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SUSTAINABILITY REPORT 2025

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Foreword: A Year of Consolidation and Progress

2025 has been a defining year for Sparta Logistics. It has been characterised not by radical transformation, but by consolidation, professionalisation and deliberate steps towards embedding sustainability more firmly into our organisation. As our business continues to develop, so does our understanding of the responsibility that accompanies growth.

Throughout the year, Sparta Logistics has experienced positive organisational development. We have welcomed new colleagues across several functions, including experienced freight forwarders, new trainees and the establishment of a dedicated Sustainability Lead role. This reflects both business growth and a conscious decision to invest in the competencies required to support our long-term ambitions.

Our participation in Det Grønne Akademi provided valuable insights into the requirements and complexity of the green transition within our sector. This experience highlighted the importance of building internal competencies in order to effectively translate strategic ambitions into concrete actions. As a result, we chose to establish a dedicated role responsible for sustainability, ensuring that initiatives are anchored in-house with clear ownership and continuity.

One of the most tangible developments during the year has been the long-awaited implementation of electric trucks into our daily operations. Following an extended period of preparation and planning, this milestone represents a broader shift in how we approach investments and operational decisions. While the environmental implications are addressed later in this report, it illustrates how progress in a competitive logistics market is often incremental and requires long-term planning.

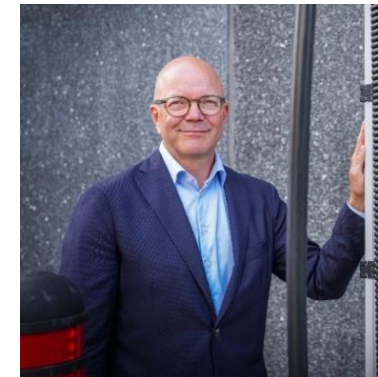
In parallel, the expansion of our warehouse and distribution facilities has strengthened our operational platform. The facility has quickly become an integrated part of our operations and supports ongoing efforts to optimise logistics flows, increase efficiency and prepare the business for future demand. Development and optimisation remain central themes across the organisation, both in relation to environmental performance and long-term business resilience.

This report is Sparta Logistics' first sustainability report prepared in accordance with the VSME framework. It reflects where we stand today and how we work with proportionality, transparency and continuous improvement. The report presents our most significant impacts, risks and initiatives, while also acknowledging areas where further progress is required. We view transparency as a prerequisite for learning and development.

Looking ahead, sustainability will remain an integrated part of our strategic considerations. While not all initiatives for the coming years are fully defined, we continue to explore new opportunities and prepare concrete actions, including initiatives planned for 2026. Our ambition is to move forward in a responsible and structured manner, balancing environmental and social responsibility with sound governance and the realities of our business.

Finally, I would like to thank you for taking the time to read our report and invite dialogue and feedback on our sustainability journey.

With kind regards,
Nikolaj Kock





GENERAL INFORMATION

B1: Basis for preparation

For us, sustainability-related considerations form part of how we manage our operations. Our responsibility goes beyond transporting goods efficiently; it also includes addressing the environmental, social and governance impacts connected to our activities.

This Sustainability Report covers the period 1 January 2025 to 31 December 2025 and is aligned with our financial year. The report complements our Annual Financial Report for the same period.

In light of recent developments relating to the Corporate Sustainability Reporting Directive (CSRD), Sparta Logistics has decided to prepare its first sustainability report in accordance with the EFRAG Voluntary Sustainability Reporting Standard for non-listed SMEs (VSME).

This report has been prepared in accordance with the Basic Module and reflects a proportionate approach consistent with the size and complexity of our organisation. At this stage, the reporting scope includes our Danish operations, namely our locations in Hørning and Glostrup.

In preparing this report, Sparta Logistics has considered the implementation guidance published by EFRAG as well as relevant Danish guidance materials to ensure a structured and proportionate approach aligned with the VSME standard.

The report is presented in English, reflecting the international nature of our operations.

Our greenhouse gas calculations follow the principles of the Greenhouse Gas Protocol. The report includes Scope 1 and Scope 2 emissions. Scope 3 emissions are not yet comprehensively

accounted for. While some value chain-related emissions are included in our current reporting, a complete identification and quantification of Scope 3 categories remains a work in progress. However, we recognise the relevance of value chain emissions and intend to strengthen our data foundation and internal processes to enable more comprehensive reporting in the coming years.

The report has not been subject to external assurance.

B2: Practices, policies and future initiatives for transitioning towards a more sustainable economy

Sparta Logistics' work with sustainability is guided by our ESG strategy, "*We go the extra mile*". The strategy sets the overall direction for our sustainability efforts and long-term operational development. It is structured around three focus areas: '*Decarbonise our footprint*'; '*Impact with customers*'; and '*Get the basics right*'.



Through these focus areas, we seek to balance environmental considerations, collaboration with customers and partners and sound governance practices in a manner proportionate to our size and operational context.

Based on an internal assessment of where we can contribute most effectively within the logistics sector, Sparta Logistics has identified United Nations Sustainable Development Goals that serve as guiding reference points for our sustainability efforts.

In particular, *SDG 7 (Affordable and Clean Energy)*, *SDG 13 (Climate Action)* and *SDG 17 (Partnerships for the Goals)* represent our primary areas of alignment. These goals reflect our core environmental impacts as a logistics and transport provider and the importance of collaboration across the value chain in supporting emissions reduction and operational improvements.

Additionally, our internal policies and employee-focused initiatives contribute to *SDG 3 (Good Health and Well-being)*, *SDG 4 (Quality Education)* and *SDG 5 (Gender Equality)*. Through our focus on providing safe working conditions, employee wellbeing, apprenticeship programmes and equal treatment, we aim to support employee wellbeing and responsible workplace practices within our organisation. This we hope to extend this approach into our partnerships.



Sparta Logistics has established practices, policies and forward-looking initiatives that support the ongoing development of our sustainability-related practices and operations. Our approach reflects

both our operational reality as a logistics provider and our ambition to gradually reduce negative environmental impacts while strengthening governance practices and internal social initiatives.

The elements described below outline how sustainability is embedded in our daily operations, governance framework and future development plans.

B2.1 Practices

Sustainability considerations are integrated into the way Sparta Logistics conducts its operations. As a transport and logistics provider, our most significant environmental impact relates to energy use and greenhouse gas emissions from transport activities. Consequently, operational practices focus on reducing emissions and improving efficiency wherever feasible. In particular, we:

- Gradually introduce low-emission transport solutions, including electrified trucks and alternative technologies, where operationally and economically viable.
- Apply multimodal transport models, incorporating rail and sea transport where feasible, as these transport modes generally are less emissions-intensive compared to road transport.
- Monitor and report Scope 1 and Scope 2 as well as energy consumption to support transparency and informed decision-making.

Beyond environmental performance, social responsibility forms part of our operational practices. We maintain a continuous focus on workplace safety and employee wellbeing and aim to uphold a strong safety culture across our locations. Sustainability responsibilities are set at Board level and coordinated by our Sustainability

Lead, while practical implementation is embedded across relevant operational functions in line with our relatively flat organisational structure.

These practices represent ongoing efforts to reduce our negative impacts and support employees, customers and partners. At the same time, we continuously work to optimise our operations and organisational setup through new initiatives and incremental improvements across environmental, social and governance areas. This includes both operational enhancements and the ongoing development of internal policies and practices as part of the continued development of our sustainability-related practices.

B2.2 Policies

To support structured and responsible decision-making, we have adopted formal policies addressing key sustainability matters. Our governance framework includes:

- An *ESG Policy*, which outlines our commitments in relation to environmental matters, working conditions, human rights and responsible business conduct, including anti-corruption.
- A *Supplier Code of Conduct*, which defines the standards expected of suppliers and business partners, including compliance with applicable legislation, labour standards and environmental considerations.
- A *Personnel Policy*, which sets out internal expectations regarding professional conduct, collaboration and employee wellbeing.
- A *Whistle-blower Scheme*, which enables confidential reporting of inappropriate conduct and supports ethical business practices.

These policies provide the foundation for integrating environmental, social and governance considerations into our business operations. The policies are reviewed periodically and updated where necessary to reflect regulatory developments and changes in our operational environment.

Policy	Area	Status
ESG Policy	Environment, Social and Governance	Implemented
Supplier Code of Conduct	Governance	Implemented
Personnel Policy	Social	Implemented
Whistle-Blower Scheme	Governance	Implemented

B2.3 Future initiatives

Sparta Logistics recognises that sustainability-related improvements require continuous development. We therefore maintain a forward-looking approach to sustainability. Current initiatives include:

- Further development and scaling of low-emission transport solutions in line with technological advancements and infrastructure availability.
- Continued refinement of greenhouse gas data collection and reporting processes to improve data quality and transparency.
- Gradual development of value chain emission reporting (Scope 3), acknowledging the relevance of emissions from externally sourced transport services.
- Strengthened collaboration with customers and logistics partners to identify opportunities for emission reductions through optimisation and multimodal planning.

- Interacting with local, national and international authorities to improve regulatory and infrastructure conditions supporting lower-emission transport solutions.

These initiatives are aligned with our long-term strategic direction and reflect our ambition to continuously improve our sustainability-related practices.

B2.4 Targets

We have defined strategic ambitions to guide the implementation of our sustainability efforts. While our approach remains proportionate to our size and operational context, we have established objectives that support measurable progress for us over time. Our current ambitions include:

- Reducing greenhouse gas emissions over time through increased use of lower-emission technologies and optimisation of transport and warehouse solutions.
- Maintaining a strong safety culture, including the ambition to keep lost time injury frequency at a low level.
- Supporting implementation of and adherence to the Supplier Code of Conduct across relevant suppliers, and continuing to work with customers and partners to lower greenhouse gas emissions.
- Strengthening transparency and consistency in our sustainability reporting.





ENVIRONMENT METRICS

In this section, we present the environmental aspects of our operations, including energy consumption, CO₂ emissions and other relevant environmental metrics. The reporting is based on the VSME Basic Module, supplemented by selected disclosures, including C3 on greenhouse gas emissions, to provide a more comprehensive overview of our impact.

The reported emissions are calculated using Klimakompasset (the Danish Climate Compass), provided by the Danish Business Authority to ensure a consistent and recognised methodology. While the current reporting primarily covers Scope 1 and Scope 2 emissions, we are in the process of outlining our approach to Scope 3, with the ambition to gradually expand and improve our disclosures in future reporting periods.

B3: Energy consumption and CO₂-emissions

The table below presents the aggregated energy consumption for the company's locations in Aarhus and Glostrup, divided into renewable and non-renewable energy sources. The storage facility in Glostrup is leased, and data availability has been limited. Consequently, the energy consumption for this location is based on the best available information. Our Aarhus location is supplied with district heating and is equipped with rooftop solar panels, which contribute to the renewable share of the total energy consumption.

Energy consumption related to transport includes diesel and electricity. Diesel is classified as non-renewable. Electricity used for charging during transport activities ("charging-while-away") is classified as renewable, as it is supplied with guarantees of origin from renewable energy. Electricity used for charging at storage facilities is included under total electricity consumption. This electricity consists partly of grid electricity without renewable certification, which is classified as non-renewable, and partly of electricity generated from on-

site solar panels, which is classified as renewable. District heating is classified as non-renewable for the purpose of this VSME assessment. Although the district heating supplier reports a renewable energy share of 86.2%, the energy carrier is treated conservatively to ensure consistency and transparency in the classification of energy sources.

Energy consumption in MWh for the reporting year 2025:

	Energy consumption (renewable)	Energy consumption (non-renewable)	Energy consumption (total)
Electricity	172,68	24,37	197,05
Fuels (incl. charging)	160,92	2324,43	2485,36
District heating	-	59,47	59,47
Total	333,6	2408,27	2741,88

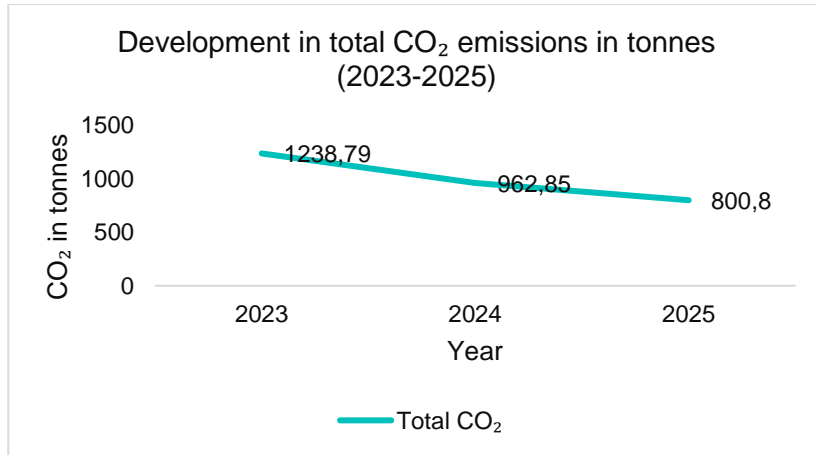
* Electricity and fuel consumption are documented for both locations. Heating consumption for the Glostrup location is excluded, as it is included in the warehouse lease. We aim to improve data availability and accuracy for this location in future reporting periods

The development in our energy consumption is reflected in changes to our emissions profile. In particular, the shift from diesel to electricity contributes to a reduction in our Scope 1 emissions and a corresponding increase in Scope 2 emissions. This development is in line with our ongoing electrification efforts and is further illustrated in the following section.

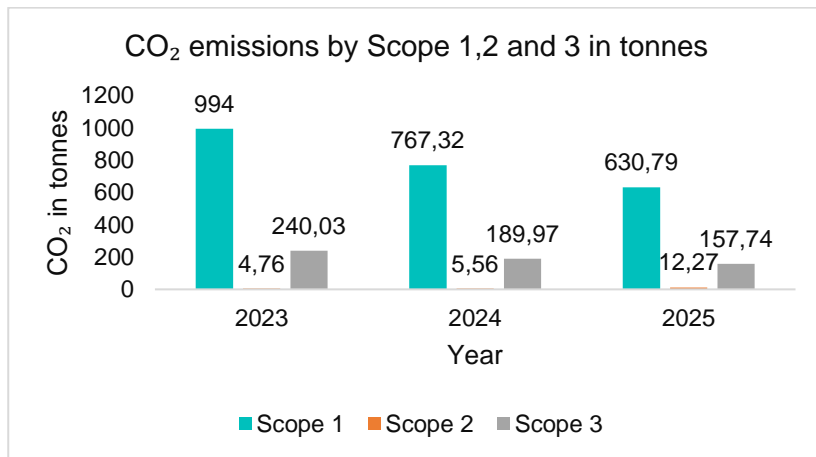
C3: CO₂-emissions

We observe a decrease in Scope 1 emissions in 2025, primarily driven by reduced diesel consumption following the introduction of electric trucks, which have been in operation since June 2025. As a natural consequence of this transition, we see a slight increase in Scope 2 emissions due to higher electricity consumption related to

the operation and charging of these vehicles. This development is consistent with our ongoing electrification efforts.



Based on the currently reported emission categories, total reported CO₂ emissions have decreased over the period, primarily reflecting lower reported Scope 1 emissions.



The reduction in Scope 1 emissions reflects decreased diesel consumption, while the increase in Scope 2 emissions is linked to higher electricity usage following the introduction of electric trucks. Scope 3 emissions are currently only partially included in our reporting. However, we are aware that a significant share of our total emissions is linked to external transport activities, including ferry and rail transport. We are currently working on outlining our approach to Scope 3, with the ambition to expand our reporting in future periods.

	2023	2024	2025
Scope 1	994	767,32	630,79
Scope 2	4,76	5,56	12,27
Scope 3	240,03	189,97	157,74
Total CO₂	1238,79	962,85	800,8
Outside scope	66,56	55,11	61,20

B5: Biodiversity

None of our locations are situated within or in close proximity to any Natura 2000 sites. For the Hørning location, the nearest designated areas are *Skåde Bakker/Giber Å* (234) and *Brabrand Sø* (233), both located more than ten kilometres away. For the Glostrup location, the nearest sites are *Vasby Mose/Sengeløse Mose* (140) and *Vestamager* (143), which are also located more than ten kilometres away.

Based on this assessment, our operations are not located in close proximity to Natura 2000 areas, and no direct interaction with protected biodiversity areas has been identified. However, we recognise that the nature of our operations may have indirect effects on biodiversity through their contribution to air pollution and climate change. These impacts are primarily considered as part of our overall approach to emissions reduction.

B6: Water

Water consumption in our operations is limited and primarily related to sanitary facilities and general office use at our locations. Total water withdrawal for the reporting year amounted to 212 m³.

Our operations do not involve water-intensive processes, and water use is therefore not considered material. All water consumption is supplied through municipal water systems, and no abstraction from natural water reservoirs takes place. Furthermore, our locations are situated in areas without known water stress, and no water-related risks have been identified.

Water withdrawal	2025
Hørning	212 m ³

* Water withdrawal is not separately documented for the Glostrup location, as it is included in the lease agreement, similar to heating consumption.

B7: Resource use, circular economy and waste management

Resource use in our operations is primarily related to the operation of vehicles, including fuel, tyres and spare parts, as well as general office and warehouse activities. Maintenance and servicing are carried out by external service providers.

We seek to extend the lifespan of vehicles and components through maintenance and operational optimisation, while ensuring that waste materials are handled appropriately.

In the reporting year, waste generation amounted to 200.42 tonnes, including both hazardous and non-hazardous waste. Of this, 28.93 tonnes were directed to recycling and reuse. Waste is handled through authorised waste management systems in accordance with applicable regulations.

Due to the nature of our operation, resource use and circular economy-related matters are not considered material to our business activities.

	Amount in tonnes	Amount recycled
Non-hazardous	199,83	28,93
Hazardous	0,59	0
Total	200,42	28,93





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SOCIAL METRICS

In this section, we outline how we work with social aspects, including employee wellbeing, working conditions, health and safety, and training and development. As part of our transition to the VSME framework, we have structured our disclosures to provide a more systematic and transparent overview of our social practices and related initiatives.

We have collected data from our internal systems as well as from relevant external partners where applicable. As this is our first year applying the VSME approach, we expect to further develop and refine our data collection processes in the coming years to ensure improved consistency and completeness.



B8: Workforce – General characteristics

This report covers our workforce in Denmark, across our locations in Hørning (Jutland) and Glostrup (Zealand). Our employees include office-based staff, warehouse employees, and drivers operating from our Danish locations. Our employees are full-time and permanently employed, supplemented by hourly employees in our warehouse facilities.

Looking at the organisation as a whole, the composition is more nuanced. Female employees are primarily represented in administrative and office-based roles. In total, our organisation consists of approximately 40 employees, of which 6 are women and 34 are men. We do not have any registered employees who identify as non-binary.

We are aware of the gender imbalance within our organisation, particularly in driver roles, which reflects broader industry trends. While recruitment is based on qualifications and competencies, we consider diversity as a relevant factor and aim to support a more balanced workforce over time. As part of this approach, we seek to use inclusive language in our job postings and offer a degree of flexibility in working conditions, where possible, to strike a good work-life balance for our employees. We believe that these measures may support our ability to attract future employees over time.

Number of Employees	Female	Male	Other/ Non-binary	Total
In Hørning	5	27	0	32
In Glostrup	0	7	0	7
Full-time employees	5	34	0	39
Drivers	0	8	0	8

Our workforce reflects the development of the company, which celebrated its 10-year anniversary in 2025. As a relatively young and growing organisation, we do not yet have a high level of long-term tenure across all employee groups. However, we have established a stable core of employees contributing to continuity and operational knowledge.

In recent years, the company has experienced growth both commercially and organisationally, including an increase in the number of employees. In 2025, we onboarded approximately 6–8 new colleagues, reflecting continued expansion of our activities. As a result, our workforce composition is naturally influenced by this growth phase.

The age distribution of our employees spans across different age groups, contributing to a combination of experience and new perspectives within the organisation. The distribution of employees by age group is presented in the table below.

	Female	Male
Under 40	6	11
Between 40-59	0	10
Over 60	0	5

We experience a level of employee turnover that is in line with general market conditions. Changes in employment are primarily driven by factors such as opportunities in larger/other companies, career changes, or commuting considerations. Based on this, we do not identify employee turnover as a significant challenge at this stage.

As the company continues to grow, we will focus on attracting and retaining employees at different stages of their careers to support a balanced and stable workforce over time.

B8.1 Working conditions and employee wellbeing

We work continuously to maintain appropriate working conditions and support employee wellbeing across the organisation. This includes a focus on daily collaboration, clear communication, and a working environment where employees can perform their tasks effectively.

We offer a degree of flexibility in working conditions where possible, supporting a balance between work and personal life. We also address working environment matters on an ongoing basis to ensure appropriate conditions in both office and warehouse settings.

The most recent measurement of employee wellbeing indicates that while overall wellbeing remains relatively stable, there has been a slight decline compared to previous periods. Based on this, we have identified employee wellbeing as a focus area for 2026.

B8.2 Health and safety

We aim to maintain a safe working environment across our operations. Employees and other personnel working in or visiting our warehouse facilities are introduced to relevant safety procedures and guidelines to ensure safe conduct in these environments.

Safety-related matters are addressed on an ongoing basis. Where questions arise or adjustments are needed, these are handled directly to ensure that safety standards are maintained in daily operations.

B8.3 Training and development

We work actively with training and development as part of our approach to supporting both current and future workforce needs. This includes a focus on practical learning and the continuous development of employee competencies.

A key element of this approach is the integration of apprentices into our organisation. In 2025, we had four apprentices as part of our workforce, and this effort has been further strengthened with the addition of two apprentices in 2026.

In addition, employees participated in training activities corresponding to a total of 224 hours in 2025, supporting the ongoing development of relevant skills and competencies.

Through these initiatives, we seek to support skills development and workforce participation within the logistics sector.

B8.4 Social initiatives

As part of our workforce-related initiatives, we have engaged in initiatives aimed at supporting access to the labour market. In cooperation with Skanderborg Municipality, we have participated in the “UngeLøftet” initiative, resulting in a social employment within our organisation.

Through this collaboration, we aim to support employment opportunities for individuals who may face barriers to entering the labour market, while contributing to local employment-related initiatives.



B10: Workforce – Remuneration, collective bargaining and training

We work to ensure orderly and transparent employment conditions for all employees. As a company with fewer than 50 employees, we do not report detailed information on remuneration.

Our warehouse employees are covered by collective bargaining agreements. Other employees are employed under individual contracts in accordance with the Danish Salaried Employees Act (funktionærloven). Our apprentices are employed in line with applicable terms set out by HK.

We maintain an ongoing dialogue between management and employees regarding wellbeing, working conditions and development. This dialogue takes place through daily collaboration as well as through regular conversations.

Our employee handbook outlines employees’ rights and obligations and supports a consistent and responsible approach to employment conditions.

We continuously work to maintain employment practices that are aligned with applicable legislation and relevant collective agreements.

B9: Workforce – Health and safety

In 2025, no work-related accidents resulting in lost time were recorded among our employees, based on our internal incident registration. No fatalities as a result of work-related injuries or work-related ill health were recorded during the reporting period.



GOVERNANCE METRICS

B11: Convictions and fines for corruption and bribery

We aim to conduct our business in a transparent and professional manner and to support responsible business practices across our operations. We aim to ensure that our decisions are made on objective and professional grounds, and that our business decisions are guided by professional and objective considerations.

During the reporting period, no incidents of corruption or bribery were identified or reported. While we assess the overall risk of corruption and bribery as limited in our daily operations, we acknowledge that risks may arise, particularly in connection with international transport activities and collaboration with partners across borders. We therefore remain attentive to these risks.

Our approach to responsible business conduct is supported by internal guidelines and expectations for both employees and business partners. Our employee handbook outlines how employees are expected to act across a range of areas, including professional conduct, responsibility and interaction with external parties.

We have also established a Code of Conduct for our transport suppliers, which sets expectations regarding responsible and ethical behaviour. Through this, we seek to support transparency and clear expectations within our value chain and support alignment with applicable standards and regulations among our business partners.

We have implemented a whistleblower scheme, which allows employees and relevant external parties to report concerns or suspected misconduct. Reports can be submitted anonymously, and the scheme is intended to support openness and facilitate appropriate handling of potential issues.

We do not currently have a formal standalone anti-corruption or anti-bribery policy. However, we recognise the importance of

strengthening our governance framework in this area and will consider further formalisation of our approach as part of the continued development of our governance framework.

Going forward, we will continue to develop our governance practices, with a particular focus on responsible supplier management and risk awareness related to international operations.

