

Year 2024

GHG emissions report Zeus Packaging Group Limited





Foreword

Congratulations on pursuing your climate journey. Greenly is proud to contribute to Zeus Packaging Group Limited's climate strategy, and support you on a path towards Net Zero.

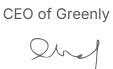
This report synthesizes the results of your greenhouse gas (GHG) emissions assessment. It is a first step toward identifying reduction actions and helping you plan for the energy transition.

While offering some benchmarks to compare with other companies, a GHG emissions assessment is mainly used to identify ways to improve your global impact and to help you define a reduction trajectory. Achieving your decarbonization targets involves engaging your ecosystem of employees, customers and suppliers who will need to align with your new targets.

The evaluation of your emissions is in line with carbon accounting international standards as standardized by the GHG Protocol.

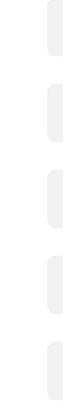
We are happy to support you on your journey. The entire Greenly team would like to thank you for your outstanding commitment.





Alexis Normand

Overview



1

2

3

4

5

6

Introduction

- Carbon accounting methodology
- GHG emissions assessment parameters
- Executive summary

Emissions report

- Results by scope
- Results by activity
- Focus by activity

Focus on action plans

- Estimated impact
- Estimated costs
- Implementation step by step

Conclusion - What's next?

- Summary of reduction actions
- Next steps

About Greenly

• Our vision & team

Appendix

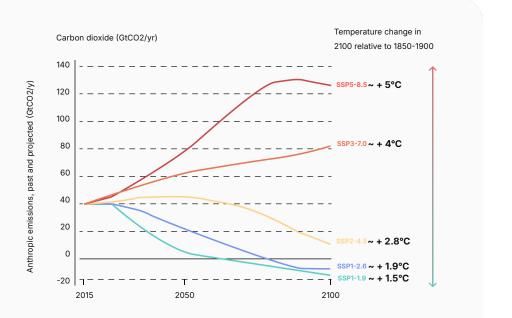
• Scope 1-2 details

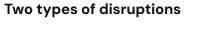
Scope 3 details



Why care about the energy transition

Regardless of our management of the environmental crisis, organizations and individuals are heading towards major upheavals that will affect entire ecosystems.







Source: Carbone 4

Physical risks...

Definition

Risks related to exposure to the physical consequences of global warming

Average temperature increase and more extreme fluctuation

Intensification of extreme weather events (rain, heat waves/droughts, etc.)

Sea level rise

Scarcity of resources (especially energy), food and water insecurity

Biodiversity collapse

What are the consequences if I don't commit?

- 1 Deterioration of infrastructure, value chain losses
- 2 Direct economic consequences
- Low resilience to future events and physical constraints (e.g. natural disaster)
- 4 Dependence on an increasingly fragile supply chain (availability and cost of resources, flexibility, fluctuation of fossil fuels)
- 5 Disruptions in living conditions (housing, food, health, transport, etc.)



| Transition risks (and opportunities)

Definition

Risks related to the transition to a low-carbon economy

Regulatory developments and mitigation
policies

Markets and sectors migrating towards promoting low-carbon value creation: Opportunities to seize Associated market risks

Growing stakeholder demands on environmental commitments

Shifting employee mindsets and expectations regarding the environmental reputation of their employer

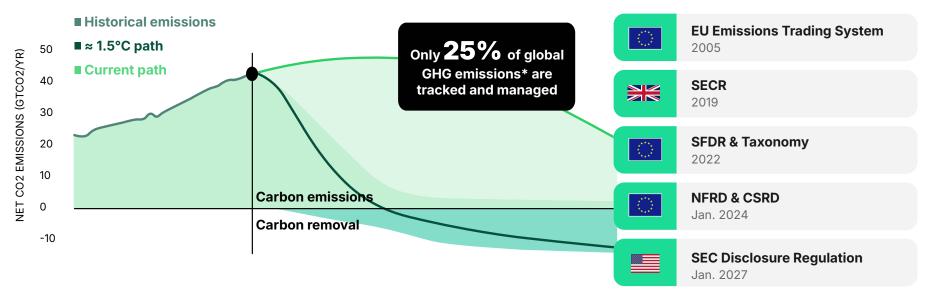
What are the opportunities if I commit?

- 1 Optimization of flows and costs
- 2 More sustainable business activity and corporate strategy
- 3 Increased competitiveness within my ecosystem
- A Resilience and autonomy of activities in the face of the new socio-economic paradigm
- 5 Lower exposure to legal and financial constraints and sanctions



It is critical to set a course for Net Zero

REACHING PLANETARY DECARBONIZATION GOALS IMPLIES THAT ALL BUSINESSES TRACK THEIR EMISSIONS, REGULATIONS ARE KICKING IN



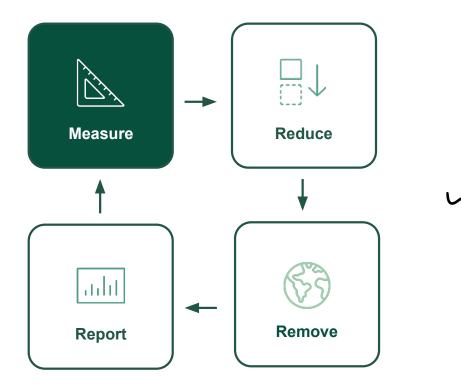
Applicable Regulations

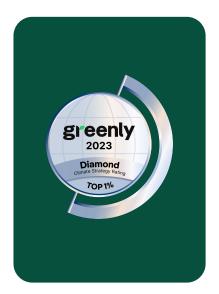


Source: *Carbon Pricing Leadership Report

Solving the Climate Equation

MEASURING EMISSIONS IS THE FIRST STEP TO SETTING A PATH TOWARDS NET ZERO







Carbon accounting methodology

Scope 1 | Direct emissions

GHG emissions generated directly by the organization and its activities.

Examples: combustion of fossil fuels, refrigerant leaks, etc.

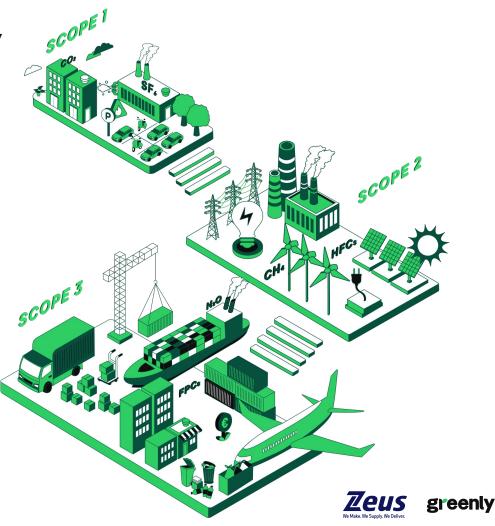
Scope 2 | Indirect emissions related to

energy consumption

Emissions related to the organization's consumption of electricity, heat or steam. **Example:** electricity consumption, etc.

Scope 3 | Other indirect emissions

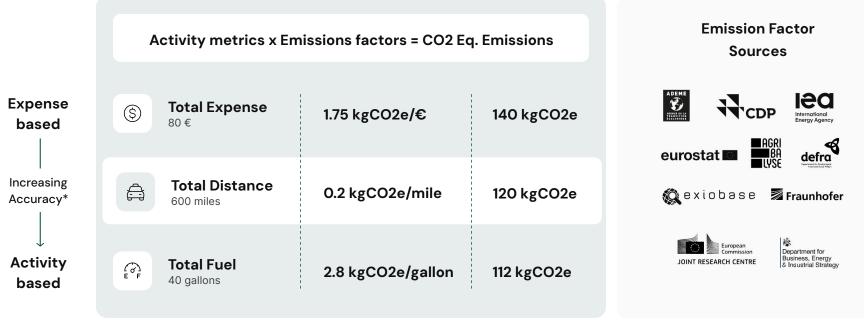
Emissions related to the organization's upstream and downstream operations and activities **Example:** transportation, purchased goods and services, sold products, etc.



How are emissions computed?

ANALYZING EMISSIONS, AUTOMATING TRACKING

3% of your emissions of 2024 are calculated using activity data 4% in 2023



*depending on the availability of data



GHG emissions assessment scopes

Entity

Zeus Packaging Group Limited From January 2024 to December 2024

Primary data

Accounting data

Employee survey

Buildings data

Activity data from the following modules: Travels, Freight, Vehicle Fleet, Waste

Methodology

Official and approved GHG Protocol methodology; GWP 100

Emissions generated in and outside the country of operation are accounted for. The methodological details of the calculation of each carbon footprint source are available on the Greenly platform.

Measurement scope All emissions under operational control

Category includedCategory excludedCategory irrelevant

Scope 1

- ✓ 1.1 Generation of electricity, heat or steam
- \checkmark 1.2 Transportation of materials, products, waste, and employees
- ✗ 1.3 Physical or chemical processing
- ✓ 1.4 Fugitive emissions

Scope 2

- ✓ 2.1 Electricity related indirect emissions
- ✔ 2.2 Steam, heat and cooling related indirect emissions

Scope 3

- ✓ 3.1 Purchased goods and services
- ✔ 3.2 Capital goods
- ✔ 3.3 Fuel- and energy- related activities not included in Scope 1 or Scope 2
- ✓ 3.4 Upstream transportation and distribution
- ✔ 3.5 Waste generated in operations
- ✔ 3.6 Business travel
- ✔ 3.7 Employee commuting
- ✓ 3.8 Upstream leased assets
- \odot 3.9 Downstream transportation and distribution
- 3.10 Processing of sold products
- ¥ 3.11 Use of sold products
- 3.12 End-of-life treatment of sold products
- ✗ 3.13 Downstream leased assets
- ✗ 3.14 Franchises
- ¥ 3.15 Investments



Executive summary

This report summarizes the results of Zeus Packaging Group Limited's 2024 GHG emissions assessment based on the information collected and subject to its completeness, correct categorization and validation. This assessment is useful in identifying the main areas for mitigating your environmental impact.

Launch	Data Collection	Carbon Report	Climate	Continuous			
			Strategy	Follow-up			

GHG emission assessment result: comparison between 2023 and 2024



Results subject to the correct categorization and validation of expenses of Zeus Packaging Group Limited. Base year emissions are updated using the current year's methodologies, emission factors, and boundaries. When historical data updates are not feasible, adjustments or acknowledgments are clearly documented..





Emissions Report



General overview

RESULTS BY ACTIVITY

The amount of CO2

forest*

sequestered annually by

15k hectares of growing

Total emissions of Zeus Packaging Group Limited, by activity (% tCO2e)



The annual emissions of **18k French** Residents* 94k Paris - New York round trips*

2023 vs 2024

	Absolute tCO2e			
Product purchases	158k	-11%	123	-26%
Energy	Зk	-56%	2.3	-63%
Freight	Зk	-57%	2.3	-64%
Travel and Commute	2.8k	-17%	2.1	-31%
Services purchases	1.5k	+7%	1.2	-11%
Assets	816	+29%	0.6	+7%
Others**	672		0.5	

*Sources: Labos1Point5, ExioBase, French National Forests Office **Digital, Waste, Activities and events



General overview

EVOLUTION BY ACTIVITY

Evolution of total emissions of Zeus Packaging Group Limited, by activity (tCO2e)

180,000 160,000 140,000 Activities and events Assets Emissions (tCO2e) 120,000 Digital Energy 100,000 Freight Product purchases Services purchases 80,000 Travel and Commute Waste 60,000 40,000 20,000 4 categories 0 2022 2023 4 categories

2024



To meet the 2015 Paris Agreement target of a 50% reduction in GHG emissions between 2020 and 2030, we need to achieve a 6.3% reduction in emissions within one year (-10.6k tCO2e).



| Focus on Product purchases



Activity dataExpense data0 tCO2e (0%)158k tCO2e (100%)

What is included in this category?

CO2 emissions from purchased products, covering raw material extraction and manufacturing. Excludes transport and end-of-life emissions.

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How to reduce the impact of this category?

You can adopt the following measures:

- Optimize use of materials & reduce offcuts
- Buy second-hand material
- Reduce the weight of your packaging
 See additional best practices in the action plans section

Methodology

- 1. Emissions calculated using expense data, by multiplying a quantity by an emission factor.
- 2. The emission factors used for this category come from the following databases: Base Empreinte Ademe 23.4, Base Empreinte Ademe 23.5, Exiobase 3.8.2
- 3. Details of the methodology used to calculate each carbon footprint source are available on the Greenly platform.



| Focus on Product purchases

YEAR OVER YEAR COMPARISON

Overall comparison

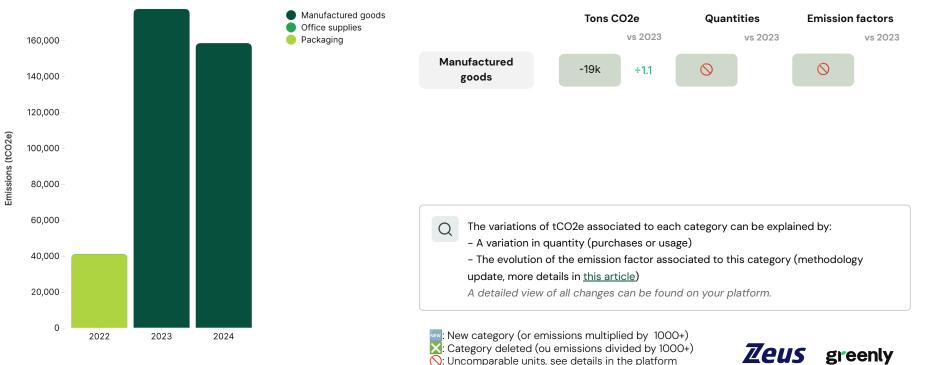


Emissions variations between 2024 and 2023

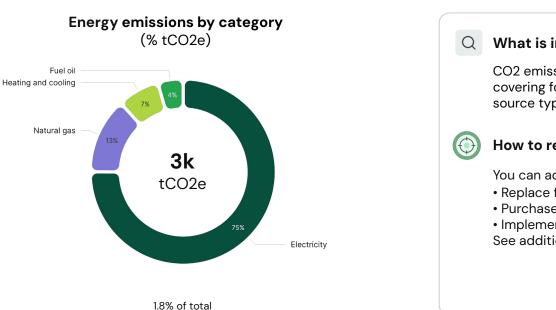
(tCO2e)

The key sources of variation

Only variations accounting for more than 10% of this category are considered.







Methodology

- 1. Emissions calculated using activity data, by multiplying a quantity by an emission factor.
- 2. The emission factors used for this category come from the following databases: Base Empreinte Ademe 23.4, Greenly 1.0, undefined 2024, IEA 2023
- 3. Details of the methodology used to calculate each carbon footprint source are available on the Greenly platform.



What is included in this category?

CO2 emissions from energy production and consumption, covering fossil fuels and renewables. Varies by energy source type, efficiency, and carbon intensity.

How to reduce the impact of this category?

You can adopt the following measures:

- Replace fossil fuel systems with electric heaters
- Purchase renewable electricity
- Implement an energy savings program See additional best practices in the action plans section



| Focus on Energy

YEAR OVER YEAR COMPARISON

Overall comparison



Emissions variations between 2024 and 2023

(tCO2e)

2023

2024

Electricity

Natural gas

Heating and cooling

Fuel oil



The key sources of variation

Only variations accounting for more than 10% of this category are considered.

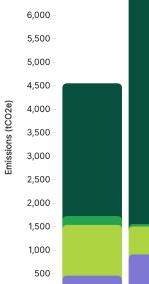
- Q
- The variations of tCO2e associated to each category can be explained by:
 - A variation in quantity (purchases or usage)
 - The evolution of the emission factor associated to this category (methodology

update, more details in this article)

A detailed view of all changes can be found on your platform.

New category (or emissions multiplied by 1000+)
 Category deleted (ou emissions divided by 1000+)
 Uncomparable units, see details in the platform





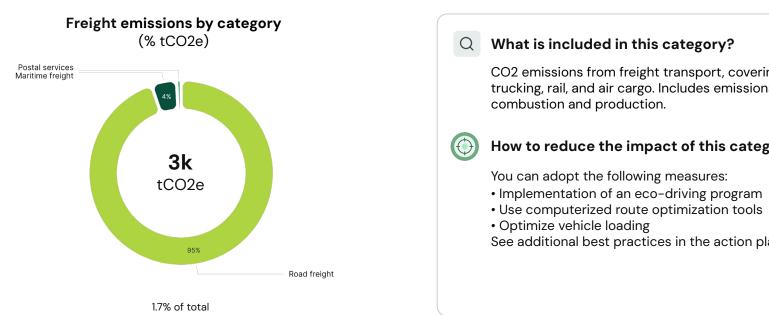
0

2022

6,500



Focus on Freight



Methodology

- Emissions calculated using activity and expense data, by multiplying a quantity by an emission factor.
- The emission factors used for this category come from the following databases: Base Carbone Ademe 22.0, Exiobase 3.8.2, Greenly 1.0 2.
- Details of the methodology used to calculate each carbon footprint source are available on the Greenly platform. 3.



CO2 emissions from freight transport, covering shipping, trucking, rail, and air cargo. Includes emissions from fuel

How to reduce the impact of this category?

Activity data

132 tCO2e (4%)

See additional best practices in the action plans section

Focus on Freight

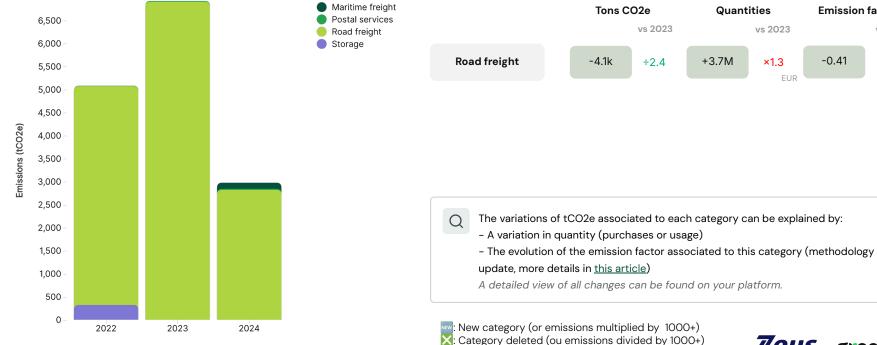
YEAR OVER YEAR COMPARISON

Overall comparison



Emissions variations between 2024 and 2023

(tCO2e)



The key sources of variation

N: Uncomparable units, see details in the platform

Only variations accounting for more than 10% of this category are considered.



Emission factors

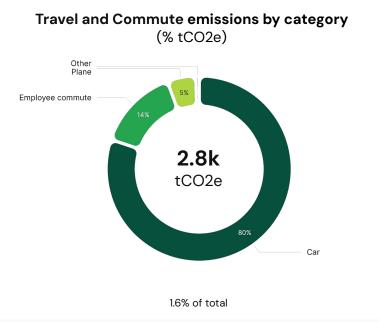
-0.41

EUR

vs 2023

÷3.2

| Focus on Travel and Commute



Activity data 1.1k tCO2e (38%)

What is included in this category?

CO2 emissions from travel and commuting, covering various transportation modes. Includes direct fuel combustion and indirect fuel production emissions.

💮 Но

How to reduce the impact of this category?

You can adopt the following measures:

- · Convert your fleet into electric vehicles by retrofitting
- Favor the train for national travel of employees instead of car travels
- Favor flights in economy

See additional best practices in the action plans section

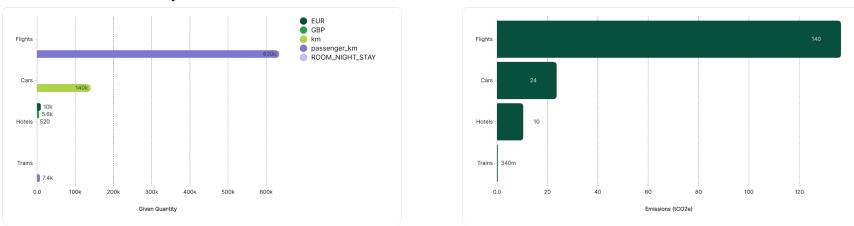
Methodology

- 1. Emissions calculated using activity and expense data, by multiplying a quantity by an emission factor.
- 2. The emission factors used for this category come from the following databases: Base Empreinte Ademe 23.5, Base Empreinte Ademe 23.4, Company Report 1.0, Cornell Hotel Sustainability Benchmarking Index 2024, Exiobase 3.8.2, Greenly 1.0, UK GHG Conversion Factor 2024
- 3. Details of the methodology used to calculate each carbon footprint source are available on the Greenly platform.



Focus on Travel and Commute

ACTIVITY DATA ANALYSIS: TRAVELS



Emissions

Quantities

This module covers 0.1% of total emissions.

This represents 171 tCO2e.

Methodology

- 1. Emissions are computed by multiplying the physical data with emission factors (in kgCO2e, for instance).
- 2. Emission factors used for this category come from the following databases: Base Empreinte Ademe 23.4, Cornell Hotel Sustainability Benchmarking Index 2024, Greenly 1.0, Greenly 1.0, Uk GHG Conversion Factor 2024
- 3. The specific steps involved in calculating the carbon footprint for each source can be found in the methodological details provided on the Greenly platform.
- 4. To see more visualisations visit Greenly's platform

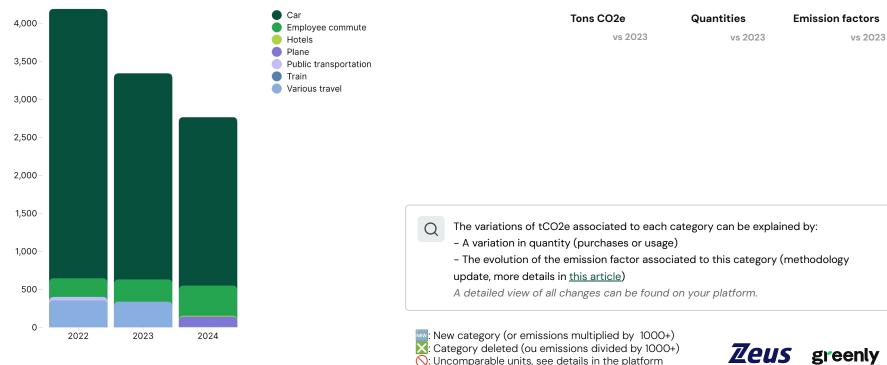
Focus on Travel and Commute

YEAR OVER YEAR COMPARISON

Emissions (tCO2e)

Emissions variations between 2024 and 2023

(tCO2e)



Overall comparison

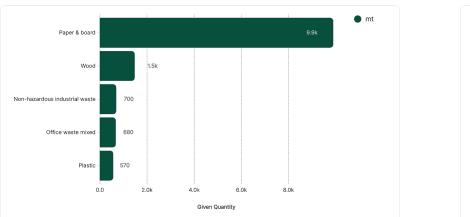


The key sources of variation

Only variations accounting for more than 10% of this category are considered.

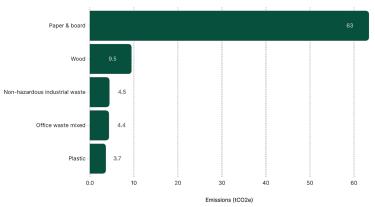
Focus on Waste

ACTIVITY DATA ANALYSIS: WASTE



Quantities

Emissions



greenly

This module covers < 0.1% of total emissions.

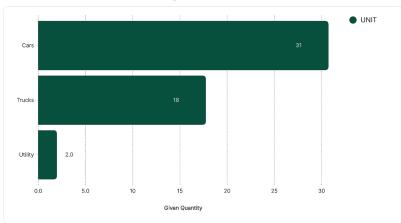
This represents 86 tCO2e.

Methodology

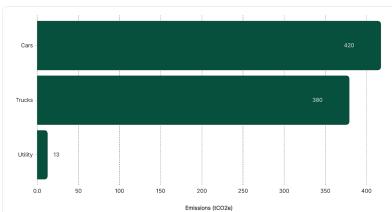
- 1. Emissions are computed by multiplying the physical data with emission factors (in kgCO2e, for instance).
- 2. Emission factors used for this category come from the following databases: Uk GHG Conversion Factor 2024
- 3. The specific steps involved in calculating the carbon footprint for each source can be found in the methodological details provided on the Greenly platform.
- 4. Only the 5 most emissive categories are displayed. Visit Greenly's platform to view all results.

Focus on Travel and Commute, Assets

ACTIVITY DATA ANALYSIS: VEHICLE FLEET



Quantities



Emissions

This module covers 0.5% of total emissions. This represents 810 tCO2e.

Methodology

- 1. Emissions are computed by multiplying the physical data with emission factors (in kgC02e, for instance).
- 2. Emission factors used for this category come from the following databases: Greenly 1.0
- 3. The specific steps involved in calculating the carbon footprint for each source can be found in the methodological details provided on the Greenly platform.
- 4. To see more visualisations visit Greenly's platform

greenly



Focus on Buildings



| Focus on buildings

ACTIVITY ANALYSIS



Activity emissions

1.5k tCO2e (52%)

Methodology

- 1. Emissions linked to heating and energy use are calculated by multiplying (where available) the building's electricity or gas consumption by an emission factor. Failing this, an estimate is calculated on the basis of building surface area, or even the number of employees when surface area is not provided.
- 2. Waste-related emissions are estimated on the basis of the number of employees.
- 3. Air-conditioning emissions correspond to refrigerant leaks (average estimate).



Estimated emissions

1.4k tCO2e (48%)



Focus on Action Plans



How can I implement effective reduction actions?

To meet global targets, emissions will have to fall by 3 to 7% per year*. It's a tough target, but a necessary one!

WHAT ARE THE BEST PRACTICES FOR ACHIEVING THESE OBJECTIVES?



These first steps will enable you to maximise your chances of success in implementing reduction actions.



Product purchases



Reduce the weight of your packaging

Product purchases

Reducing the weight of your packaging will have a relevant impact on your emissions. Not only the use of raw materials will be reduced, but it will also reduce waste and freight-related emissions. The goal is to aim for minimalism while preserving the packaging's functionality.

Benchmark

Seventh Generation, a company specializing in eco-friendly household and personal care products, has prioritized lightweight packaging. They have made efforts to reduce the weight of their packaging materials while maintaining product integrity, resulting in lower carbon emissions.

Lush is a cosmetics company known for its commitment to sustainability. They have introduced 'naked packaging', where products like shampoo bars and solid shower gels are sold without any packaging or with minimal packaging.

Estimated Impact

The impact of this option depends on your current packaging and its potential for weight reduction. Usually, reduction opportunities range for 5 to 20% of the total packaging's impact.

Estimated Cost

This action typically results on in cost savings as less material is purchase.

Implementation

ASSESS the current packaging system, identify areas of inefficiency and importance, and analyze the carbon emissions associated with packaging waste.

2 STREAMLINE packaging to minimize weight, volume, and material usage while ensuring product protection and integrity.

3 INVOLVE internal and external stakeholders, raise awareness about the project's goals, and communicate the importance of sustainable packaging practices in reducing carbon emissions.

Optimize use of materials & reduce offcuts

Product purchases

The processes involved in manufacturing, modifying or assembling products can lead to the generation of waste, material offcuts and over-consumption of resources, all of which contribute to CO2e emissions. It is therefore essential to rethink these processes to minimize their impact on the environment. This can involve identifying more sustainable practices, such as using recycled or reclaimed materials, adopting more efficient technologies, or optimizing production flows.

Benchmark

Interface is a flooring manufacturer that has implemented a sustainable development strategy called "Mission Zero". Through initiatives focused on waste reduction and materials optimization, Interface has succeeded in significantly reducing its CO2e emissions while improving profitability. By rethinking its manufacturing processes, the company has succeeded in eliminating production waste and reducing the consumption of raw materials. See related article

Estimated Impact

The reduction in carbon impact can vary according to the extent of the changes made to design and manufacturing processes.

However, case studies have shown that this action can deliver significant reductions in CO2e emissions, typically ranging from 10% to 30%, and up to 90% with the Interface company case study.

Estimated Cost

The cost of implementing this action may also vary according to the size and complexity of the company. It is important to note that initial investments can be partly offset by the savings generated by this action.

Recommended Service Providers Groupe Suez

Groupe Suez Veolia EcoDDS Récylum

Implementation

ANALYZE current processes by identifying key stages, materials used and quantities, then find opportunities for improvement to optimize material use and reduce offcuts.

- 2 DEVELOP and implement solutions: draw up a detailed action plan defining concrete measures to be implemented, responsibilities and KPIs.
- 3 MONITOR and measure KPIs. Analyze data to assess the effectiveness of actions taken. Continuously improve design and manufacturing processes.

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Buy second-hand material

Product purchases

Buying recycled or second-hand material allows you to give those a second life. By doing that, you prevent the extraction/production of new raw materials which is usually a significant part of the impact throughout the value chain.

Benchmark

Dell : The computer technology company, has launched a program called 'Closed Loop Recycling' to recover plastics from recycled electronics. These plastics are then used to make new computers and other electronic products. Patagonia : This outdoor clothing and gear company is known for its commitment to sustainability. They use recycled materials, such as recycled polyester, in their products.

Estimated Impact

Up to 90% depending on the materials and the maturity of their current recycling chain (loss rates, energy inputs).

Estimated Cost

The cost of recycled materials compared to raw ones can be higher due to a limited supply. Price differences is dropping as the markets develop and recycling processes mature.

1 EVALUATE the raw materials used in your products. Take into account their volume, the associated emissions and the market sensitivity.

Recommended

Service Providers

Get in touch with your current material providers or other local providers to scout for options. Implementation

2 CONDUCT a study to see which materials you can replace according to your current operational constraints.

3 LOOK for sustainable suppliers that could supply you with the corresponding raw materials and meet your needs.

Choose packaging made from recycled raw materials – Cardboard Product purchases

Choosing packaging from recycled materials offers key environmental benefits. It conserves natural resources by reducing the need for raw materials, cuts energy use in manufacturing, and lowers greenhouse gas emissions. It also helps reduce waste by diverting materials from landfills, supports recycling infrastructure, and meets consumer demand for eco-friendly products. This sustainable choice boosts a company's reputation and fosters a more circular, environmentally conscious economy.

Benchmark

This outdoor clothing company uses recycled materials for its packaging to minimize environmental impact. IKEA strives to use renewable and recycled materials in its packaging, and they aim to use 100% renewable or recycled materials by 2030.

Estimated Impact

Up to 90% of the packaging related emissions depending on the materials and the maturity of their current recycling chain (loss rates, energy inputs).

Estimated Cost

The cost of recycled materials compared to raw ones can be higher due to a limited supply. Price differences is dropping as the markets develop and recycling processes mature.

Recommended Service Providers

Get in touch with your current material providers or other local providers to scout for options.

Implementation

EVALUATE the raw materials used in your packaging. Take into account their volume, the associated emissions and the possible impact on market.

2 CONDUCT a study to see which materials you can replace according to your current operational constraints.

> LOOK for sustainable suppliers that could supply you with the corresponding raw materials and meet your needs.

3

Choose packaging made from recycled raw materials – Plastic Product purchases

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3

Buy recycled material – Plastic

Product purchases

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Benchmark

Dell : The computer technology company, has launched a program called 'Closed Loop Recycling' to recover plastics from recycled electronics. These plastics are then used to make new computers and other electronic products.

Estimated Impact

Up to 90% depending on the materials and the maturity of their current recycling chain (loss rates, energy inputs).

Estimated Cost

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Recommended Service Providers

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Implementation

EVALUATE the raw materials used in your products. Take into account their volume, the associated emissions and the market sensitivity.

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3

Energy



Implement an energy savings program Energy

Quick and without major investments, actions such as turning off lighting during periods of closure and improving lighting efficiency by deploying LED or low-energy lighting, as well as presence-based management, will allow for an immediate reduction of your electricity consumption and expenditure.

Benchmark

IKEA implemented a comprehensive lighting efficiency program in stores and distribution centers, including the use of LEDs, motion sensors, and daylight harvesting to reduce energy consumption and improve the shopping experience for customers. Hilton implemented both a lighting control system in hotels that automatically turns off lights in unoccupied rooms and LED lighting throughout their properties to reduce energy use.

Estimated Impact

Lighting represents on av. 20% of the energy consumption of a typical office building. Turning-off lighting: impact equivalent to the % reduction in lighting time. Deploying LEDs: 50-70% emission reduction compared to traditional lighting technos.

Estimated Cost

Average of 5 \$ per LED light bulb, save 10 \$ per LED light bulb per year, as savings typically outweigh investment costs (lower electricity bills). Presence-based light management: price can range between 100 to several K\$ depending on space covered. Energy savings help mitigating costs after a few years.

2 DEVELOP a lighting plan and KPIs such as Lighting hours per day

liahts

and Number of LED lights / Total

Implementation

CONDUCT an energy audit of the

lighting system to quantify energy

3 IMPLEMENT the plan and follow the KPIs as well as the returns on investment

Turn off the lights at night Energy

Keep illuminated signs and displays turned off as long as possible to limit GHG emissions associated with the use of electricity as well as massive impacts on nocturnal biodiversity (disruption of reproduction cycles, fragmentation of migration corridors and disruption of physiological cycles of flora).

Benchmark

Since October 2022, Valentino decided to switch off the lights at 10 p.m., estimating a daily decrease in energy consumption of over 800 kWh.

Estimated Impact

The reduction in electricity consumption is proportional to the reduction in lighting time. Emissions from electricity usage vary based on the carbon intensity of the country.

Estimated Cost

Only cost savings (reduced electricity consumption).

Implementation

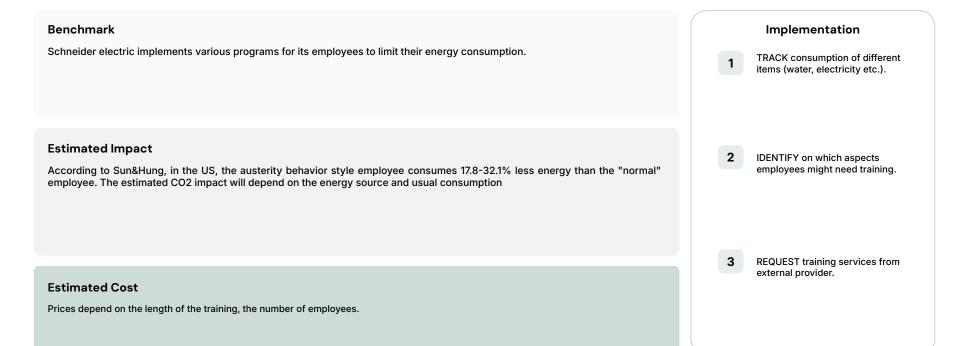
ESTABLISH and start monitoring your KPIs (such as percentage reduction in electricity consumption and costs), and engage with relevant internal stakeholders to ensure effective implementation and monitoring.

2 RAISE awareness (ex. through training sessions) on the environmental and biodiversity impacts of illuminated signs and displays to all employees.

3 DEVELOP a clear and comprehensive policy that outlines guidelines and specific measures. Specify the permitted operating hours, ensuring they align with sustainability goals.

Implement energy saving trainings Energy

People consumption has a great influence on the carbon footprint of a building. Therefore, using messages to influence residents. According to Pegels, Figueroa and Never, ""Using less energy" as such is hardly ever the main motivation for investing in new technology or engaging in energy-saving behavior. In contrast, if people are particularly motivated by competition, status, or helping others, they are likely to react favorably to respective interventions.".



Electrify your machines Energy

Machinery used in many industries, such as construction, agriculture and forestry, often relies on non-road diesel (NRG) to operate. However, RNG emits significant quantities of greenhouse gases, contributing to climate change. Therefore, replacing these machines with low-carbon alternatives is essential to reducing your company's carbon footprint.

Benchmark

Many industrial companies use a fleet of electric forklift trucks for their internal operations. This replacement has significantly reduced the carbon emissions associated with their logistics.

Estimated Impact

Depends on the alternative chosen and the carbon impact of using the machine being replaced.

For vehicles, switching from diesel to electric can result in a significant reduction in emissions. In the best case scenario, where the battery is produced and powered using a green energy mix, emissions reduction over the complete lifecycle can reach up to 80%.

Estimated Cost

Replacement costs depend on the number of machines to be replaced and the choice of alternatives. However, potential savings on fuel and maintenance costs over the long term can offset some of these initial costs.

Implementation

IDENTIFY which machines can be replaced by carbon-free alternatives. Assess the performance, costs and benefits of each option.

- 2 CHOOSE low-carbon alternatives based on their characteristics, suitability for your company's specific needs and availability on the market.
 - Implement a gradual transition plan, gradually replacing combustion engine machines with the chosen alternatives. Ensure that staff are trained.

3

Implement an energy efficiency program – Reducing heating system Energy

Reducing heating usage is a simple and effective way to save energy. By setting the thermostat a few degrees lower in winter and using heating only when necessary, you can significantly cut energy consumption. Limiting heating use in unoccupied spaces and maximizing natural ventilation also helps reduce the strain on heating systems, leading to lower energy bills and a more sustainable energy footprint.

Benchmark

Schneider Electric implemented sufficiency actions for their heating systems. For example, the indoor temperature in buildings has been reduced a few degrees, with ventilation and heating start times adjusted. They also maintain their heating systems regularly to ensure that they are operating efficiently.

Estimated Impact

Emissions from heating represent roughly 40% of a typical office building consumption. Each action (closing doors, adjusting temperature by programming equipment, maintaining your heat pump or RAC) can help you save up to 20% of your emissions from heating.

Estimated Cost

Savings typically outweigh investment costs thanks to lower electricity bills. Ex. save up to 100 \$ / year by closing windows and doors, insulating pipes and draught-proof around windows, chimneys and other gaps.

Implementation

CONDUCT an energy audit of the heating system to quantify energy usage and areas for improvements / potential savings

2 DEVELOP a heating plan and KPIs such as heating consumption (kWh) per square foot or average inside temperature

3 IMPLEMENT the plan and follow the KPIs as well as the returns on investment

Replace fossil fuel systems with electric heaters Energy

If powered by low-carbon electricity, electric heaters propose an ecological heating alternative to natural gas. Electric systems are also typically more energy efficient than fossil based ones. Check the electricity map website to assess the carbon intensity of your grid. Other alternatives include heating networks, heat pumps, biomethane, and generating renewable energy independently.

Benchmark

Electric heating is actually quite common in countries where electricity consumption was subsidized to avoid high dependency on fossil fuel imports. Many companies in Europe already rely on such systems as a baseline scenario.

Estimated Impact

The transition to electric heaters can have a positive impact in countries with low-carbon electricity mixes (ex. France) and a negative impact in countries with high-carbon electricity mixes (ex. Germany). To determine if you live in a high carbon or low carbon grid, you can use the website electricity map.

Recommended Service Providers

Contact your building maintenance supplier or the company that constructed the building, and your current energy provider.

Implementation

EVALUATE the feasibility and potential benefits of replacing fossil fuels with electric heaters (infrastructure requirements, available resources, cost implications, environmental impact, etc.). You can also compare alternatives such as heat pumps, heating network,

2 DEVELOR REPEndencine implementation strategy (detailed plan with steps, timelines, resource allocation, relevant stakeholders).

3 IMPLEMENT monitoring solutions to track energy consumption and cost savings.

Estimated Cost

Upfront cost for infrastructure investments. Electricity cost is dependent on local supply. Potential long-term financial advantage as fossil fuel prices are likely to soar with the energy transition.

Purchase renewable electricity

Energy

A Power Purchase Agreement (PPA) commits the buyer to purchase a specific amount of electricity from the producer over a set period at a fixed price. PPAs help finance renewable energy projects and reduce the carbon intensity of the supplied energy. Meanwhile, certificates of origin (RECs or GOs) certify the renewable source of electricity. They provide less stable revenue for suppliers and encourage renewable energy investments to a lesser extent.

Benchmark Implementation Lidl : Since March 2018, Lidl Ireland and Northern Ireland converted to using only renewable electricity. **BENCHMARK** the different energy Adobe : Adobe has committed to 100% of their operations with renewable electricity from 2035. providers to determine which offers the most interesting offer from a techno-economic perspective. Recommended **Estimated Impact** 2 DEVELOP a comprehensive Service Providers PPAs or RECs allow you to reduce to the same extent as installing renewable energy sources on implementation strategy (detailed plan with steps, timelines, your premises, but only if you account energy related emissions using the market-based resource allocation, relevant method. **Ekwateur** stakeholders). Eneercoop 3 IMPLEMENT monitoring solutions to track green energy consumption and cost / CO2e **Estimated Cost** savings. In the case of PPAs and RECs, energy prices might be higher than conventional electricity production. Contact a renewable energy provider to get a more precise quote.

Replace fossil fuel heating systems with a heat pump Energy

Heat pumps efficiently utilize ambient heat from the ground, water, or air, requiring less electricity than conventional electric equipment. They offer an energy-efficient alternative to natural gas and can significantly reduce emissions depending on your grid's electricity carbon intensity. Check the electricity map website to assess the carbon intensity of your grid. Heat pumps are one among several low-carbon alternatives to natural gas. Other alternatives are heating networks, biomethane, electric heaters, and on-site renewable energy generation.

Benchmark

Crunchy carrots : Crunchy carrots, a digital media company, replaced their regular electric heating with an air source heat pump and improved insulation of their building. Thanks to these measures, they reduced their carbon footprint associated with energy consumption by 70%.

Estimated Impact

Greater estimated impact in countries with low-carbon electricity. For example, in France, heating emissions can be reduced by a factor of four compared to natural gas. In countries where the carbon intensity of the electricity mix is high, a reduction can still be expected thanks to the efficiency of the system. Keep in mind that the majority of countries worldwide have committed to increasing the share of renewables in their production mix to align with the Paris Agreements targets.

Estimated Cost

Despite the higher upfront cost (range: \$3,000 - \$10,000) compared to fossil fuel systems, the energy savings over time are expected to offset the initial investment.

Recommended Service Providers

Contact your building maintenance supplier or the company that constructed the building, and your current energy provider. Implementation

 EVALUATE the feasibility and potential benefits of replacing natural gas with a heat pump (infrastructure and maintenance requirements, available resources, cost implications, environmental impact, etc.). You should also compare alternatives such as heating networks, biomethane, DEVETLOReators)predimensive implementation site in the set of the set of the set of the implementation of the set of the set of the set of the set of the implementation of the set of the set

3 IMPLEMENT monitoring solutions to track energy consumption and cost savings.

resource allocation, relevant

stakeholders).

Replace natural gas with biomethane Energy

Biomethane is a type of biogas derived from organic materials such as feedstocks, agricultural waste, food waste, sewage, or landfill gas. It is classified into two categories: first-generation and second-generation biomethane. First-generation biomethane is produced using feedstocks that are primarily derived from edible crops, while second-generation biomethane is produced using waste materials. While both are considered renewable energy sources, the carbon impact of second-generation biomethane has a lower carbon impact than first-generation due to the significant energy, land, and resource requirements for cultivating feedstocks.

Benchmark

Unilever : Unilever has partnered with a biogas plant in Bristol to receive a supply of biomethane to support their commitment to using renewable energy sources. The biomethane will be used to heat Unilever's five buildings in the UK and Ireland, consuming approximately 10,000 MWh annually. The biogas plant in Bristol utilizes household food and sewage waste as feedstock, injecting biomethane into the national grid for both residential and vehicle fuel use.

Estimated Impact

The substitution of natural gas by second-generation biomethane can lead to a 80% reduction* in GHG emissions for heating.

*Reduction happens in market-based reporting when purchasing Guarantee of Origins (GOs). However, this reduction occurs in location-based reporting when your company produces biomethane on its own.

Estimated Cost

Depends on many factors (production mode, potential infrastructure modifications required, policy support and incentives in your area, etc.). Often, no infrastructure modification is required and the cost change is limited to the difference between the price of gas and the price of biomethane. In some cases, biomethane is cheaper than natural gas.

Recommended Service Providers

Contact your current gas provider to investigate whether they offer the option. The easiest way to implement is to purchase Guarantee of Origins (GOS). Otherwise, get in touch with your local government to get further information on the availability of the supply.

Implementation

ASSESS the feasibility and potential benefits of replacing natural gas with biomethane. You can also compare alternatives such as heat pumps, the heating network, RE production and electric radiators.

2 DEVELOP a comprehensive implementation strategy (detailed plan with stages, deadlines, allocation of resources, stakeholders involved).

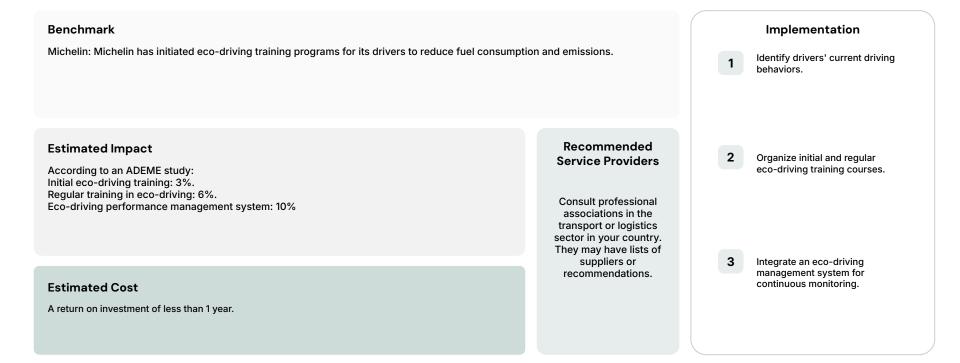
3 IMPLEMENT monitoring solutions to track energy consumption and cost savings.

Freight



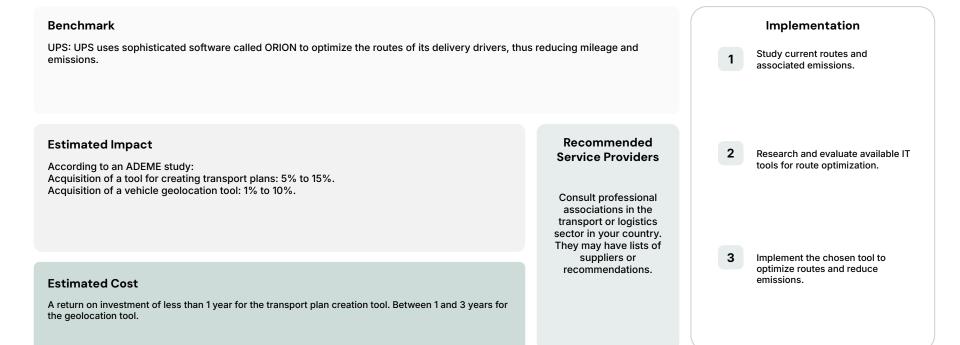
Implementation of an eco-driving program Freight

The main aim of an eco-driving program is to change drivers' behavior so that they adopt fuel-efficient driving habits in the long term. An eco-driving program can take several forms: initial training in eco-driving principles (initial training), regular updating of this training (regular training), and finally the integration of eco-driving objectives into the driver management system (eco-driving management system).



Use computerized route optimization tools Freight

Computerized operating tools available on the market enable better organization of freight traffic, and can consequently limit fuel consumption and CO2 emissions. We can distinguish between two types of tools: those for creating central transport plans, and those for geo-locating vehicles. The first type of tool is used upstream to fine-tune the organization of routes, while the second is an operating tool that can be used to adapt routes in real time.



Optimize vehicle loading

Optimizing vehicle loading makes it possible to transport more goods with a single vehicle. Various solutions can be envisaged, working on optimizing the load factor or reducing empty runs.

Benchmark Implementation Amazon: Amazon has implemented systems to maximize the filling of its delivery vehicles, reducing the number of vehicles on Assess current vehicle capacity the road and the associated emissions. and empty runs. Recommended **Estimated Impact** 2 Explore solutions for improving Service Providers According to an ADEME study: load factors. Optimizing the volume/weight ratio of loads: 3% to 20%. Use of a double floor: 14% to 21%. Consult professional Use software to improve load factor: 7% to 14%. associations in the Optimize counter-flow: Variable transport or logistics sector in your country. They may have lists of 3 suppliers or Implement methods to reduce recommendations. unloaded journeys. **Estimated Cost** Varies according to the solutions chosen.

Ensure optimal routing and loading of your trucks Freight

Ensuring optimal routing allows for reducing of traveled distance for freight, therefore reducing the carbon emissions of fuel combustion. Further, the optimization in loading your truck can have a significant impact on your emissions, as the truck also has to transport its own weight. Avoiding empty returns and making sure to load the truck at its maximal capacity are thus also important criteria to take into account. This can be facilitated by the mutualization of freight services between services, and the lengthening of delivery periods (empowered by differentiated pricing or new agreements between you and your clients).

Benchmark

IKEA, the furniture retailer, has implemented routing and loading optimization measures to reduce carbon emissions in their delivery operations. They use advanced routing algorithms and loading optimization techniques to minimize the number of trips, maximize truck capacity, and reduce fuel consumption.

Estimated Impact

Typically, 25% to 30% of reduction in emissions. However, this depends highly on the initial loading rates and routings.

Estimated Cost

Reduction in average cost of freight of 10%.

Recommended Service Providers

Get in touch with your current freight providers to learn about what they can offer.

Implementation

IMPLEMENT advanced route planning software to optimize delivery routes based on factors like distance, traffic, and fuel efficiency.

- 2 OPTIMIZE load consolidation techniques to maximize the use of available space in the truck, minimizing empty space and reducing the number of trips required.
- 3 COLLECT and analyze data on fuel consumption, delivery times, and vehicle performance to identify areas for improvement and continuously optimize your routing and loading processes.

Decarbonize the last-mile freight

Freight

Globally, the last-mile accounts for up to half of total delivery carbon emissions. Decarbonizing last-mile freight aims to address the environmental impact of goods transportation in urban areas by implementing low-carbon alternatives. These include electric or bike freight solutions. Mutualizing delivery at parcel reception stores can also help avoid emissions by simplifying logistic flows - you can encourage your clients to choose this option!

Benchmark

Evri : Evri is exploring active delivery models for final-mile delivery solutions, particularly in urban and congested areas, resulting in an increase in productivity of around 13% and an 89% reduction in CO2 emissions.

Amazon : Amazon has been piloting e-bike delivery programs in urban areas where the distance between distribution centers and customers is relatively short. On top of environmental advantages, Amazon found that E-bikes offer advantages in terms of maneuverability and efficiency compared to larger vehicles, enhancing the overall efficiency of the delivery process.

Estimated Impact

A scenario built by the WEF (including EV usage for inner-city areas, pre- and post-working hours and nighttime deliveries, effective data-based connectivity solutions such as dynamic rerouting and load-pooling, and multi-brand parcel lockers and boxes) estimated a 30% reduction in last-mile emissions.

Estimated Cost

Cost of e-bike last mile delivery service vary greatly from region to region and are available mostly in bigger urban areas. Overall, service quality is improved: bike services are less likely to get stuck in the traffic and have capacities similar to trucks.

from last-mile deliverv). Recommended 2 CONDUCT an assessment of your Service Providers current last-mile freight operations, including size of your fleet, vehicle types, delivery Velove routes, and associated emissions. E-cargobike Evaluate the feasibility and potential impact of different Fcofleet decarbonization strategies. You Finmile can get ideas from the different transition scenarios built by the 3 stakeholders, and timelines for each initiative.

Implementation

your KPIs (ex. percentage

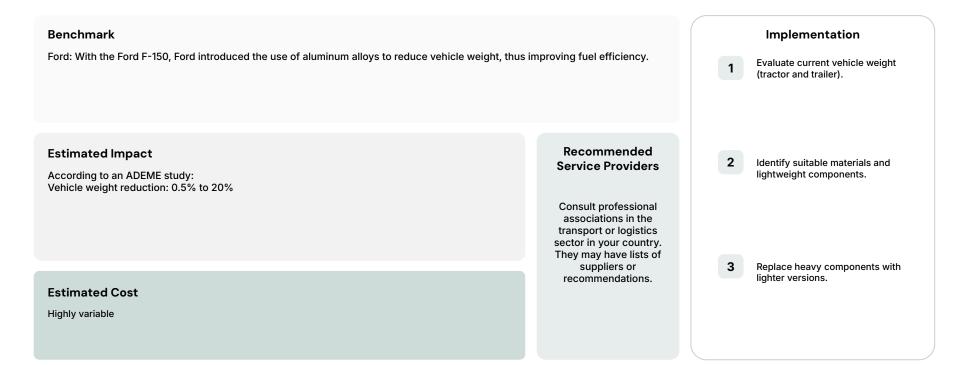
ESTABLISH and start monitoring

reduction in carbon emissions

gr

Reduce vehicule weight

This action affects the unladen weight of the vehicle as a whole (tractor and trailer in the case of a road combination). Reducing unladen weight reduces rolling resistance when the vehicle is saturated by volume, and increases transport capacity when it is saturated by weight.



Replace your thermal truck freight by other sustainable road options Freight

Thermal truck freight has a less emitting road freight alternatives like electrical, biogas, or hydrogen-powered trucks. In the long term, electrical freight is far less emitting than thermal's even though the manufacturing part is more emitting. The retrofit technology (replacement of thermal motor by electrical one) allows for even lower emissions as the trucks' frames are preserved.

Biogas is another option. It has a longer distance range and is usually less emitting than electrical-powered freight as carbon intensity of electricity is, on average, still high. Finally, hydrogen is still a new technology that isn't quite mature yet but will also be a much more sustainable way to freight. Currently, the supply of any of these freight options is low. Expressing interest in your freight supplier can contribute to accelerating its availability.

Benchmark

The global logistics company, has been actively adopting alternative fuels and technologies. They have incorporated electric vehicles, hydrogen-powered trucks, and biogas-powered vehicles into their delivery fleet in various regions. The multinational retail corporation Carrefour has been adopting electric and hydrogen-powered vehicles for their transportation operations. They aim to have a fully electric delivery fleet by 2030.

Estimated Impact

Biogas-powered trucks show an emissions reduction of 75% compared to diesel-powered trucks. Electrical-powered trucks show an emissions reduction of 60% to 85% reduction compared to diesel-powered trucks, depending on the countries' electricity mix. The impact of hydrogen technology is still uncertain due to the limited supply of green hydrogen.

Estimated Cost

It's challenging to provide a specific cost estimate without knowing the specific details of operations, such as the number of trucks, distance traveled, and the existing infrastructure. Your suppliers might help you get a better understanding of your options.

Recommended
Service Providers2DEVE
such
refuel
new fGet in touch with your
current freight
providers to learn
about what they can
offer.3ENSU
plann
neces
trainin

Implementation

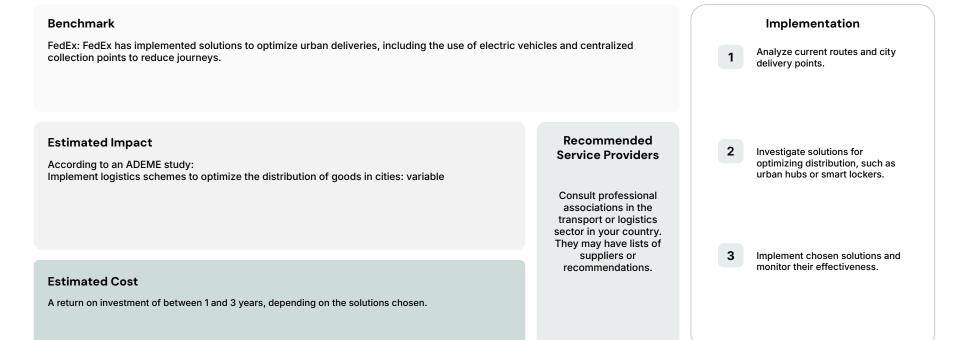
COLLABORATE with suppliers, logistics providers, and technology partners to facilitate a smooth transition.

DEVELOP a robust infrastructure, such as charging stations or refueling facilities, to support the new form of truck freight.

ENSURE a smooth transition by planning and implementing the necessary measures, such as training staff, optimizing routes, and managing logistics, to minimize disruptions during the shift.

Use electric vehicules for your last mile delivery Freight

One effective solution for optimizing urban goods distribution is the use of electric vehicles for deliveries. This approach can streamline deliveries to retail outlets and supermarkets, improve last-mile logistics for parcel deliveries, and support hub systems to enhance city shopping efficiency. Additionally, electric vehicles can be integrated with smart deposit systems for parcels, reducing emissions and enhancing overall sustainability in urban logistics.



Travel and Commute



Favor the train for national travel of employees instead of car travels

Regional trains emit 3.6 times less CO2 than internal combustion cars. High-speed trains emit 45 times less CO2 than combustion cars. What's more, colleagues can work on their computers during the train journey, and generally arrive in the city centre, close to public transport.

Benchmark

SAP has implemented a comprehensive travel and transportation policy that encourages employees to use trains for regional and national travel. They provide tools and resources to help employees plan and book train journeys effectively to reduce emissions and promote sustainable travel practices.

Siemens, a global technology company, has actively promoted the use of trains for business travel. They encourage employees to choose trains over cars, especially for short- and medium-distance trips.

Estimated Impact

Up to a 75% reduction in emissions.

Estimated Cost

Although trains can currently be more expensive than individual cars, this balance might shift as fuel prices are expected to soar. Additionally, you need to incorporate the work time saved into the equation.

Implementation SUBSTITUTE travel by teleconference meetings when

conditions allow.

2

IDENTIFY routes that can be replaced by rail.

Favor flights in economy

The carbon footprint per passenger of a flight increases when the occupancy rate of the plane decreases. The larger the seat, the more space it takes up in the aircraft cabin, contributing to a decrease in the number of passengers allowed on a plane. Additionally, direct flights emit less carbon than flights with stopovers because they don't require the plane to take off and land multiple times.

Benchmark

The sustainable travel policy of the United Nations outlines sustainable travel measures for their employees, including choosing the most direct route with no stop-over and systematically choosing economy class for employees for trips of less than 9 hours.

Estimated Impact

Reduction of emissions by a factor of 3 when traveling in economy rather than business class, and by a factor of 6 when traveling in economy rather than in first class.

Estimated Cost

This action plan only results in cost savings as economy class tickets are less expensive.

DEVELOP a Sustainable Travel Policy in which you include guidelines and criteria for employees to travel in economy class.

Implementation

- 2 PROMOTE awareness and employee engagement on the importance of sustainable travel and the rationale behind favoring economy class travel.
- 3 ESTABLISH and monitor your KPIs (example: Economy class travel rate, GHG emissions per employee or per kilometer traveled).

Favor direct flights

Direct flights emit less carbon than flights with stopovers because they don't require the plane to take off and land multiple times.

Benchmark

The sustainable travel policy of the United Nations outlines sustainable travel measures for their employees, including choosing the most direct route with no stop-over and systematically choosing economy class for employees for trips of less than 9 hours.

Estimated Impact

Reduction of emissions by roughly 10% when comparing flights with a stop-over and direct flights.

Estimated Cost

Some indirect flights may be cheaper than their direct alternatives, but these price increases are usually offset by the reduction in total travel time.

Policy in which you include guidelines and criteria for selecting direct flights. PROMOTE awareness and employee engagement on the importance of sustainable travel and the rationale behind favoring

direct flights.

Implementation

DEVELOP a Sustainable Travel

3 ESTABLISH and monitor your KPIs (ex: % of flights booked as direct flights, GHG emissions per employee or per km traveled).

Convert your fleet into electric vehicles by retrofitting Travel

Electrical retrofit consists of transforming any type of vehicle with an internal combustion engine, using gasoline or diesel, into an electric vehicle, and constitutes an alternative to the manufacture and purchase of a new electric vehicle. According to an ADEME study published in 2021, this solution allows for a considerable reduction in greenhouse gases, even more than the purchase of a new electric vehicle. Although suppliers are currently limited, these solutions are likely to become more available internationally in the future.

Benchmark Implementation The energy transition of Sapian's fleet of commercial vehicles will involve a vast retrofit operation. They plan to convert about MAKE a benchmark of companies 100 diesel-fueled light commercial vehicles to electric propulsion systems. The conversion of the first vehicles is planned for the who offer retrofit operation as a beginning of 2024. service. Recommended **Estimated Impact** 2 MAKE a selection of appropriate Service Providers For city cars, this results in a 66% emission reduction. Similar results are expected for other car vehicles to try retrofit on, based on their age, and the travels they sizes. are being used for. Tolv systems 3 ROLLOUT the retrofitting progressively, by taking into account end-user feedback **Estimated Cost** through the process. The operation costs range between \$8k for city cars to \$20k for bigger cars, but it allows you to extend the lifetime of your fleet.

Promote teleworking and carpooling

Travel

Private transportation is a significant contributor to global GHG emissions. Promoting teleworking and carpooling are valuable strategies for mitigating the carbon emissions associated with daily commuting, particularly in cases where the office is not easily accessible via active modes of transportation like walking and cycling, or public transportation. In addition, teleworking can improve employee productivity by minimizing distractions, reducing commuting stress, and increasing work-life balance.

Benchmark

Richemont achieved a 73% reduction in commuting emissions in a year by implementing a teleworking policy. This achievement was determined through a survey conducted among employees, comparing commuting emissions before and after the policy implementation.

Estimated Impact

Carpooling reduces emissions by sharing the emissions associated with the commuting journey among multiple passengers in a single vehicle, replacing individual cars. By increasing average car occupancy from the average 1.2 passenger up to 4, emissions can be divided by 4. Teleworking limits the emissions associated with commuting per employee on the days they telework.

Estimated Cost

Potential reduction in operational costs (reduced office space, utilities, office supplies, maintenance expenses).

Additional spending on IT and digital tools are usually negligible compared to the cost savings.

Recommended Service Providers

Carployee Comovee Poola

Implementation

EVALUATE the organization's readiness for teleworking and carpooling initiatives, and there is a necessary technological infrastructure to support remote work.

- 2 ESTABLISH and start monitoring your KPIs (ex. percentage reduction in commuting emissions, percentage increase in teleworking adoption rates, percentage increase in carpooling).
- 3 DEVELOP teleworking and carpooling policies that outline guidelines, eligibility criteria, and data security measures. Provide training and resources to employees to enhance their remote work capabilities, including best practices for teleworking and carpooling.

Promote low carbon commuting means

Travel

Private transport associated with daily commuting is one of the world's biggest sources of GHG emissions. To deal with this issue, individual car use must be limited. Active modes of transport (walking and cycling), public transport, and shared mobility (carpooling and car-sharing) should be prioritized. To encourage it, you can raise awareness about alternative transportation options and provide infrastructure, facilities, and financial incentives to support these modes. Consider the possibility of your employees commuting responsibly to work when changing locations of workplace.

Benchmark

Arcadis has implemented a comprehensive strategy to address mobility, focusing on six key areas. This approach has resulted in a 49% reduction in carbon emissions related to transportation within a span of nine years. The company relocated all of its offices to main train stations, enabling easy access to public transport for employees. Additionally, every employee received a mobility card, which facilitates the use of public transport and shared bike and car services.

Estimated Impact

Using a bike instead of a car for short trips reduce travel emissions by ~75%. Taking a train instead of a car for medium-length distances cut emissions by ~80%.

Estimated Cost

Potential costs associated with investment in infrastructures and subsidies. Savings from lower reimbursement levels for fuel commuting.

Recommended Service Providers

Flynch mobility Commute Green commuter 2 Create and execute a mobility plan using case studies (e.g., Arcadis) and recommendations https://www.mass.gov/doc/guide book/download

Implementation

reduced car usage, lower

commuting emissions).

SET UP and track your KPIs (e.g.,

3 SOLICIT employees feedback through surveys, suggestion boxes, or dedicated feedback sessions to gather insights and address concerns.

Replace part of your business travel with video conferencing Travel

By promoting the use of video conferencing instead of direct travel, your business travel CO2 emissions will be significantly reduced. This is the main reason why overall emissions were particularly low during the COVID period!

Benchmark

Microsoft has been actively promoting the use of video conferencing and reducing business travel. In a blog post, they shared that they have saved millions of dollars in travel expenses and reduced carbon emissions by using Microsoft Teams for meetings and collaborations instead of traveling to different locations.

Accenture, a global professional services company, has recognized the environmental impact of business travel and actively encourages the use of virtual meetings.

Estimated Impact

While the costs of these meeting forms depend on many factors such as distance traveled, meeting duration, and the technologies used, we find that video conferencing takes at most 7% of the energy/carbon of an in-person meeting. Emissions are thus reduced by more than 90%.

Recommended 2 ESTIMATE the carbon and monetary savings from avoiding transportation. Your current video conferencing provider 3 AGREE with partners/colleagues who usually meet in person to schedule the video conference meeting.

Estimated Cost

Given online meeting solutions are already in place for most companies, no additional cost comes from this measure.

Implementation

avoided and agree with the

a video conferencing solution.

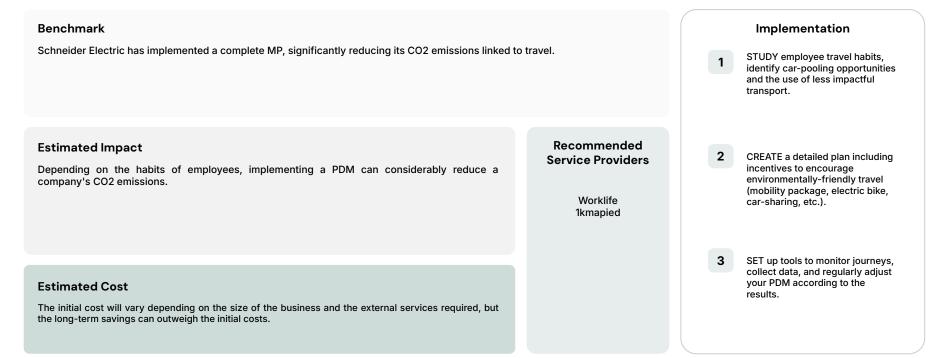
IDENTIFY the routes that can be

different actors of the meetings on

Implement a mobility plan within your company

Travel

The aim of setting up a Mobility Plan (MP) within your company is to optimise business travel. This involves analysing home-to-work journeys, promoting public transport, car-pooling, using less impactful modes of travel, etc. All these measures help to reduce travel-related greenhouse gas emissions.





Conclusion



Conclusion

The GHG assessment made it possible to identify Zeus Packaging Group Limited's main GHG emission sources so as to frame the company's carbon strategy and identify the items that need to be studied in greater depth with the aim of continuously improving the company's environmental impact.

It has been established that direct emissions (Scope 1) and energy-related indirect emissions (Scope 2) represent a small part of a company's impact. It is therefore essential to mobilize our company's suppliers and employees.

To meet the 2015 Paris Agreement target of a 50% reduction in GHG emissions between 2020 and 2030, we need to achieve a 6.3% reduction in emissions within one year (-10.6k tCO2e).

The recommended next steps in Zeus Packaging Group Limited's carbon strategy

are:

- 1 Study key emission sources in greater depth, if you opt for that. Your Climate Expert can help you decide between the different options available!
- 2 Establish GHG emission reduction targets and implement an action plan in order to achieve these targets.
- **Engage your suppliers** using the Greenly supplier engagement tool.
- **Engage your employees** using the interactive Greenly training quizzes.
- 5 Communicate with your stakeholders about your commitment and carbon footprint, your reduction targets and the action plan considered.
- 6 **Contribute to certified GHG reduction / sequestration projects** available on the Greenly platform.



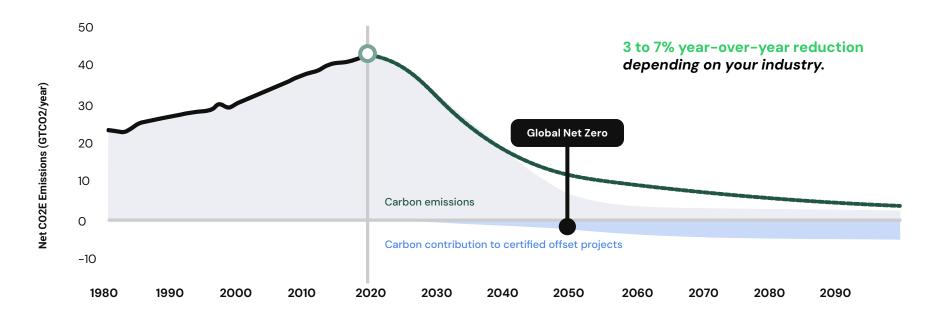


What's next?



Committing to a multi-year decarbonization strategy

A SUSTAINED EMISSIONS REDUCTION BASED ON THE LEVELS REQUIRED BY THE PARIS AGREEMENT





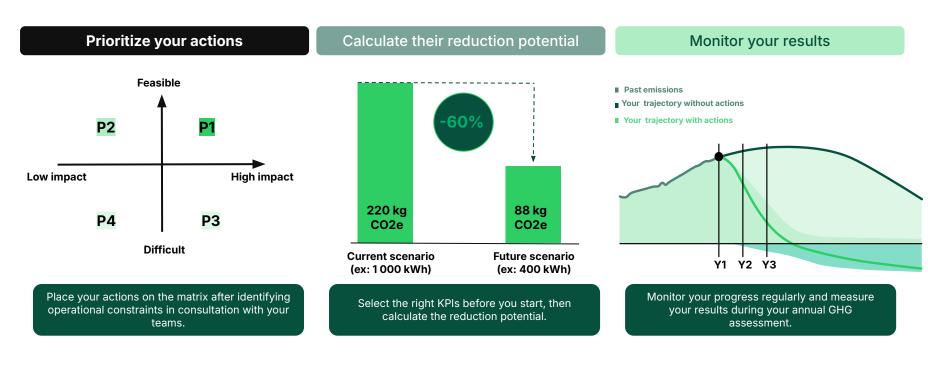
How can I build my reduction trajectory?

THE 4 KEY STAGES IN DEFINING AND FOLLOWING YOUR TRAJECTORY

Refine your greenhouse gas emissions assessment

g

Your 2024 assessment is based on **3%** of physical data, the rest being financial data. We recommend that you regularly improve the accuracy of your greenhouse gas assessment by adding more physical data. You will be able to quantify and monitor your reductions with precise targets in km, kg, kWh, etc.



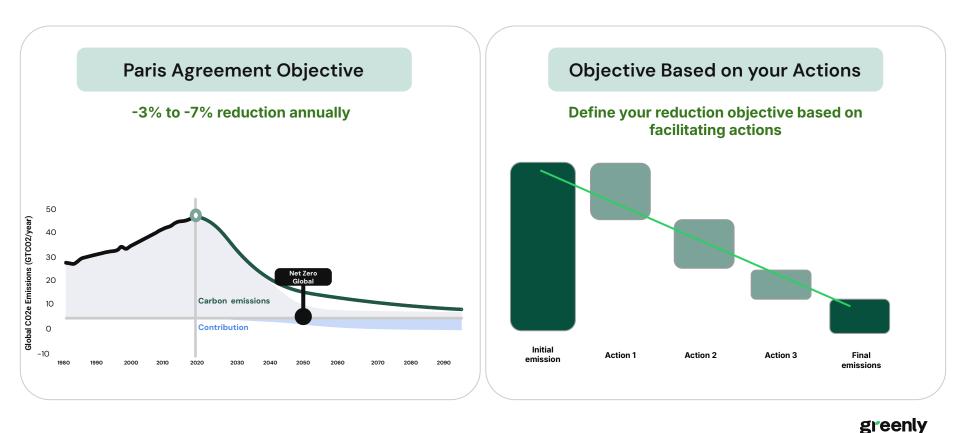
| The 5 Pillars of a Climate Strategy

DISCOVER THE 5 PILLARS BASED ON THE NET ZERO INITIATIVE

1. Measure	2. Reduce	3. Educate	4. Commit	5. Contribute
 Track emissions annually Go deeper in the analysis of your main emission sources 	 Choose an action plan in line with the Paris Agreement Quantify your action plan to build a carbon trajectory 	 Engage your suppliers in your strategy Train your employees 	 Commit to an objective Communicate transparently 	• Contribute in carbon sequestration & avoidance projects to cover non compressive emissions
 Carbon data analysis CSRD LCA 	Action Plan Tab	Supplier engagementEmployee training	Communication <u>kit</u>	Carbon contribution

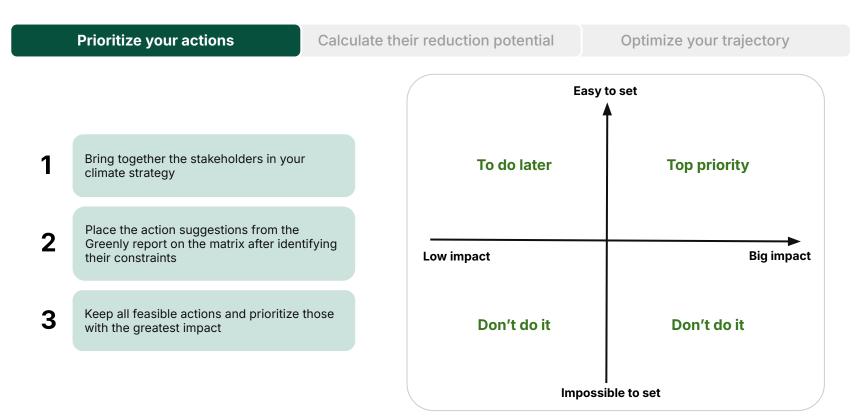
Commit to a Multi-year Carbon Trajectory

A LONG-TERM REDUCTION IN EMISSIONS IN LINE WITH THE OBJECTIVES OF THE PARIS AGREEMENT OR YOUR PERSONAL OBJECTIVES



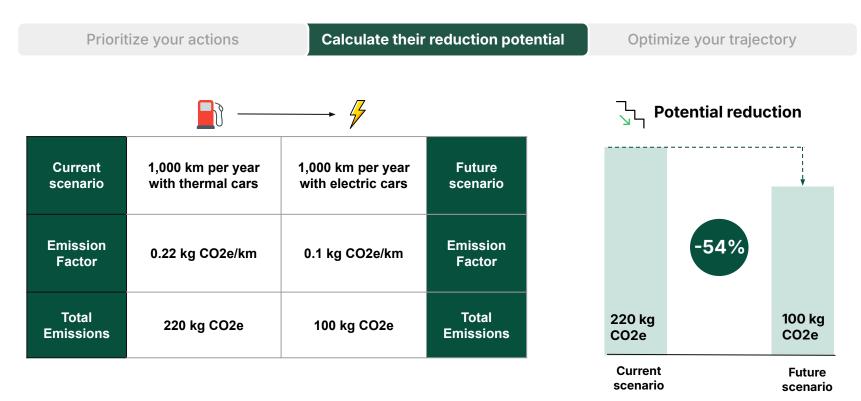
Build Your Carbon Reduction Trajectory

3 KEY STEPS TO BUILD YOUR TRAJECTORY



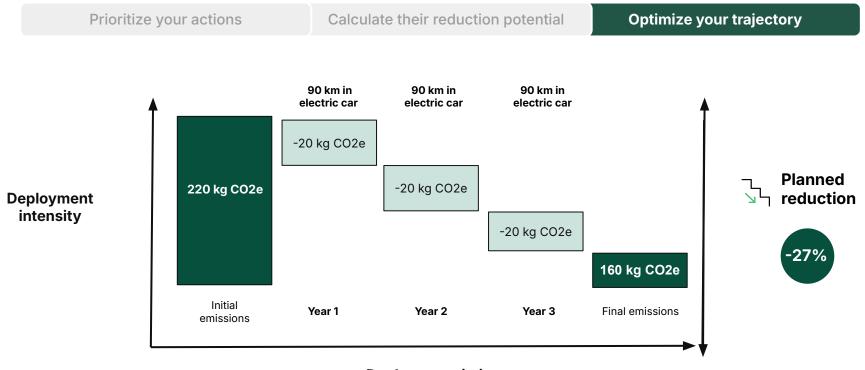
Build Your Carbon Reduction Trajectory

3 KEY STEPS TO BUILD YOUR TRAJECTORY



Build Your Carbon Reduction Trajectory

3 KEY STEPS TO BUILD YOUR TRAJECTORY



Deployment timing

Greenly's communication support to highlight commitment

+ Suivo

Social Networks

(RSE) @ MGP SI rejoint la communauté Greenty | Certified B Corp ! Nous avons décidé de mesurer notre empreinte carbone afin de prendre des

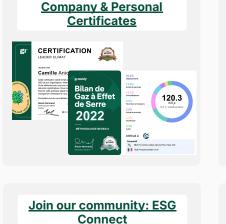
ious avions plusieurs objectifs en contactant Greeniv I Certified B Com

sbillser nos collaborateurs à la cause climatique

paspements concrets pour le ficilmat I ef

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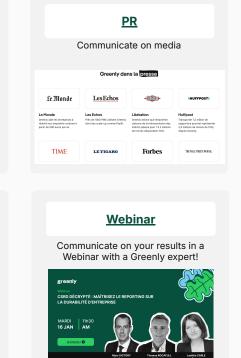
Slack Channel, afterwork, Events, Webinars

10+

Countries

including USA, UK, France, Australia etc.

350k Members As of August 2023 <text><text><text><list-item><list-item><complex-block><complex-block>



Customer Video Testimonials Testimonials showcasing the work done with Greenly Premium **Extended Report** Get your report formatted by our marketing team a sector

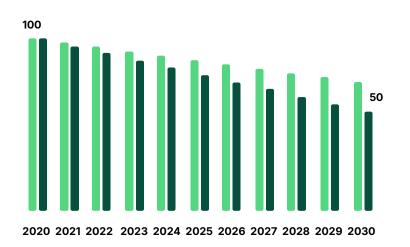


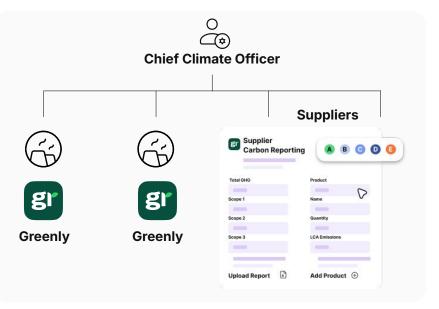
| Engaging suppliers to align with the company's Net Zero targets

ENGAGE SUPPLY CHAIN VIA A DEDICATED SUSTAINABLE PROCUREMENT STRATEGY



Reduction Trajectory Science Based Targets Aligned with 1.5°C & Well below 2.0°C







Maturity of climate strategy

YOUR GREENLY CLIMATE SCORE

Greenly score criteria



Pioneers in the climate transition < 1% of companies (Score ≥ 75)

Responsible companies 5% of companies (Score 55 - 74)

Building a company in transition 15% of companies (Score 30 - 54)

Beginners committed to the transition 30% of companies (Score 5 - 29)

Enthusiasts to awaken 10% of companies (Score 0 - 4)

Lack of interest in the climate 40% of companies

The statistics are drawn from the Greenly supplier and customer database, which includes several thousand companies of all sizes, sectors and geographies. For more similar statistics, consult the CDP corporate climate tracker.



The intermediate Greenly Climate Score of Zeus Packaging Group Limited is 26 points

Points are distributed as follows:

Creating & fine-tuning the Greenhouse Gas report: **23**/40 Action plans: **0**/36 Climate targets: **0**/4 Involving your teams: **3**/10 Carbon contributions: **0**/10

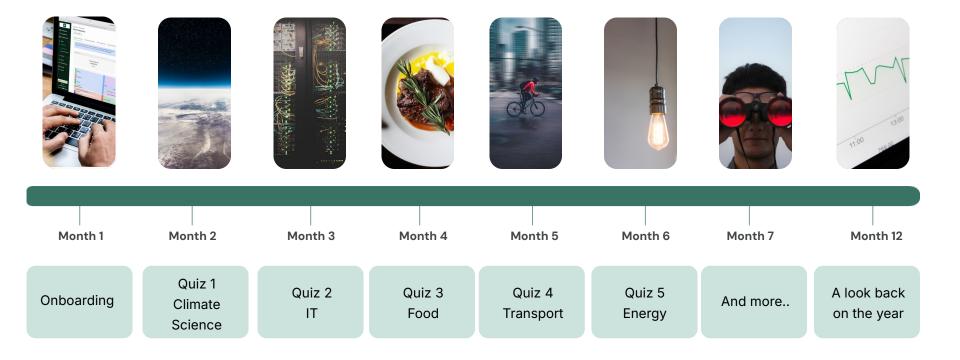
The Score will be updated at the Climate Strategy follow-up meeting.

More information on the Score calculation method <u>here</u> Statistics were computed on the Greenly supplier database



| Engaging employees on Climate Change

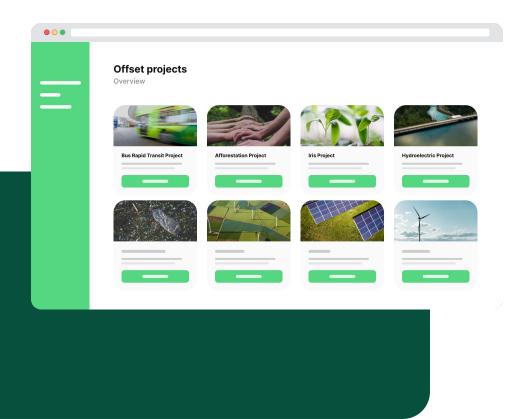
OUR MONTHLY TRAININGS





Net Zero Contribution – What to Expect

SOURCING ONLY VERIFIED & CERTIFIED PROJECTS



Ensure projects are certified

We source projects that meet criteria of additionality, permanence, auditability and measurability

Contribute to Net Zero

Ensure you are responsible for more emissions capture that what your organization is emitting

LABEL BAS CARBONE **TEVETSE** Gold Standard



Become a Referral Partner

Refer customers to Greenly and use your commissions to reduce the cost of your future GHG reports.







COMMUNICATE

Leverage our resources to communicate to your network

REFER LEADS

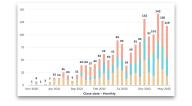
Send leads to the Greenly Sales Team

EARN REVENUE

Receive quarterly payments for your business and amortize the cost of your future reports







greenly



About Greenly



| The Greenly Vision

MAKING CARBON ANALYTICS UNIVERSAL



CARBON FOOTPRINT APP & API

First carbon fintech app launched

Carbon footprint Carbon footprint Carbon footprint Carbon Carbon



CARBON ACCOUNTING SOFTWARE

Launch B2B SaaS for SME Carbon Footprint (GHG Protocol) **CLIMATE APP STORE**

Introducing the first Climate App Store in 2023



Building up a global tech leader to scale carbon accounting

FOUNDER VISION: HELPING ALL COMPANIES START THEIR CLIMATE JOURNEY TO FAST-TRACK THE ENERGY TRANSITION







Matthieu Vegreville

CTO & Co-Founder

Ecole Polytechnique -

Telecom

Ex Data Science

& B2B SaaS at Withings

Arnaud Delubac CMO & Co-Founder

INSEEC, Essec - Centrale Digital Comm at Prime Minister Office, & Ministry of Digital

SECRÉTARIAT D'ÉTAT

2018-2019

HEC, Sciences-Po Ex Head of B2B & Boston Office at Withings, Techstar w/Embleema

Alexis Normand

CEO & Co-Founder

withings 2013-2018

. .

techstars_ 2018-2019

Everyone should strive to achieve Net-Zero, not just the elite. Consumers want all companies to implement sustainable changes

Greenly is instigating a bottom-up climate revolution making it simple for all companies & employees to start their climate journey

Working with our initial 1,000 customers, we see that early adoption of carbon initiatives boosts growth and profitability, while helping companies start their climate journey

As regulations make carbon disclosure mandatory, Greenly is building highly-scalable tech to address the enormous influx of mid-market businesses joining the energy transition.

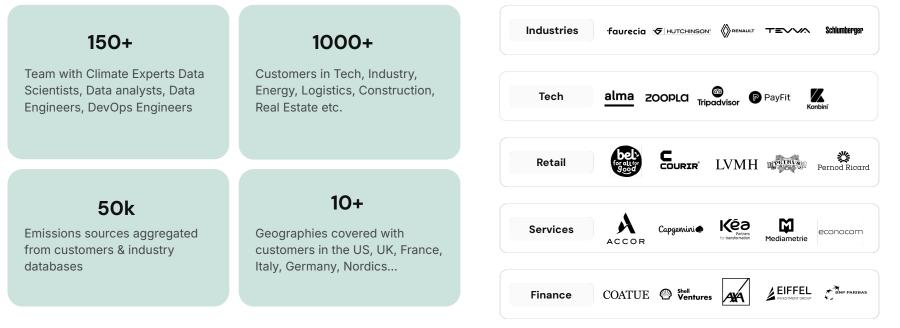
Greenly's product-led growth rests on three pillars: 1- a tech-enabled end-to-end carbon platform ; 2- an outstanding UX to cultivate a growing community of climate leaders: 3- Lastly, a global ecosystem of partners who leverage Greenly to scale carbon accounting over their network.



Greenly is the world's fastest growing carbon management platform

WE ARE SCALING OUR TECH, OUR CUSTOMERS BASE & CLIMATE TEAM

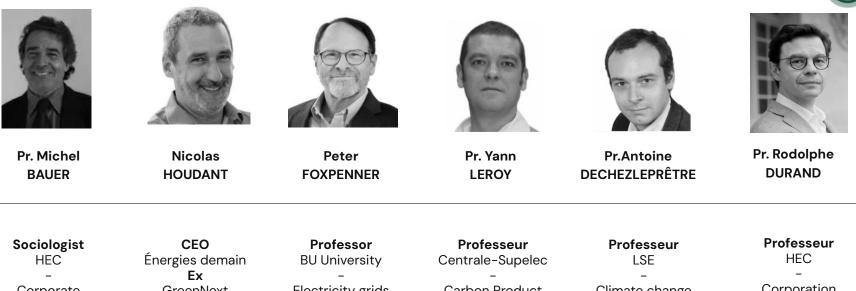
These companies are tracking their carbon footprint with Greenly





Scientific council

INDUSTRY, AI & EXPERTS CLIMAT



Corporate organisation GreenNext

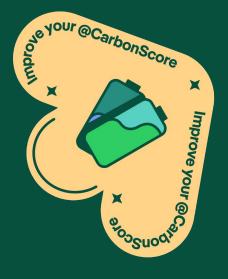
Electricity grids & Carbon expert Carbon Product Life-Cycle

Climate change policies

Corporation

transformation





Appendix



Disclaimer

These quality controls were not automatically passed by the current carbon footprint. However, Zeus Packaging Group Limited reviewed them and decided to carry on with the generation of the carbon footprint. You can see the full detail on <u>the platform</u>.

Greenly expert requested changes 🚽	Quality check name	Justification
No	Assets - Significant Year-over-Year Emission Variations	This is the firts time assests were included
No	Building emissions should be based on actual consumption data	This information is what i have been provided for each site
No	Digital - Significant year-over-year emission variations	All categories were verified by our CFO
No	Electricity consumption should align with average	Our locations are mainly warehouse so consumption is low even
		though the footprint might be large
No	Emissions calculated with generic monetary factors should be	We are working on getting more granularity in our data
	limited	
No	Emissions variation per regulatory category should be under 10%	We didn't have leased assets before
No	Energy - Significant year-over-year emission variations	NA
No	Ensure consistent categorization for similar transactions across	All of the catergories for the 2024 categorisation were confirmed
	years	by our CFO
No	Ensure the accuracy of your top 5 emission sources	
No	Freight - Significant year-over-year emission variations	This si the first time we've used the fright module

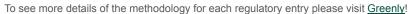
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Scope 1&2



Scope	Name	tCO2e	
1.1	Generation of electricity, heat or steam	437	
1.2	Transportation of materials, products, waste, and employees	1289	
1.3	Physical or chemical processing	-	EXCLUDED : Category is not relevant for the company
1.4	Fugitive emissions	76	
2.1	Electricity related indirect emissions	1743	
2.2	Steam, heat and cooling related indirect emissions	7	





Scope 3 100% accounted olean, grow sust X Aldenis

Scope	Name	tCO2e	
3.1	Purchased goods and services	160631	
3.2	Capital goods	816	
3.3	Fuel- and energy- related activities not included in Scope 1 or Scope 2	925	
3.4	Upstream transportation and distribution	2978	
3.5	Waste generated in operations	174	
3.6	Business travel	154	
3.7	Employee commuting	525	
3.8	Upstream leased assets	491	
3.9	Downstream transportation and distribution	-	EXCLUDED : Data not available
3.10	Processing of sold products	-	EXCLUDED : Data not available
3.11	Use of sold products	-	EXCLUDED : Category is not relevant for the company
3.12	End-of-life treatment of sold products	-	EXCLUDED : Data not available
3.13	Downstream leased assets	-	EXCLUDED : Category is not relevant for the company
3.14	Franchises	-	EXCLUDED : Category is not relevant for the company
3.15	Investments	-	EXCLUDED : Category is not relevant for the company
4.1	Other emissions - Emissions from biomass (soil and forests)	0	greenly

We Make. We Supply. We Deliver.

Scope 1&2



er GHGs*



* Results expressed in tons of CO2e

	Scope 3.1	tCO2e 160631	tCO2b	CO2f* 139034	CH4f* 14248	CH4b* 0	N2O* 5285	Other GHGs* 2064
	3.2	816	0	816	0	0	0	0
Scope	3.3	925	0	638	160	15	112	0
Coope	3.4	2978	0	2585	204	0	189	0
3	3.5	174	0	128	13	0	33	0
	3.6	154	0	133	11	0	10	0
	3.7	525	0	453	24	3	39	6
in grow su	3.8	491	0	491	0	0	0	0
18an	3.9	-	-	-	-	-	-	-
clean, grow su	3.10	-	-	-	-	-	-	-
	3.11	-	-	-	-	-	-	-
0 5555	3.12	-	-	-	-	-	-	-
×STS	3.13	-	-	-	-	-	-	-
	3.14	-	-	-	-	-	-	-
Aldenie	3.15	-	-	-	-	-	-	-
esults expressed in tons of CO2e	4.1	0	0	0	0	0	Zeus We Make. We Supply. We Deliver	greenly

* Results expressed in tons of CO2e

greenly

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