

## Validation Statement Ref. No. 7469277

SGS Institut Fresenius GmbH confirms that the methodology in the document:  
**Beschrieb Berechnungsmethodik Kundenreportings 2024**

created by **Swiss Climate AG** for:

**Schöni Transport AG**

has been validated in accordance with ISO 14064-3:2019 and complies with the principles and rules of the

**ISO 14083:2023**

*for the quantification and reporting of greenhouse gas emissions from transport and logistics operations.*

Approved by:



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Date: 08 October 2025

*This validation is valid for a maximum of three years from the date of issue or until significant changes are made.*

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In the document "Beschrieb Berechnungsmethodik Kundenreportings 2024", Swiss Climate AG presents methodology developed for the Schöni Transport AG, which serves as a guideline for the calculation of GHG emissions in accordance with the ISO 14083:2023 standard. For the reporting year 2024, the Schöni Transport AG will implement this methodology for the first time to determine their own and customer-specific greenhouse gas emissions resulting from transport and logistics activities.

SGS has reviewed the information, explanations and evidence required for the validation of the presented methodology.

### Scope of Validation

The methodology refers to the basics of emission calculations for transport chains, including freight transport by road vehicles and rail transport. The methodology considers various processes that result in the release of greenhouse gases, either through combustion or unintended leakage. This includes emissions produced by vehicles in the company's own fleet, as well as those produced by subcontractors.

The methodology covers all transport services provided by Schöni Transport AG, both within Switzerland and internationally, in the areas of general cargo as well as partial and full truckloads for selected customers, within a defined period (calendar year or month).

Emissions include direct emissions (tank-to-wheel, TTW) resulting from the use of energy sources, as well as those caused by the leakage of refrigerants. Indirect emissions (well-to-tank, WTT), which arise during the production, processing, and provision of the energy sources used—such as the extraction, refining, and transport of diesel, biodiesel, LNG, or HVO, and the generation of electricity for electric vehicles—are also included in the calculation. The emissions of the electricity and heat used in the hubs were not included in this calculation, as they represent a share of total emissions which is below the cut-off value set by Schöni Transport AG.

### Opinion

Based on the processes and procedures carried out, SGS concludes that the "Beschrieb Berechnungsmethodik Kundenreportings 2024" has been prepared in accordance with the requirements of ISO 14083:2023 with regards to quantification, control, and reporting.

**Note:** This statement is made on behalf of the customer by SGS Institut Fresenius ("SGS") in accordance with its General Terms and Conditions at [http://www.sgs.com/terms\\_and\\_conditions.htm](http://www.sgs.com/terms_and_conditions.htm). This statement does not release the customer from compliance with statutes, federal, state, or regional laws and regulations, or guidelines issued pursuant to these regulations. Conflicting provisions are not binding on SGS, and SGS assumes no responsibility to parties other than its customer.