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ESSA GROUP ROMANIA

CLIMATE TRANSITION PLAN 2023/2024



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CLIMATE TRANSITION PLAN

1. Strategic Commitment

- Align with the Paris Agreement target of limiting global warming to 1.5°C.
- Commit to a 30% reduction of GHG emissions by 2033 (baseline year: 2023, total 1,674.88 tCO₂e).
- Establish a long-term ambition of net-zero by 2050.

2. Baseline & Scope Emissions (2023)

- Scope 1: 64.34 tCO₂e (direct fuel use, fleet, company facilities).
- Scope 2: 0.93 tCO₂e (purchased electricity).
- Scope 3: 1,609.61 tCO₂e (value chain emissions, logistics, procurement, employee travel).

3. Targets

- Short-term (2024–2026):
 - 10% reduction vs. baseline.
 - Begin electrification of fleet and switch to renewable electricity (100% by 2026).
- Medium-term (2027–2030):
 - 20% reduction vs. baseline.
 - Expand supplier engagement program to cover at least 70% of Scope 3 emissions.
 - Adopt low-emission logistics solutions (EV trucks, rail transport, optimized routes).
- Long-term (2031–2033):
 - 30% reduction vs. baseline.
 - Full integration of low-carbon procurement policies.
 - Introduce internal carbon pricing to guide investments.

4. Key Levers for Decarbonization

- **Energy & Operations:**
 - Transition to renewable electricity (solar PPAs, green tariffs).
 - Improve warehouse energy efficiency (LED lighting, smart HVAC).
- **Fleet & Distribution:**
 - Gradual shift from diesel to electric or hybrid vehicles.
 - Optimize last-mile delivery through route planning software.
- **Supply Chain (Scope 3):**
 - Collaborate with suppliers to set their own GHG reduction targets.
 - Prioritize low-carbon packaging and recycled materials.
 - Implement supplier scorecards based on sustainability performance.
- **Employee Engagement:**
 - Incentivize low-carbon commuting (bike-to-work schemes, EV charging).
 - Training programs to embed climate awareness in daily operations.

5. Governance & Accountability

- **Board-level oversight:** Sustainability KPIs linked to executive performance.
- **Climate Transition Committee:** cross-functional team responsible for delivery.
- **Annual review:** Progress assessed against targets and disclosed in sustainability reports.

6. Financial Planning

- Introduce internal carbon pricing (starting at €50/tCO₂e, rising over time).
- Allocate a dedicated decarbonization budget for fleet upgrades, renewable energy, and efficiency measures.
- Explore green financing (sustainability-linked loans, EU funds).

7. Monitoring & Disclosure

- Report annually through CSRD, GRI, and CDP frameworks.
- Use independent third-party assurance for emissions data.
- Communicate progress transparently to stakeholders.

8. Offsetting (Last Resort)

- Any residual emissions after 2033 will be addressed through high-quality carbon removal credits (nature-based + engineered solutions), ensuring credibility and alignment with ICVCM standards.

