

Advanced Media Trading's Greenhouse Gas Emissions from 2021 to 2023

This report is a comprehensive greenhouse gas (GHG) emissions inventory report for Advanced Media Trading (AMT) from 2021 to 2023. The inventory is a complete and accurate quantification of the amount of GHG emissions that can be attributed to AMT's operations within the boundary and scope set for the specified reporting period and computed by the eMission platform by the UAE Alliance for Climate Action (UACA).

Founded in 2002, Advanced Media Trading conducts business across the MENA region from its headquarter in Dubai, UAE. The headquarter was relocated in 2021 to a new location on Sheikh Zayed Road to accommodate the company's expansion plans. For this reason, the year 2021 was chosen as the year to baseline and calculate GHG emissions. Moreover, close to 85% of AMT's entire workforce operates out of the UAE. For this reason, the report focuses solely on the GHG emissions attributed to the operations within the UAE since 2021.

The data utilized in this report was collected and consolidated between 2023 and 2024 based on financial statements for a spend-based analysis, Human Resources records, third party sources such as waste management and freight companies, periodic sampling of utility consumptions and federal data.

As adapted from the GHG Protocol, these emissions were classified as Scope 1, Scope 2, and Scope 3 categories. The total annual summary and breakdown of the GHG emissions can be found at Appendix of this document.

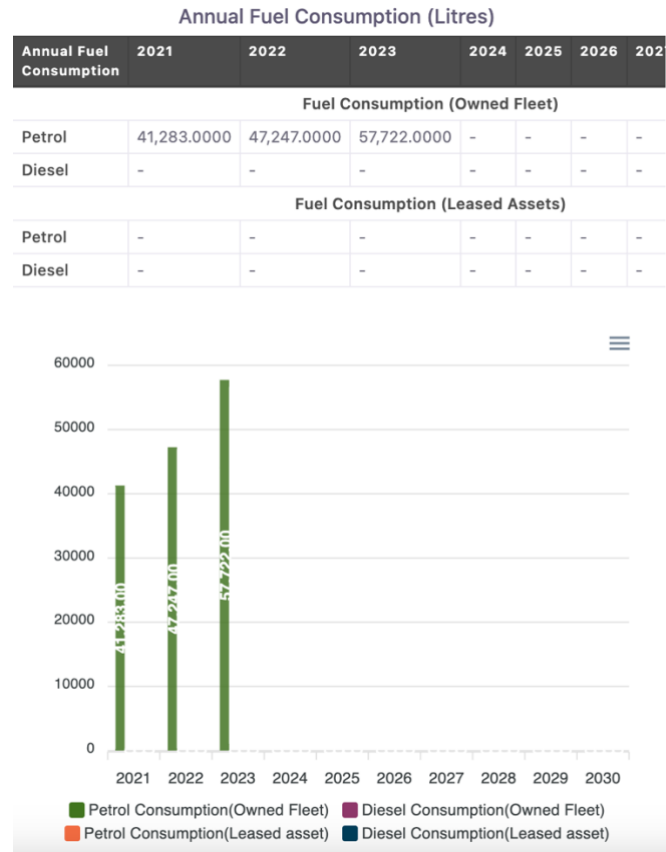
SCOPE 1 (Direct GHG Emissions)

These are emissions from sources that are owned or controlled by the company. Scope 1 emissions usually account for the smallest amount of greenhouse gas (GHG) emissions, yet they are the ones that can most directly be controlled or managed by the company as well.

Fuel Emissions

Fuel Emissions cover a range of emissions in Scope 1 calculations. For the purposes of this report, the targeted fuel emissions are mobile combustions that cover emissions from all vehicles (e.g. cars, vans, trucks) owned or controlled by AMT.

AMT’s fuel emissions were quantified based on monthly fuel expenses obtained from the Accounting Department and UAE’s monthly archive of fuel prices. AMT’s fuel emissions have increased from 99.079 tCO₂e in 2021 to 138.533 tCO₂e mostly due to the expansion of AMT’s fleet size.



AMT’s most practical solution is electrifying. Replacing traditional fossil fuels by electrifying them will reduce Scope 1 emissions completely.

On Transport Day during COP28 hosted by the UAE, AMT joined the UACA’s Road2.0 pilot program with the goal to support the UAE in reducing emissions linked to the transport sector and to accelerate the transition to green road transport alternatives through early and tangible action from organizations across the UAE transport ecosystem by integrating Zero Emission Vehicles (ZEVs). As a part of its commitment to the principles of Road2.0, AMT is in the process switching 20% of its fleet to electric by the end of 2024 and convert its fleet to ZEVs by 2030. Please note that in this context, ZEVs include electric vehicles as well as reliance on alternative fuels.

The success of the pilot program in 2024 would yield a projected 20% reduction in AMT's emissions in 2025. AMT's target is to achieve zero fuel emissions by 2030 after converting the entire fleet.

Refrigerant Leakage

Refrigerant Leakage belong to a category of fugitive emissions which are leaks from greenhouse gases (e.g. refrigeration, air conditioning units).

No data was collected for this category because AMT's refrigeration needs do not account for noticeable emissions given the scope of this GHG emission inventory report. However, it is imperative that AMT works committedly towards ensuring the Showroom, Warehouses and Service Center are energy efficient, well insulated, and heating and cooling valves and pipes are not leaking and are in optimal condition.

SCOPE 2 (Indirect GHG emissions)

These are emissions from the generation of purchased electricity, heat and steam consumed by the company.

Electricity Consumption

Electricity consumption falls under two categories; Scope 2 covers the electricity consumed by the end-user. AMT does not have any reported GHG emissions under Scope 2 because AMT's utility supply is provided through property owners from whom AMT rents its offices and warehouses. Simply put, AMT's electricity consumption is quantified as leased assets. However, Electricity and Water Consumption are calculated again in terms of cost under **Scope 3** emissions from **Fuel and Energy production**.

Even though AMT does not have any reported Scope 2 GHG emissions, there are still measures that AMT can take to contribute to the reduction of emissions.

Some of these are:

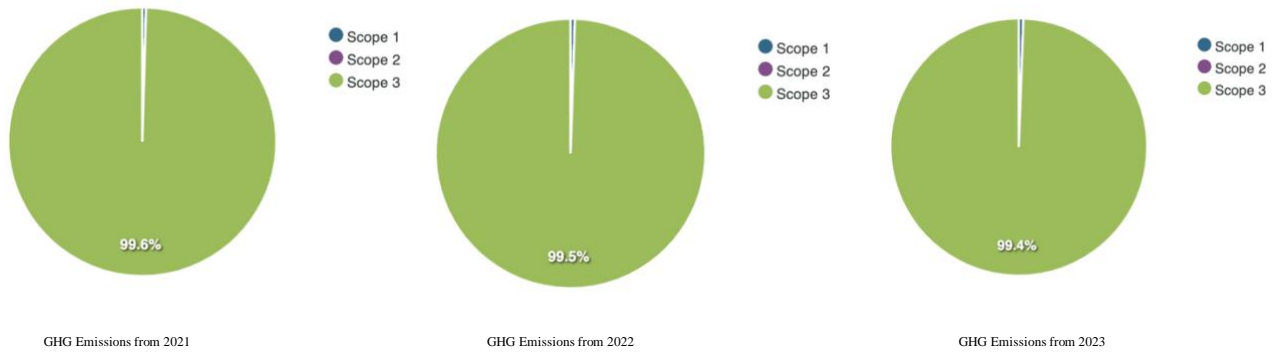
- Increasing energy efficiency by switching to LEDs for instance.
- Engaging with stakeholders (e.g. communicating the benefits of renewable energy to the building owner)
- Conserving energy by implementing energy conservation policies within the office such as simply turning off unused lights or unplugging appliances.
- Incorporating a low-carbon electricity provider via on-site installations



SCOPE 3 (Indirect GHG emissions)

These are emissions that occur as a consequence of the company’s activities but from sources not owned or controlled by the company. Scope 3 emissions, commonly referred to as ‘value chain emissions,’ encompass all indirect emissions that occur in a company's value chain, excluding those from Scope 1 and 2.

Scope 3 emissions can account for up to 90% of the total greenhouse gas emissions (GHGs). See figures below.



Multiple categories encompass the magnitude of Scope 3 emissions. For instance, Scope 3 upstream emissions encompass all the greenhouse gas emissions produced before the products or raw materials arrive at the company's doorstep. AMT does not produce any products or rely on raw materials. Scope 3 emissions that are categorized in upstream activities such as Extraction and Production, Agricultural Activities and Transportation of Raw Materials are not applicable to scope and operation of AMT.

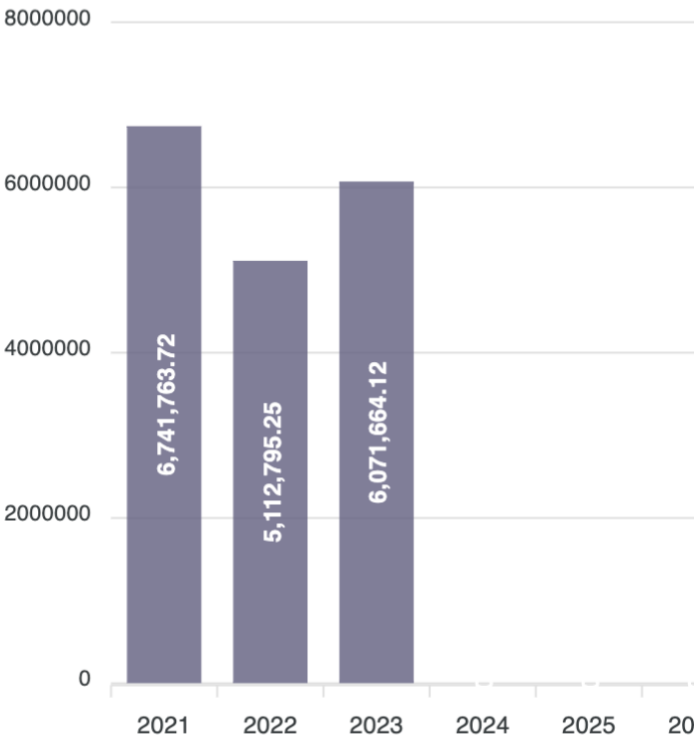
Purchased Goods and Services

This category calculates the emissions from making and moving products and services that AMT has acquired. AMT's purchased goods and services fall mostly into these categories: Construction, Food and Beverage and Tobacco Products, Print Media and Printing Support, Computers and Relevant parts and Communication Devices, Furniture and Shelving, Vehicles and Part sales, Media and Software, Data Processing and Internet Publishing and Other Information Services, Insurance Agencies, Carriers and Brokerages, Legal services, Administrative and Support Services, Waste Management and Remediation Services, Educational Institutions and Services, Hotels and Campgrounds.

The data quantified in this category relied on a spend based analysis approach which is when the average spend-based method is applied by collecting data on the economic value of purchased goods and services. This number is then multiplied with relevant emission factors to estimate the

emissions from the amount spent on these categories.¹ This process is conducted automatically by the eMission Platform by UACA.

Purchased good and services	2021	2022	2023
Spent in AED	6,741,763.7200	5,112,795.2500	6,071,664.1200



Emissions from Purchased Goods and Services markedly account for a significant portion of a company's total Scope 3 emissions, making them a critical area for GHG management and reduction strategies.

The noticeably higher emissions in 2021 were due to major constructions that were required to prepare the new Showroom and Offices on Sheikh Zayed Road. The spike in 2023 emissions is due to the expansion of AMT's fleet size by purchasing new vehicles.

Legal services, Insurance, and print media and support (accounting mostly for Marketing costs) consistently account for the major bulk of emissions in the category of Purchased Goods and Services.

Administrative costs are unavoidable considering the positive growth of the company from 70 employees in 2021 to 130 employees in 2024.

¹ Explanation provided by UACA's platform.

Capital Goods

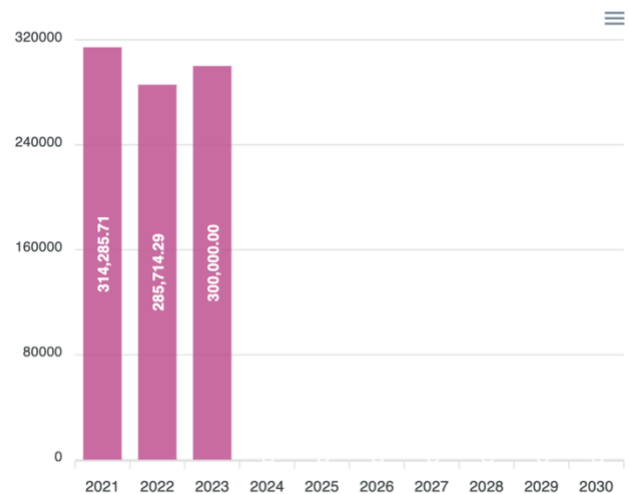
In simple terms, this category calculates emissions from the creation and transport (cradle-to-gate) of big company purchases. AMT is neither engaged in the production of capital goods (such as big machinery) nor acquires capital goods (such as farms or factories) for its operations. This category is not applicable to the scope and operation of AMT's GHG reporting.

Water Consumption

There is a projected increase in water consumption from 2023 onwards due the increase in the number of workforces. The initial spike in 2021 can be attributed to the construction efforts, while the increase since 2023 can be explained by looking at the number of employees accessing the washrooms and pantries available at the Showroom/Office and Service Center/Warehouses.

Measures can be taken both by AMT and property owners to prevent the increase in water consumption such as raising awareness, regular monitoring and maintenance of pipes and plumbing, installing a self-closing tap to save water, and installing dual flush toilets for better efficiency and less waste.

Annual Water Consumption (IG)	2021	2022	2023	2024	2025	2026	2027
Water Consumption (IG)	314,285.7140	285,714.2860	300,000.0000	-	-	-	-

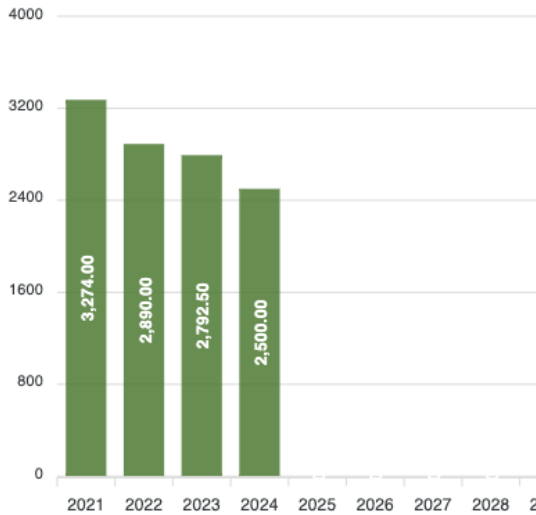


Solid Waste Landfilled

AMT's annual Solid Waste Landfilled's GHG emissions have steadily decreased from 1.529 tCO₂e in 2021 to a projected 1.168 tCO₂e in 2024. This has been accomplished through strategic partnerships with waste collection companies offering plastic, paper and steel recycling and

Waste Land Filled (KG)

Annual Waste Generation Consumption	2021	2022	2023	2024
Waste Land Filled (Kg)	3,274.0000	2,890.0000	2,792.5000	2,500.0000



composting. Regular awareness campaigns across the branches and a near-total ban of plastic bottles and plastic bags, as per Federal mandates, have also played significant roles.

On average, 32 kg per month paper, plastic and steel are being recycled by AMT’s waste management partner, RECAPP. Moreover, The Waste Lab collects on average 32.5 kg monthly of food waste from the Showroom, Offices, Service Center and Warehouse to be composted.

In 2024, employees produce 10kg of waste on average daily across the Showroom, Offices, Warehouse and Service Center. Proper educational initiatives and awareness campaigns are necessary to further reduce waste by increase

the amount of recycling that is collected and food that is properly disposed of to be composted later. Employees need to become cognizant of the amount of waste they are producing daily.

Employee Commute

The Human Resourced Department requested that employees share the distance and methods by which they commute to work every day since 2021. The most common methods of commuting for ATM employees are Car (petrol), Public Bus and Metro. The cumulative distance traveled by each method was then multiplied by 250 (as an estimated average number of working days).

Employee Commute accounts for AMT’s second highest Scope 3 GHG emissions.

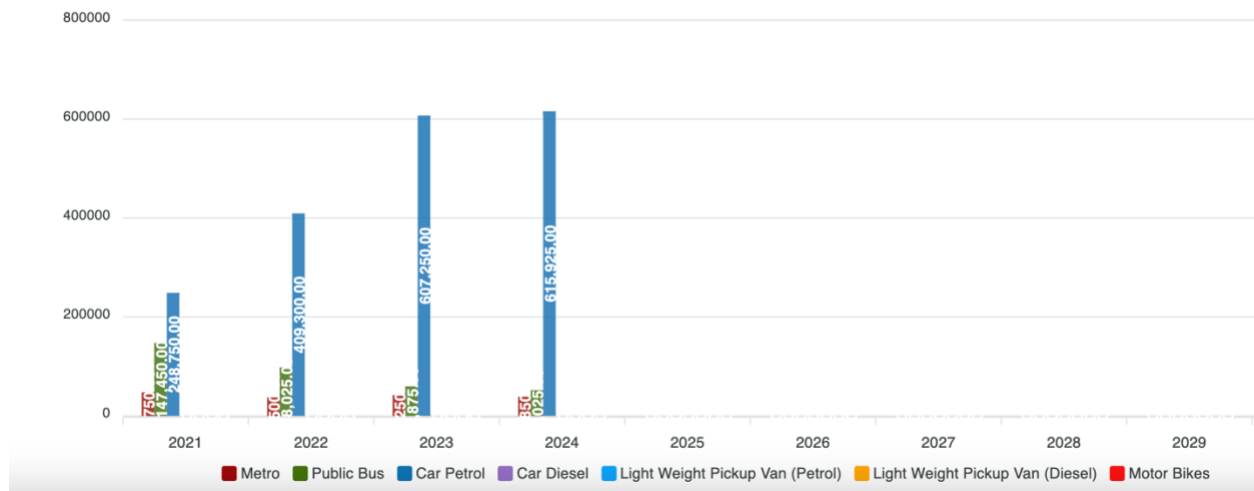
The preferred method of transportation for the employees is by petrol fueled car. Several initiatives have been discussed by the HR Department to remedy this situation. The suggestions will be presented to the employees in 2025 Q1.

They are:

- Employees will be encouraged to use the metro for daily commutes. The nearest metro station for Dubai Showroom and Warehouse/Service Center is R29 – ONPASSIVE Station on the Green Line. A company van would be waiting to bring them to their next stops.
- A shuttle van to bring employees to and back from work in popular residential areas. Alternatively, employees can be encouraged to carpool when possible.
- HR Department will develop a remote working plan to reduce commuting days and allow employees to occasionally work from home.

Employee Commute distance in Km

Employee Commute	2021	2022	2023	2024	2025	2026	2027	2028
Metro	47,750.0000	37,500.0000	42,250.0000	38,850.0000	-	-	-	-
Public Bus	147,450.0000	98,025.0000	59,875.0000	52,025.0000	-	-	-	-
Car Petrol	248,750.0000	409,300.0000	607,250.0000	615,925.0000	-	-	-	-
Car Diesel	-	-	-	-	-	-	-	-
Light Weight Pickup Van (Petrol)	-	-	-	-	-	-	-	-
Light Weight Pickup Van (Diesel)	-	-	-	-	-	-	-	-
Motor Bikes	-	-	-	-	-	-	-	-



Air Travel

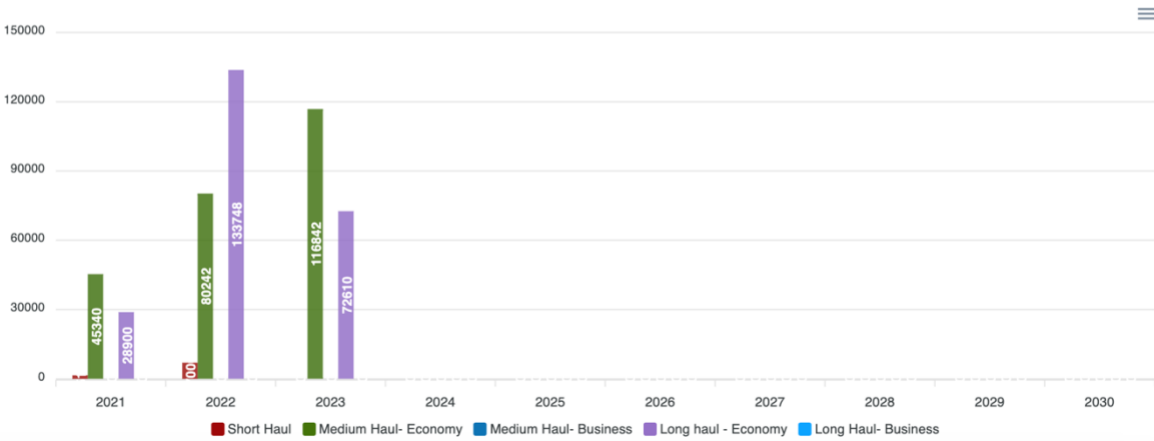
Air travel across all categories (short, medium and long-haul) have increased at AMT since 2021. The main contributing factors are the expansion of AMT into KSA and Egypt requiring more

regular visits, frequent staff attendance at international trade shows, workshops and events that are conducted by international trainers.

A business travel form was created in 2023 by the HR and CSR Departments with the aim to curb the number of trips employees were permitted to take per year. The business travel form must be filled out by the employee, immediate supervisor and the HR Department before being presented to the Chairperson of the Board for a final approval. A common practice amongst many businesses is offsetting emissions from Air Travels.

Air Travel distance in Km

Air Travel	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Short Haul	1,512.0000	7,000.0000	-	-	-	-	-	-	-	-
Medium Haul- Economy	45,340.0000	80,242.0000	116,842.0000	-	-	-	-	-	-	-
Medium Haul- Business	-	-	-	-	-	-	-	-	-	-
Long haul - Economy	28,900.0000	133,748.0000	72,610.0000	-	-	-	-	-	-	-
Long Haul- Business	-	-	-	-	-	-	-	-	-	-



Downstream Leased Assets

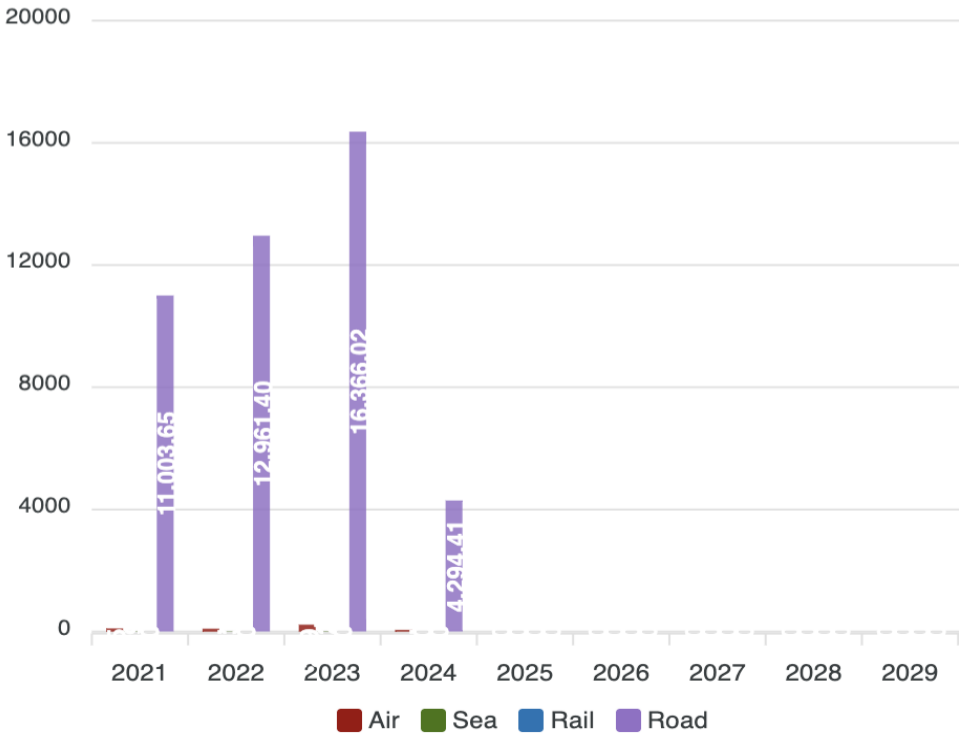
Downstream Leased Assets within the scope and operation of this inventory corresponds to AMT’s Electricity Consumption as provided by the property owner from whom AMT rents its facilities. Details about Electricity Consumption and the positive steps AMT can take to increase efficacy and reduce usage were discussed earlier in the report. See [Electricity Consumption](#).

Freight Emissions

The Logistic Department provided the total weight and distance for every shipment via air, sea, and road freights since 2021. **Freight Emissions account for the highest Scope 3 GHG emissions for AMT.**

Freight emissions in Tonnes

Freight Emissions	2021	2022	2023	2024	2025	2026
Air	105.6272	97.2348	229.3980	58.8832	-	-
Sea	2.9424	2.3731	4.1981	-	-	-
Rail	-	-	-	-	-	-
Road	11,003.6505	12,961.3998	16,366.0248	4,294.4122	-	-



AMT’s Export Shipments account for all the Road Freight Emissions. The data input was based on AMT’s logistics files and DHL annual reports. DHL handles almost the entirety of AMT’s road shipment exports. Road shipments have been prioritized for heavier shipments to reduce cost. It is noteworthy that when it comes to import, AMT has more air freight shipments than road

shipments but the weight of these shipments are not noticeable especially when shipments are carried out by courier services and freight forwarders such as DNATA or EK. The maximum weight of these shipments is 1000kg and not on a regular basis. It is noteworthy that only freights whose costs were levied by AMT were input. In instances where suppliers levied the costs of shipment, the data was excluded.

Starting Septmeber 2024, AMT will benefit from DHL service that relies on alternative fuel for 10% of CO2 Emissions. The percentage will increase annually as per companies' agreement.

Fuel and Energy Production

Fuel and energy-related activities (FERA), classified under Scope 3 Category 3 in the Greenhouse Gas (GHG) Protocol, include all the indirect emissions associated with the production, transmission, and delivery of fuels and energy purchased by a company, which are not accounted for in Scope 2 emissions. To put simply, this category explains the emissions that are associated with actually providing AMT with the fuel and energy (water and electricity) that it consumes. The emissions in this category are determined based on the total costs associated with their usage.



Reducing the overall reliance on fueled vehicles and increasing energy efficiency can decrease the total cost of Fuel and Energy Production significantly.

Processing of Sold Products

Processing of sold product emissions, defined as Scope 3 Category 10 in the GHG Protocol, refers to indirect greenhouse gas (GHG) emissions that occur when a sold product undergoes further processing or transformation by a third party before it reaches the end consumer.

This category captures emissions that arise during the processing of **intermediate products** sold by the reporting company to another company that further processes them.

AMT only sells and distributes final products. This category is not applicable to AMT's GHG emissions reporting.

Use of Sold Products

The use of sold products concerns the emissions when consumers use the company's products. Simply, emissions from end-users using the company's products. Emissions from this energy consumption are included in scope 3 emissions of the equipment manufacturer. As a retailer and distributor, AMT has to rely on suppliers and manufacturers for this information. However, AMT can play a huge role in communicating consumer use patterns and market trends with manufacturers to encourage them to become more cognizant of the environmental costs of their products.

AMT's Service Center is committed to properly disposing of faulty equipment and utilizing parts in repairing other items. Additionally, AMT has multiple e-waste recycling stations that encourage customers and the general public to properly dispose of batteries, damaged or redundant electronics.

End-of-Life Treatment of Sold Products

Scope 3 Category 11 refers to emissions from the disposal or recycling of the company's sold products. In simpler terms, emissions are when the company's products are discarded or recycled. Calculating these emissions requires product design specifications and assumptions about how consumers use products (e.g., use profiles, assumed product lifetimes). Companies are required to report a description of the methodologies and assumptions used to calculate emissions (see chapter 11 of the Scope 3 Standard).² As a retailer and distributor, AMT has to rely on suppliers and manufacturers for this information.

² (What are Scope 3 emissions? (n.d.). Plan A. <https://plana.earth/glossary/scope-3-emissions>)

Appendix 1

Annual Summary of Greenhouse Gas Emissions Calculated in 2021

Scope 1	99.079 tCO ₂ e
Scope 2	0 tCO ₂ e
Scope 3	22,085.187 tCO ₂ e
Total	22,184.266 tCO ₂ e

GHG Emissions Source	Scope 1	Scope 2	Scope 3
Fuel Emissions	99.079		
Refrigerant Leakage	0		
Electricity Consumption		0	
Purchased Goods and Services			223.845
Capital Goods			0
Water Consumption			3.881
Solid Waste Landfilled			1.529
Employee Commute			9,314.591
Air Travel			11.492
Freight Emissions			11,112.22
Downstream Leased Assets			341.848
Fuel and Energy Production			1,075.78
Processing of Sold Products			0
Use of Sold Products			0
End-of-Life Treatment of Sold Products			0

Appendix 2

Annual Summary of Greenhouse Gas Emissions Calculated in 2022

Scope 1	113.393 tCO ₂ e
Scope 2	0 tCO ₂ e
Scope 3	21,934.64 tCO ₂ e
Total	22,048.032 tCO ₂ e

GHG Emissions Source	Scope 1	Scope 2	Scope 3
Fuel Emissions	113.393		
Refrigerant Leakage	0		
Electricity Consumption		0	
Purchased Goods and Services			120.623
Capital Goods			0
Water Consumption			3.528
Solid Waste Landfilled			1.35
Employee Commute			6,712.385
Air Travel			33.617
Freight Emissions			13,061.008
Downstream Leased Assets			316.252
Fuel and Energy Production			1,685.878
Processing of Sold Products			0
Use of Sold Products			0
End-of-Life Treatment of Sold Products			0

Appendix 1

Annual Summary of Greenhouse Gas Emissions Calculated in 2023

Scope 1	138.533 tCO ₂ e
Scope 2	0 tCO ₂ e
Scope 3	24,651.248 tCO ₂ e
Total	24,789.781 tCO ₂ e

GHG Emissions Source	Scope 1	Scope 2	Scope 3
Fuel Emissions	138.533		
Refrigerant Leakage	0		
Electricity Consumption		0	
Purchased Goods and Services			126.207
Capital Goods			0
Water Consumption			3.704
Solid Waste Landfilled			1.304
Employee Commute			5,767.565
Air Travel			28.382
Freight Emissions			16,599.621
Downstream Leased Assets			318.009
Fuel and Energy Production			1,806.455
Processing of Sold Products			0
Use of Sold Products			0
End-of-Life Treatment of Sold Products			0