



CSR Report 2020/21





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Corporate Social Responsibility Statement, cf. § 99 (a) of the Danish Financial Statements Act.



About the preparation of this report

The CSR Report 2020/21 and its environmental data have been prepared in collaboration between E3 Spedition-Transport and TransECO2.

Calculation of emissions and energy consumption from the completed transports has been prepared in accordance with the guidelines of DS EN 16258. The environmental data in this report is based on information from E3 Transport-Spedition and information obtained by E3 Spedition-Transport from its partners. The data collected has been discussed with the management of E3 Spedition-Transport.

Against this background, it is our opinion that the key figures in the CSR report give a true and fair view of the most important environmental aspects of the company E3 Spedition-Transport.

Lars Dagnæs
TransECO2

Cynthia Hagge
E3 Spedition-Transport



1 INTRODUCTION

It is E3's vision that we will be the natural choice when customers want high-quality logistics solutions. We believe that responsible and sustainable business models are increasingly becoming the foundation for a modern and future-proof company.

This is why we have been working for many years to reduce our environmental and climate impact, for example by continuously replacing our rolling stock with the highest Euro standard, and by using IT and training our employees to ensure that we have a high capacity utilisation of our fleet and that our trucks get good mileage.

From 2021, we have consolidated our accountability and sustainability efforts into a single CSR report.

Here we have described our policy in the relevant areas and defined the indicators we will monitor. In an annual action plan, we describe how we are making continuous improvements and otherwise ensuring that we comply with the objectives and policies described in the CSR report.

With this CSR report, we want to openly present the work we have already done and our future strategy and efforts. We have selected a number of our performance indicators – this forms the basis for how we measure our progress.

The CSR report has been prepared in accordance with the guidelines of § 99 (a) of the Danish Financial Statements Act [Årsregnskabsloven], and reports on E3's CSR work in relation to the financial year 2020-21.

Per Jørgensen
November 2021



2 E3'S BUSINESS MODEL

"We move it all"

E3 Spedition-Transport is an international transport and logistics company. Our head office, with a dedicated office and warehouse, is in Padborg. But we believe in being accessible and easy to get in touch with. Therefore, we have branches in: Handewitt, Zarrentin, Homberg and Kammlach.

We carry out transport assignments throughout Europe, with Germany as the dominant submarket. Our services are partial and full load, as well as third-party logistics: warehousing, packing and picking as well as distribution. We carry out our transport operations with our own vehicles and in cooperation with subcontractors in Denmark, Germany, and Poland. The majority of outsourced transport operations are carried out by a limited number of subcontractors with whom we maintain close contact.

Vision

E3 Spedition-Transport will be the natural choice when the need arises for logistics solutions of the highest quality.

Mission

E3 Spedition-Transport's mission is to move goods in the B2B market without compromising on agreements or service levels. This is done by using the latest technology and passionate and committed employees.

Values

E3 Spedition-Transport's aim is to secure and handle our customers' goods with the utmost professionalism. We are an employer who constantly wants to challenge and motivate our employees in a safe working environment, with a focus on individual development – both on a professional and personal level.



Our core values are

Quality

We never compromise on the quality of our service. We demand a lot from ourselves and each other; we strive to be as accurate and as much of a perfectionist as possible.

Respect

We are a company built on respect. Respect for all employees, for the world around us, and for an eco-friendly solution.

Honesty

We believe that honesty is the best policy. We are honest with our customers, with each other, and with ourselves. This is the only way to create a good working environment and a successful business.

Commitment

We are passionate about our work. At E3 Spedition-Transport we are constantly curious and we always have the customer's interest in mind. We get involved and are committed to each challenge.

Relationships

We believe in mutual relationships and loyalty. We are always there for our customers and each other. We believe in teamwork.



E3 Spedition-Transport's Value Chain

Supplier



- Human Rights
- Employee health and satisfaction
- Work accidents and safe traffic
- Anti corruption

- Know-how of transport and logistics
- Quality, safety and precision
- Employees training and education
- Information and communication technology

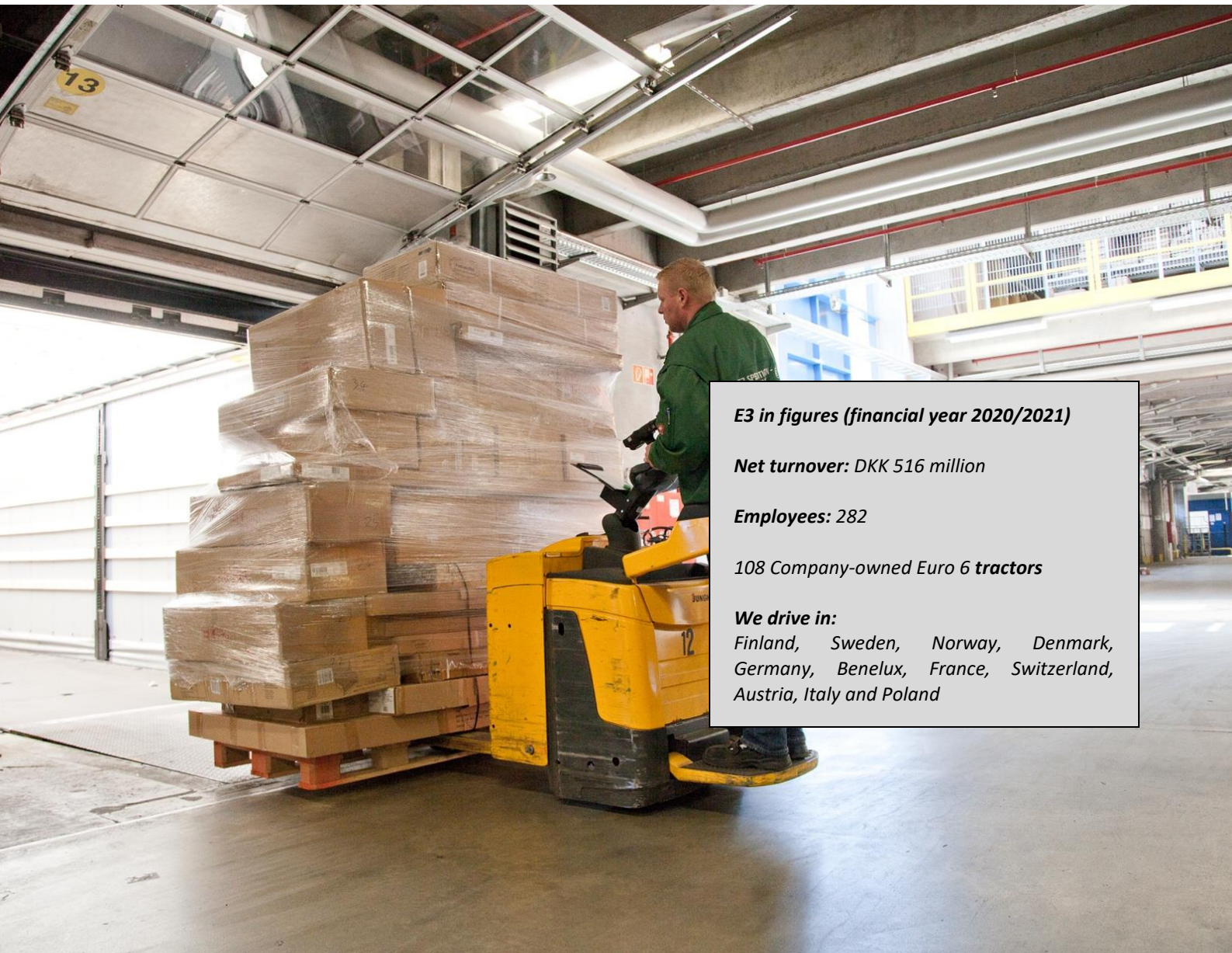
Transport



- Fuel consumption
- Emission of greenhouse gases (CO₂)
- Emission of NO_x, SO_x, and particles

- Customer satisfaction
- Partnership
- Collaboration and dialoge
- Solutions tailored to customer requirements

Customer Recipient



E3 in figures (financial year 2020/2021)

Net turnover: DKK 516 million

Employees: 282

108 Company-owned Euro 6 tractors

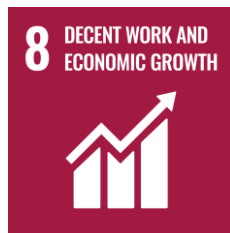
We drive in:

Finland, Sweden, Norway, Denmark, Germany, Benelux, France, Switzerland, Austria, Italy and Poland

3 CSR AT E3


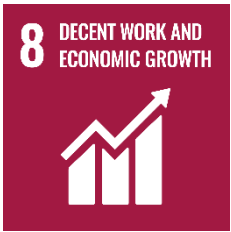
At E3 Spedition-Transport, we are aware of the impact we are making on the environment, which is why we are working hard to develop a greener transport and logistics industry.




Our company is based on respect; respect for all employees, the environment, and an eco-friendly solution. We are honest with our customers, with each other, and with ourselves. We have chosen to base our CSR strategy on the 17 UN Sustainable Development Goals. We have defined SDGs 3, 8, 9, 12, and 13 as the most relevant for our activities, and thus also the areas where we can make a difference.



4 RISK ASSESSMENT

E3 Spedition-Transport's CSR strategy is based on the following identification of the risks involved in our business activities.

Area UN SDGs	Identified risks and our strategy	What we do:
 <p>3 GOOD HEALTH AND WELL-BEING</p>	<p>Risks:</p> <ul style="list-style-type: none"> • Occupational accidents • Physical and psychological working environment • Stress • Employee satisfaction • Drivers' working conditions, compliance with breaks and driving and rest periods <p>We aim to:</p> <ul style="list-style-type: none"> • to have a healthy physical and psychological working environment. • continuously ensure that we remain an attractive company to work for at the industry level, attracting and retaining the best talent 	<p>Focus areas:</p> <ul style="list-style-type: none"> • The physical and psychological working environment • Through our occupational health and safety organisation, we follow up on dangerous incidents and we work to continuously prevent accidents and injuries • Compliance with driving and rest periods and avoiding time constraints for our drivers • Participation in projects to help specific groups enter the labour market • Individual employee development on the job and through relevant training
 <p>8 DECENT WORK AND ECONOMIC GROWTH</p>	<p>Risks:</p> <ul style="list-style-type: none"> • Human rights • Anti-corruption • Gender and nationality equality <p>Our company is built on respect and honesty, it is, therefore, natural for us to</p> <ul style="list-style-type: none"> • make demands of our subcontractors in terms of proper pay and working conditions for their drivers • comply with applicable legislation, not accept bribery/corruption and money laundering, and expect the same from our suppliers and partners in general 	<p>We present our stance to our partners and, where we deem it appropriate, we clarify it in cooperation agreements and we follow up on an ongoing basis.</p> <p>The decision has been made to draw up a code of conduct for the E3 Group. This will clarify our stance in relation to external communication.</p>

<p>9 INDUSTRY, INNOVATION AND INFRASTRUCTURE</p> 	<p>Professional solutions for our transport operations to ensure our customers' competitiveness and satisfaction with our services.</p> <p>It is our goal to continuously improve our ability to solve the tasks that our customers ask of us.</p> <p>Our IT system, which we have developed for customisation in collaboration with our supplier, is a key starting point in realising our vision</p>	<p>We continuously work to develop our services, for example through:</p> <ul style="list-style-type: none"> • Dialogue with customers • Developing solutions in collaboration with our customers • Employee development through training and education • The IT system is the “backbone” of our business model.
<p>12 RESPONSIBLE CONSUMPTION AND PRODUCTION</p> 	<p>Risks:</p> <ul style="list-style-type: none"> • NOx and particulate matter emissions from trucks • Waste and recycling • Efficient use of our equipment and other physical assets [<i>properties, equipment, and inventory</i>] <p>E3 Spedition-Transport strives for a greener transport and logistics industry.</p>	<p>Focus areas:</p> <ul style="list-style-type: none"> • Trucks with high Euro standards ensure the lowest possible NOx and particulate matter emissions • Focus on minimising waste from our activities and that as much waste as possible is sent for recycling <p>Employee conduct and training</p>
<p>13 CLIMATE ACTION</p> 	<p>The risks are the emission of CO₂ associated with the burning of fossil fuels:</p> <p>Diesel trucks</p> <ul style="list-style-type: none"> • Company-owned • Subcontractors <p>Warehouses and offices</p> <ul style="list-style-type: none"> • Heating • Electricity consumption <p>Converting the transport sector's energy supply to carbon-neutral solutions is a shared global challenge. In the short term, progress is being made by reducing consumption through efficiency improvements. In the longer term, technological developments should pave the way for new sustainable fuels.</p>	<p>Focus areas:</p> <ul style="list-style-type: none"> • Modern and efficient equipment • Employee conduct and training • Logistics and route optimisation • Dialogue and collaboration with partners and customers on new solutions

460

E3 TRANSPORT

XF
EURO 6

DAF

LWL EE 835

5 POLICIES, ACTIONS AND RESULTS

5.1 Environment and Climate

Environmental Policy

We aim to minimise the environmental impact we have on the world around us. We do this to ensure that we help pass on a sustainable world to future generations. At the same time, thinking green saves the Group money, so it's not that difficult.

Our focus areas are:

- Modern and efficient equipment
- Employee conduct and training
- Logistics and route optimisation
- Dialogue and collaboration with partners and customers on new solutions

We are committed to continuously striving to reduce our environmental impact and to comply with all regulatory requirements.

What we do

- We drive eco-friendly trucks, using the latest technology to minimise CO₂, NO_x, SO₂, and particulate matter emissions.
- We train our drivers to drive in an environmentally friendly way.
- By minimising unladen journeys, idling, and generally getting more mileage out of our fuel, we are acting in an eco-friendly way and also making more money by doing so.
- In our offices and warehouses, we make continuous sustainable environmental improvements. We turn off lights when we leave a room and when we replace windows etc., we make sure to find solutions that minimise our energy consumption.
- We minimise our waste and, where possible, we sell our scraps to recyclers.
- All electricity consumed on E3's premises in Denmark is wind-powered, i.e. it is produced without using fossil fuels and thus the emission of CO₂.



Achieved in 2020/21

In developing this first CSR report for E3, an overall carbon footprint for E3's business activities has been established. The key figures are shown in the table below.

The total CO₂ emissions from E3's business activities in 2020/21 were 31,538 tonnes of CO₂. The majority of this, 99.84%, came from the freight transport carried out.

E3's company trucks accounted for 11,903 tonnes of CO₂, or approx. 38% of the total CO₂ emissions from truck transport. The average emissions per tkm in 2020/21 were 65g CO₂.

All of E3's company vehicles, as well as those of subcontractors driving for E3, were Euro 6 trucks.

Table: Key environment and climate figures for 2020/21

	Note	2020/21	Unit
CO ₂ e per tkm (well to wheel)	1	0.065	kg/tkm
km/litre (company vehicle)	2	0.29	litre/km
Percentage of unladen journeys	3	11%	
Avg. Euro standard	4	6	
CO₂ emissions (well to wheel)			
Transport	5		
<i>company vehicle</i>		11,903	ton CO ₂ e
<i>subhauler</i>		19,584	ton CO ₂ e
total transport		31,486	ton CO ₂ e
Office, warehouse, and driver facilities (electricity)	6	52	ton CO ₂ e
Energy consumption (well to wheel)			
Transport	7	354,595	GJ
Office, warehouse, and driver facilities (electricity)	8	1,265	GJ

Notes: this is how we made our calculations

Note 1

CO₂ emissions per tkm are calculated based on diesel consumption per km driven (for our company vehicles, assuming that this key figure also applies to subhaulers), the average proportion of driving without a load, and the average weight of goods on the vehicle (when driving with a load).

Note 2

Km/litre for company cars is calculated based on the total mileage and our diesel consumption based on the settlement with our suppliers.

Note 3

The percentage of journeys without goods is calculated on the basis of accurate samples from our dispatching system, the calculation is made for E3's company vehicles and subcontractors' vehicles who have vehicles dispatched by E3. It is assumed that this key figure also applies to other vehicles operated by E3's other subcontractors

Note 4

The average Euro standard includes E3's company vehicles, as well as subcontractors' trucks, which are dispatched by E3.

Note 5

CO₂ emissions from the transport carried out are calculated on the basis of the total number of kilometres driven by E3's company vehicles and subcontractors and the average consumption of diesel per kilometre driven (see note 1). The total energy consumption and CO₂ emissions are calculated in this report for the calendar year 2020. It has been decided that in future reports energy consumption and CO₂ emissions will be calculated for the financial year, ie. from October to September.

Diesel consumption is the basis for calculating total CO₂ emissions. The calculation uses the emissions per litre of diesel as calculated in the standard "DS EN 16258, Methodology for calculation and declaration of energy consumption and GHG emissions of transport services (freight and passengers)". It is assumed that 5% biodiesel is added to the average.

Note 6

The calculation of CO₂ emissions from the consumption of electricity on E3's premises is based on the total consumption in Denmark and Germany respectively and the suppliers' declaration of CO₂ emissions per kWh. In Denmark, 100% of wind power is purchased from ScanEnergi. In Germany, CO₂ emissions are calculated on the basis of information from the supplier, Stadtwerke Flensburg GmbH. See further the comment in note 5 on the statement period.

Note 7

The energy consumption for transport is calculated based on the total consumption of diesel and based on the standard DS EN 16258 (see note 5)

Note 8

The calculation of the total energy consumption (well to wheel) for electricity assumes an energy loss in the grid of 10%.

Holger Svensson and Kenneth Melfsen: modern and well-maintained trucks ensure a high-quality delivery service

“At E3, we focus on the environment and a high level of reliability. We must be able to ensure that our customers receive their goods on time and that we do so with the greatest possible consideration for the environment,” says Holger Svensson, who continues on to say, “That’s why E3 replaces their trucks every 3-4 years, and we ensure that the vehicles and the equipment on the vehicles are always maintained superbly.”

“E3’s trucks drive all across Europe; all drivers are employed by the German subsidiary. Many are German nationals, but we also have employees from other European countries. It is important to keep an open dialogue with the drivers and have them complete training,” says Kenneth Melfsen.



“All drivers receive regular training on how to drive in the most fuel-efficient way, and once a year (though not during Covid-19) we gather together all of the drivers at E3 for a meeting where we review current issues with management and discuss opportunities for improvement.”

Holger Svensson and Kenneth Melfsen are responsible for the service and maintenance of the E3 trucks that run out of Padborg/Handewitt.

Action Plan for 2021/22

- Establishment of quarterly reporting based on the environmental data currently identified.
- Dialogue with our subcontractors on our environmental policy, and collection of data on consumption per km driven in the same way as for our own vehicles.
- Implementation of the “My Energy” energy management system. The aim is to save at least 10% in the first year.
- E3 Spedition-Transport continuously monitors technological developments in trucks, powertrains, and propellants in order to assess whether new technologies are mature enough to be implemented in our business model.
- In addition, we will continuously assess whether we can also introduce workflows and technologies in other ways through innovation and development that can make energy use more efficient and thus contribute to reducing the carbon footprint of our operations.

5.2 Health and Well-being

Our policy

Our employees are our link to customers, suppliers, and other stakeholders, and it is essential that our actions eliminate the risk that we fail to attract and retain qualified employees.

We aim to have a healthy physical and psychological working environment and, we respect internationally recognised human rights.



What we do

- We continuously strive to ensure that we remain an attractive company to work for at the industry level, attracting and retaining the best talent.
- We treat our employees with respect and ensure that each employee has the opportunity to develop in the job, while offering them relevant training.
- Not only do we comply with legal requirements to prevent accidents and injuries, we also work proactively to alert each other to dangerous situations.
- We ensure that drivers respect their breaks and rest periods. We aim to ensure that they are not put under time constraints which can lead to them becoming unfocused and, therefore, more likely to make mistakes.
- We take individual care of our employees.
- We participate in projects that actively seek to attract diverse populations – and we welcome employees who are dependent on assistive devices or extra support.
- As a socially responsible company, we participate in various projects and initiatives aimed at helping various population groups find entry into the labour market.
- We also actively seek to inspire and encourage young people who are still in school to take an interest in the industry.
- One of the ways in which we support the local communities in the areas where we do business is through sponsorship. We also participate in locally organised events and support local initiatives.



Achieved in 2020/21

We have participated, among other things, in the “Student for a Day” project, which was organised by Padborg Speditørforening in cooperation with the International Business College, Aabenraa, and Business College Syd, Sønderborg. We have been part of the “open school cooperation” with Aabenraa municipality and the Confederation of Danish Employers [*Dansk Arbejdsgiverforening*], where we as a company make our skills and premises available to potential future students. We have also had visits from EUX students on the premises to pique their interest in the industry.

Furthermore, we have successfully employed a company apprentice with the intention of the latter returning to the labour market.

E3 Spedition-Transport received the CSR award in the Aabenraa Municipality in 2021 for our efforts to engage people with special challenges in the labour market.

Action Plan for 2021/22

In 2021/22 we will continue our efforts through participation in projects and activities as in 2020/21.

Hendrik Purrucker: student at E3 Padborg

“I am pleasantly surprised by the developments I see in the freight forwarding industry these years, such as digitalisation and the development of customer-oriented logistics solutions. Covid-19 has shown the adaptability of our industry, it will also be our strength when it comes to meeting the green challenge. For me, a freight forwarding apprenticeship at a medium-sized company like E3 gives me the opportunity to see the ins and outs of the company and to be involved in many different tasks.”

Hendrik Purrucker is a freight forwarder apprentice at E3 in Padborg. He grew up in northern Germany, close to the Danish border, and went to a Danish school in Germany. He completed the HHX at IBC in Aabenraa (Denmark). As a freight forwarder apprentice in Padborg, he attends school at IBC in Kolding (Denmark).



There is a world of exciting opportunities in the transport industry: as a freight forwarder you will have an international work-life; here Hendrik Purrucker can make use of his Danish and German background.

5.3 Innovation and Development

Our policy

Professional solutions of our transport tasks should ensure our customers' competitiveness and satisfaction with our cooperation.

It is therefore our goal to continuously improve our ability to solve the tasks that our customers ask of us.

Our IT system, which we have custom developed in collaboration with our supplier, is a cornerstone in the realisation of our vision.

What we do

We work continuously to develop our services, for example, through:

- Dialogue with customers.
- Developing solutions in collaboration with our customers.
- Employee development through training and education. For example, we train and develop freight forwarding apprentices and tailor our training programme to suit each apprentice.
- The IT system is the "backbone" of our business model.

Jamil Almaani: student at E3 Handewitt

"Transport is important in modern society; this was made abundantly clear during the Covid-19 crisis. Without a well-functioning transport machine, society grinds to a halt." Jamil Almaani has a student contract with E3 in Handewitt, he attends school at Die Flensburger Wirtschaftsschule, HLA, where he is studying to become a Freight Forwarder. In addition, Jamil Almaani is taking part-time training as a "Europa Kauffmann".

"I want to pursue a career and am happy to be part of the transport and logistics industry. There are exciting developments. The international culture and working environment at E3 suits my international background."



Jamil Almaani came to Germany as a Syrian refugee in 2015. Back in Damascus, he had started a university degree program in economics and business management.

"When I came to Germany, I worked for the first few years as a translator," says Jamil Almaani, who still works as a translator, now as a volunteer. "In this way, I can also give something back to society for the support I received as a refugee," says Jamil Almaani.



5.4 Human Rights and Anti-corruption

Our policy

Our business is built on respect and honesty, so it is natural for us to want to respect international human rights and to expect our suppliers and partners to do the same.

Similarly, we do not accept corruption such as bribery and money laundering at E3, neither do we accept the same from our partners/suppliers.

What we do

Through dialogue with our subcontractors and other partners, we ensure that they are aware of our approach to human rights and anti-corruption, and we follow up if we find any discrepancies.

The E3 Group works with diversity at several levels, as we consider diversity to be a strength that contributes positively to the Group's development. We, therefore, strive to achieve a balanced gender distribution at the various management levels. However, our desire for diversity will not be at the expense of competencies in our recruitment.

Achieved in 2020/21

The all-male Board has set a preliminary target of 25% of women on the Board and at other management levels. As can be seen from the table, the breakdown of the management group meets the target.

It is assessed that in 2020/21 there have been no deviations by E3's main subcontractors in relation to the company's stance on human rights and anti-corruption.

Table: key figures in 2020/21: number of employees and breakdown by gender and employee group

Number of employees in 2020/21	282	
Gender distribution in 2020/21	<i>females</i>	<i>males</i>
Board of Directors	0%	100%
Management Group	43%	57%
Office	42%	58%
Warehouse	14%	86%
Drivers	0%	100%

Action Plan for 2021/22

The aim is that in 2022 a Code of Conduct will be drawn up setting out the guidelines, thereby E3 will clarify the positions in this area.



6 STATEMENT ON “DUE DILIGENCE”

E3 has formulated policies for areas where risks have been identified in this CSR report and, where appropriate, actions are also described.

The company’s CSR report is reviewed at management meetings. In the context of the annual financial reporting, the status of planned actions and proposals for objectives and action plans for the coming period are presented to the Board.

The company’s CSR report is reviewed at the bi-annual staff meetings and when new employees are hired.

The company’s policy is incorporated into the employee handbook.

The CSR report is reviewed with the company’s main subcontractors.

As mentioned above, it has been decided that a “Code of Conduct” will be introduced in 2021/22, specifying expectations and requirements for suppliers and other partners.



7 WORDS, ABBREVIATIONS AND TERMINOLOGY

CO₂ e (carbon dioxide equivalents) Carbon dioxide (CO₂) is produced by the combustion of fossil fuels. Globally, carbon dioxide is the most important climate gas. At the European level, the transport sector accounts for approximately 32% of total CO₂ emissions. The global agreement on reducing greenhouse gases, the “Kyoto Protocol”, sets the greenhouse gases, in addition to CO₂, at: Methane (CH₄), Nitrous oxide (N₂O), Hydrofluorocarbons (HFCs), Perfluorocarbons (PFCs), and Sulphur hexafluoride (SF₆).

Emissions of the 6 climate gases are often calculated as a total value CO₂ e (carbon dioxide equivalents), where the contributions of the 6 gases are added together weighted by their contribution to global warming.

CO₂ e values are calculated as well to wheel, i.e. the total emissions including the contribution from the processes of extraction, refining, and transport of the fuel to the fuel tank of the means of transport, and tank to wheel, which are the emissions from combustion in the engine of the means of transport only.

NO_x (Nitrogen oxides) is a collective term for compounds of nitrogen (N) and oxygen (O). Nitrogen oxides are produced by all combustion processes and contribute primarily to the acidification of subsoil and groundwater and can cause respiratory problems.

HC (Hydrocarbons) is formed by incomplete combustion of fossil fuels. Hydrocarbons are the common name for methanes and non-methane hydrocarbons (NMHC). Some hydrocarbons are carcinogenic. In addition, hydrocarbons contribute to ozone formation and the greenhouse effect.

Particles from diesel engines pose a significant health risk in the immediate environment, increasing, for example, the risk of cancer. New engine technology (particulate filters) contributes to the reduction of particulate matter in exhaust gases.

EURO STANDARDS. Since the early 1990s, the European Union (and before that the United Nations) has required heavy-duty diesel vehicles over 3.5 tonnes to comply with certain limit values for emissions of air pollutants – the “Euro standards” – when they are first registered. Over the years, the standards have been tightened in several steps. The entry into force and limit values are set out below.

Emissions limit values of NO_x, HC, CO, and particulate matter (PM) from heavy-duty diesel vehicles (g/kWh) for EURO 3, 4, 5, and 6 trucks, and date of introduction of engine technology.

	NO _x	HC	CO	PM
EURO 3 - Type approval 1/10 2000, new vehicles 1/10 2001	5.0	0.66	2.1	0.10
EURO 4 - Type approval 1/10 2005, new vehicles 1/10 2006	3.5	0.46	1.5	0.02
EURO 5 - Type approval 1/10 2008, new vehicles 1/10 2009	2.0	0.46	1.5	0.02
EURO 6 – Type approval 31/12 2012, new vehicles 31/12 2013	0.4	0.13	1.5	0.01

