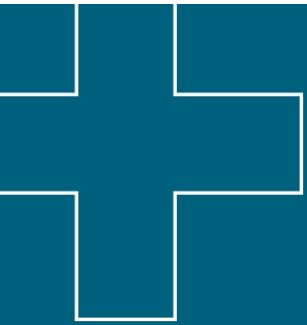


Carbon Footprint 2025

CSR Department

2 March
2026

UP+ERGY



01 Scope of the analysis

01



Agenda

- 01** Scope of the analysis
- 02** Project stakeholders
- 03** Internal working methodology
- 04** Presentation of results
- 05** Analysis by emission source

Scope of the analysis

The different scopes

- **Time:** full year: from 1 January 2025 to 31 December 2025
- **Geographical:** all FR and INTERNATIONAL sites across all transmission sites
- **Data:** the 3 scopes

DIRECT EMISSIONS

- Purchases of goods
- Purchases of services
- Inbound freight
- Subcontracting
- Commuting
- Business travel
- Depreciation

INDIRECT EMISSIONS

- Energy consumption in buildings (cooling and heating)
- Land use changes
- Process gases

Scope of the analysis

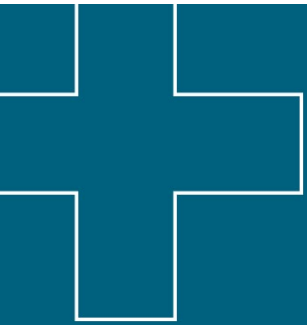
- Expansion of the scope by emission category to be taken into account between 2024 and 2025

Emissions category	2025 scope	2024 scope
Waste*	Group	FR
Fixed assets	Group	FR
Fugitive Emissions	EN	FR
Business travel*	Group	EN
Commuting	Group	FR
Energy*	Group	FR
Product Purchases	Group	Group
FG Purchasing	Group	FR
Freight	Group	Group
Rentals*	Group	EN

→ Data not available for the group

Key:

- Same scope as for 2024
- Scope differs from 2024
- *Reporting item does not include data for our site in China



02 Project stakeholders

02

Project stakeholders

- Department responsible for the project

Project Manager: CSR Manager

Support: Director of Quality, Transformation & CSR

Strategic vision: Senior management – reduction targets set by the SBTi

- Data collection departments

➤ General Services

➤ Purchasing Department

➤ Transport Department

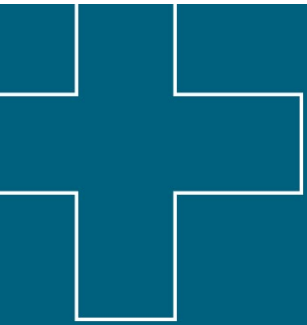
➤ Human Resources Department

➤ Accounting Department

- External Stakeholders

Environmental organisations and collection agencies – **WASTE** reporting centre

Transport providers – **FREIGHT emissions**



03 Internal working methodology

03

Internal working methodology

- Project management

Actions	September 2025				October 2025				November 2025				December 2025				January 2026				February 2026				March 2026							
CARBON FOOTPRINT																																
Scope																																
Launch																																
Data collection																																
Calculation of the carbon footprint																																
Internal communication																																

Internal working methodology

- Methodology compliant with the GHG Protocol: providing results in the required format and addressing the SBTi trajectory targets set
- Tools
 - ADEME's 'Base Empreinte': Official database of emission factors to be used (French/international data)
 - Excel spreadsheet: template created by the external consultant in 2023
 - Internal commuting questionnaires
- Calculation
 - **GHG emissions** = Activity data * Emission factor
- New for 2025
 - Calculation carried out across the Group and for all sites
- Deliverables provided:
 - Excel spreadsheet:
 - Presentation of results – external:
 - BEGES (BC reporting for ADEME):

Internal working methodology

- Granularity of the data used

The three categories relating to the granularity of information in relation to the emission factor used:

-**Physical:** this is direct, quantifiable data that is more accurate, representative and realistic as it is based on concrete emission factors.

-**Examples:** kWh of electricity consumed, litres of fuel consumed by company vehicles, kilometres travelled.

-**Physical and Financial:** this is physical data that is only partially available and which we must supplement with financial data.

-**Example:** If part of the kilometres travelled (physical data) by employees for business travel is known, but certain journeys are only available in terms of fuel expenditure (financial data)

-**Financial:** this is data based on the monetary expenditure associated with the activity generating emissions. Used when physical data is unavailable, financial data is uncertain as it is primarily based on financial estimates.

-**Examples:** Amount spent (excl. VAT) on a taxi journey, electricity bill (excl. VAT) to estimate energy consumption.

The more physical the emission factor, the more reliable and accurate the data used.

Internal working methodology

- Data 2025

Physical
Physical and Financial
Financial

Emissions source	UPERGY data used	Emission factor used
ENERGY	Number of kWh used over the year	Physical
WASTE	Tonnage of waste	Physical
RENTAL	Buildings: annual rental cost in € (excl. VAT) + floor area in m ²	Physical and Financial
FG PURCHASES	Products and services purchased, amount in € excl. VAT	Physical and Financial
FIXED ASSETS	Investment amount for the year in € excl. VAT + unit quantity	Financial
PRODUCT PURCHASES	Quantity and weight in kg per product purchased	Physical
COMMUTING HOME/WORK	Round-trip distance in km + number of days car-pooled, worked and teleworked	Physical
BUSINESS TRAVEL	Kilometres travelled and/or amount of fuel consumed and/or amount paid in € (excl. VAT) per type of journey	Physical and Financial
BUSINESS TRAVEL BY TAXI	Amounts paid in € (excl. VAT) per journey	Financial
FUGITIVE EMISSIONS	Kg of refrigerant charge in air conditioning systems	Physical
FREIGHT	Kilometres travelled, quantity transported in kg and mode of transport used	Physical



04 Presentation of results



04

The results

2025

UPERGY's carbon footprint in 2025 amounts to ...

11,376 tonnes of CO2 equivalent

- ❑ UPERGY's carbon footprint for the 2024 scope amounts to 10,775 tonnes of CO2 equivalent in 2025.
- ❑ UPERGY's carbon footprint stood at 11,405 tonnes of CO2 equivalent in 2024.
- ❑ **This represents an 8.5% reduction in GHG emissions between 2024 and 2025.**

... equivalent to ...

267g CO2eq / € of turnover in 2025

253g CO2eq / € of turnover in 2025

268g CO2eq / € of turnover in 2024

Changes in the reported carbon footprint
Per € of turnover for the financial year:

- ❑ A 5.6% decrease between 2024 and 2025
- ❑ **4.2% annual reduction target achieved.**

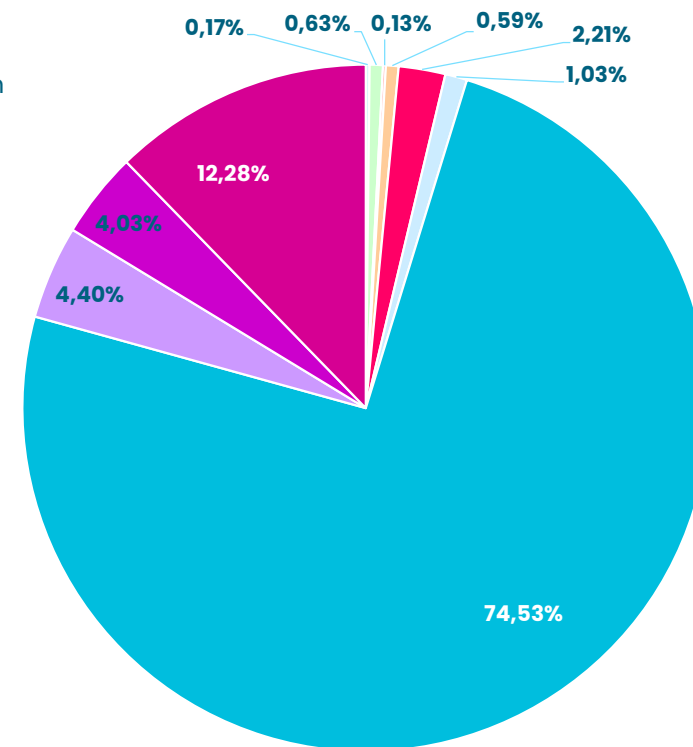
Presentation of results

- Analysis by emission source

Emission source	Total kg CO2 eq	%
Waste*	19,200	0.17%
Fixed assets	71,961	0.63%
Fugitive emissions	14,527	0.13%
Business travel*	67,494	0.59%
Commuting	251,370	2.21%
Energy*	117,590	1.03%
Purchases of products	8,478,715	74.53%
FG purchases	500,180	4.40%
Freight	458,210	4.03%
Rentals	1,396,731	12.28%
TOTAL	11,375,768	100.00%

SCOPE 2025

- Proportion of the various emission categories relative to the total Carbon Footprint



Presentation of results – BEGES

04

SCOPE	Programme categories	No.	Emissions sources	kg CO2 eq 2025	Comments	
1	1. Direct GHG emissions	1.1	Direct emissions from stationary combustion sources	26,341	Emissions associated with the movement of mobile combustion sources are included in Scope 3	
		1.2	Direct emissions from mobile combustion sources			
		1.3	Direct emissions from non-energy processes			
		1.4	Direct fugitive emissions	14,527		
		1.5	Emissions from biomass (soils and forests)			
	Subtotal			40,868		
2	2. Indirect emissions associated with energy	2.1	Indirect emissions linked to electricity consumption	91,248		
		2.2	Indirect emissions linked to the consumption of energy other than electricity		N/A	
	Subtotal			91,248		
3	3. Indirect emissions associated with transport	3.1	Upstream freight transport	458,210		
		3.2	Downstream freight transport	-		
		3.3	Commuting	251,370		
		3.4	Visitor and customer travel		No data available	
		3.5	Business travel	67,494		
		Subtotal			777,074	
	4. Indirect emissions associated with purchased goods	4.1	Purchases of goods	8,478,715		
		4.2	Fixed assets	71,961		
		4.3	Waste management	19,200		
		4.4	Upstream leased assets	1,396,731		
		4.5	Purchases of services	500,180		
	Sub-total			10,466,787		
5. Indirect emissions associated with goods sold	5.1	Use of goods sold		N/A		
	5.2	Downstream leased assets		N/A		
	5.3	End-of-life of products sold		N/A		
	5.4	Investments		N/A		
	Subtotal					
6. Other indirect emissions	6.1	Other indirect emissions		N/A		
	Subtotal					
	Total			11,375,977		



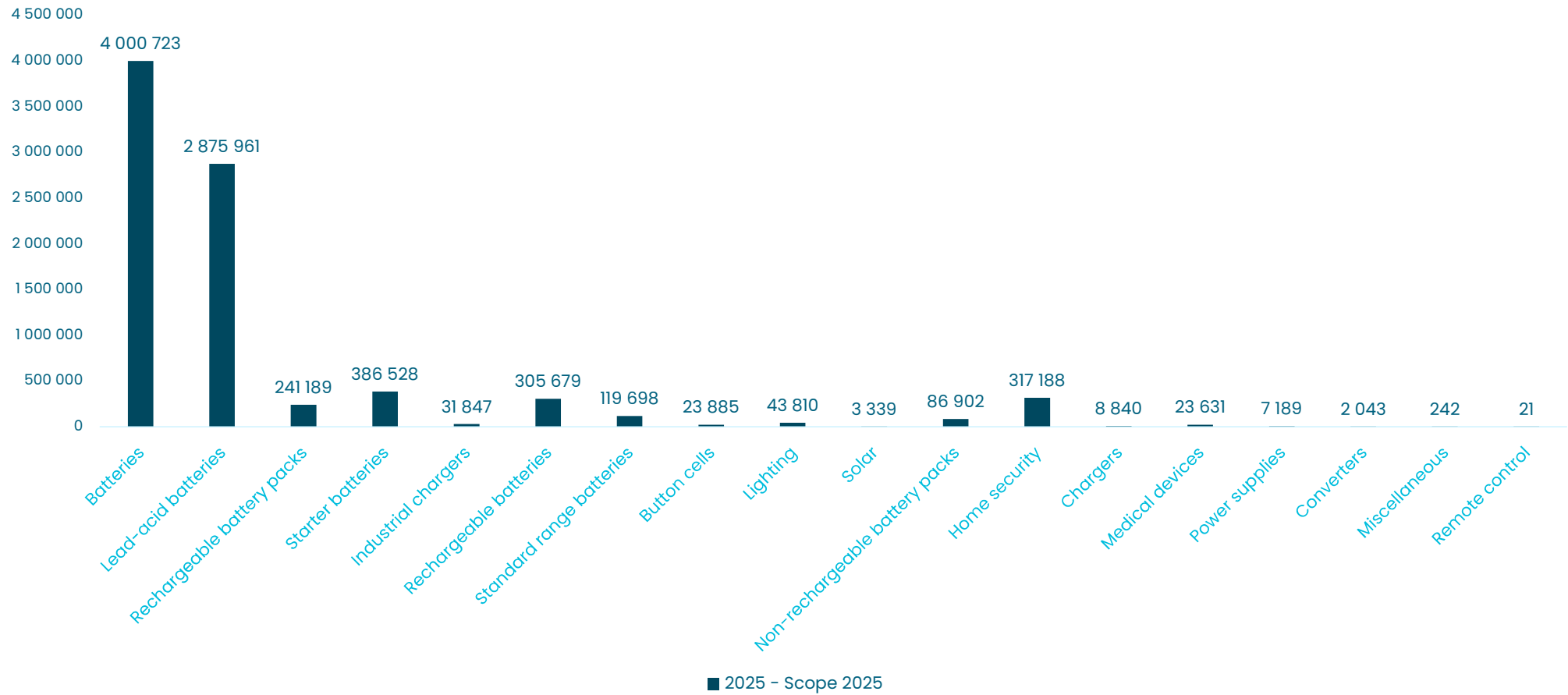
05 Breakdown of emissions by sector



Analysis by emission category

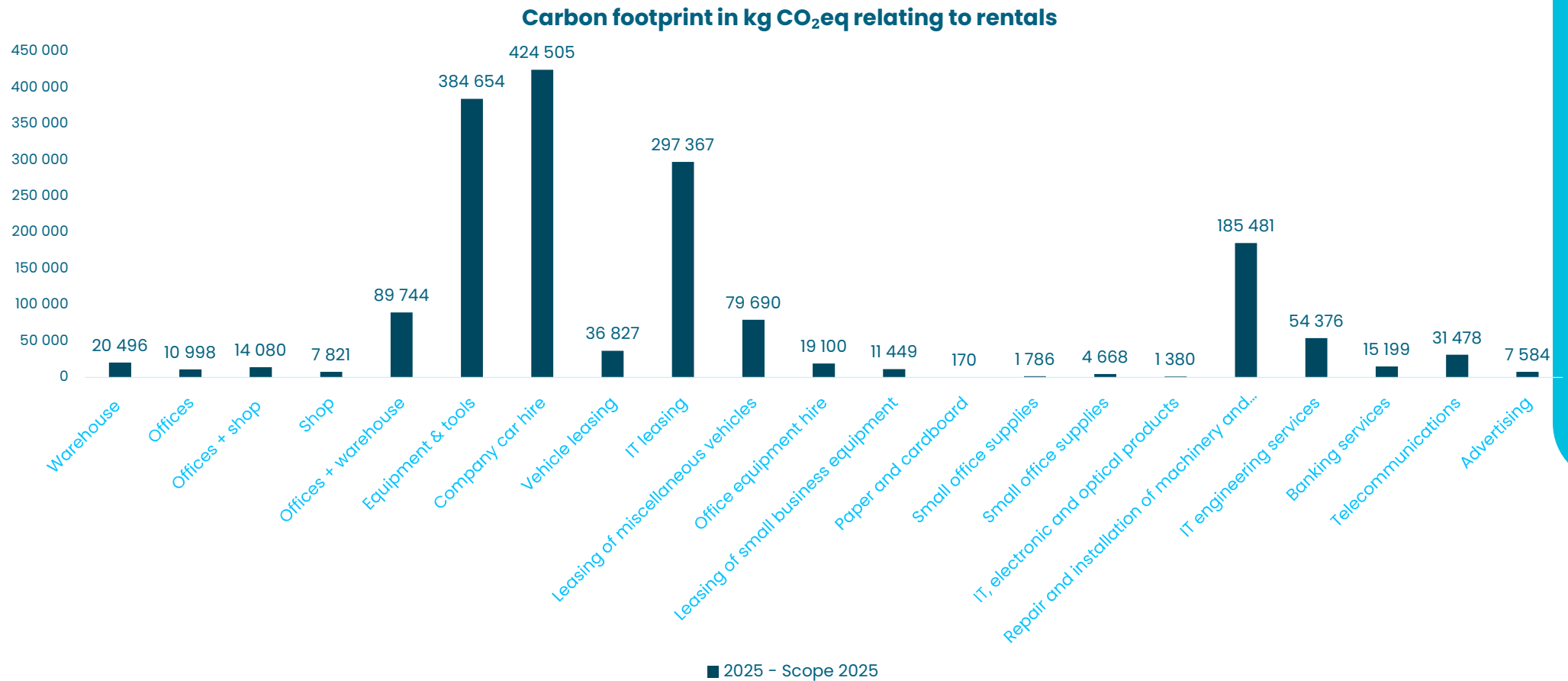
- **Product purchases**

Carbon footprint in kg CO₂eq relating to product purchases



Analysis by emission source

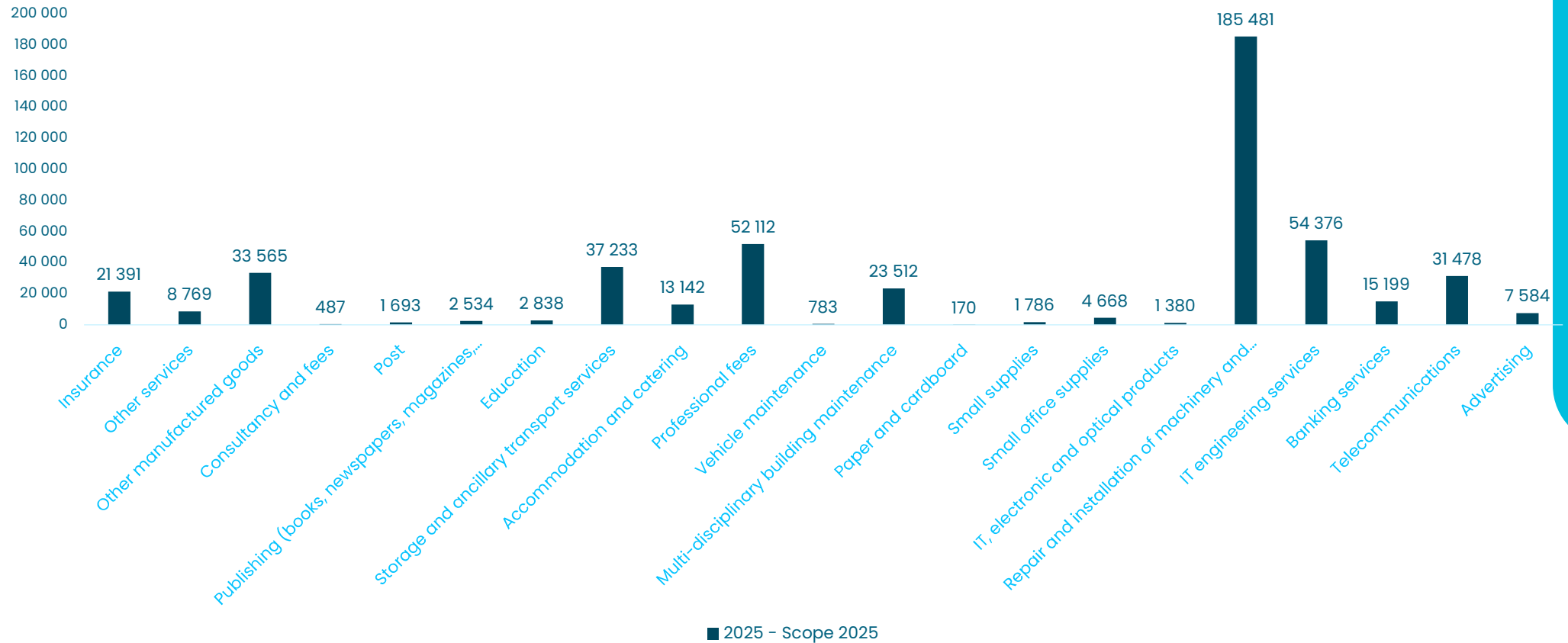
- **Rentals**



Analysis by expenditure category

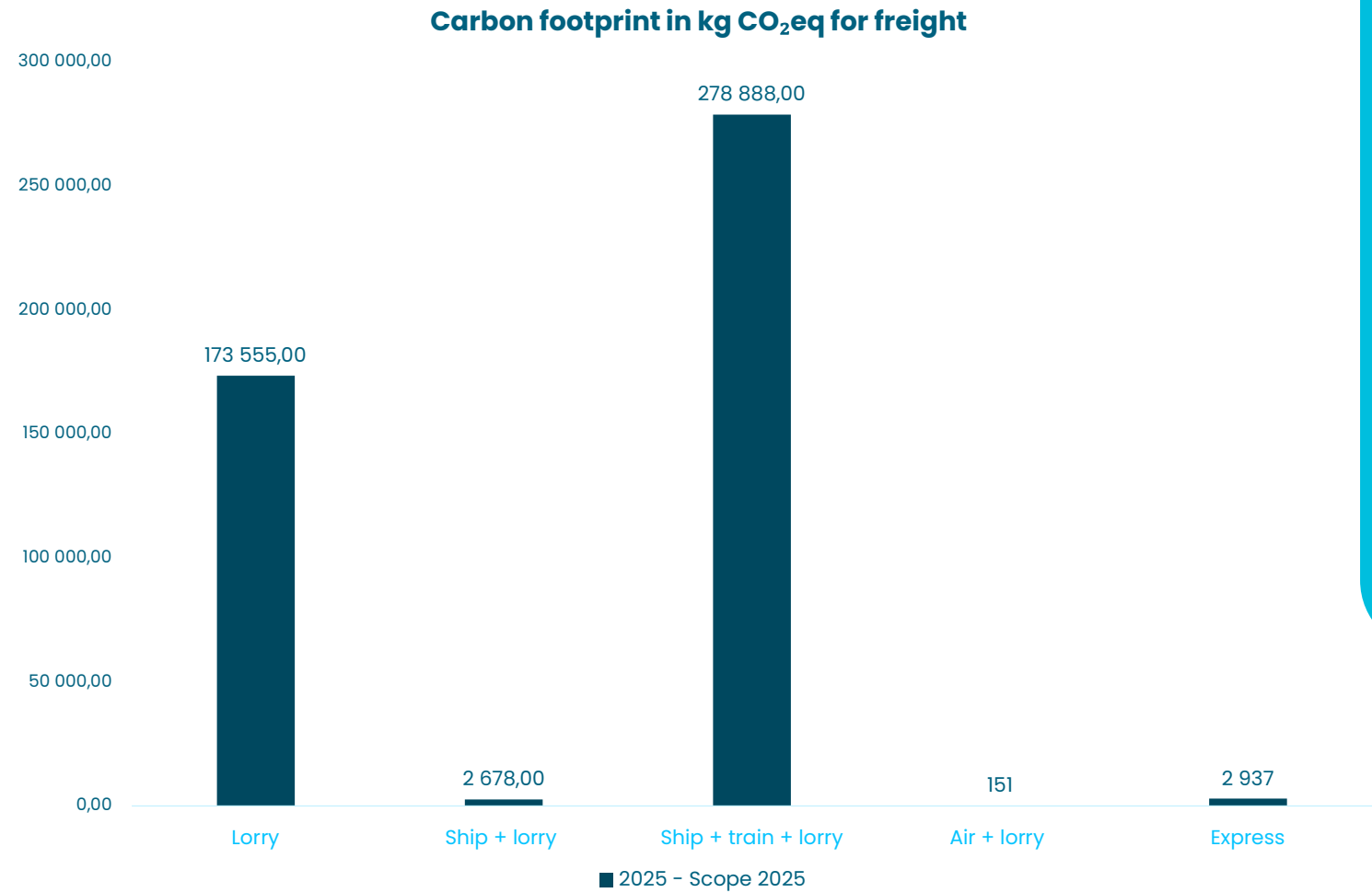
- Purchasing and Overhead Costs

Carbon footprint in kg CO₂eq relating to the purchase of overheads



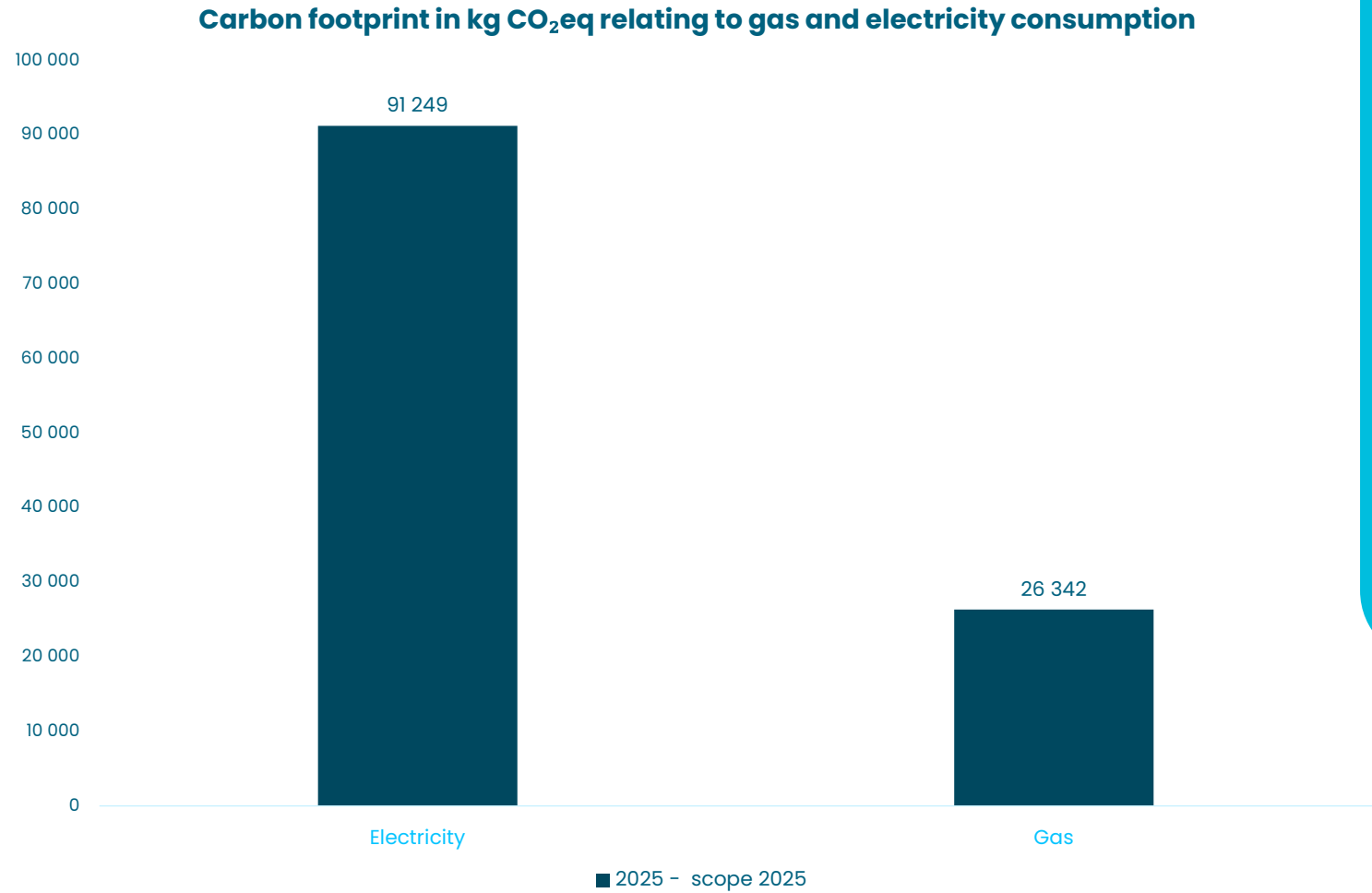
Analysis by emission source

- Freight



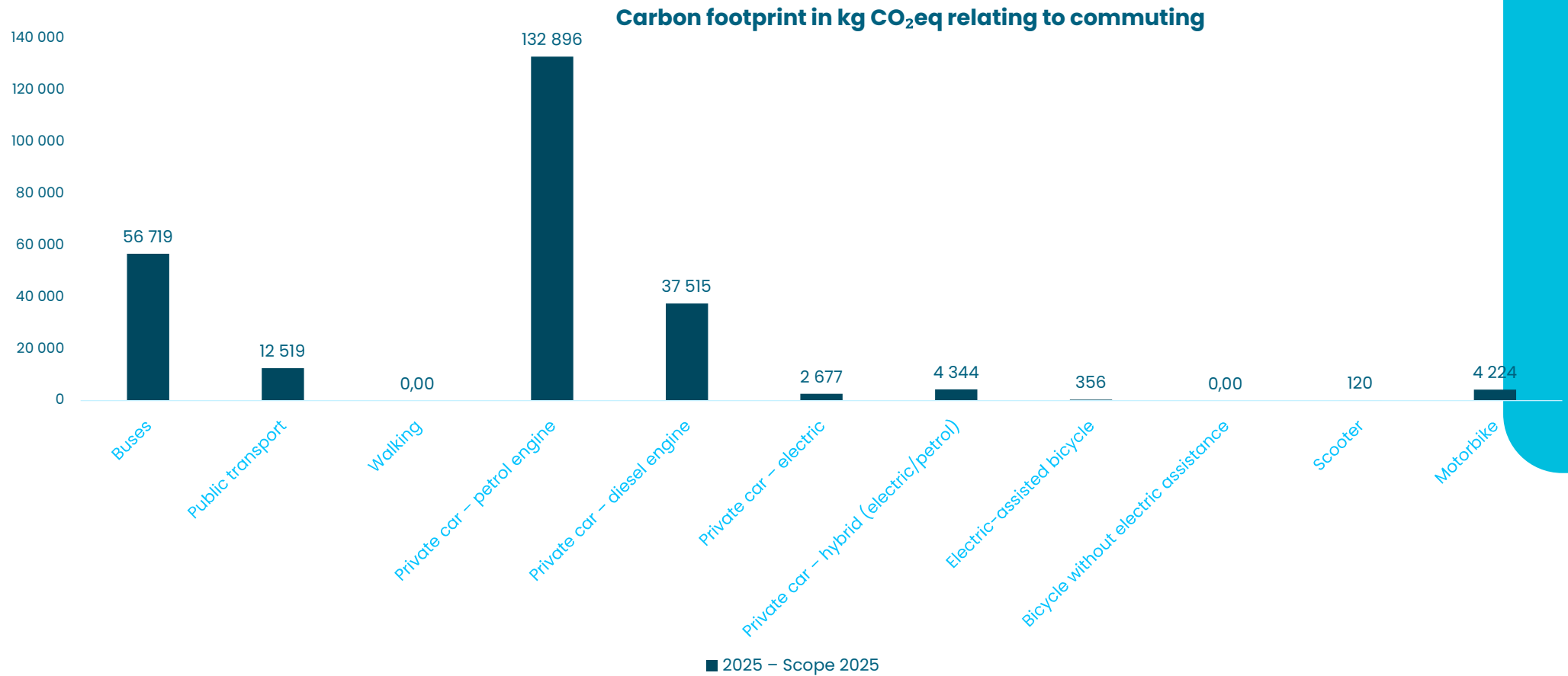
Analysis by emission source

- Energy



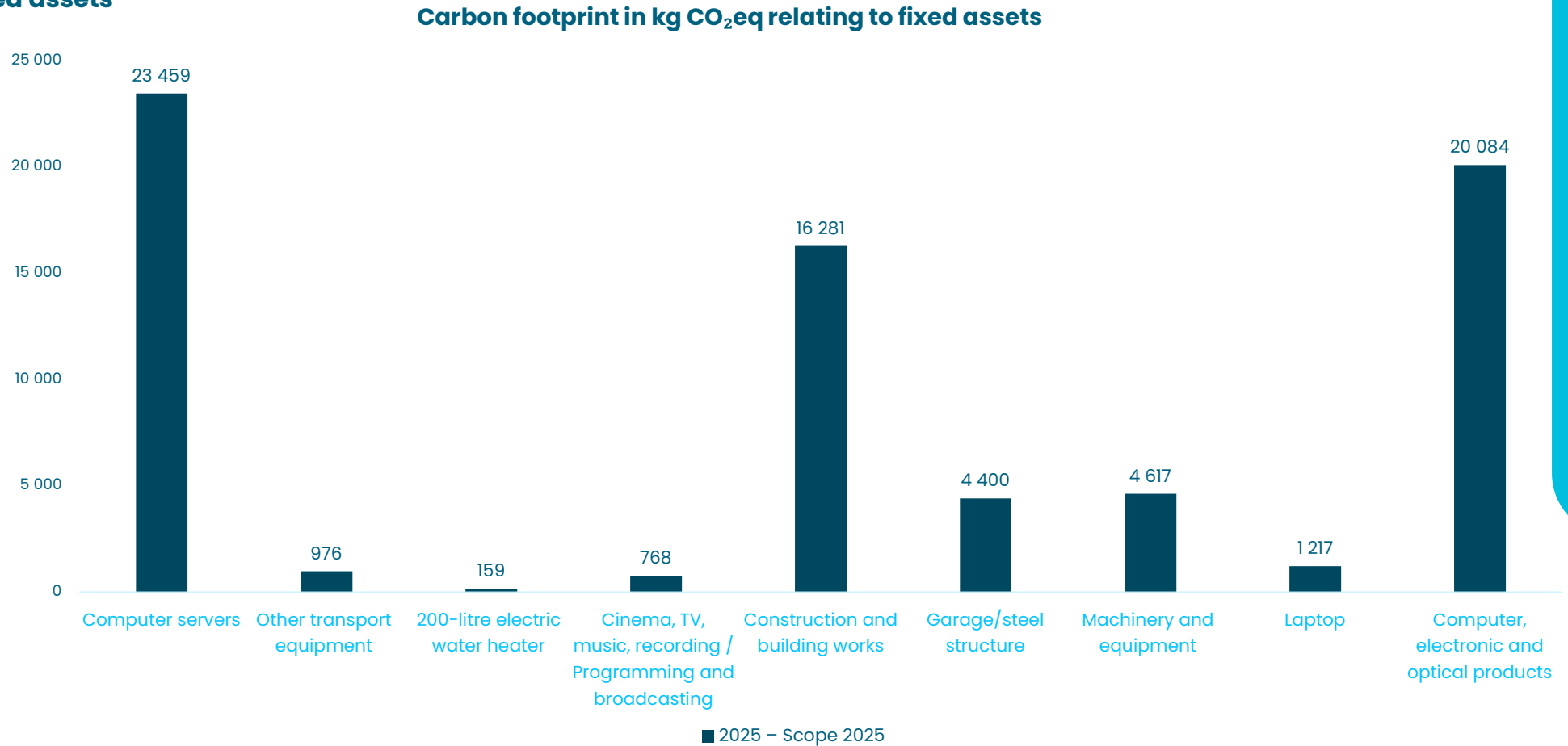
Analysis by emission source

- Commuting



Analysis by emission category

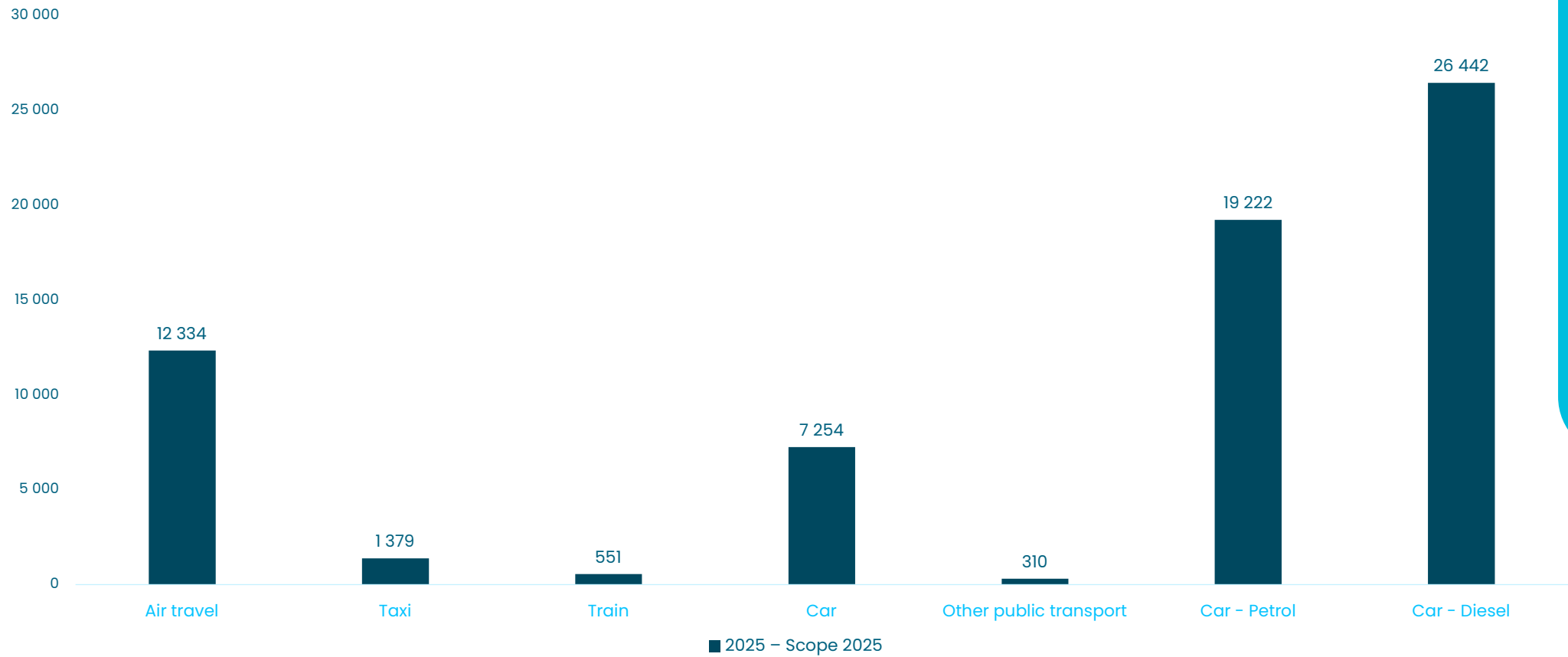
- Fixed assets



Analysis by emission source

- **Business travel**

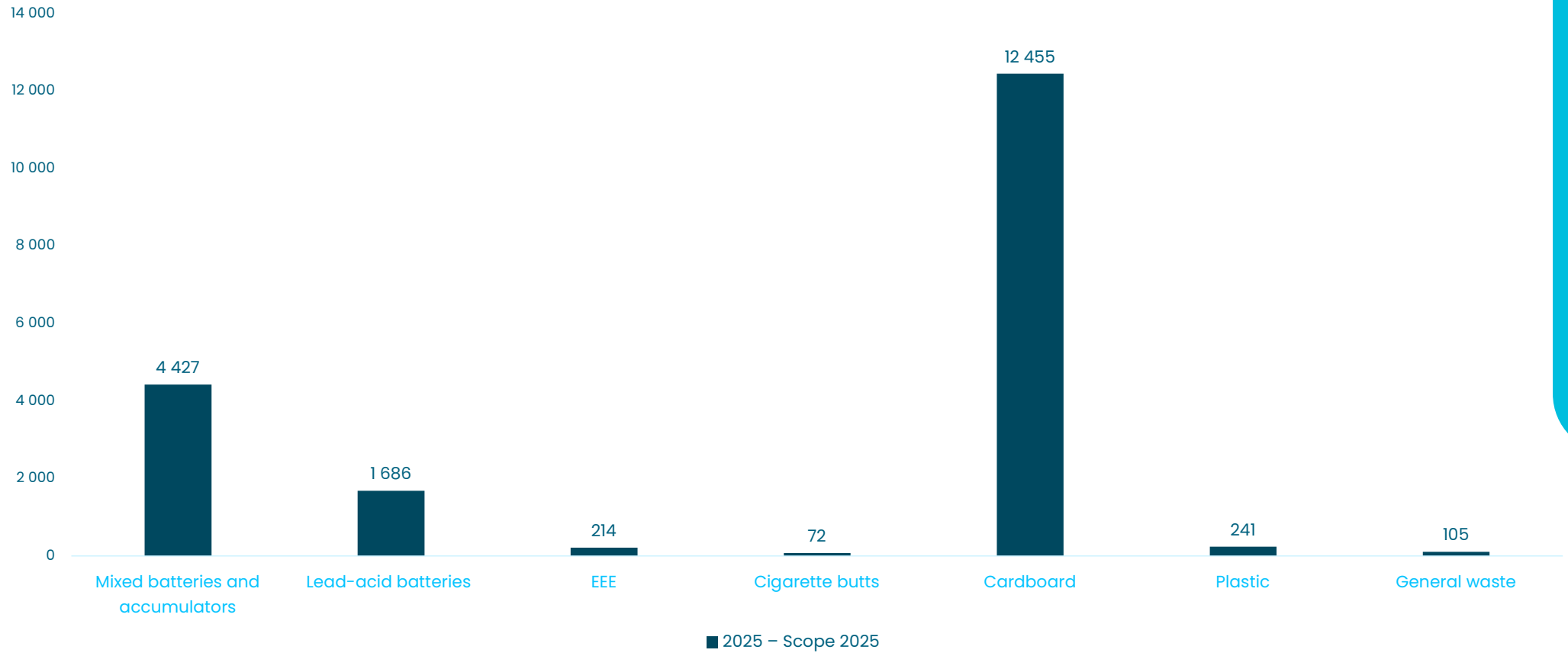
Carbon footprint in kg CO₂eq relating to business travel



Analysis by emission source

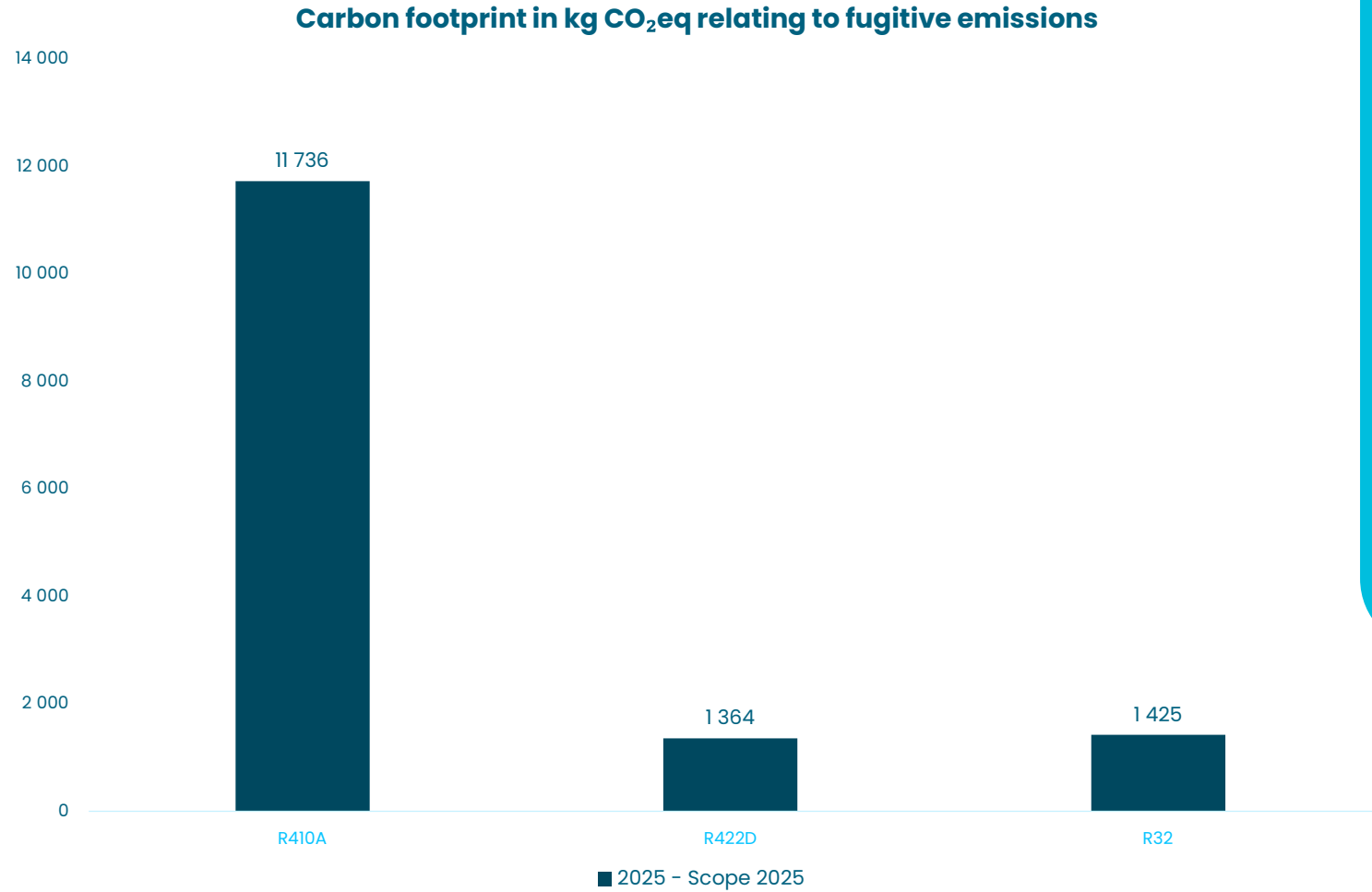
- **Waste**

Carbon footprint in kg CO₂eq relating to waste



Analysis by emission source

- Fugitive emissions



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