BUREAU VERITAS

Bureau Veritas Certification

Greenhouse Gases Verification Opinion

is awarded to

GOFO FRANCE

Bureau Veritas Certification was engaged to conduct an independent verification of the greenhouse gases (GHG) emissions reported by GOFO FRANCE in its transport chain for the period stated below. This verification opinion applies to the related information included within the scope of work described below.

Boundaries covered by the verification:

- Name of Reporter: GOFO FRANCE
- Type of Reporter: Transport Service Provider
- Reporting Level: Corporate Level (All of Transport Chain)
- Reporting period covered: 01/01/2024 to 31/12/2024

Transport Chain Description: All transportation chain operations operated or purchased by GOFO FRANCE provide small parcel land transportation and hub services, among other related transportation activities, for cargo owners in the FRANCE region.

Reporting boundaries: Greenhouse gas emissions generated during the above transport activities .

Emissions data verified under reporting boundaries:

Scope	WTT	TTW	WTW
Scope 1 Direct GHG emissions, tCO_{2e}	0	0	0
Scope 2 Indirect GHG emissions from imported energy, tCO_{2e}	10.77	9.61	20.38
Scope 3 Other Significant Indirect GHG Emissions, tCO2e	898.89	2,852.86	3,751.75
Biofuel GHG Emissions, tCO_{2e} (applicable, report separately)	NA	NA	NA
Carbon Removal, tCO_{2e} (applicable, report separately)	NA	NA	NA
Total Quantified Transport Chain Emissions, tCO_{2e}	909.66	2,862.47	3,772.13
Quantified Transport Chain Carbon Intensity, tCO_{2e}/tonne*km (unit could be adjusted)	0.182	0.572	0.754

Limitations and exclusions: Given that the transport chain operates under ambient temperature conditions, emissions from refrigerant leakage in hubs and vehicles account for less than 0.1% of the total and are therefore excluded.

GHG verification protocol used to conduct the verification:

- ISO 14083:2023 Greenhouse Gases — Quantification and Reporting of Greenhouse Gas Emissions Arising from Transport Chain Operations
- GLEC Global Logistics Emissions Council Framework
- ISO 14064-3:2019 Greenhouse gases - Part 3: Specification with guidance for the verification and validation of greenhouse gas statements

Level of assurance:

- Scope 1 & 2: Reasonable assurance
- Scope 3: Limited assurance

GHG verification methodology:

- Interview for relevant personnel;
- Review of the documentary evidence;
- Evaluation of the methodology and information systems for data collection, aggregation, analysis and review;
- Audit of sampled sites and data to verify source.

Verification conclusion:

Based on the implementation process of the verification work and the verification findings, the greenhouse gas emission data provided by GOFO FRANCE in the transport chain inventory report complies with the quantification and reporting requirements of ISO 14083:2023 Greenhouse gases — Quantification and reporting of greenhouse gas emissions from transport chain operations.

Statement of independence, impartiality and competence:

Bureau Veritas Group is an independent professional services company that specializes in Quality, Health, Safety, Social and Environmental management with over 190 years' history in providing independent assurance services.

No member of the verification team has a business relationship with GOFO FRANCE and its directors or managers beyond that required by this assignment. We conducted this verification independently and to our knowledge there has been no conflict of interest.

Bureau Veritas Group has implemented a Code of Ethics across the business to maintain high ethical standards among staff in their day-to-day business activities.

Lead verifier: Shiwen Cai

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Verification date: 16/10/2025-19/10/2025

Issue date: 30/10/2025

Signed on behalf of
Bureau Veritas Certification (Beijing) Co., Ltd.

Bureau Veritas Certification

Appendix for Greenhouse Gases Verification Opinion

GOFO FRANCE has commissioned Bureau Veritas (Beijing) Co., Ltd. to conduct a third-party verification on the GHG emissions within its reporting boundary. Key information is listed below:

- GWP source: IPCC AR6
- Types of GHG: 7 types (CO_2、CH_4、N_2O、HFCs、PFCs、NF_3、SF_6)
- Database: Ecoinvent 3.11, GLEC V3.1, IEA Emission Factors 2024

Emission Factor Data Sheet of Scope 1&2

Fuels Categories	GHG Source	GHG	Emission Factor				Reference
			WTT	TTW	WTW	Unit	
Purchased Electricity	Hub Electricity Consumption Facilities	CO_2, etc.	0.0465	0.0415	0.088	$kgCO_{2e}$/kWh	1. Ecoinvent 3.11 market for electricity, low voltage, FR,2020-2024. 2. IEA Emission Factors 2024.

Emission Factor Data Sheet of Scope 3

TCE Categories	GHG Source	GHG	Emission Factor				Reference
			WTT	TTW	WTW	Unit	
Transfer Center	Energy consumption of transfer warehouse	CO_2, etc.	/	/	1.3	$kgCO_{2e}$/t	GLEC V3.1
Van < 3.5t	Emissions from vehicle diesel consumption	CO_2, etc.	0.195	0.647	0.842	$kgCO_{2e}$/t*km	GLEC V3.1
Class II (1.305 to 1.74 tonnes)	Emissions from vehicle diesel consumption	CO_2, etc.	0.195	0.647	0.842	$kgCO_{2e}$/t*km	GLEC V3.1
Class II (1.305 to 1.74 tonnes)	Emissions from vehicle electricity consumption	CO_2, etc.	0.056	0.050	0.106	$kgCO_{2e}$/t*km	GLEC V3.1
Class II (1.305 to 1.74 tonnes)	Emissions from hybrid vehicle energy consumption	CO_2, etc.	0.165	0.487	0.652	$kgCO_{2e}$/t*km	Based on GLEC V3.1 average calculations for electric/gasoline /diesel vehicles
Class II (1.305 to 1.74 tonnes)	Emissions from vehicle gasoline consumption	CO_2, etc.	0.244	0.763	1.007	$kgCO_{2e}$/t*km	GLEC V3.1
Class III (1.74 to 3.5 tonnes)	Emissions from vehicle diesel consumption	CO_2, etc.	0.195	0.647	0.842	$kgCO_{2e}$/t*km	GLEC V3.1
Rigid Truck 3.5 - 7.5t	Emissions from vehicle diesel consumption	CO_2, etc.	0.078	0.258	0.336	$kgCO_{2e}$/t*km	GLEC V3.1