

Carbon footprint 2025

Report on the scope of eXcent France

PlaneXt



Why conduct a Carbon Footprint Assessment?

Climate change, caused by human activities, is already having visible impacts and requires urgent action to limit warming and adapt to it.

Within this framework, eXcent carries out its Carbon Footprint assessment every year, an essential tool for guiding our decarbonization actions in line with our PlaneXt CSR strategy.

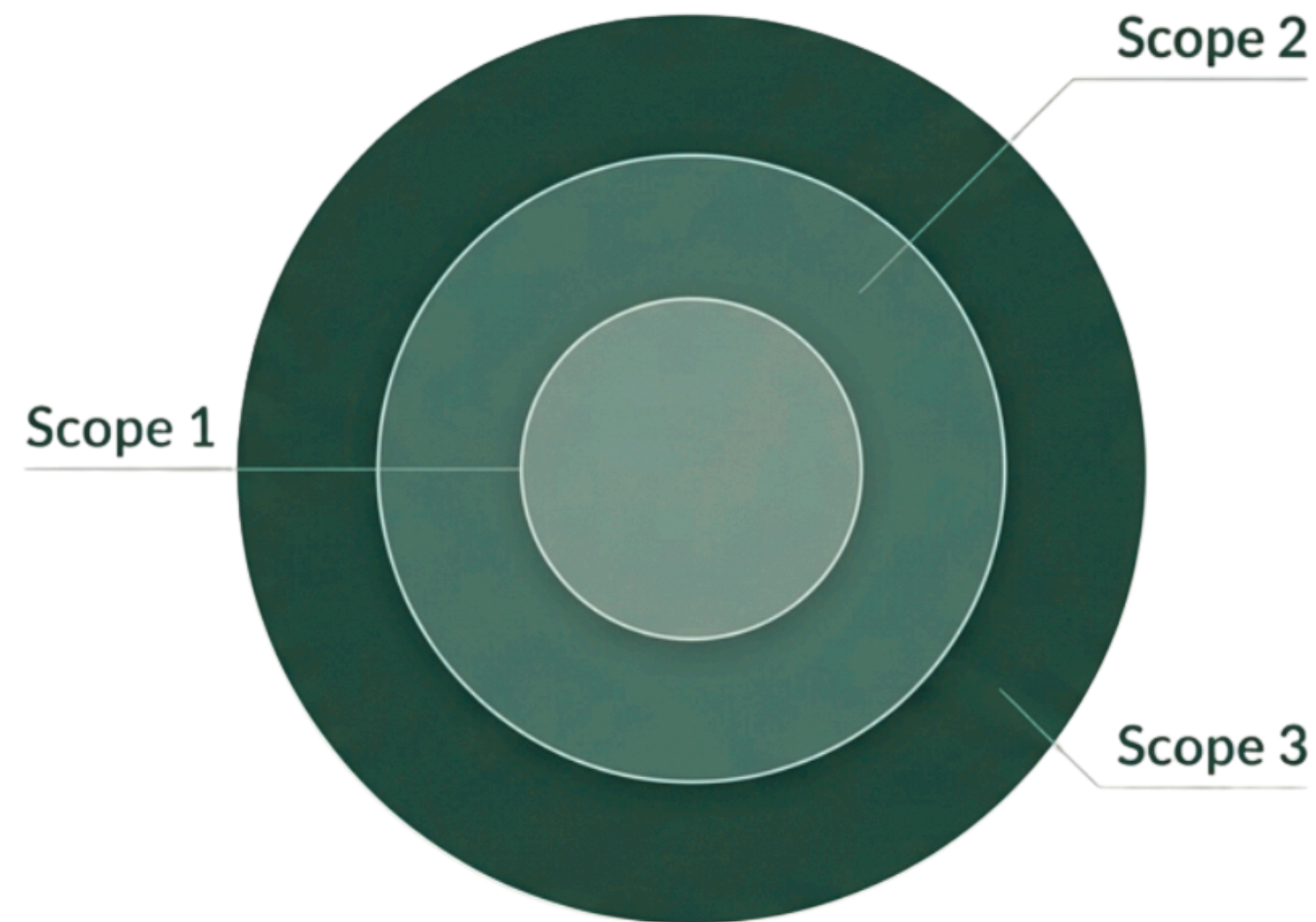


Understanding our impact is the first step to reducing it effectively.

How do we calculate our Carbon Footprint?

By mapping the flows related to our activities according to 3 scopes:

Scope 1 - Direct emissions:
those that we directly control.
Example: the consumption of company vehicles



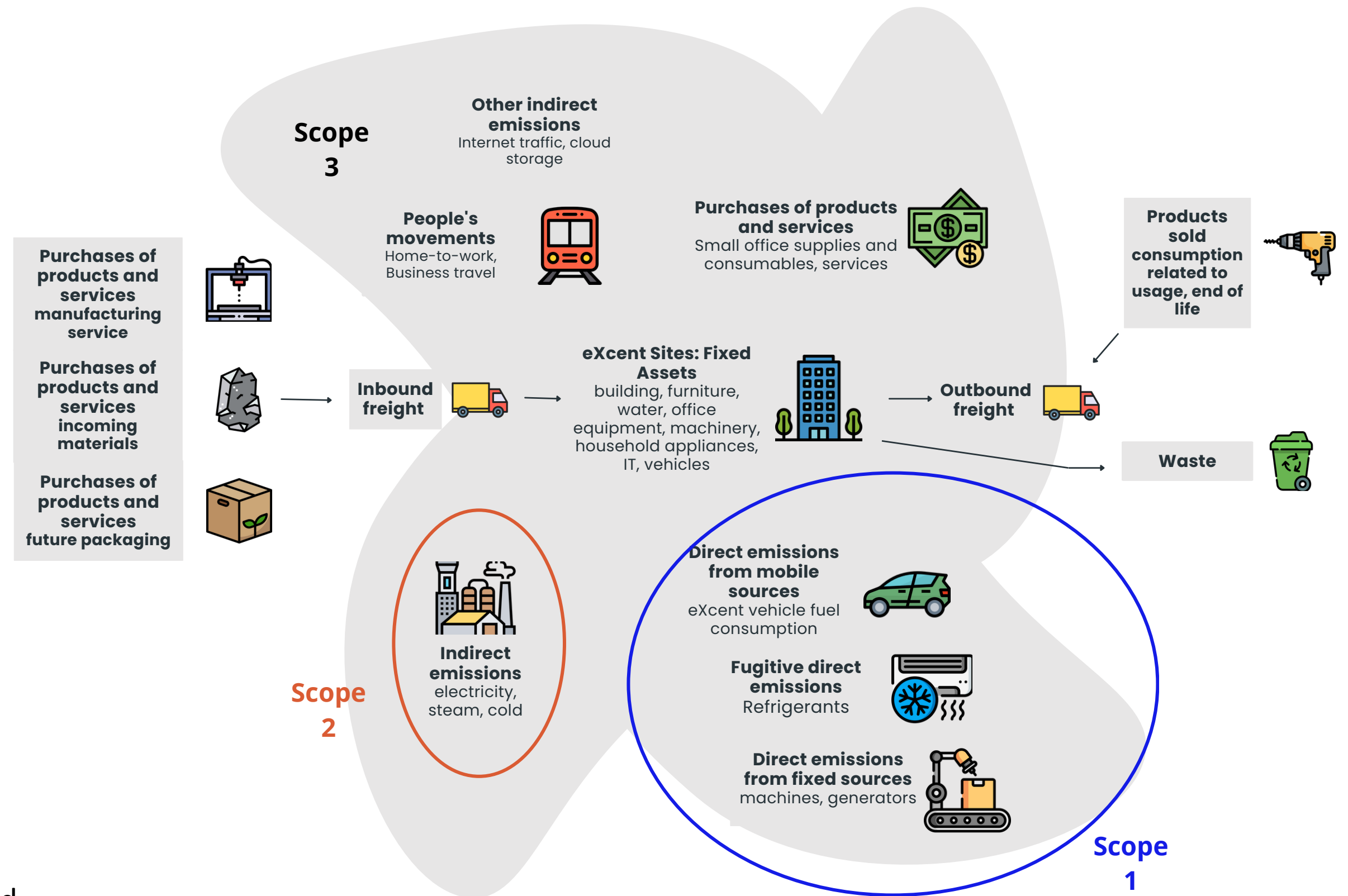
Scope 2 - Indirect energy-related emissions:
those derived from the energy we buy.
Example: the electricity in our buildings

Scope 3 - Other indirect emissions: all other emissions in our value chain.
Examples: product purchases, employee travel, use of our products

A comprehensive methodology for a 360° view of our footprint.

Our activity through the lens of the 3 scopes

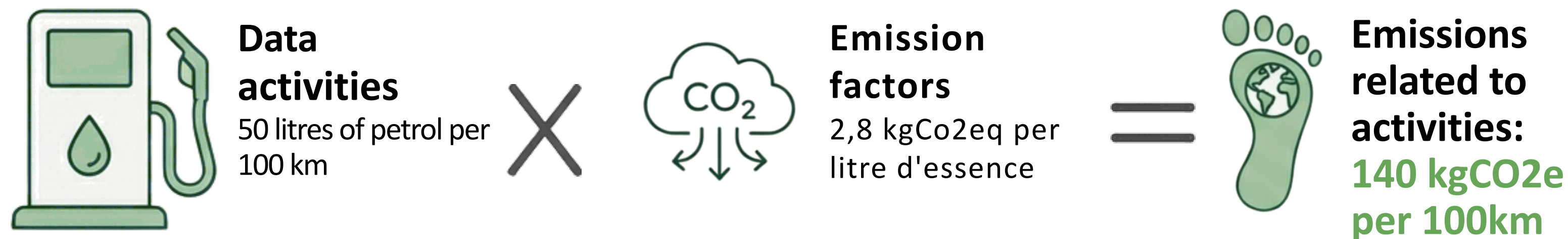
This diagram illustrates how every aspect of our operation is taken into account in the calculation: from the purchase of supplies (Scope 3) to the consumption of our vehicles (Scope 1) to the end of life of our products (Scope 3).



Each flow, direct or indirect, is identified and quantified.

From activity to emissions:

For each activity, we associate the data collected (e.g., liters of gasoline consumed) with recognized emission factors to obtain a balance of our greenhouse gas emissions.



This process is conducted according to the Bilan Carbone® methodology by our CSR Project Manager. Data is collected from the various eXcent stakeholders and then integrated into the Sweep digital platform, used to consolidate information, calculate greenhouse gas emissions and ensure the traceability of results.

Our 2025 carbon footprint:

9185 tCO₂eq

(vs 8,987 tCO₂eq in 2024)



That's the equivalent of 3,497 round-trip flights.
Paris - New York

In 2025, eXcent's carbon emissions across scopes 1, 2 and 3 amounted to **9,185 tonnes of CO₂ equivalent**, representing an increase of **4.6%** compared to our baseline year **(2022)** and an increase of **2.2%** compared to 2024.

This increase between 2024 and 2025 is mainly explained by an **increase in product-related emissions, due to the growth in purchases and sales of eXcent.**

In addition, **several methodological improvements have been integrated** into the calculation of our carbon footprint to enhance its accuracy:

Assignment of differentiated emission factors for air travel, according to the distance travelled.

Elimination of certain expenses related to outsourced services that were subject to double counting with physical data.

- Integration of updates to ADEME emission factors.
- Adding collaborators on assignment (presti).

In order to analyze comparable elements, we plan to recalculate our previous carbon footprints to incorporate these methodological changes.

Detailed breakdown of our transmission stations:



65%

PRODUCTS

(complete life cycle: from extraction to end of life)



19%

TRANSPORTS

(commuting, employee business trips)



10%

WORK ENVIRONMENT

(buildings, furniture, external expenses: vehicle maintenance, software purchases)



3%

FOOD

(lunch)



2%

DIGITAL

(equipment and email sending, video calls, professional telephone line, etc.)



<1%

ENERGY

(electricity consumption)



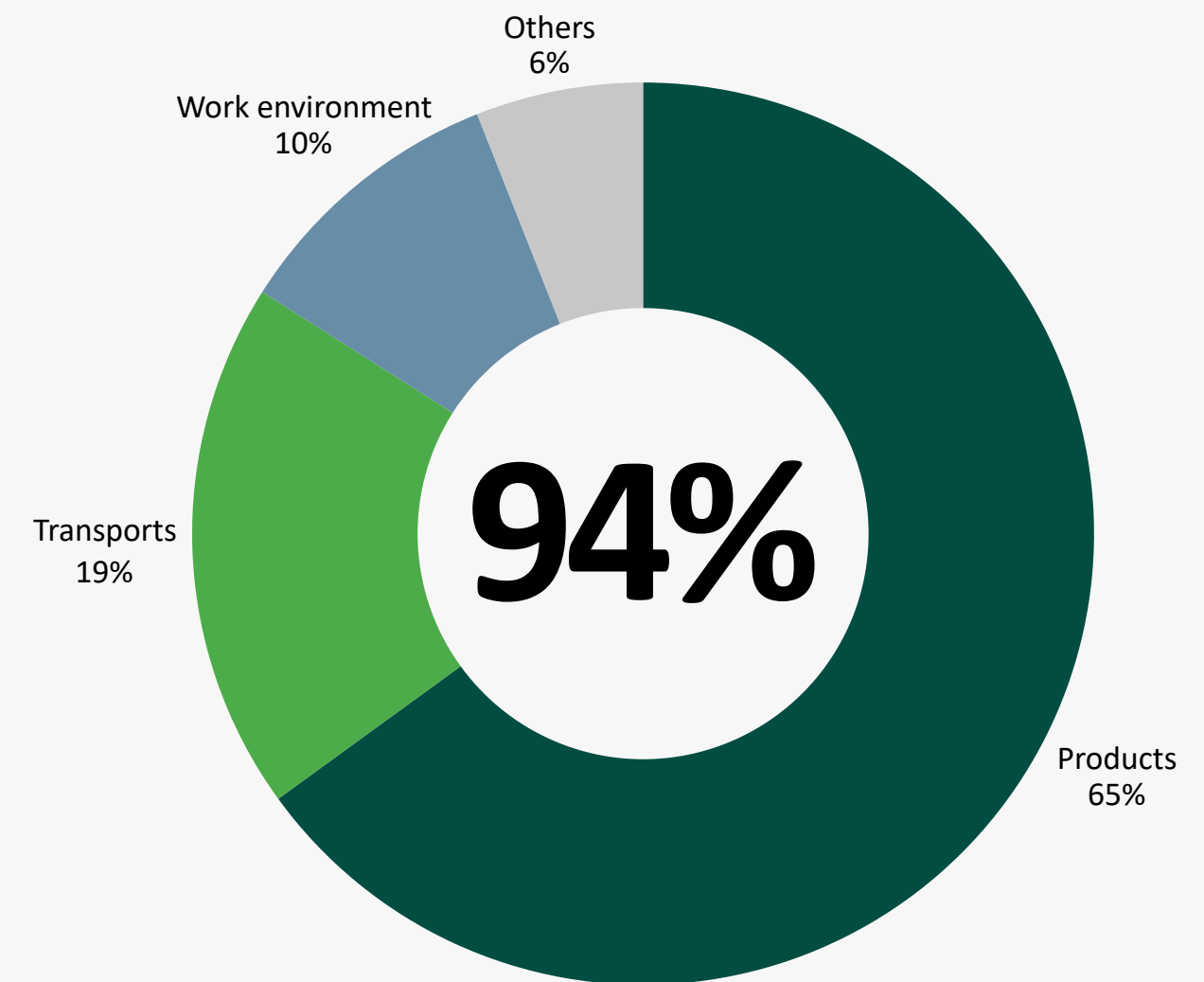
<1%

WASTE

(office and workshop waste)

Where is our impact primarily concentrated?

94% Our carbon footprint comes from our products, transportation and our work environment.



Identifying the main areas is crucial for prioritizing our decarbonization efforts.

A closer look at our 3 main positions



Products:

Product-related emissions have increased (+10% compared to 2022 and a 12.7% increase compared to 2024). This change, linked to the growth of our business, stems from the fact that we have purchased and manufactured more. The implementation of eco-design within our profit centers, as well as the involvement of our suppliers in our Responsible Purchasing approach, are our levers for reducing the carbon footprint of our products.



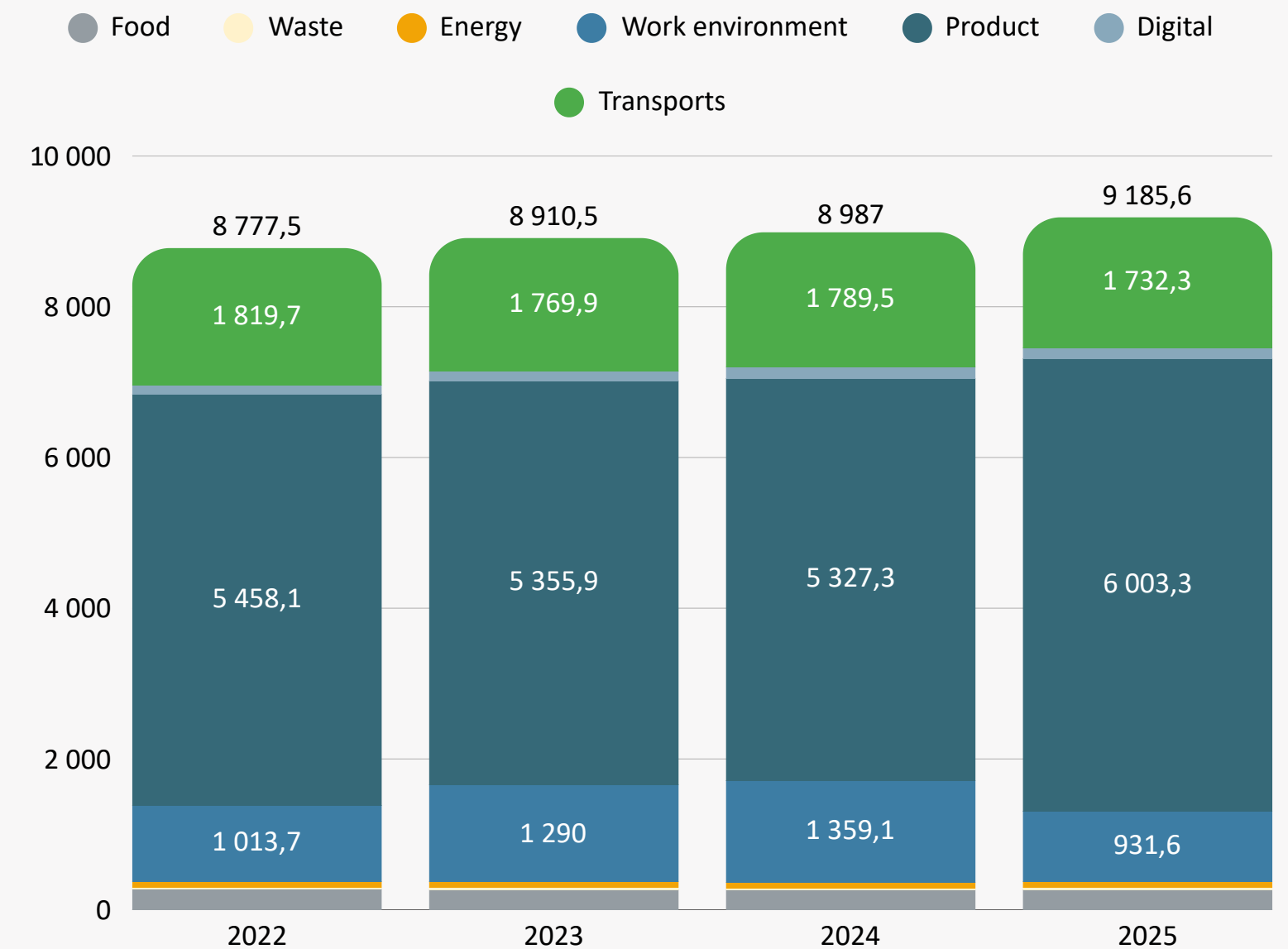
TRANSPORTATION (commuting, employee business trips):

A slight decrease in emissions has been observed, linked to the efforts implemented (e.g., employees using less polluting modes of transport*). As this remains the second largest contributor, decarbonization efforts must be maintained. In 2026, the greening of our vehicle fleet will be continued and strengthened.



WORK ENVIRONMENT (buildings, furniture, software, external expenses):

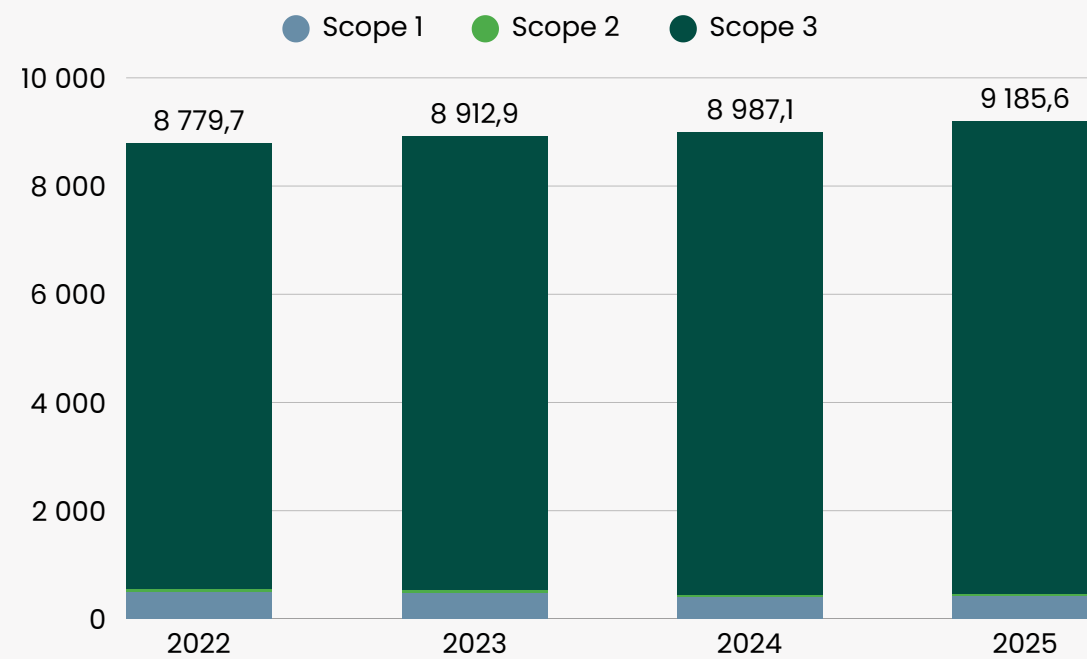
The decrease is due to a change in the calculation scope and an update of the emission factors. To allow for comparison, the changes will be made for the reference year.



* Emissions related to commuting are estimated from a mobility survey distributed to employees via the Sweep platform.

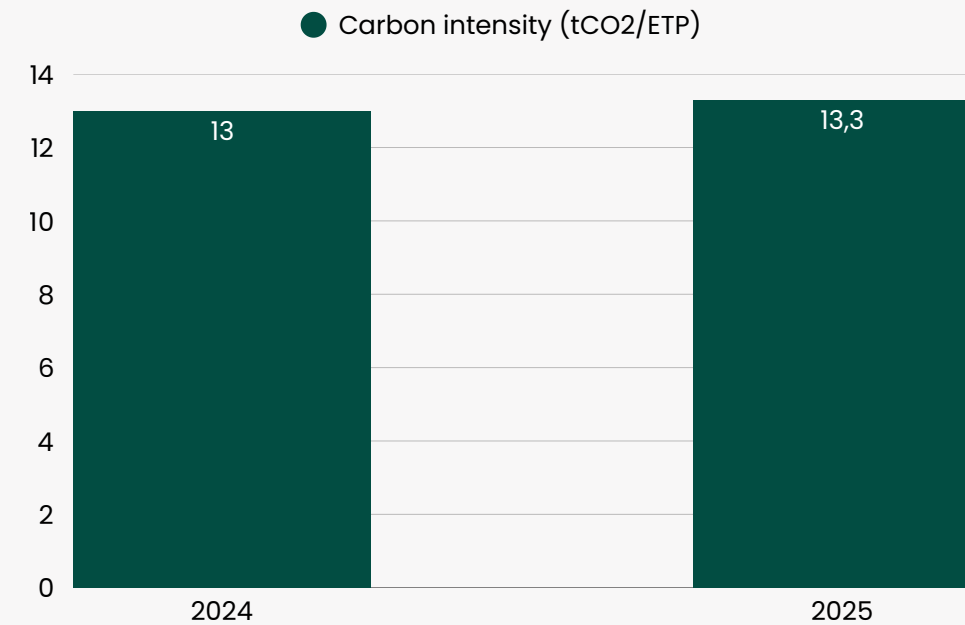
Annual comparison

IN ABSOLUTE VALUE (IN TCO₂E)



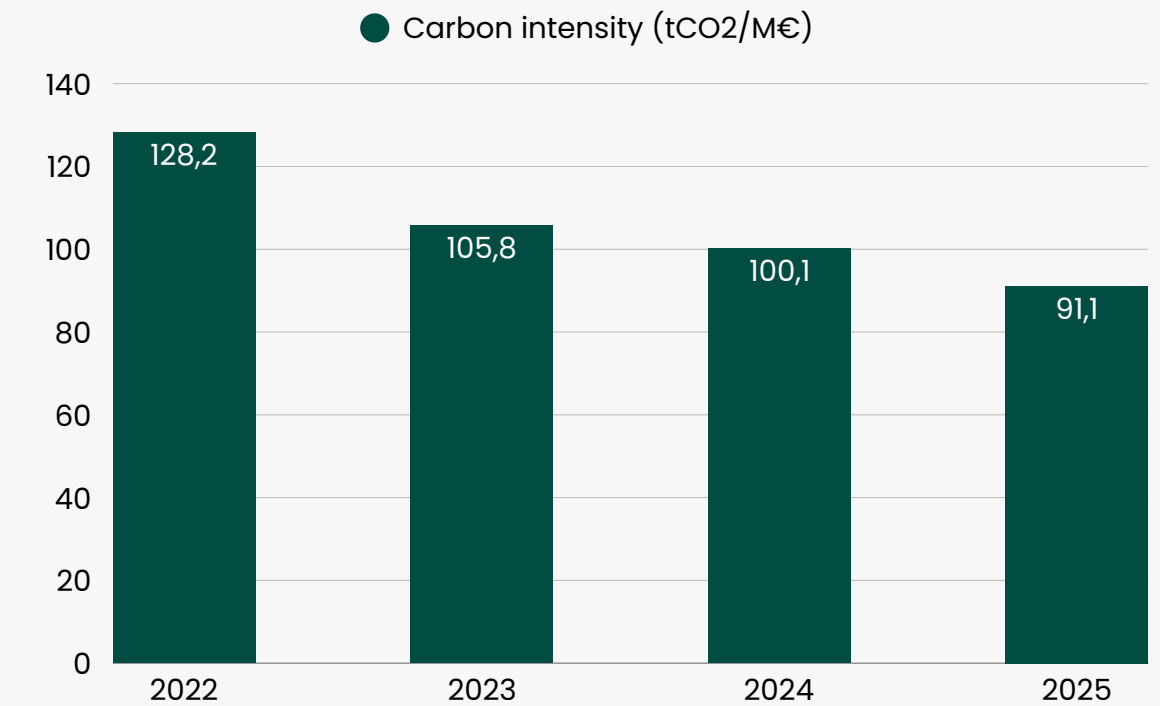
eXcent France's carbon footprint has increased by 4.6% since 2022. It is noted that indirect emissions such as transport, product life cycle and the purchase of goods and services represent the majority of eXcent's emissions.

IN CARBON INTENSITY (IN TCO₂E/ETP)



We observe a 2.3% increase in emissions per full-time equivalent (FTE) compared to 2024. This increase reflects the absolute value of the overall balance sheet. Note that the number of contract employees for 2022 and 2023 is not known.

IN CARBON INTENSITY (IN TCO₂E/M€)



We observe a 30% decrease in emissions per €1 million of revenue compared to 2022 and a 9.1% decrease compared to 2024. This shift is primarily due to the growth of eXcent's revenue. Between 2022 and 2025, eXcent's revenue increased by 47%, including a 12.3% increase between 2024 and 2025.

Our revenue growth has been faster than our greenhouse gas emissions growth.

Reduction target

Aligned with the Paris Agreement and structured according to the principles of the Science Based Targets initiative (SBTi), our carbon trajectory sets a clear course: to actively contribute to limiting warming to well below 2°C.

eXcent aims to reduce its emissions by 28% in absolute value by 2030 (scopes 1, 2 and 3), compared to our reference year 2022.

2030 Goals:

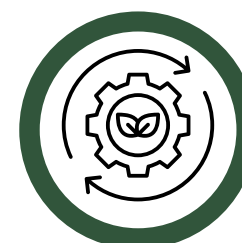
-28%

OF GHG EMISSIONS VERSUS
2022 ON 8780 TCO2E



-57% on scopes 1 and 2 (554 tCO2e):

Reduce the carbon impact linked to our direct emissions (company vehicles, energy, gas).



-26% on scope 3 (8226 TCO2e):

Implement eco-design and responsible purchasing.
Promote sustainable mobility for employees.

*Calculation methods:

= (-57%) on 554 tCO2e + (-26%) on 8,226 tCO2e =
-28% on 8,780 tCO2e

Our reduction trajectory

ON OUR LIVE BROADCASTS (SCOPE 1 & 2):

We have reduced our emissions by -14% compared to our reference year 2022.

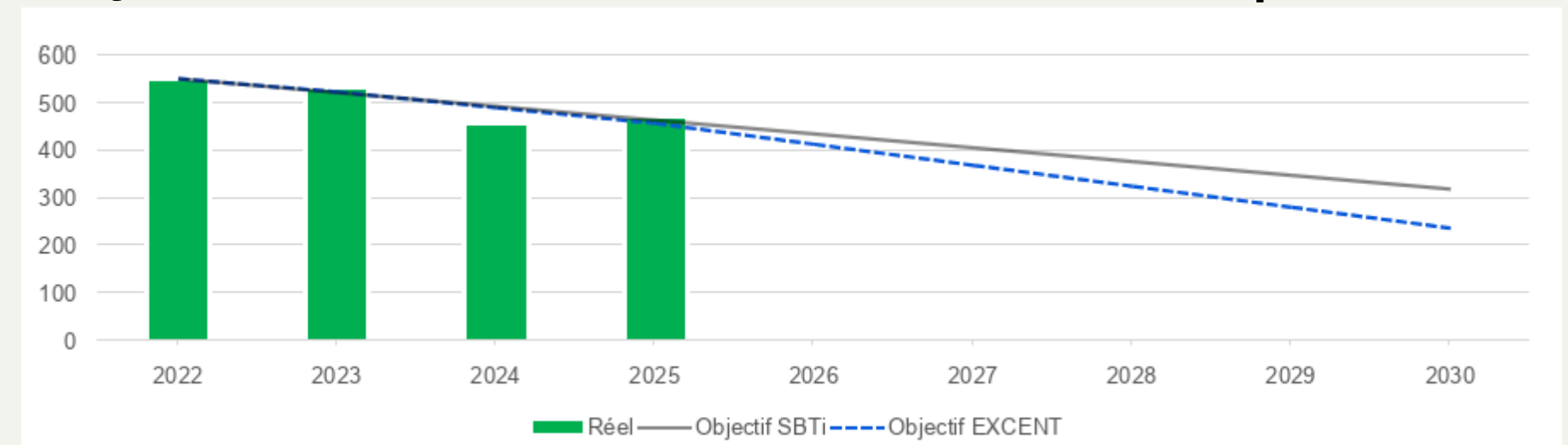
However, in 2025, the downward trend reversed and a slight increase in emissions is observed compared to 2024.

The main reasons are: higher gas consumption at XPU, XTO and XSN sites and a slight increase in petrol/diesel consumption of company vehicles.

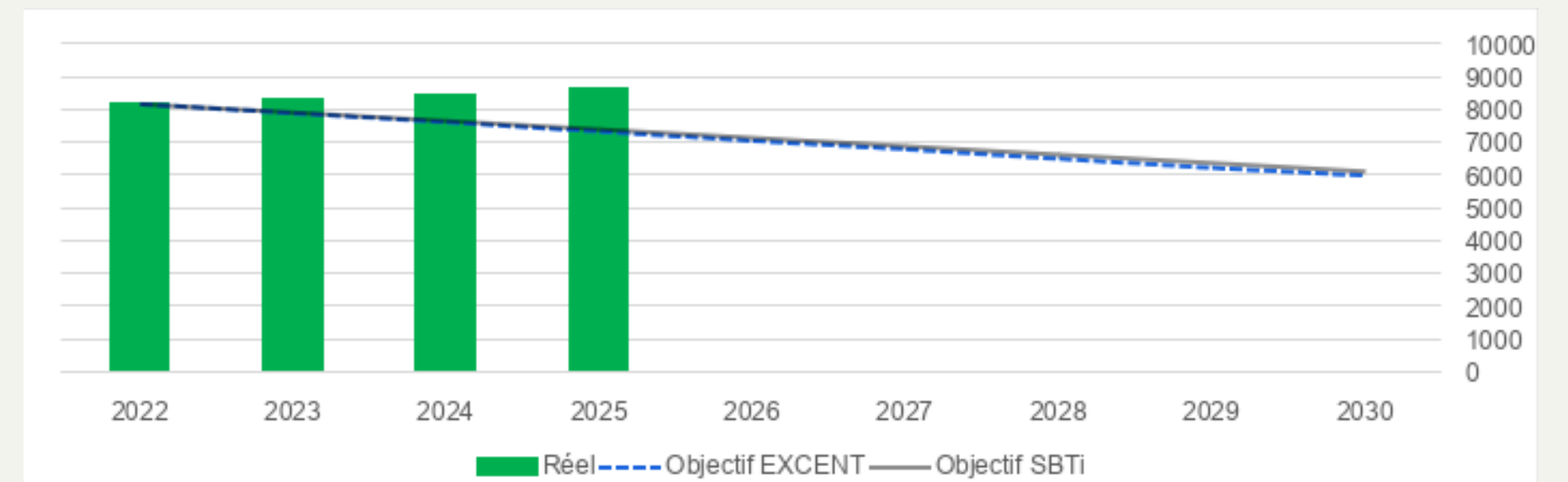
REGARDING OUR INDIRECT EMISSIONS (SCOPE 3):

Our Scope 3 emissions remain 6% above their 2022 baseline level and are well above the defined decarbonization trajectory. Decarbonization efforts must be continued and strengthened to reverse this upward trend.

TRAJECTORY SCOPE 1&2 IN ABSOLUTE VALUE (tCO₂eq)



TRAJECTORY SCOPE 3 IN ABSOLUTE VALUE (tCO₂eq)



Evolution of BEGES v5 by eXcent France

(results published annually on the ADEME website)

Regulatory categories			2022 value (tCO ₂ e)	2023 value (tCO ₂ e)	2024 value (tCO ₂ e)	2025 value (tCO ₂ e)	Variation 2022–2025
SCOPE 1	Direct GHG emissions	Direct emissions from stationary combustion sources	36,17	38,54	23,12	31,42	-13,13%
		Direct emissions from mobile combustion sources	394,46	377,23	304,71	307,1	-22,15%
		Direct emissions from non-energy processes					
		Fugitive direct emissions	61,63	59,28	64,8	66,34	7,64%
		Emissions from biomass (soils and forests)	17,5	17,48	17,48	19,47	11,26%
SCOPE 2	Indirect emissions associated with energy	Indirect emissions associated with electricity consumption	44,27	45,35	50,31	49,97	12,88%
		Indirect emissions associated with energy consumption other than electricity					
SCOPE 3	Indirect emissions associated with transportation	Upstream freight transport	111,05	115,6	114,82	132,48	19,30%
		Downstream freight transport	252,3	264,81	278,19	313,62	24,30%
		Employee commuting	1 158,52	1 088,31	1 124	1 123,39	-3,03%
		Visitor and customer travel					
		Business travel	261,54	296,87	355,75	291,11	11,31%
	Indirect emissions associated with purchased products	Purchased goods	3992,21	3 896,49	3 869,27	4394	10,06%
		Capital goods	544,35	458,06	495,89	478,25	-12,14%
		Waste generated	21,49	26,2	22	28,21	31,27%
		Upstream leased assets (15)					
		Purchased services	433,7	807,72	869,19	433,38	-0,07%
	Indirect emissions associated with sold products	Use of sold products (JacXson)	180	60	60	7,32	-95,93%
		Downstream leased assets					
		End-of-life treatment of sold products	951,39	1 045,23	1 026,44	1 189,59	25,04%
		Investments					
	Other indirect emissions	Other indirect emissions	319,16	313,5	315,16	320,02	0,27%

Our main levers for decarbonization



Eco-design

- Carbon measurement tools (LCA + intellectual services)
- Raising awareness of eco-design
- Expert training in eco-design
- Mastery of the cycle analysis of our products
- To offer and sell less impactful industrial solutions to our customers (objectives: -35% average impact on all products and 100% eco-designed products by 2030)



Responsible purchasing

- Integration of CSR criteria into our purchasing processes (authorization form, supplier specifications, supplier audits)
- To structure a panel of 50 **responsible suppliers** by 2026 and 100% of our suppliers committed to this approach by 2030
- Deployment of the **Sweep Suppliers module**
- Training our buyers in CSR
- Raising awareness and supporting our suppliers



Mobility

- Employer mobility plan
- Travel policy in favor of trains
- Greening of our vehicle fleet (100% electric), charging stations
- Encourage sustainable modes of transport



Work environment

- Responsible digital technology
- Waste management
- Energy: 100% renewable energy contract, 633 photovoltaic modules on XPU, thermal insulation

**More actions in
eXcent's CSR
Report**

Conclusion

eXcent has begun its decarbonization process:

Emissions reduction targets have now been defined, and the first actions are being implemented. Results are beginning to materialize: our carbon intensity is decreasing—in other words, at the same production level, eXcent is progressively generating fewer greenhouse gas emissions. However, this improvement has not yet translated into a reduction in our emissions in absolute terms, which have continued to rise since 2022. To stay on track with our decarbonization trajectory and achieve the set targets, it is therefore essential to continue and expand the actions already undertaken (e.g., the implementation of eco-design) to sustainably reduce our carbon footprint.

eXcent's business is experiencing strong growth:

Since our carbon baseline year of 2022, eXcent has recorded a 47% increase in revenue between 2022 and 2025. This growth is accompanied by a 3.7% increase in greenhouse gas emissions over the same period. This rise is explained by an increase in product-related emissions, due to the growth in eXcent's purchases and sales.

2025 marks a significant milestone in eXcent's carbon management. This year has been characterized by a commitment to strengthening our governance, the reliability, and the use of our carbon data. The acquisition of the Sweep solution, the updating of calculation methodologies, and the work to improve data reliability have enabled us to enhance the detail of our reporting.

Expanding the scope by integrating subsidiaries reflects our desire to have a global view of our environmental footprint.

These advances provide a solid foundation for continuing our efforts to reduce emissions and strengthen the integration of climate issues into our decisions and activities.

2026 This continuity will be maintained in ensuring the reliability of data and carbon results. Our calculation methodologies will continue to improve to provide the most accurate reporting possible regarding our activities. Updates will also be made for the reference year and previous years to guarantee comparability of results. Similarly, eXcent will pursue and strengthen the actions undertaken to achieve our decarbonization objectives.



For further information, please contact our CSR department: e.nov@excent.fr