from sources owned or controlled by ARAMTEC.	Diesel combustion, LPG usage, refrigerant leakage, company-owned vehicles.	Diesel used in refrigerated delivery trucks, LPG consumption in warehouse operations, refrigerant leakage from cold storage and HVAC systems.
Scope 2	Indirect Energy Emissions	Indirect emissions from purchased electricity consumed during operations.	Grid electricity, refrigeration power consumption, warehouse utilities.	Electricity consumed for frozen storage, chilled storage, warehouse lighting, HVAC systems, office operations, and charging equipment.
Scope 3 – Upstream	Other Indirect Emissions (Upstream Activities)	Emissions generated from activities occurring before products and services reach ARAMTEC operations.	Supplier transportation, purchased goods, packaging materials, employee commuting, fuel supply chain, waste disposal.	Transportation of food items from suppliers to ARAMTEC warehouse, purchased packaging materials, employee commuting, disposal of operational waste, upstream fuel-related emissions.
Scope 3 – Downstream	Other Indirect Emissions (Downstream Activities)	Emissions generated after products leave ARAMTEC operations and move toward customers or end users.	Product distribution, third-party logistics, customer delivery transportation, downstream cold-chain logistics.	Distribution of frozen, chilled, and dry food products to customers across UAE through refrigerated transportation and outsourced logistics providers.

3.3 Scope 3 Category Inclusion Table

Scope 3 Category	Included	Remarks
Purchased Goods and Services	Yes	Includes packaging materials, pallets, office consumables, cleaning chemicals, and operational supplies used in warehouse and distribution activities.
Capital Goods	Yes	Includes refrigeration systems, warehouse equipment, forklifts, storage racks, HVAC systems, and material handling equipment purchased during the reporting period.
Fuel- and Energy-Related Activities	Yes	Includes upstream emissions associated with extraction, production, and transportation of diesel fuel and purchased electricity.
Upstream Transportation and Distribution	Yes	Includes transportation of frozen, chilled, and dry food items from suppliers to ARAMTEC warehouse facilities.
Waste Generated in Operations	Yes	Includes disposal of food waste, cardboard, plastic packaging, pallets, and general warehouse operational waste.
Business Travel	Yes	Includes employee and management travel for supplier meetings, customer visits, and operational coordination activities.
Employee Commuting	Yes	Includes daily commuting of warehouse workers, drivers, office staff, and management personnel.
Upstream Leased Assets	No	No significant upstream leased assets were identified under operational control during the reporting period.
Downstream Transportation and Distribution	Yes	Includes delivery of frozen, chilled, and dry food products to customers through refrigerated transportation systems and third-party logistics providers.
Processing of Sold Products	No	ARAMTEC distributes food products and does not perform downstream processing activities.
Use of Sold Products	No	Food products distributed by ARAMTEC do not generate significant direct emissions during customer use.
End-of-Life Treatment of Sold Products	No	End-of-life treatment is controlled by customers and was considered outside current reporting boundary.
Downstream Leased Assets	No	No downstream leased assets were identified during the reporting year.
Franchises	No	ARAMTEC does not operate franchise business activities.
Investments	No	No material investment-related emissions were identified for the reporting period.

4. ORGANIZATION DESCRIPTION

Company Profile

ARAMTEC GENERAL TRADING L.L.C is a leading food logistics and distribution company in the UAE specializing in receiving, storage, and distribution of frozen, chilled, and dry food products. The organization supports food service businesses, retail operations, hospitality sectors, and institutional customers through efficient temperature-controlled logistics systems.

The company operates warehousing facilities equipped with refrigeration systems, cold storage chambers, material handling equipment, and transportation fleets designed to maintain food quality and safety standards.

Organizational Structure

The organization consists of the following operational divisions:

- Procurement and receiving operations
- Cold storage warehousing
- Dry storage operations
- Refrigerated logistics and transportation
- Quality assurance and food safety
- Engineering and maintenance
- Administration and support functions
- ESG and sustainability management

Operations, Facilities, and Boundaries

The reporting boundaries include:

- Refrigerated warehouses
- Chilled storage areas
- Frozen storage facilities
- Dry food storage areas
- Distribution fleet operations
- Administrative offices
- Material handling systems
- Refrigeration and HVAC systems

The organization employed approximately 140 employees during the reporting year.

5. REPORTING BOUNDARY

Organizational Boundary

ARAMTEC GENERAL TRADING L.L.C

6936, Makani # 22168-83053, First Al Khail Street, Dubai, United Arab Emirates.

Operational Boundary

The operational boundary includes:

Scope 1

Direct emissions from owned or controlled sources.

Scope 2

Indirect emissions from purchased electricity consumed in facilities.

Scope 3

Other indirect emissions occurring across the value chain.

Entities and Locations Covered

The following operations are included:

- Dubai warehouse and logistics facility
- Refrigerated transportation fleet
- Storage and distribution operations
- Administrative offices under operational control

6. REPORTING PERIOD

Parameter	Details
Reporting Period	1 January 2025 – 31 December 2025
Baseline Year	2023
Reporting Frequency	Annual
Reporting Standard	ISO 14064-1:2018 and GHG Protocol

The reporting period represents a full operational year covering all major business activities.

7. GHG ACCOUNTING METHODOLOGY

Standards Followed

This report has been prepared according to:

- ISO 14064-1:2018 – Greenhouse Gases
- GHG Protocol Corporate Accounting and Reporting Standard
- IPCC Guidelines for National Greenhouse Gas Inventories
- DEFRA Emission Factors 2025
- UAE Electricity Grid Emission Factors

Calculation Approach

The following formula was used:

GHG Emissions = \text {GHG Emissions} = \text {Activity Data} \times \text {Emission Factor}

Tools and Software Used

The following tools were utilized:

- Microsoft Excel based GHG inventory model
- Emission factor databases
- Utility invoices and fuel records
- Refrigeration maintenance records
- Logistics and transportation records
- ESG monitoring templates

8. EMISSION SOURCES IDENTIFICATION

Direct and Indirect Emission Sources

The following emission sources were identified:

Emission Source	Category	Scope
Diesel consumption in vehicles	Mobile combustion	Scope 1
Refrigerant leakage	Fugitive emissions	Scope 1
LPG usage	Stationary combustion	Scope 1
Purchased electricity	Energy indirect	Scope 2
Employee commuting	Transportation	Scope 3
Waste disposal	Waste generated	Scope 3

Upstream transportation	Logistics	Scope 3
Downstream transportation	Distribution	Scope 3
Purchased materials	Supply chain	Scope 3
Business travel	Transportation	Scope 3

Mapping of Emission Sources

Emission sources were mapped across:

- Cold storage refrigeration systems
- Warehouse operations
- Fleet transportation systems
- Administrative facilities
- Supplier logistics operations
- Waste management activities

Scope Categorization

All identified sources were categorized according to Scope 1, Scope 2, and Scope 3 requirements under the GHG Protocol.

9. GHG SCOPE CLASSIFICATION

9.1 SCOPE 1 – DIRECT EMISSIONS

Scope 1 emissions are direct emissions arising from company-controlled operations.

Stationary Combustion

Limited LPG usage for warehouse operational activities and backup systems contributed to stationary combustion emissions.

Mobile Combustion

The major Scope 1 contributor was diesel consumption from refrigerated distribution vehicles operating across the UAE.

Assumed Operational Data

Activity	Assumed Quantity
Diesel Consumption	575,530 Litres
LPG Consumption	4,250 Kg
Refrigerant Leakage	85 Kg R404A

Fugitive Emissions

Refrigerant leakage from HVAC and cold storage systems contributed significantly due to high global warming potential refrigerants used in chilled and frozen food storage.

Process Emissions

No significant process emissions were identified during the reporting period.

Scope 1 Emissions Summary

Source	Emissions (tCO_2e)
Diesel Vehicles	1,472.30
LPG Consumption	12.10
Refrigerant Leakage	191.60
Total Scope 1	1,676.00

Gas-wise Contribution

Gas	Contribution (tCO_2e)
CO_2	1,438.20
CH_4	18.40
N_2O	27.80
HFCs	191.60

9.2 SCOPE 2 – INDIRECT ENERGY EMISSIONS

Scope 2 emissions arise from purchased electricity used for warehouse operations, refrigeration systems, lighting, HVAC systems, battery charging, and office equipment.

Purchased Electricity

Electricity consumption from cold storage facilities represented a significant source due to continuous refrigeration requirements.

Assumed Operational Data

Parameter	Quantity
Purchased Electricity	2,920,020 kWh
UAE Grid Emission Factor	0.518 $kgCO_2e$/kWh

Scope 2 Emissions Summary

Source	Emissions (tCO_2e)
Purchased Electricity	1,514.00
Total Scope 2	1,514.00

Gas-wise Contribution

Gas	Contribution (tCO_2e)
CO_2	1,498.71
CH_4	6.61
N_2O	10.27

9.3 SCOPE 3 – OTHER INDIRECT EMISSIONS

Scope 3 emissions include indirect emissions associated with upstream and downstream activities.

Purchased Raw Materials

Indirect emissions were generated through packaging materials and purchased operational supplies.

Waste Disposal

Waste generated from packaging, pallets, damaged food items, and operational waste contributed to landfill-related emissions.

Transportation and Logistics

Upstream transportation from suppliers and downstream transportation to customers generated fuel-related emissions.

Employee Commuting

Employee commuting emissions were estimated based on average commuting distances and transportation modes.

Business Travel

Limited business travel emissions were considered for management and supplier coordination activities.

Scope 3 Emissions Summary

Source	Emissions (tCO_2e)
Upstream Logistics	548.35
Downstream Logistics	91.59
Employee Commuting	42.80
Waste Disposal	18.60
Purchased Materials	23.40
Business Travel	15.20
Total Scope 3	639.94

Gas-wise Contribution

Gas	Contribution (tCO_2e)
CO_2	617.20
CH_4	12.34
N_2O	10.40

10. GHG DATA COLLECTION AND QUALITY

Data Sources and Collection Method

The following sources were used:

- Fuel purchase invoices
- Electricity utility bills
- Fleet fuel records
- Refrigeration maintenance logs
- Waste disposal records
- Transportation records
- HR employee data
- Supplier logistics information

Accuracy, Completeness, and Reliability

The inventory was developed using available operational records and internationally accepted emission factors. Data completeness was estimated at above 95% for major emission sources.

Data Management Procedures and Controls

The organization implemented the following controls:

- Monthly utility tracking
- Invoice verification
- Internal management review
- Cross-checking operational records
- Data validation through ESG management systems

11. EMISSION FACTORS

Sources of Emission Factors

The following emission factor references were used:

Source	Reference
Diesel Combustion	IPCC 2006 Guidelines
Electricity	UAE Grid Emission Factor
Refrigerants	IPCC AR6 GWP Values
Waste Disposal	DEFRA 2025
Employee Commuting	DEFRA Transport Factors
Logistics	GHG Protocol Transport Tool

Units and Justification

Emission factors were selected based on:

- Geographic relevance
- Industry applicability
- Latest available scientific guidance
- Internationally accepted methodologies

12. CALCULATION RESULTS

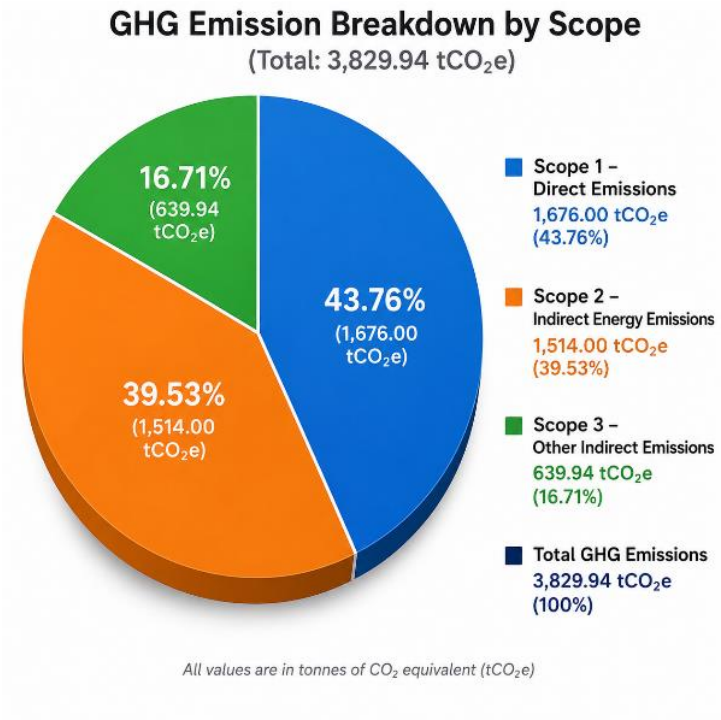
12.1 TOTAL GHG EMISSIONS

Emissions by Scope

Scope	Emissions (tCO_2e)	Percentage
Scope 1	1,676.00	43.76%
Scope 2	1,514.00	39.53%
Scope 3	639.94	16.71%
Total	3,829.94	100%

12.2 EMISSION BREAKDOWN BY SOURCE

Source	Value (tCO_2e)	% Contribution
Scope 1 – Direct Emissions	1,676.00	43.76%
Scope 2 – Indirect Energy Emissions	1,514.00	39.53%
Scope 3 – Other Indirect Emissions	639.94	16.71%
Total GHG Emissions	3,829.94	100%



Graphical Interpretation

The major contributors to ARAMTEC's carbon footprint were:

- Electricity consumption for refrigeration systems.
- Diesel consumption in refrigerated transportation.
- Upstream transportation and logistics.
- Refrigerant leakage from cold storage systems.

12.3 EMISSION INTENSITY INDICATORS

Emission Intensity Indicator	Value
Total GHG Emissions	3,829.94 tCO_2e
Total Employees	140
tCO_2e per Employee	27.36 tCO_2e/employee
Scope 1 Intensity per Employee	11.97 tCO_2e/employee
Scope 2 Intensity per Employee	10.81 tCO_2e/employee
Scope 3 Intensity per Employee	4.57 tCO_2e/employee

The emission intensity values provide insight into operational carbon efficiency.

13. BASE YEAR AND TREND ANALYSIS

Base Year Selection and Justification

The year 2023 was selected as the baseline year because:

- Earliest reliable operational emissions dataset available.
- Reflects normal operational activities.

Historical Comparison

Year	Total Emissions (tCO_2e)
2023	4,120
2024	3,980
2025	3,829.94

Adjustments for Organizational Changes

No significant acquisitions or divestments occurred during the reporting period.

14. UNCERTAINTY ASSESSMENT

Sources of Uncertainty

Potential uncertainties include:

- Estimation of refrigerant leakage quantities
- Transportation distance assumptions
- Employee commuting assumptions
- Supplier-provided logistics information
- Waste generation estimates

Method Used to Estimate Uncertainty

A qualitative uncertainty assessment approach was used considering:

- Data source reliability
- Metering accuracy
- Estimation assumptions
- Emission factor applicability

Confidence Level

The overall inventory confidence level is estimated at approximately 90–95% for major emission categories.

15. DATA QUALITY ASSESSMENT

Quality Rating for Activity Data

Data Category	Quality Rating
Electricity Data	High
Fuel Data	High
Refrigerant Data	Medium
Employee Commuting	Medium

Waste Data	Medium
Logistics Data	Medium

Cross-checks and Validations

The following validation activities were completed:

- Invoice reconciliation
- Utility bill verification
- Fuel usage trend analysis
- Emission factor review
- Internal management review
- Spreadsheet formula validation

16. GHG REDUCTION INITIATIVES

Energy Efficiency Programs

ARAMTEC implemented several energy efficiency measures including:

- LED lighting installation
- Warehouse energy optimization
- Refrigeration efficiency improvements
- Preventive maintenance of HVAC systems
- Temperature optimization controls

Waste and Water Reduction Measures

The company implemented:

- Improved waste segregation
- Recycling of cardboard and packaging materials
- Reduction in food spoilage
- Efficient water management practices
- Sustainable packaging initiatives

Sustainable Transportation Measures

Transportation emission reduction initiatives included:

- Fleet route optimization
- Driver eco-efficiency training
- Vehicle maintenance programs
- Reduced engine idling
- Improved delivery scheduling

Future Sustainability Goals

ARAMTEC aims to:

- Reduce energy intensity by 10% by 2027.
- Increase renewable energy adoption.
- Improve refrigerant management.
- Explore low-emission transportation solutions.
- Enhance supplier sustainability engagement.
- Implement digital monitoring systems for utilities.

17. CONCLUSIONS

Summary of GHG Performance

ARAMTEC successfully completed its first comprehensive GHG inventory in accordance with ISO 14064-1 and the GHG Protocol. The assessment identified refrigeration electricity demand and transportation fuel consumption as the primary contributors to greenhouse gas emissions.

The total organizational carbon footprint was 3,829.94 tCO_2e. The company demonstrated commitment toward sustainability by implementing operational efficiency improvements and ESG initiatives.

Successes and Opportunities

Key successes included:

- Establishment of a formal GHG inventory system.
- Improved operational data management.
- Enhanced energy efficiency awareness.
- Better control of refrigeration systems.
- Improved waste management practices.

Key opportunities for improvement include:

- Renewable energy implementation.
- Electrification of transportation fleet.
- Refrigerant replacement with low-GWP alternatives.
- Expanded Scope 3 data collection.

Plan for Next Reporting Period

For the next reporting period, ARAMTEC plans to:

- Improve automation of data collection.
- Establish carbon reduction targets.
- Conduct energy audits.
- Explore solar energy implementation.
- Improve logistics efficiency.
- Develop supplier sustainability programs.
- Conduct third-party verification of emissions.

17. APPENDICES

Appendix A – Activity Data Table

Activity Data	Quantity	Unit
Diesel Consumption	575,000	Litres
Electricity Consumption	2,920,000	kWh
Refrigerant Leakage	85	Kg
LPG Consumption	4,000	Kg
Employees	140	Persons
Distributed Food Quantity	68,000	MT

Appendix B – Emission Factor References

Source	Emission Factor
Diesel	2.68 $kgCO_2e/L$
Electricity	0.518 $kgCO_2e/kWh$
LPG	3.0 $kgCO_2e/Kg$
R404A Refrigerant	3922 GWP

Appendix C – Definitions and Abbreviations

Abbreviation	Meaning
GHG	Greenhouse Gas
CO_2e	Carbon Dioxide Equivalent
ISO	International Organization for Standardization
ESG	Environmental, Social and Governance
HVAC	Heating, Ventilation and Air Conditioning
GWP	Global Warming Potential
DEFRA	Department for Environment, Food and Rural Affairs
IPCC	Intergovernmental Panel on Climate Change

Appendix D – Reference Standards Used

The following reference standards and guidance documents were used for preparation of the GHG Emission Report for ARAMTEC GENERAL TRADING L.L.C, UAE:

- ISO 14064-1:2018 – Greenhouse Gases Standard
- GHG Protocol Corporate Accounting and Reporting Standard
- GHG Protocol Standards and Guidance
- GHG Protocol Scope 3 Standard
- World Resources Institute – Greenhouse Gas Protocol
- GHG Protocol Standards Overview
- ISO 14064-1:2018 – Greenhouse Gases Standard
- GHG Protocol Corporate Accounting and Reporting Standard
- GHG Protocol Scope 3 Standard
- GHG Protocol Technical Guidance Documents
- IPCC 2006 Guidelines for National Greenhouse Gas Inventories
- IPCC Assessment Reports and GWP Values
- DEFRA UK Government GHG Conversion Factors
- UK DEFRA Environmental Reporting Guidelines

ACKNOWLEDGEMENT OF RECEIPT

I confirm that I have received and reviewed this GHG Emission Report and understand my responsibility to comply with applicable requirements.

Name : R. Vijayabalan

Signature :

Designation : Facilities Engineer

Date : 12th January, 2026