Value chains and strategies to reduce emissions to net zero by 2050

March 2026

We operate as a fuel distributor positioned between upstream fuel producers and downstream transport operators and other downstream distribution companies. Due to the fungible nature of fuels such as diesel and marine fuels, individual suppliers and customers cannot be reliably allocated to specific organisational activities (road transport, inland marine, or marine). Purchased fuels are stored, blended and distributed across multiple markets depending on demand and logistics. In addition, there is significant overlap between major suppliers and customers, as large energy companies may act both as trading counterparties and suppliers within the same market. As a result, performing the value chain analysis strictly per activity as suggested in the manual would not provide a reliable representation of the actual value chain structure.

The decarbonisation strategies for the most relevant activities in the value chain are already captured in FincoEnergies' Transition Plan. This plan outlines the main emission sources and the associated reduction strategies, including increasing the share of renewable fuels, supporting regulatory decarbonisation mechanisms, developing voluntary insetting solutions, and improving operational efficiency. Given this existing strategic framework, the value chain analysis does not introduce additional decarbonisation levers beyond those already described in the Transition Plan.

Tables 1-2-3 and tables 4-5-6-7-8 are attached below. The organisational activities as defined cover >99,99% of scope 3 emissions and >99,99 % of scope 1 & 2 emissions.

Tables 1-2-3

Organisational activity	Description of activity	Scope 3 upstream (tCO2e)	Influence	Scope 1 (tCO2e)	Influence	Scope 2 (tCO2e)	Influence	Scope 3 downstream (tCO2e)	Influence	Sum	Biogenic emissions	Influence	CO2-removals	Influence	Avoided emissions	Influence
Supply fuels to road transportation (NL & DE)	Wholesale supply and distribution of diesel and biofuel blends to road transport clients and resellers	Data included into downstream	Neglectible	6730	Large	43	Large	-	Small	-	-	High	N.A.	-	N.A.	-
Supplying fuels to international and coastal marine (NL)	Marine bunkering and trading of fossil and renewable marine fuels for international shipping and coastal vessels	Data included into downstream	Neglectible	1169	Large	7	Large	-	Medium	-	-	High	N.A.	-	N.A.	-
Supplying fuels to inland marine (NL)	Fuel supply to inland shipping through bunkering operations and supply fleet logistics	Data included into downstream	Neglectible	716	Large	5	Large	-	Small	-	-	High	N.A.	-	N.A.	-
Supplying insets to clients (EU)	Provision of book-and-claim emission reduction solutions such as GoodShipping and Biofuel Swap	0	Neglectible	0	Large	0	Large			-			N.A.	-	N.A.	-

Tables 4-5-6-7-8

Organisational activity	Description of activity	Size compared to sector	Size compared to activities	Risk	Sector guidelines	Ranking
Supply fuels to road transportation (NL & DE)	Wholesale supply and distribution of diesel and biofuel blends to road transport clients and resellers	Small	Large	Large	Large	14
Supplying fuels to international and coastal marine (NL)	Marine bunkering and trading of fossil and renewable marine fuels for international shipping and coastal vessels	Medium	Small	Large	Large	13
Supplying fuels to inland marine (NL)	Fuel supply to inland shipping through bunkering operations and supply fleet logistics	Small	Small	Large	Large	12
Supplying insets to clients (EU)	Provision of book-and-claim emission reduction solutions such as GoodShipping and Biofuel Swap	Large	Small	Medium	Large	13