

Carbon Accounting Methodology

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

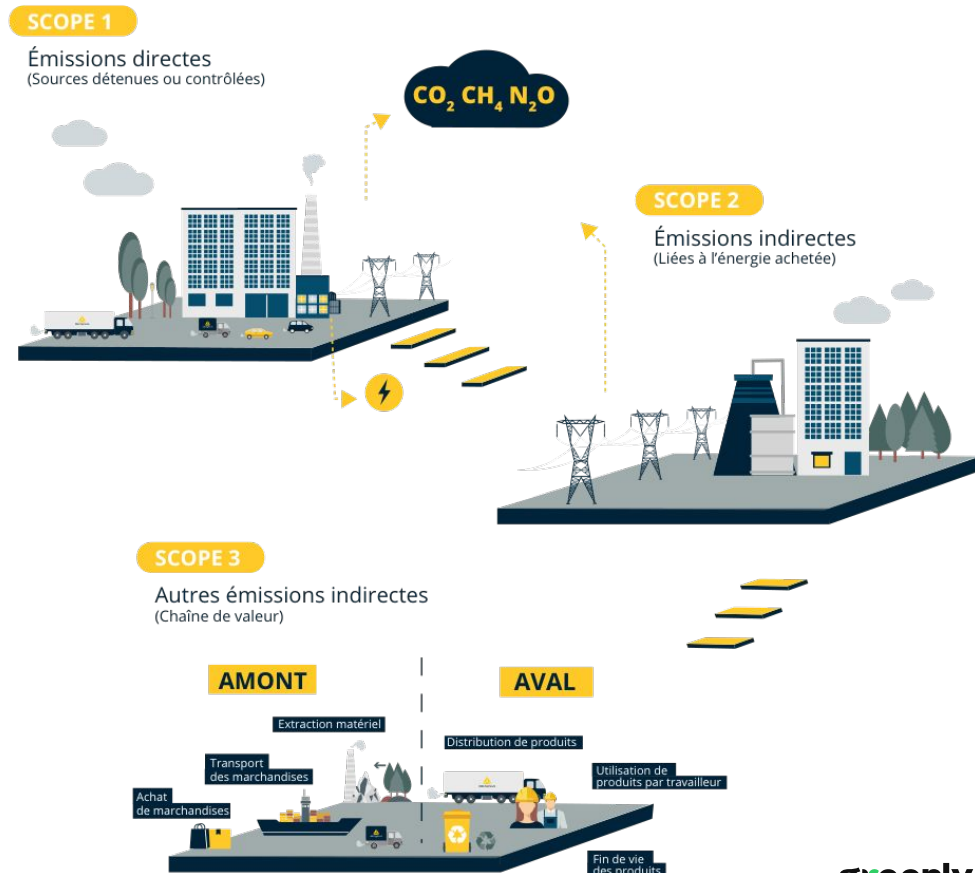
Emissions related to the organization's consumption of electricity, heat or steam.

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

88% of our emissions of 2024 are calculated using activity data

Activity metrics x Emissions factors = CO2 Eq. Emissions

Expense based ↓ Increasing Accuracy* ↓ Activity based	 Total Expense 80€	1.75 kgCO2e/€	140 kgCO2e
	 Total Distance 600 km	0.2 kgCO2e/km	120 kgCO2e
	 Total Fuel 40 liters	2.8 kgCO2e/liters	112 kgCO2e

*depending on the availability of data

Emission Factor Sources



Key Results



General overview

KEY RESULTS - 2024



Absolute

265k
tCO₂e



Per employee

77
tCO₂e

Employee number : 3.5k



Per revenue (M)

766
tCO₂e

Revenue : 346M€



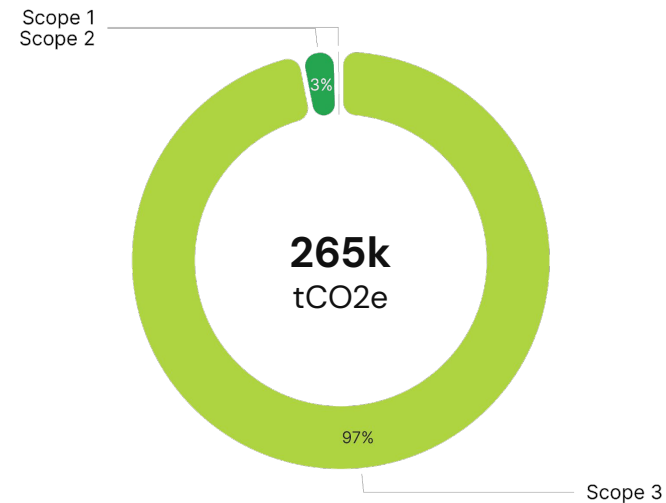
This report summarizes the results of Delta Plus Group's 2024 GHG emissions assessment based on the information collected and subject to its completeness, correct categorization and validation.

Breakdown: Where do our emissions come from?

General overview

BREAKDOWN BY SCOPE - 2024

	Scope 1	Scope 2	Scope 3
Absolute tCO ₂ e	981	7.3k	257k
Employee tCO ₂ e/employee	0.3	2.1	74
Revenue tCO ₂ e/M€	2.8	21	742

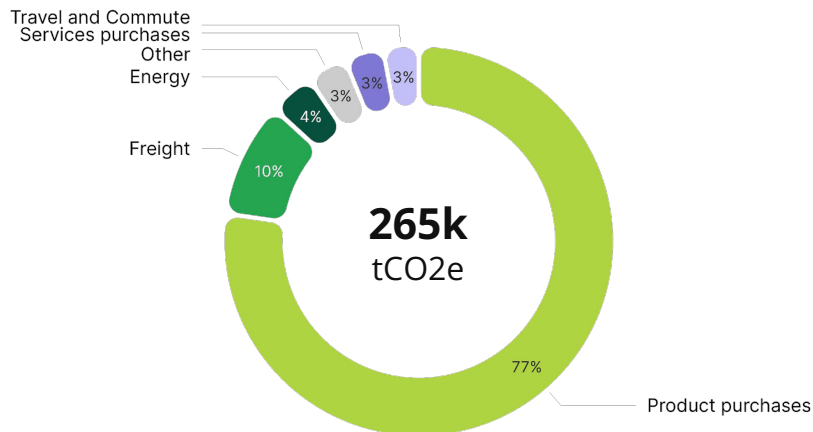


Results subject to the correct categorization and validation of expenses of Delta Plus Group.

General overview

GROUP - RESULTS BY ACTIVITY

Total emissions of Delta Plus Group,
by activity (% tCO₂e)



Is equivalent to:



The amount of CO₂ sequestered annually by **24k hectares of growing forest***



The annual emissions of **28k French Residents***



147k Paris - New York round trips*

	Absolute tCO ₂ e	Per employee tCO ₂ e/employee
Product purchases	205k	59
Freight	25k	7.3
Energy	10k	2.9
Services purchases	8.6k	2.5
Travel and Commute	7.8k	2.3
Assets	4.5k	1.3
Others**	4.1k	1.2

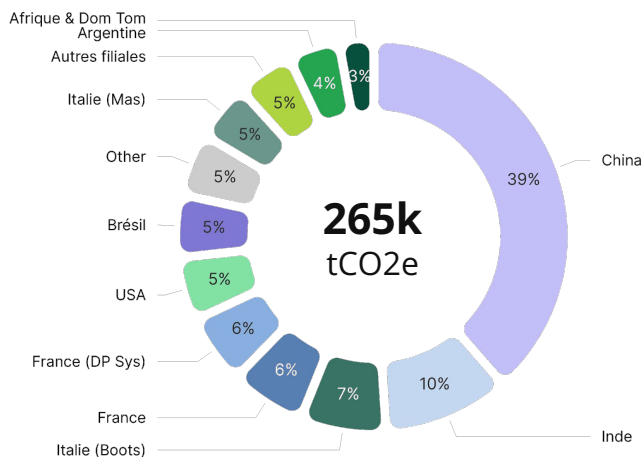
*Sources: Labos1Point5, ExioBase, French National Forests Office

**Waste, Food and drinks, Activities and events, Digital, Investments

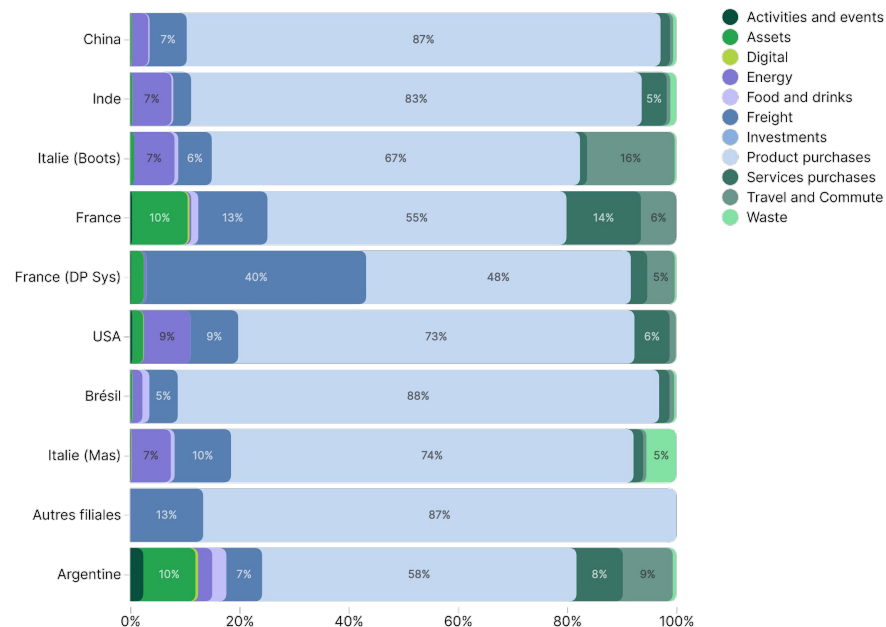
General overview

ENTITY - RESULTS BY ACTIVITY

Emissions per entity (% tCO2e)



Breakdown by activity, by entity (% tCO2e)



Only top 10 most emissive companies are displayed, please visit your Greenly platform for additional details.

Focus on buildings

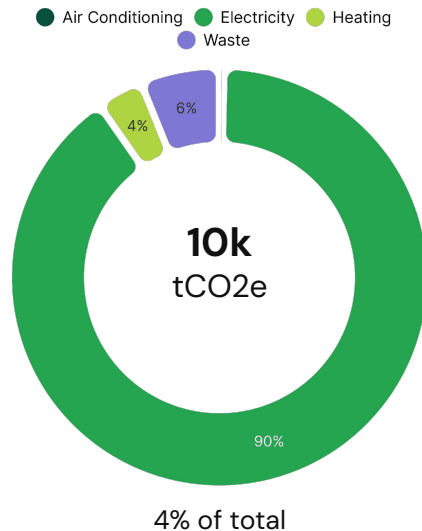
ACTIVITY ANALYSIS

Activity emissions
10k tCO₂e (100%)

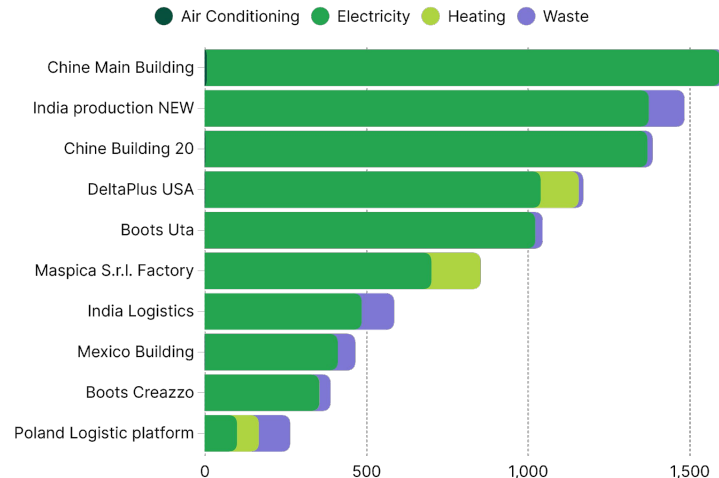
Estimated emissions
0 tCO₂e (0%)



Total emissions per category (tCO₂e)



Total emissions per building (tCO₂e)



Only top 10 most emissive buildings are displayed, please visit your Greenly platform for additional details.

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).



enjoy safety.
Sustain the future