#### **Greenhouse Gas Emissions Report**

Company SPB Group

Period 2024

Headquarters

Operational control Control type

GHG Protocol

Scope 2 reporting Location-based







In this report, you will find your complete carbon footprint, how you compare with peers, a breakdown of your greenhouse gas emissions by scope and emission category, and customized decarbonization impact scenarios.

Computing and understanding the greenhouse gas emissions generated directly and indirectly by your business is the first step to engaging your company in climate change mitigation.

## **SPB Group**

Carbon footprint 2024

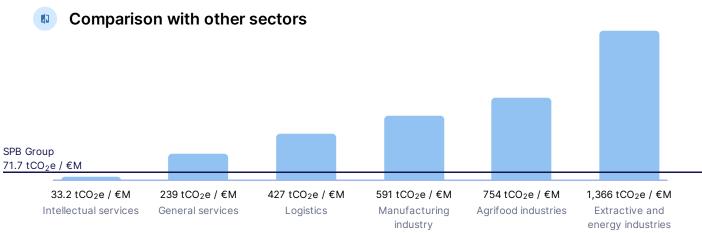
#### Your total emissions

7,199 tCO<sub>2</sub>e



Percentage of emissions based on physical activity data or supplier specific emission factors.





#### EQ

#### Comparison with peers

#### Carbon footprint benchmark (tCO2e / €M)



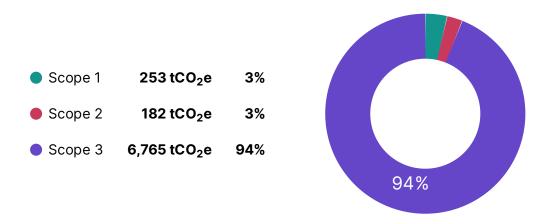
# Carbon footprint benchmark (tCO2e / employee)



The values for the benchmarks medians come from our internal database. These companies have taken into account the three scopes, but the methodology used to calculate their emissions has not been verified by Carbometrix.

Among identified competitors, Groupe APRIL claims to measure emissions and aims for a 40% cut by 2030, but no data is publicly shared. KEREIS Group measures its full carbon footprint annually since 2021 (Scopes 1–3) and claims to be reducing emissions, but has not disclosed figures.

### Emissions by scope



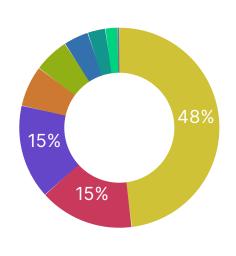
Scope 1 covers direct emissions from owned or controlled sources.

Scope 2 covers indirect emissions from the generation of purchased electricity, steam, heating, and cooling consumed by the reporting company.

Scope 3 includes all other indirect emissions that occur in a company's value chain, whether it be from its employees or suppliers (upstream emissions) or from its customers (downstream emissions).

## Emissions by category

Services	3,457 tCO <sub>2</sub> e	48%
Purchased products	1,100 tCO <sub>2</sub> e	15%
☐ Travels	1,097 tCO <sub>2</sub> e	15%
<b>▲</b> IT	475 tCO <sub>2</sub> e	7%
de Consumables	412 tCO <sub>2</sub> e	6%
■ Buildings	289 tCO <sub>2</sub> e	4%
Transport of goods	208 tCO <sub>2</sub> e	3%
<b>业</b> Equipment	138 tCO <sub>2</sub> e	2%
Waste	23.5 tCO <sub>2</sub> e	<1%



### **Emissions details**

<b>Services</b>	3,457 tCO <sub>2</sub> e	48%
Subcontracting - SPB Italy *	2,013	28%
Subcontracting - SPB Ibérica *	304	4%
Intellectual services - SPB France *	262	4%
Subcontracting - SPB France *	226	3%
General services - SPB France *	187	3%
Intellectual services - SPB Italy *	71.3	1%
Advertising service - SPB Italy *	50.2	1%
Intellectual services - SPB Ibérica *	46.2	1%
Advertising service - SPB UK & Ireland *	41.9	1%
General services - SPB Italy *	34.7	1%
Intellectual services - SPB Benelux *	32.9	1%
General services - Other entities (incl. intercos) *	31.3	<1%
General services - SPB Benelux *	30	<1%
Intellectual services - SPB UK & Ireland *	27.5	<1%

Advertising service - SPB France *	26.4	<1%
General services - SPB UK & Ireland *	23.6	<1%
Advertising service - Other entities (incl. intercos) *	18.4	<1%
Advertising service - SPB Benelux *	10.7	<1%
General services - SPB Ibérica *	9.61	<1%
Intellectual services - Other entities (incl. intercos) *	9.15	<1%
Business meals and events *	0.46	<1%
Subcontracting - Other entities (incl. intercos) *	0.3	<1%
Purchased products	1,100 tCO <sub>2</sub> e	15%
Purchased products - SPB Benelux - Phones	501	7%
Purchased products - SPB Benelux - Others *	287	4%
Purchased products - SPB UK & Ireland - Phones	193	3%
Purchased products - Other entities *	50	1%
Purchased products - SPB UK & Ireland - Others	42.7	<1%
Purchased products - SPB Benelux - Spare parts *	27.2	<1%

A	Travels	1,097 tCO <sub>2</sub> e	15%
	Employee survey - Employee commute	575	8%
	Employee survey - Flights	119	2%
	New company vehicles - production	85.7	1%
	Company vehicles - SPB Polska	49.4	1%
	Company vehicles - SPB France	42.2	1%
	Company vehicles - SPB Italia & Italia Service	40	1%
	Company vehicles - SPB Benelux *	36.5	1%
	Company vehicles - SPB Ibérica	31.8	<1%
	Employee survey - Hotel stays	29.5	<1%
	Company vehicles - SPB ISC	29	<1%
	Company vehicles - C2A Garantie/Certinity *	16.8	<1%
	Company vehicles - SPB DACH *	10.5	<1%
	Company vehicles - SPB Hungary	10.1	<1%
	Employee survey - Train travels	8.26	<1%
	Employee travel (kilometer allowances) *	8.07	<1%
	Seminars & events - External participants	2.36	<1%
	Taxi *	2.06	<1%
	Company vehicles - SPB UK & Ireland *	1.15	<1%
	IT	475 tCO <sub>2</sub> e	7%
	Software, licences - SPB France *	313	4%
	Software, licences - SPB Italy *	57.9	1%
	Software, licences - SPB Benelux *	53.7	1%
	Software, licences - SPB UK & Ireland *	25.3	1%
	Software, licences - Other entities (incl. intercos) *	23.9	<1%
	Software, licences - SPB Ibérica *	1.03	<1%

	Consumables	412 tCO <sub>2</sub> e	6%
	Employee meals	283	4%
	Operating exp SPB Ibérica *	57.2	1%
	Operating exp SPB France *	36.3	1%
	Operating exp Other entities (incl. intercos) *	22.7	<1%
	Operating exp SPB Benelux *	10.4	<1%
	Operating exp SPB Italy *	1.81	<1%
	Operating exp SPB UK & Ireland *	0.62	<1%
▦	Buildings	289 tCO <sub>2</sub> e	4%
	Fossil gas - SPB Italia, Ibérica, UK, Benelux,	129	2%
	Polska	125	270
	Air-conditioning - All entities	35.5	1%
	Employee survey - Remote working	24.1	1%
	Electricity - SPB Italia / Service	23.3	<1%
	Electricity - SPB Polska	18.2	<1%
	Electricity - SPB France	15.8	<1%
	Electricity - SPB Benelux	12.5	<1%
	Electricity - SPB UK & Ireland	9.23	<1%
	Electricity - SPB Ibérica	8.84	<1%
	Electricity - SPB ISC	7.8	<1%
	Electricity - SPB Hungary	1.86	<1%
	Cooling networks - SPB France	1.07	<1%
	Electricity - SPB Dach	1	<1%
	Electricity - C2A Garantie/Certinity	0.52	<1%

Transport of goods	208 tCO <sub>2</sub> e	3%
Shipping costs - SPB Benelux *	116	2%
Shipping costs - SPB Italy *	66.5	1%
Shipping costs - SPB Ibérica *	14.9	<1%
Shipping costs - SPB UK & Ireland *	8.77	<1%
Shipping costs - SPB France *	2.21	<1%
Equipment	138 tCO <sub>2</sub> e	2%
Capital expenditure (CAPEX) - Other entities *	70.1	1%
Capital expenditure (CAPEX) - SPB France *	58.6	1%
Capital expenditure (CAPEX) - SPB UK & Ireland *	8.87	<1%
Waste	23.5 tCO <sub>2</sub> e	<1%
Waste SPB ISC - Disposed waste	23.5 tCO <sub>2</sub> e	<1% <1%
	_	
SPB ISC - Disposed waste	10.5	<1%
SPB ISC - Disposed waste  SPB France - Disposed waste	10.5 3.57	<1% <1%
SPB ISC - Disposed waste  SPB France - Disposed waste  SPB Polska - Disposed waste	10.5 3.57 2.47	<1% <1% <1%
SPB ISC - Disposed waste  SPB France - Disposed waste  SPB Polska - Disposed waste  SPB Italia & Italia Service - Disposed waste	10.5 3.57 2.47 2.05	<1% <1% <1% <1%
SPB ISC - Disposed waste  SPB France - Disposed waste  SPB Polska - Disposed waste  SPB Italia & Italia Service - Disposed waste  SPB Ibérica - Disposed waste	10.5 3.57 2.47 2.05 1.86	<1% <1% <1% <1% <1%
SPB ISC - Disposed waste  SPB France - Disposed waste  SPB Polska - Disposed waste  SPB Italia & Italia Service - Disposed waste  SPB Ibérica - Disposed waste  SPB Benelux - Disposed waste	10.5 3.57 2.47 2.05 1.86 1.33	<1% <1% <1% <1% <1% <1% <1%
SPB ISC - Disposed waste  SPB France - Disposed waste  SPB Polska - Disposed waste  SPB Italia & Italia Service - Disposed waste  SPB Ibérica - Disposed waste  SPB Benelux - Disposed waste  SPB UK & Ireland - Disposed waste	10.5 3.57 2.47 2.05 1.86 1.33 0.88	<1% <1% <1% <1% <1% <1% <1% <1%

<sup>\*</sup> Those GHG emissions were calculated based on generic monetary emission factors and are thus not as precise and reliable as physical or supplier specific data-based results.

### Results as per the GHG Protocol Corporate Accounting and Reporting Standard

Company SPB Group Period 2024 Headquarters -

Scope 2 reporting Location-based

#	Emission categories	tCO2e	%
Total all s	copes	7,199	100%
Scope 1		253	3.5%
1-1	Company facilities	26.9	0.4%
1-2	Company vehicles	212	2.9%
1-3	Direct emissions from processes	0	0%
1-4	Direct fugitive emissions	13.3	0.2%
1-5	Direct emissions from agricultural sources	0	0%
Scope 2		182	2.5%
2-1	Purchased indirect energy	76.9	1.1%
2-2	Indirect emissions from steam, heat or cooling consumption	105	1.4%
Scope 3		6,765	94%
3-1	Purchased goods and services	5,653	78.5%
3-2	Capital goods	223	3.1%
3-3	Fuel and energy related activities	97.9	1.4%
3-4	Upstream transportation and distribution	0	0%
3-5	Waste generated in operations	23.5	0.3%
3-6	Business travel	169	2.4%
3-7	Employee commuting	599	8.3%
3-8	Upstream leased assets	0	0%
	Other indirect emissions upstream	0	0%
3-9	Downstream transportation and distribution	0	0%
3-10	Processing of sold products	0	0%
3-11	Use of sold products	0	0%
3-12	End of life treatment of sold products	0	0%
3-13	Downstream leased assets	0	0%
3-14	Franchise	0	0%
3-15	Investments	0	0%
	Other indirect emissions downstream	0	0%

### More information

#### Our methodology

The first step is to set the boundaries of the carbon footprint. This includes the definition of a reference period, usually in line with the company's fiscal year, and the delimitation of the organizational boundaries: regional or global, subsidiaries, franchises, etc.

Once the information is collected, the data's consistency is verified by our climate consultants. It is then used to compute the carbon footprint (scope 1, 2, and 3), according to the GHG Protocol Corporate Accounting and Reporting Standard. For more accurate results, CO2e emissions calculations are based on physical data whenever possible: as such, estimations made based on monetary data are indicated in the final reports.

The main sources of emission factors used in this report include the ecoinvent database, ADEME's Base Carbone®, ADEME's Base Impacts®, BEIS/DEFRA, as well as our internal R&D.







#### What is the GHG Protocol Corporate Accounting and Reporting Standard

The GHG Protocol Corporate Accounting and Reporting Standard is the standard used for carbon accounting worldwide. It provides requirements and guidance for companies and other organizations preparing a corporate-level GHG emissions inventory.

#### What is CO2e?

Based on the scientific consensus, the Kyoto Protocol recognizes 7 greenhouse gases (GHGs) that contribute to climate change. They are carbon dioxide (CO2), methane (CH4), nitrous oxide (N2O), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), sulfur hexafluoride (SF6), and nitrogen trifluoride (NF3).

Greenhouse gases warm the Earth by absorbing energy and slowing the rate at which the energy escapes to space; they act like a blanket insulating the Earth. Different GHGs can have different effects on the Earth's warming. Two key ways in which these gases differ from each other are their ability to absorb energy (their "radiative efficiency"), and how long they stay in the atmosphere (also known as their "lifetime").

Because carbon dioxide represents 75% of human made GHGs, it has been chosen as the reference. Hence, all GHG emissions from the 7 gases are expressed in CO2 equivalent or CO2e, by comparing their radiative efficiency to that of carbon dioxide over a period of 100 years.