

ZMH Horvat d.o.o. prepoznaje klimatske promjene kao jedno od najvećih globalnih izazova i obvezuje se na smanjenje negativnog utjecaja svog poslovanja na klimu i okoliš. Ova politika uspostavlja načela i ciljeve za upravljanje emisijama stakleničkih plinova (ugljkovim otiskom) te procjenu i ublažavanje klimatskih rizika povezanih s poslovanjem, dobavljačima i lancem vrijednosti. Svrha politike je definirati odgovoran, transparentan i sustavan pristup mjerenju, praćenju i smanjenju emisija stakleničkih plinova (Scope 1, 2 i 3), u skladu s ciljevima Europske unije i Republike Hrvatske za klimatsku neutralnost do 2050. godine. Politika je sastavni dio **Integriranog sustava upravljanja (IMS)** i povezana je s politikama zaštite okoliša, održive nabave i društvene odgovornosti. Ova politika usklađena je s **Uredbom (EU) 2024/825 Corporate Sustainability Reporting Directive (CSRD)**, **Europskim standardima za izvještavanje o održivosti (ESRS E1 – Climate Change)**, **Uredbom (EU) 2021/1119 Europski klimatski zakon, Zakonom o zaštiti okoliša Republike Hrvatske (NN 80/13, 78/15, 12/18, 118/18)**, **Eco Vadis metodologijom – Environment pillar, GHG Protocol – Corporate Standard** za izračun emisija stakleničkih plinova.

Uprava ZMH Horvat d.o.o. obvezuje se da će:

- 1) **Uspostaviti sustav praćenja i izvještavanja o emisijama CO₂** izravno povezanih s potrošnjom goriva, električne energije, toplinske energije i logističkih aktivnosti. Izračun i praćenje emisija CO₂e provodi se prema metodologiji GHG Protocol – Corporate Standard, koristeći faktore emisije iz Europske agencije za okoliš (EEA) i Ministarstva gospodarstva i održivog razvoja RH.
- 2) **Identificirati i kvantificirati izvore emisija (Scope 1, 2 i 3)** te definirati baznu godinu i ciljeve za njihovo smanjenje. KPI pokazatelji uključuju ukupne emisije CO₂ po toni proizvoda, potrošnju energije (kWh/kg), udio obnovljivih izvora energije (%) i stopu smanjenja emisija u odnosu na baznu godinu.
- 3) **Uključiti klimatske rizike u proces upravljanja rizicima IMS-a**, analizirajući fizičke rizike (npr. ekstremni vremenski uvjeti) i tranzicijske rizike (zakonske, tržišne i reputacijske promjene). Podaci o emisijama i klimatskim rizicima provjeravaju se interno najmanje jednom godišnje te se, po potrebi, objavljuju u IMS ili ESG izvješću za ključne dionike (kupce, certifikacijska tijela, partnere).
- 4) **Postaviti mjerljive ciljeve (KPI)** u pogledu smanjenja potrošnje energije, goriva i emisija CO₂e te redovito pratiti napredak kroz sustav Balanced Scorecard i godišnju Upravnu ocjenu IMS-a.
- 5) **Promicati energetske učinkovitost i korištenje obnovljivih izvora energije**, kroz ulaganja u energetske učinkovitu opremu, racionalizaciju transporta i smanjenje gubitaka energije u procesima.
- 6) **Uključiti dobavljače u klimatske ciljeve**, zahtijevajući podatke o njihovim emisijama i politikama zaštite klime, te poticati suradnju s partnerima koji imaju dokumentirane ESG ciljeve.
- 7) **Kompenzirati neizbježne emisije CO₂** kroz programe certificiranog offsetiranja (npr. sadnja drveća, podrška projektima obnovljivih izvora energije).
- 8) **Povećavati svijest zaposlenika** o klimatskim pitanjima kroz interne kampanje, edukacije i sudjelovanje u projektima smanjenja ugljičnog otiska.
- 9) **Transparentno izvještavati** o emisijama i klimatskim inicijativama kroz IMS izvješća, EcoVadis evaluaciju i godišnje ESG izvještaje.
- 10) **Kontinuirano poboljšavati učinkovitost upravljanja klimatskim rizicima** kroz redovite revizije, evaluacije i inovativne pristupe.

Odgovornosti:

- **Uprava** – odobrava ciljeve, osigurava resurse i prati ostvarenje rezultata.
- **Voditelj zaštite okoliša i energije** – vodi evidenciju o potrošnji energije i emisijama CO₂e, izrađuje izvještaje i predlaže mjere poboljšanja.
- **Voditelj IMS-a** – integrira klimatske pokazatelje u IMS dokumentaciju i koordinira EcoVadis evaluaciju.
- **Voditelj nabave** – uključuje klimatske kriterije u ocjenjivanje i odabir dobavljača.
- **Svi zaposlenici** – dužni su racionalno koristiti resurse i pridržavati se načela politike.

Politika se **primjenjuje na sve lokacije, djelatnosti i dobavne lance** ZMH Horvat d.o.o. **Revidira se najmanje jednom godišnje** ili ranije u slučaju promjena zakonodavstva, poslovnih procesa ili značajnih klimatskih rizika. **Javno je dostupna** putem web-stranice tvrtke i uključena u komunikaciju s dionicima. Provodi se kroz dokumentirane postupke **SOP-IMS-11 Upravljanje ugljičnim otiskom i utjecajem na klimatske promjene** i **SOP-IMS-07 Upravljanje nabavom i održivom nabavom (ESG)**.

U Konjščini, 08. siječnja 2024. Direktor: Zoran Horvat

ZMH HORVAT d.o.o.	CARBON FOOTPRINT AND CLIMATE RISKS POLICY	Dokument: POL-IMS-11
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ZMH Horvat d.o.o. recognizes climate change as one of the greatest global challenges and is committed to reducing the negative impact of its operations on the climate and the environment. This policy establishes principles and objectives for managing greenhouse gas emissions (carbon footprint) and assessing and mitigating climate risks associated with operations, suppliers and the value chain. The purpose of the policy is to define a responsible, transparent and systematic approach to measuring, monitoring and reducing greenhouse gas emissions (Scope 1, 2 and 3), in line with the objectives of the European Union and the Republic of Croatia for climate neutrality by 2050. The policy is an integral part of the **Integrated Management System (IMS)** and is linked to environmental protection, sustainable procurement and social responsibility policies.

This policy is aligned with **Regulation (EU) 2024/825 Corporate Sustainability Reporting Directive (CSRD)**, **European Standards for Sustainability Reporting (ESRS E1 - Climate Change)**, **Regulation (EU) 2021/1119 European Climate Law**, **Environmental Protection Act of the Republic of Croatia (NN 80/13, 78/15, 12/18, 118/18)**, **Eco Vadis methodology - Environment pillar**, **GHG Protocol – Corporate Standard for calculating greenhouse gas emissions**.

Management of ZMH Horvat d.o.o. undertakes to:

- 1) Establish a monitoring and reporting system for CO₂ emissions** directly related to the consumption of fuel, electricity, thermal energy and logistics activities. The calculation and monitoring of CO₂e emissions is carried out according to the GHG Protocol - Corporate Standard methodology, using emission factors from the European Environment Agency (EEA) and the Ministry of Economy and Sustainable Development of the Republic of Croatia.
- 2) Identify and quantify sources of emissions (Scope 1, 2 and 3)** and define the base year and goals for their reduction. KPI indicators include total CO₂ emissions per ton of product, energy consumption (kWh/kg), share of renewable energy sources (%) and emission reduction rate compared to the base year.
- 3) Include climate risks in the IMS risk management process**, analyzing physical risks (eg extreme weather conditions) and transition risks (legal, market and reputational changes). Data on emissions and climate risks are checked internally at least once a year and, if necessary, are published in an IMS or ESG report for key stakeholders (customers, certification bodies, partners).
- 4) Set measurable goals (KPI) regarding the reduction of energy consumption**, fuel and CO₂e emissions and regularly monitor progress through the Balanced Scorecard system and the annual IMS Management evaluation.
- 5) Promote energy efficiency and the use of renewable energy sources**, through investments in energy-efficient equipment, rationalization of transport and reduction of energy losses in processes.
- 6) Involve suppliers in climate goals**, requiring data on their emissions and climate protection policies, and encourage cooperation with partners who have documented ESG goals.
- 7) Compensate unavoidable CO₂ emissions** through certified offset programs (e.g. tree planting, support for renewable energy projects).
- 8) Increase employee awareness** of climate issues through internal campaigns, training and participation in carbon footprint reduction projects.
- 9) Transparently report** on emissions and climate initiatives through IMS reports, EcoVadis evaluation and annual ESG reports.
- 10) Continuously improve the effectiveness of climate risk management** through regular audits, evaluations and innovative approaches.

Responsibilities:

- **Management** – approves goals, provides resources and monitors the achievement of results.
- **Head of environmental and energy protection** – keeps records of energy consumption and CO₂ emissions, prepares reports and proposes improvement measures.
- **IMS Manager** – integrates climate indicators into IMS documentation and coordinates the EcoVadis evaluation.
- **Procurement manager** – includes climate criteria in the evaluation and selection of suppliers.
- **All employees** - are obliged to use resources rationally and adhere to policy principles.

The policy applies to **all locations, activities and supply chains** of ZMH Horvat d.o.o. It is revised **at least once a year** or earlier in case of changes in legislation, business processes or significant climate risks. **It is publicly available** through the company's website and included in communication with stakeholders. It is implemented through documented procedures **SOP-IMS-11 Management of carbon footprint and impact on climate change** and **SOP-IMS-07 Management of procurement and sustainable procurement (ESG)**.

In Konjščina, January 8, 2024. Director: Zoran Horvat