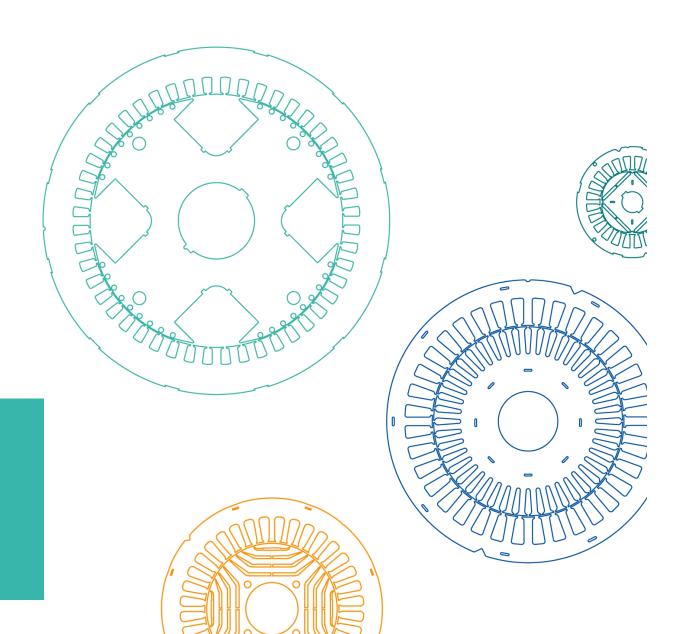
# **Sustainability Plan** EGLA December 2025



Methodology

# Methodological approach: the GHG Protocol



GHG emissions are classified in 3 scopes used to define and quantify sources of greenhouse gas emissions produced

The organizational **carbon footprint** is an indicator that quantifies the environmental impact of **production and organizational activities**, calculating the total greenhouse gas emissions generated by an organization. It includes not only carbon dioxide  $(CO_2)$ , but also other gases, as methane  $(CH_4)$  and nitrous oxide  $(N_2O)$ , which are converted into an equivalent value of  $CO_2$  (CO2e) using specific Global Warming Potentials (GWP).



**GHG Protocol (Greenhouse Gas Protocol):** globally **recognized framework** for **measuring and managing GHG emissions**. It provides **comprehensive standards, guidance, and tools** for organizations to quantify and report their emissions.

It was developed by the World Resources Institute (WRI) and the World Business Council for Sustainable Development (WBCSD).

## Scope 1

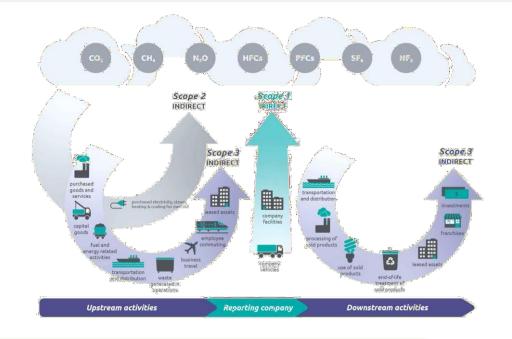
Direct emissions from sources owned or controlled by the company, such as **on-site fossil fuel combustion or fleet fuel consumption.** 

## Scope 2

Indirect emissions **from purchased electricity**, i.e., emissions from utility providers proportional to the amount of electricity purchased and consumed.

### Scope 3

All other indirect emissions **from entities not controlled or owned** by the company along the supply chain deriving from **both upstream** (e.g. purchased materials) and **downstream** (e.g. use of sold products) activities.



The GHG Protocol is **widely used by companies** for carbon accounting, helping them to **identify their emissions sources, set reduction targets, and track progress.** It also forms the basis for many national reporting standards, carbon markets, and climate action initiatives,.

# **GHG Protocol | Scope 3**

Scope 3 categories included and excluded from the perimeter

# **Scope 3 categories**



#### Cat. 1 - Purchased goods and services

 Production of products both tangible (goods) and intangible (services) assets purchased by the reporting company



#### Cat. 2 - Capital Goods

• Production of final products with an extended life and used by the reporting company to manufacture a product or provide a service



#### Cat. 3 – Fuel and Energy related activities

• Production and transmission of fuels and electricity purchased and consumed by the reporting company



#### Cat. 4 - Upstream Transportation and Distribution

 Transportation of products including inbound and outbound logistics that are purchased by the reporting company in vehicles not owned or operated



#### Cat. 5 – Waste generated in operations

Solid waste and wastewater generated by the reporting company's owned



#### controlled operations

Cat. 6 – Business travel



• Transportation and stays of the reporting company's employees for business- related activities



#### Cat. 7 - Employee commuting \*\*

• Transportation of the reporting company's employees between their homes and their worksites

#### Cat. 8 – Upstream leased assets \*

Use of rented assets (e.g. electricity from a rented building)





#### Cat. 9 - Downstream Transportation and Distribution

Transportation of products including inbound and outbound logistics that are not purchased by the reporting company in vehicles not owned or operated



#### Cat. 10 - Processing of sold products \*

Processing of intermediates/semi-finished products



#### Cat. 11 - Use of sold products

End use of goods and services (e.g. energy consumption of a machine)



#### Cat. 12 - End of life treatment of sold products

Disposal and treatment of sold products



#### Cat. 13 - Downstream leased assets \*

*Use of rented assets (e.g. car, building)* 



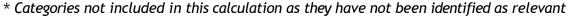
#### Cat. 14 - Franchises \*

Franchise activities (e.g. energy consumption of a franchise store)

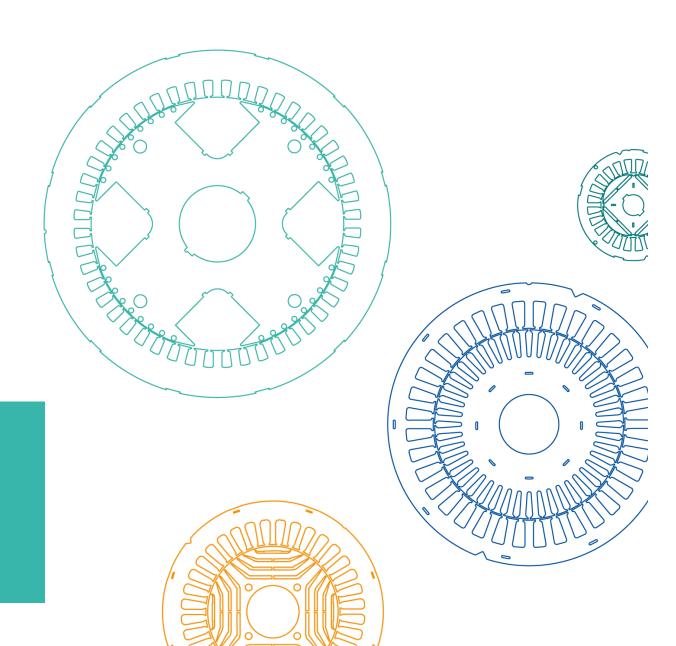


#### Cat. 15 - Investments \*

Investment transactions (e.g. life cycle of project finance)



\*\* Category not included in this calculation due to data collection constraints



Sustainability plan

SDG	Objective	Actual (2024)	КРІ	Time Line
13 CLIMATE ACTION	Reduction of scope 1 and scope 2 emissions	5% (Group's renewable energy mix)	Achieve <b>30%</b> renewable energy in the Group's energy mix by 2030	By 2030
		0% (heat pumps installed)	Reduce fuel consumption for building heating by <b>70</b> % through solutions such as heat pumps and electrification	By 2030
		30% (electric/ hybrid vehicles)	Replace <b>60%</b> of internal combustion engine cars with lower-emission alternatives (hybrid, electric)	By 2030
		90% LED system installed (Eurotranciatura Spa)	Achieve <b>80%</b> coverage of lighting systems with LED systems in the Group	By 2030
		0% ISO 50001	Achieve <b>50%</b> of Group companies certified <b>ISO 50001</b> weighted on energy consumption	By 2030
	Reduction of Scope 3 emissions	0	Set up <b>2</b> annual working groups with suppliers to reduce emissions linked to the procurement of raw materials through low-carbon solutions.	By 2027
		0	Develop a <b>Life Cycle Assessment</b> analyses on products sold	By 2030
12 RESPONSIBLE CONSUMPTION AND PRODUCTION	Circular economy promotion	0	Introduce a <b>25%</b> recycled content requirement for aluminum and steel to reduce Scope 3 emissions.	By 2030





SDG	Objective	Actual (2024)	КРІ	Time Line
5 GENDER 10 REDUCED INEQUALITIES	Adopting policies and monitoring processes for equality and diversity in the workplace	0 certifications	<b>2</b> certified Italian companies (UNI/PdR 125:2022)	By 2030
3 GOOD HEALTH AND WELL-BEING		Group's Baseline 2024: 105 injuries	30% annual reduction of number of injuries based on the 2024 baseline to achieve the goal of zero accidents in three years	By 2027
	Promoting a healthy and safe working environment	Only in Eurotranciatura Mexico and EuroMisi High Tech	Organise at least <b>1</b> annual event for legal entities on the topic of safety (e.g. safety week).	By 2027
	Creating an Employee Satisfaction Survey	0% employees involved in the survey	38% coverage of employees who are involved in the survey	By 2027
	Promoting the mental and physical wellbeing of employees through policies that support mental and physical health	0 well-being programs	<b>3</b> Group-wide initiatives in the medium term relating to wellbeing programs involving at least <b>30%</b> of the company's workforce, with annual monitoring of satisfaction and perceived effectiveness of the initiatives.	By 2030
4 QUALITY EDUCATION	Increase in the number of courses on ESG topics	1	2 courses per year on ESG topics	By 2027





SDG	Objective	Actual (2024)	КРІ	Time Line
8 DECENT WORK AND ECONOMIC GROWTH  12 RESPONSIBLE CONSUMPTION AND PRODUCTION  COOL	Monitoring risks in the supply chain and ensuring clear relationships with suppliers	0% of strategic suppliers (by expenditure) assessed according to ESG criteria	70% of strategic suppliers (by expenditure) assessed according to ESG criteria	By 2027
1 NO POVERTY  10 REDUCED INEQUALITIES  1	Definition of a Social Investment Policy	1 initiative	2 initiatives with a positive social impact supported by the Group during the year	By 2030
17 PARTNERSHIPS FOR THE GOALS	Update the composition of the working group with the addition of the purchasing function	3 meetings	<b>10</b> annual meetings held by the Working Group	By 2027
9 INDUSTRY, INNOVATION AND INFRASTRUCTURE	Guarantee the protection and security of personal data and company information	10% company with certification	<b>30%</b> of company sites certified by TISAX	By 2030



