

An aerial photograph of a large, calm lake surrounded by a dense forest. The sun is setting, creating a warm, golden glow over the water and the trees. The sky is filled with soft, white clouds. The forest on the left side of the lake is lush and green, with some trees showing early autumn colors. The water is still, reflecting the light from the sky and the surrounding landscape.

Greenhouse Gas Emissions Report Linteo D.O.O.

Prepared in Accordance to PPN 006
Reporting Period: 1 January 2024 — 31 December 2024

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Introduction

Linteo d.o.o. is a privately owned limited liability company specialising in the production of promotional textile products. Operating within the textile manufacturing sector, the company combines modern production equipment with skilled tailoring and sewing expertise to deliver customised products that respond to a wide range of client needs. By investing in contemporary technologies and maintaining a highly experienced workforce, Linteo is able to convert client concepts into finished products efficiently while maintaining high standards of quality and reliability.

Social and environmental responsibility forms a central pillar of Linteo's business approach. The company recognises that sustainable success depends on responsible practices that support both people and the environment. In pursuit of this, Linteo integrates Fair Trade principles into its operations and invests in relevant social and environmental certifications. These commitments underpin ethical production practices and reinforce the company's wider contribution to sustainable development.

Linteo also places strong emphasis on its role within the local community of Pakrac, an area recognised as economically disadvantaged. A key objective of the company is to improve quality of life in the region by providing stable employment opportunities for local residents. As Linteo continues to grow, it aims to expand its workforce within the local community, supporting social inclusion and helping to address long term regional migration challenges.

As part of its wider sustainability journey, Linteo has undertaken carbon reporting in line with Procurement Policy Note 006. PPN 006 sets clear expectations for organisations to measure, disclose, and manage greenhouse gas emissions in a consistent and transparent manner, particularly when engaging with UK public sector supply chains. Although Linteo operates outside the UK, adopting this framework enables alignment with recognised best practice and supports compliance with client and procurement requirements.

PPN 006 reporting plays an important role in strengthening climate accountability and improving the quality of environmental data used in decision making. By following this approach, Linteo gains a clearer understanding of its emissions across Scope 1, Scope 2, and relevant Scope 3 categories, supporting more informed management of climate related risks and opportunities. This process also enhances credibility with stakeholders and demonstrates Linteo's commitment to responsible and forward looking business practices.

Methodology

Linteo d.o.o. has retained full responsibility for the internal controls governing the collection, management, and verification of the data presented within this Carbon Reduction Plan. In developing this report, the company has worked closely with ESG Pro Ltd to ensure that all emissions calculations are robust, transparent, and aligned with recognised reporting standards. The methodology applied follows the Greenhouse Gas Protocol Corporate Accounting and Reporting Standard, together with the Corporate Value Chain Scope 3 Standard, both of which are internationally recognised frameworks for the consistent and credible assessment of greenhouse gas emissions across business operations and value chains.

All emissions disclosed within this Carbon Reduction Plan have been calculated using the most recent UK Government GHG Conversion Factors for Company Reporting, issued by the Department for Energy Security and Net Zero in collaboration with DEFRA. These conversion factors provide a consistent and well established basis for emissions reporting and are widely used in international contexts where methodological consistency and comparability are required. Their application supports alignment with UK public sector reporting expectations, including those set out under PPN 006 for Carbon Reduction Plan disclosures.

For the reporting period from 1 January 2024 to 31 December 2024, Linteo d.o.o. has completed its greenhouse gas emissions reporting in collaboration with ESG Pro Ltd. This submission provides a structured and transparent overview of emissions arising from the company's operations and relevant elements of its value chain, supporting informed management decision making and continuous environmental improvement in line with the principles and expectations established under PPN 006.

Scope 1

As no publicly available and standardised Croatian emission factor for natural gas combustion was identified that would allow consistent application across reporting periods, emissions were calculated using the UK Government GHG Conversion Factors for natural gas. These factors are widely recognised and commonly applied in international greenhouse gas reporting where national factors are unavailable or where methodological consistency is required. The use of the relevant DEFRA gross calorific value methodology enabled a robust and transparent calculation of Scope 1 emissions for the reporting period.

Emissions from fuel used in company vehicles were also calculated as Scope 1 direct emissions, based on fuel consumption data provided by the company. During the reporting period, the company operated a diesel vehicle as part of its business activities. Greenhouse gas emissions associated with this fuel use were calculated using the UK Government GHG Conversion Factors for diesel fuel, applying the appropriate methodology for direct combustion emissions. This approach is widely accepted for international reporting where a consistent and standardised calculation framework is required and aligns with the requirements of the GHG Protocol.

Scope 2

Electricity related greenhouse gas emissions for the reporting period were calculated using electricity consumption data supplied by HEP Elektra d.o.o. Electricity use was classified as Scope 2 indirect emissions in accordance with the Greenhouse Gas Protocol. Consumption data was assessed on a monthly basis to reflect seasonal variation in electricity demand and to ensure that the calculation process remains transparent, consistent, and auditable.

As the electricity was supplied by HEP Elektra d.o.o. and no renewable tariff or energy certificates were held by the company, emissions were calculated using the average electricity emission intensity published by the HEP Group for electricity generated from sources owned and co owned by the group. This factor reflects the overall carbon intensity of HEP's electricity generation mix, including hydro, nuclear, thermal, renewable sources, imports, and purchased electricity. Applying this approach consistently across the reporting period enabled the calculation of Scope 2 emissions in line with recognised international reporting standards.

Scope 3 Category 1 Purchased Goods and Services

Emissions associated with purchased goods and services were estimated using a spend based methodology under Scope 3 Category 1. Total supplier expenditure for the reporting period was mapped to relevant goods and services categories, with each category assigned an emissions factor expressed per unit of currency spent. Emissions were calculated by multiplying reported spend by the corresponding factor and converting the result into tonnes of CO₂e. This approach provides a high level screening of emissions across procurement activities where supplier specific or product level emissions data is not available.

The spend based assessment has been prepared to support internal analysis and to improve understanding of the company's procurement profile and potential emissions hotspots. It enables the identification of categories where enhanced data collection or targeted supplier engagement could materially improve the accuracy of future Scope 3 reporting. As such, the analysis is intended primarily as a diagnostic and planning tool rather than a fully refined emissions calculation.

To avoid double counting, emissions estimated under Purchased Goods and Services have not been included in the reported Scope 1 to Scope 3 totals. Several procurement categories overlap with other scope calculations, particularly energy related expenditure already captured through consumption based Scope 1 and Scope 2 data. Excluding these estimates from the headline totals ensures methodological consistency and alignment with the Greenhouse Gas Protocol, while retaining the analytical value of the spend based overview for internal decision making.

Scope 3 Category 2 Capital Goods

Emissions associated with capital goods were estimated under Scope 3 Category 2 using a spend based methodology. Capital items purchased during the reporting period were identified using capital expenditure records and supplier invoices, with a focus on material investments rather than routine operational purchases. Each item was classified according to the type of good or service procured, and total expenditure was used as the activity data for the calculation.

As supplier specific lifecycle emissions data was not available for the capital goods purchased, a spend based approach was applied to estimate embodied emissions. This method provides a proportionate and transparent estimate of emissions associated with capital investment and is consistent with the Greenhouse Gas Protocol where more detailed product level data is unavailable. The approach supports comparability across reporting periods while providing a reasonable indication of the carbon implications of capital expenditure decisions.

Scope 3 Category 4 Upstream Transportation and Distribution

Emissions associated with the transportation of goods were calculated under Scope 3 Category 4: Upstream Transportation and Distribution, using shipment level activity data for all inbound freight movements during the reporting period. Logistics records and supplier documentation were used to identify transport modes, origin and destination locations, distances travelled, and where available, shipment weights. Each shipment was assessed individually to ensure that emissions reflect the actual transport routes and modes used.

For road freight movements, emissions were calculated using a vehicle kilometre methodology. Where direct fuel consumption data was not available, distance travelled was multiplied by the relevant UK Government DEFRA road freight emission factors based on vehicle type and fuel. This approach follows DEFRA guidance, which recommends the use of vehicle kilometre data for vans and heavy goods vehicles when such information is available, as it provides a more accurate representation than tonne kilometre data in the absence of load specific information.

For air freight movements, emissions were calculated using a tonne kilometre methodology. Shipment weight was combined with flight distance to determine tonne kilometres, which were then converted into greenhouse gas emissions using DEFRA air freight emission factors. In line with DEFRA guidance, indirect non CO₂ effects of aviation were included to capture the full climate impact of air transport.

This methodology aligns with the Greenhouse Gas Protocol, which permits the use of recognised secondary data sources such as DEFRA emission factors where primary fuel or energy data is unavailable. The approach ensures transparency and consistency across all shipments, avoids double counting with Scope 1 and Scope 2 emissions, and provides a robust and auditable basis for reporting emissions under Scope 3 Category 4: Upstream Transportation and Distribution.

Scope 3 Category 5 Waste Generated in Operations

Waste data for the reporting year is currently incomplete due to the absence of consistent weight based records from waste contractors and internal tracking systems. As a result, it has not been possible to calculate a fully comprehensive Scope 3 Category 5 waste footprint for the year with the same level of accuracy applied to other emissions categories. Where waste information has been available, it has been used cautiously and transparently, and no assumptions have been introduced that could materially overstate or understate the company's waste related emissions.

During the reporting period, Linteo established a formal partnership with Humana Nova, representing a significant improvement in waste data governance and circularity practices. Through this collaboration, a structured methodology has been implemented to clearly define waste streams, identify treatment routes such as recycling, reuse, and landfill, and establish a data pipeline capable of capturing measured tonnage, particularly for textile waste. This framework provides a robust foundation for improved data completeness and accuracy in future reporting periods and supports alignment with the Greenhouse Gas Protocol through consistent identification, classification, and quantification of waste by type and disposal method.

Scope 3 Category 6 Business Travel

Business travel emissions were calculated under Scope 3 Category 6 in line with the Greenhouse Gas Protocol, using distance based activity data for journeys undertaken by employees in transport modes not owned or controlled by the organisation. Where detailed fuel consumption data was not available, total kilometres travelled were used as the primary activity metric and converted into greenhouse gas emissions using UK DEFRA emission factors appropriate to each mode of transport.

Scope 3 Category 7 Employee Commuting

Employee commuting emissions were calculated under Scope 3 Category 7 using distance based activity data collected directly from staff through a commuting survey. Employees reported their typical one way commuting distance by mode of transport and vehicle type. These distances were converted into return journey distances and annual mileage using standard assumptions on working days and commuting frequency. Where employees indicated regular home working, this was incorporated into the calculation to avoid overstating travel activity. Greenhouse gas emissions were calculated by multiplying total annual mileage by the appropriate UK DEFRA emissions factors for each transport mode. Vehicle size category and fuel type were applied to ensure that emissions factors reflect realistic average vehicle performance.

Emissions were then aggregated across all survey respondents to provide a total employee commuting footprint that aligns with the GHG Protocol methodology for Scope 3 reporting.

Energy consumption associated with commuting was calculated separately from emissions using UK DEFRA SECR energy conversion factors for passenger vehicles. These factors convert distance travelled into energy use on a net calorific value basis and represent the underlying fuel energy consumed. Reporting both emissions and energy use enhances transparency and ensures consistency with UK reporting requirements, while maintaining a clear distinction between carbon calculations and energy disclosure.

Scope 3 Category 9 Downstream Transportation and Distribution

Downstream transportation and distribution emissions were calculated under Scope 3 Category 9 using a distance based methodology aligned with Greenhouse Gas Protocol guidance for value chain reporting. The calculation boundary includes the transport of sold products from the company's facilities to customer or distribution locations where transport is carried out by third party logistics providers and is not owned or controlled by the company. Each shipment was assessed individually using actual transport distances recorded in shipping documentation and logistics records.

For road transport, emissions were calculated by applying appropriate distance based emissions factors to the kilometres travelled, with separate factors used for trucks and vans to reflect differences in vehicle efficiency. Each shipment was treated as a discrete activity, even where routes and vehicle types were similar, to preserve accuracy and traceability throughout the calculation process.

For air transport, emissions were calculated using a tonne kilometre methodology that accounts for both shipment weight and flight distance. This approach ensures that emissions reflect the full transport activity associated with moving goods by air. Very small shipment weights may result in emissions that round to zero at standard reporting precision, but these movements remain included within the overall calculation. The methodology ensures consistency with the GHG Protocol and provides a transparent and auditable representation of downstream transportation and distribution emissions.

Greenhouse Gas Inventory 2024

Emission Source	GHG (tCO ₂ e)	Energy Use (kWh)
Scope 1	9.75	46,465.90
Scope 2	1.53	11,697.00
Scope 3-1 PG&S*	204.30	N/A
Scope 3-2 Capital Goods	3.81	N/A
Scope 3-4 UTAD	39.79	N/A
Scope 3-5 Waste	N/A	N/A
Scope 3-6 BT	0.19	739.22
Scope 3-7 EC	18.10	71,909.35
Scope 3-9 DTAD	30.70	N/A
Totals	103.87	130,811.47

Inventory Analysis

The figures show that Linteo's reported emissions profile is driven primarily by value chain activities rather than direct operational sources. Scope 1 and Scope 2 together account for a relatively small share of the reported total, indicating that on site fuel use and purchased electricity are not the main drivers of the organisation's greenhouse gas footprint in this reporting boundary. In contrast, the material Scope 3 categories included in the total are substantially larger, which is typical for manufacturing businesses where logistics and workforce travel can outweigh direct energy use. It is also important to note that Scope 3 Category 1 purchased goods and services has been calculated but intentionally excluded from the headline total for methodological reasons, so the reported total should be interpreted as a controlled subtotal rather than a complete picture of procurement driven emissions.

Within the categories included in the total, upstream transportation and distribution and downstream transportation and distribution are particularly significant contributors, highlighting the carbon relevance of freight movements into and out of the business. Employee commuting also represents a sizeable component of the footprint, and the associated energy use is large relative to the organisation's own energy consumption, reinforcing that travel activity by staff can be a major driver of indirect emissions. Business travel, by comparison, is very small, suggesting either limited travel intensity or a travel profile that is dominated by lower carbon modes or shorter distances. Scope 3 Category 2 capital goods is comparatively minor, which may reflect a reporting year with limited high value capital investment or the use of a spend based approach that tends to produce smaller estimates for infrequent purchases.

The energy use data provides an additional lens on operational versus indirect activity. Scope 1 and Scope 2 energy consumption is substantial, but employee commuting energy use is higher still, which underlines the value of treating commuting as an efficiency and behaviour topic as well as an emissions topic. Where energy is shown as not applicable for spend based categories and logistics categories, the emphasis should remain on improving activity data quality and, where possible, moving from proxy methods to supplier or shipment specific information.

****Scope 3, Category 1 (Purchased Goods and Services) emissions are excluded from the total, as explained in the methodology.***

Greenhouse Gas Inventory 2024

Intensity Ratios (tCO ₂ e)	GHG (tCO ₂ e)	Energy (kWh)
per FTE	7.80	26.21
per €100,000 Revenue	2.10	4.43

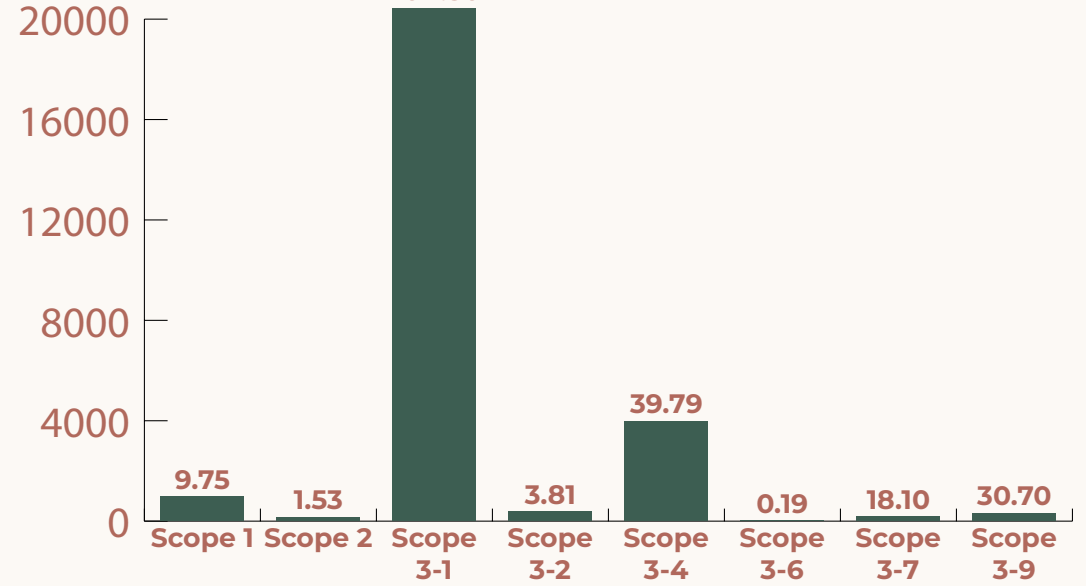
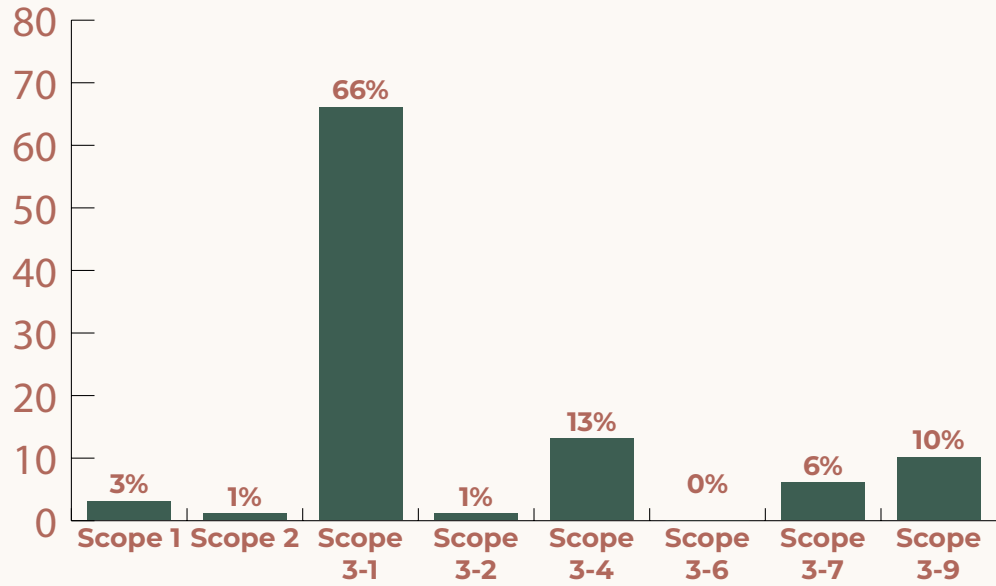
Intensity Ratios

The intensity ratios provide useful context for interpreting Linteo's absolute emissions and energy use by relating them to workforce size and financial output. The per full time equivalent ratio indicates the average carbon and energy footprint associated with each employee, capturing both operational emissions and relevant value chain activities included in the total. This perspective is particularly valuable for understanding how emissions scale with staffing levels and for assessing the potential impact of changes in working practices, commuting patterns, or productivity. It also supports year on year comparison as the business grows, allowing emissions performance to be tracked independently of changes in headcount.

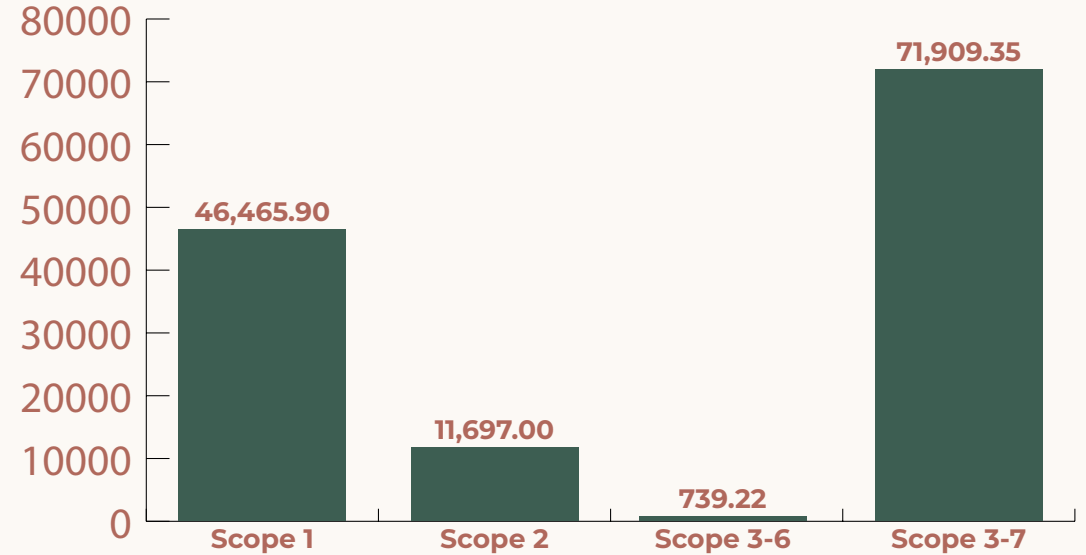
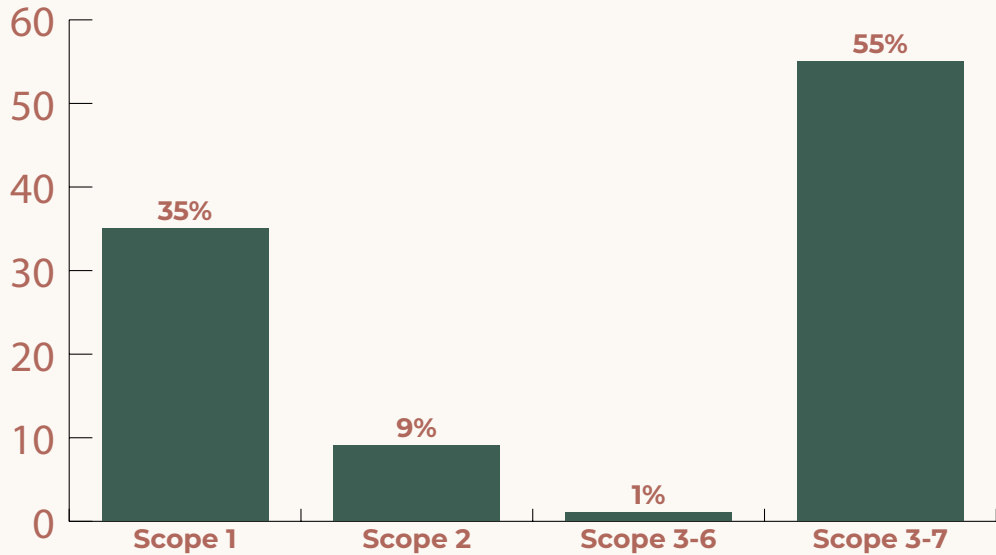
The revenue based intensity ratio expresses emissions and energy use relative to economic output and is especially relevant for external benchmarking and procurement contexts. A lower emissions intensity per unit of revenue typically indicates greater efficiency in converting resources and energy into economic value, while increases can signal rising carbon exposure within the business model. For Linteo, this metric provides a clear basis for monitoring whether future growth is achieved with proportionate or reduced environmental impact.



GHG (tCO₂e) 2024



Energy Use (kWh) 2024



Emissions Management

An assessment of Linteo's emissions profile indicates that greenhouse gas impacts are driven primarily by transportation activities and workforce travel, while emissions from direct operations account for a smaller proportion of the total footprint. As a result, effective emissions management should concentrate on areas where operational decisions can influence logistics planning, travel behaviour, and efficiency across the value chain. Progress is most likely to be achieved through incremental improvements that align with existing business practices, rather than through disruptive or short term interventions.

Scope 1: Direct Emissions

Direct emissions remain the most controllable element of Linteo's footprint, despite representing a limited share of overall emissions. Opportunities for reduction may include improving the performance of heating systems through routine maintenance and better alignment of operating hours with production demand. For company vehicle use, emissions may be reduced by limiting unnecessary journeys, applying more efficient route planning, and encouraging fuel conscious driving behaviour. When vehicles reach the end of their operational life, lower emission alternatives could be considered where they meet functional and reliability requirements.

Scope 2: Indirect Emissions from Purchased Electricity

Electricity related emissions are closely linked to both consumption levels and the carbon intensity of supplied power. Monitoring electricity use on a regular basis enables identification of inefficiencies within production processes and supporting activities. Efficiency improvements may be achieved through optimised equipment use, reduced idle operation, or process adjustments that lower overall demand. In parallel, Linteo may assess whether future procurement options offer reduced emissions intensity, provided that supply security, cost considerations, and accurate accounting can be maintained.

Scope 3 Category 1: Purchased Goods and Services

Although emissions from purchased goods and services are excluded from reported totals, they are likely to represent a substantial source of upstream impact. Management of this category is best approached gradually, with initial focus placed on understanding emission drivers rather than on immediate reduction measures. The current spend based assessment serves as a useful screening tool, highlighting areas of procurement that may warrant closer examination.

Over time, Linteo could prioritise engagement with a limited number of high value or strategically important suppliers to explore the availability of environmental information, including energy use, sourcing practices, or emissions reporting. Even partial supplier data can enhance insight and reduce reliance on generic estimation methods. Such engagement supports a more informed view of where emissions reduction opportunities may realistically be pursued.

As procurement processes evolve, environmental considerations could be introduced alongside traditional criteria such as cost, quality, and delivery performance. Where commercially feasible, preference may be given to suppliers demonstrating efficiency improvements or established environmental management practices. Any changes should be implemented progressively to reflect market constraints and maintain supply continuity.

Scope 3 Category 2: Capital Goods

While emissions associated with capital goods are currently limited, purchasing decisions made today influence emissions over the lifetime of assets. Reduction opportunities may include selecting machinery with higher energy efficiency, longer service life, or adaptable design that reduces replacement frequency. Incorporating environmental performance into capital procurement decisions, alongside financial and technical factors, can help reduce embodied emissions without compromising operational effectiveness.

Scope 3 Category 4: Upstream Transportation and Distribution

Inbound logistics represent one of the most significant sources of emissions within the reported inventory and therefore merit particular attention. Although transport operations are managed by third parties, emissions outcomes are influenced by how orders are structured, timed, and consolidated. Decisions around delivery frequency and shipment size play an important role in determining transport efficiency.

Emissions may be reduced by coordinating inbound deliveries to minimise partial loads, aligning purchasing schedules more closely with production needs, and avoiding unplanned or urgent shipments where possible. Improved collaboration with suppliers can support fewer, fuller deliveries, lowering emissions per unit of material transported. Reviewing delivery timing across multiple suppliers may also help reduce overlapping transport movements.

Further progress may be achieved through dialogue with logistics providers on vehicle efficiency, route optimisation, and utilisation rates. Enhanced shipment level data would allow Linteo to monitor emissions intensity over time and evaluate whether operational adjustments result in tangible improvements without affecting supply reliability.

Scope 3 Category 5: Waste Generated in Operations

As waste data collection becomes more comprehensive, clearer opportunities for emissions reduction are expected to emerge. Potential actions include improving production planning to reduce material losses, increasing reuse of textile offcuts, and expanding recycling routes. The collaboration with Humana Nova provides a structured basis for moving beyond waste disposal towards waste prevention and material recovery, supporting both emissions reduction and resource efficiency objectives.

Scope 3 Category 6: Business Travel

Emissions from business travel are currently low and do not present a significant reduction priority. Continued oversight remains appropriate to ensure that travel activity remains proportionate as the business develops. Maintaining effective travel approval processes, encouraging virtual meetings where appropriate, and selecting lower emission travel options for necessary journeys can help sustain current performance levels.

Scope 3 Category 7: Employee Commuting

Travel undertaken by employees to and from work represents a notable source of indirect emissions. Reduction potential in this category is largely influenced by organisational practices rather than technical interventions. Flexible working arrangements, where compatible with operational requirements, can reduce commuting frequency. Additional measures may include promoting car sharing, supporting public transport use, or encouraging lower emission vehicles. Ongoing use of commuting surveys enables Linteo to track changes in travel patterns and assess the effectiveness of any measures introduced.

Scope 3 Category 9: Downstream Transportation and Distribution

Emissions associated with outbound logistics reflect how products reach customers and distribution locations and are closely linked to sales activity. Without deliberate planning, emissions in this category may increase as volumes grow. Effective management therefore requires balancing customer expectations with efficient delivery practices.

Opportunities for reduction include consolidating shipments, adjusting dispatch schedules to reduce low volume deliveries, and aligning delivery frequency with order size where commercial arrangements permit. Engagement with logistics providers on route planning and scheduling may further reduce unnecessary distance travelled. Improved shipment data will enable analysis of emissions intensity per delivery and support informed discussions with customers and partners on maintaining service levels while improving transport efficiency.

Annual Scope 3 Review and Potential Expansion

A structured annual review of Scope 3 emissions provides an opportunity to reassess data quality, materiality, and reduction potential across reported categories. As information improves, Linteo may identify additional value chain activities that warrant inclusion. Any expansion of Scope 3 reporting should be guided by evidence of material impact and data reliability, ensuring that emissions management efforts remain focused and meaningful.

Data Systems and Methodology Development

Strong data systems are essential for effective emissions management. Introducing regular data capture for energy use, transport activity, and waste will support earlier identification of trends and more informed decision making. Clearly defined responsibilities, consistent data sources, and well documented methodologies will improve comparability across reporting periods. As data maturity increases, Linteo will be better positioned to move from high level estimation techniques towards more precise activity based calculations, strengthening the overall quality of future emissions reporting and management.

Emissions Reduction Targets

Strategic Direction for Absolute Emissions Reduction

Linteo has identified 2050 as a long term reference point for reaching net zero greenhouse gas emissions, recognising this year as a commonly used benchmark for aligning business activity with global climate objectives. This position reflects a strategic intent to progressively reduce emissions over time, rather than an immediate or inflexible commitment. As part of this long term direction, Linteo intends to work towards eliminating Scope 1 and Scope 2 emissions by 2040, reflecting the greater degree of influence the company has over direct fuel use and purchased electricity.

Achieving reductions in Scope 1 and Scope 2 emissions is expected to be approached through a phased and pragmatic pathway. Initial progress is likely to be driven by continued efficiency improvements, better energy management, and avoidance of unnecessary fuel use. Over subsequent years, emissions reductions may be supported through planned replacement of equipment and vehicles at the end of their operational life, alongside consideration of alternative heating solutions or changes in electricity sourcing where these are technically feasible and commercially viable. The pace and extent of these measures will depend on operational requirements, technological availability, and external market conditions.

For Scope 3 emissions, Linteo's strategic direction is to reduce emissions as far as reasonably achievable by 2050, while acknowledging the indirect nature of these emissions and the limited level of direct control. Efforts will be focused on the most material categories, such as transportation and employee commuting, supported by improved data quality and engagement with suppliers and logistics partners. As additional Scope 3 categories are identified and incorporated into future inventories, absolute reduction expectations will be reviewed and refined to reflect the expanded reporting boundary and evolving understanding of the value chain.

Strategic Approach to Emissions Intensity Reduction

In parallel with absolute emissions planning, Linteo uses emissions and energy intensity ratios as a tool to understand performance in the context of business growth. These ratios provide insight into how emissions relate to workforce size and revenue, offering a way to assess whether operational and value chain changes are improving efficiency over time.

Rather than serving as fixed targets, intensity ratios are used as directional indicators to support ongoing review and decision making. Reductions in intensity ratios are expected to arise primarily through overall reductions in greenhouse gas emissions, supported by efficiency improvements, logistics optimisation, and gradual strengthening of value chain practices. Where business activity increases, stable or declining intensity ratios would indicate that growth is being achieved with proportionately lower environmental impact. Monitoring these trends on an annual basis allows Linteo to identify whether emissions management measures are delivering the intended outcomes.

As Scope 3 reporting expands in future years, intensity ratios will be recalculated to reflect the inclusion of additional categories, ensuring that metrics remain relevant and comparable. Any changes to scope, methodology, or data sources will be clearly documented to preserve transparency. Together, absolute and intensity based indicators provide a flexible framework for tracking progress, adapting strategy over time, and maintaining alignment with recognised reporting expectations without constraining operational decision making.

Governance and Oversight

Responsibility for the management of greenhouse gas emissions at Linteo d.o.o. is assigned at both operational and senior management levels. Day to day responsibility for the collection, review, and quality assurance of emissions data sits with designated operational management, who coordinate internal data inputs relating to energy use, transport activity, and workforce travel.

Oversight of carbon reporting and emissions management is provided by senior management as part of wider business planning and performance review processes. Progress against emissions trends, data quality, and proposed reduction measures is reviewed on at least an annual basis to ensure continued alignment with business priorities and external reporting expectations.

Strategic decisions relating to emissions reduction, investment in efficiency improvements, and longer term net zero objectives are considered by the company's management body, ensuring that climate related considerations are integrated into decision making at an appropriate level.

Declaration and Sign Off

This Carbon Reduction Plan has been completed in accordance with PPN 006 and the associated guidance and reporting standard for Carbon Reduction Plans.

Emissions have been reported and recorded in accordance with the published reporting standard for Carbon Reduction Plans and the GHG Reporting Protocol corporate standard and uses the appropriate government emission conversion factors for greenhouse gas company reporting .

Scope 1 and Scope 2 emissions have been reported in accordance with SECR requirements, and the required subset of Scope 3 emissions has been reported in accordance with the published reporting standard for Carbon Reduction Plans and the Corporate Value Chain (Scope 3) Standard .

This Carbon Reduction Plan has been reviewed and signed off by the board of directors (or equivalent management body).

Signed on behalf of the Supplier:

Srecko Zulj, CEO



Linteo d.o.o.

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