PLUXEE INTERNATIONAL

2025 CDP Corporate Questionnaire 2025

Word version

Important: this export excludes unanswered questions
This document is an export of your organization's CDP questionnaire response. It contains all data points for questions that are answered or in progress. There may be questions or data points that you have been requested to provide, which are missing from this document because they are currently unanswered. Please note that it is your responsibility to verify that your questionnaire response is complete prior to submission. CDP will not be liable for any failure to do so.
Read full terms of disclosure

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10/27/2025, 08:55 pm

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C1. Introduction

(1.1) In which language are you submitting your response?

Select from:

☑ English

(1.2) Select the currency used for all financial information disclosed throughout your response.

Select from:

☑ EUR

(1.3) Provide an overview and introduction to your organization.

(1.3.2) Organization type

Select from:

☑ Publicly traded organization

(1.3.3) Description of organization

Pluxee (formerly Sodexo Benefits and Rewards Services) is a global leader in Employee Benefits and Engagement that operates in 29 countries. Pluxee shapes the world of employee benefits and engagement by bringing to life a personalized and sustainable employee experience at work and beyond. Pluxee helps companies attract and retain talent thanks to a broad range of benefits and engagement solutions across Meal & Food, Well-being, Mobility, Reward & Recognition, and Public Benefits. The group's products and solutions are delivered through websites, applications, portals, and cards (either virtual or plastic). A multi-benefit offer is also available, through which clients can load multiple benefits – according to their needs – onto one app or one card. Powered by leading technology and more than 5,415 engaged team members, Pluxee is a trusted partner within a highly interconnected B2B2C ecosystem of more than 500,000+ clients, 37 million+ consumers and 1.7 million+ merchants. With a foundation rooted in 45 years of legacy from Sodexo, Pluxee emerged as a new brand in June 2023 and underwent a spin-off from Sodexo in February 2024. The group is committed to creating a positive impact by driving business in local communities, supporting employee well-being, and protecting the planet. As disclosed in section 5.5.1 of our 2024 Annual Report, our emissions in the period have been negatively impacted by the spin-off from Sodexo and rebranding activities. Activities such as business travel related to brand launch events, and reissuing physical cards to comply with legal requirements in some countries presented exceptional circumstances that led to an increase in our Scope 3 emissions compared to the previous reporting year. Our global carbon footprint disclosed for CDP's reporting period totaled 27,645 tCO2e, of which 51.3% were linked to the purchase of good and services – including but not limited to production of our physical products, IT hardware and software, purchase of intellectual services; and 33.6% were linked to commuting and business travel.

[Fixed row]

(1.4) State the end date of the year for which you are reporting data. For emissions data, indicate whether you will be providing emissions data for past reporting years.

	End date of reporting year	Alignment of this reporting period with your financial reporting period	Indicate if you are providing emissions data for past reporting years
	05/30/2024	*Select from:* ☑ No	*Select from:* ☑ No

[Fixed row]

(1.4.1) What is your organization's annual revenue for the reporting period?

1213973000w

(1.5) Provide details on your reporting boundary.

	Is your reporting boundary for your CDP disclosure the same as that used in your financial statements?
	Select from: ☑ Yes

[Fixed row]

(1.6) Does your organization have an ISIN code or another unique identifier (e.g., Ticker, CUSIP, etc.)?

ISIN code - bond

(1.6.1) Does your organization use this unique identifier?

Select from:

☑ No

ISIN code - equity

(1.6.1) Does your organization use this unique identifier?

Select from:

☑ Yes

(1.6.2) Provide your unique identifier

NL0015001W49

CUSIP number

(1.6.1) Does your organization use this unique identifier?

Select from:

☑ No

Ticker symbol

(1.6.1) Does your organization use this unique identifier?

Select from:

☑ Yes

(1.6.2) Provide your unique identifier

PLX

SEDOL code

(1.6.1) Does your organization use this unique identifier?

Select from:
☑ No

LEI number

(1.6.1) Does your organization use this unique identifier?

Select from:
☑ No

D-U-N-S number

(1.6.1) Does your organization use this unique identifier?

Select from:
☑ No

Other unique identifier

(1.6.1) Does your organization use this unique identifier?

Select from:
☑ Yes

(1.6.2) Provide your unique identifier

SIRET: 340 393 065 00321
[Add row]

(1.7) Select the countries/areas in which you operate.

Select all that apply

☑ Peru
☑ Chile
☑ China
☑ India
☑ Italy
☑ Panama
☑ Poland
☑ Turkey
☑ Austria
☑ Belgium
☑ Uruguay
☑ Bulgaria
☑ Colombia
☑ Portugal
☑ Viet Nam
☑ Spain
☑ Brazil
☑ France
☑ Israel
☑ Mexico
☑ Czechia
☑ Germany
☑ Morocco
☑ Romania
☑ Tunisia
☑ Indonesia
☑ Luxembourg
☑ Philippines
☑ United States of America
☑ United Kingdom of Great Britain and Northern Ireland

(1.24) Has your organization mapped its value chain?

(1.24.1) Value chain mapped

Select from:

☑ Yes, we have mapped or are currently in the process of mapping our value chain

(1.24.2) Value chain stages covered in mapping

Select all that apply

☑ Upstream value chain
☑ Downstream value chain

(1.24.3) Highest supplier tier mapped

Select from:

☑ Tier 1 suppliers

(1.24.4) Highest supplier tier known but not mapped

Select from:

☑ All supplier tiers known have been mapped

(1.24.7) Description of mapping process and coverage

We have identified and structured our value chain as follows: 1. Upstream: legal framework entitling companies to get fiscal benefits by providing employees with our products and services in most countries; order of our products and services from a digital platform; production and delivery of physical supports for our products and services (paper vouchers, cards, and/or digital platform). 2. Operations: offices leased, energy and furniture; company vehicles, business travel and commuting; IT infrastructure; intellectual services. 3. Downstream: use of benefit at a point-of-sales in an affiliated merchant, by handing the paper voucher or paying with a card (physical or virtual/mobile); additional transport downstream to collect paper vouchers from merchants so they can be reimbursed; payment transfers for card usages; handling of end-of-life of physical cards (in some markets); customer care services based in virtual and human-managed helpdesks. From a supply chain perspective, the following categories are applicable to our products: 1. Upstream: Cards & Paper Products (i.e. producers, personalization partners); Transport (i.e. logistic suppliers, distribution/mailing companies); Payment and Merchant reimbursement (i.e. payment acquiring, processors, schemes, mobile payment, payment solution providers, banks); 2. Operations: Facilities (leasing, energy, maintenance); Employees Mobility (business travel, commuting); Information Services & Technology; Professional services (i.e. Marketing, HR, Legal, Finance, Strategy); 3. Downstream: Transport (in the case of paper vouchers reimbursement to merchants); Digital services and Customer Care (i.e. IT and digital platforms, customer care systems, call centers); Recycling suppliers.
[Fixed row]

(1.24.1) Have you mapped where in your direct operations or elsewhere in your value chain plastics are produced, commercialized, used, and/or disposed of?

(1.24.1.1) Plastics mapping

Select from:

☑ Yes, we have mapped or are currently in the process of mapping plastics in our value chain

(1.24.1.2) Value chain stages covered in mapping

Select all that apply

☑ Upstream value chain

☑ Downstream value chain

☑ End-of-life management

(1.24.1.4) End-of-life management pathways mapped

Select all that apply

☑ Recycling

☑ Incineration

☑ Landfill

[Fixed row]

C2. Identification, assessment, and management of dependencies, impacts, risks, and opportunities

(2.1) How does your organization define short-, medium-, and long-term time horizons in relation to the identification, assessment, and management of your environmental dependencies, impacts, risks, and opportunities?

Short-term

(2.1.1) From (years)

0

(2.1.3) To (years)

1

(2.1.4) How this time horizon is linked to strategic and/or financial planning

This time horizon is the one used when conducting our double materiality assessment as per CSRD standards.

Medium-term

(2.1.1) From (years)

2

(2.1.3) To (years)

5

(2.1.4) How this time horizon is linked to strategic and/or financial planning

This time horizon is the one used when conducting our double materiality assessment as per CSRD standards.

Long-term

(2.1.1) From (years)

6

(2.1.2) Is your long-term time horizon open ended?

Select from:
☑ Yes

(2.1.4) How this time horizon is linked to strategic and/or financial planning

This time horizon is the one used when conducting our double materiality assessment as per CSRD standards.
[Fixed row]

(2.2) Does your organization have a process for identifying, assessing, and managing environmental dependencies and/or impacts?

	Process in place	Dependencies and/or impacts evaluated in this process
	Select from: ☑ Yes	*Select from:* ☑ Both dependencies and impacts

[Fixed row]

(2.2.1) Does your organization have a process for identifying, assessing, and managing environmental risks and/or opportunities?

	Process in place	Risks and/or opportunities evaluated in this process	Is this process informed by the dependencies and/or impacts process?
	Select from: ☑ Yes	*Select from:* ☑ Both risks and opportunities	*Select from:* ☑ Yes

[Fixed row]

(2.2.2) Provide details of your organization's process for identifying, assessing, and managing environmental dependencies, impacts, risks, and/or opportunities.

Row 1

(2.2.2.1) Environmental issue

Select all that apply

☑ Climate change

(2.2.2.2) Indicate which of dependencies, impacts, risks, and opportunities are covered by the process for this environmental issue

Select all that apply

☑ Dependencies

☑ Impacts

☑ Risks

☑ Opportunities

(2.2.2.3) Value chain stages covered

Select all that apply

☑ Direct operations

☑ Upstream value chain
☑ Downstream value chain

(2.2.2.4) Coverage

Select from:
☑ Full

(2.2.2.5) Supplier tiers covered

Select all that apply
☑ Tier 1 suppliers

(2.2.2.7) Type of assessment

Select from:
☑ Qualitative and quantitative

(2.2.2.8) Frequency of assessment

Select from:
☑ Annually

(2.2.2.9) Time horizons covered

Select all that apply
☑ Short-term
☑ Medium-term
☑ Long-term

(2.2.2.10) Integration of risk management process

Select from:
☑ Integrated into multi-disciplinary organization-wide risk management process

(2.2.2.11) Location-specificity used

Select all that apply

☑ Site-specific

(2.2.2.12) Tools and methods used

Databases

☑ Nation-specific databases, tools, or standards

Other

☑ Internal company methods

☑ Materiality assessment

☑ Partner and stakeholder consultation/analysis

☑ Scenario analysis

☑ Other, please specify :GHG Protocol

(2.2.2.13) Risk types and criteria considered

Acute physical

☑ Drought

☑ Flood (coastal, fluvial, pluvial, ground water)

☑ Wildfires

Chronic physical

☑ Increased severity of extreme weather events

Policy

☑ Changes to national legislation

Market

☑ Changing customer behavior

Reputation

☑ Negative press coverage related to support of projects or activities with negative impacts on the environment (e.g. GHG emissions, deforestation & conversion, water stress)

Technology

☑ Data access/availability or monitoring systems

Liability

☑ Non-compliance with regulations

(2.2.2.14) Partners and stakeholders considered

Select all that apply

☑ Customers

☑ Employees

☑ Local communities

☑ Regulators

☑ Suppliers

(2.2.2.15) Has this process changed since the previous reporting year?

Select from:

☑ No

(2.2.2.16) Further details of process

At Pluxee, the identification, assessment and management of environmental risks are part of the company's system covering all of its operations, at all of its locations. Pluxee's risk management process consists of four core actions: identify, assess, mitigate, and monitor & report, in which Sustainability management team takes active part. As stated in the page 251 of our FY24 Annual Report, Pluxee has mapped climate risks under the label "Environmental Sustainability". A detailed description of the risk, mitigation actions and initiatives is available in the Report.

Row 2

(2.2.2.1) Environmental issue

Select all that apply

☑ Plastics

(2.2.2.2) Indicate which of dependencies, impacts, risks, and opportunities are covered by the process for this environmental issue

Select all that apply

☑ Dependencies

☑ Impacts

☑ Risks

☑ Opportunities

(2.2.2.3) Value chain stages covered

Select all that apply

☑ Direct operations

☑ Upstream value chain

☑ Downstream value chain

☑ End of life management

(2.2.2.4) Coverage

Select from:

☑ Full

(2.2.2.5) Supplier tiers covered

Select all that apply

☑ Tier 1 suppliers

(2.2.2.7) Type of assessment

Select from:

☑ Qualitative and quantitative

(2.2.2.8) Frequency of assessment

Select from:

☑ Annually

(2.2.2.9) Time horizons covered

Select all that apply

☑ Short-term

☑ Medium-term

☑ Long-term

(2.2.2.10) Integration of risk management process

Select from:

☑ A specific environmental risk management process

(2.2.2.11) Location-specificity used

Select all that apply

☑ Site-specific

(2.2.2.12) Tools and methods used

Databases

☑ Nation-specific databases, tools, or standards

Other

☑ Internal company methods

☑ Materiality assessment

☑ Partner and stakeholder consultation/analysis

☑ Other, please specify :Declarative data from countries using a consolidation platform (UL360), GHG Protocol

(2.2.2.13) Risk types and criteria considered

Policy

☑ Changes to national legislation

☑ Lack of globally accepted and harmonized definitions

Market

☑ Availability and/or increased cost of certified sustainable material

☑ Availability and/or increased cost of raw materials

☑ Availability and/or increased cost of recycled or renewable content

☑ Changing customer behavior

Reputation

☑ Impact on human health

☑ Increased partner and stakeholder concern and partner and stakeholder negative feedback

(2.2.2.14) Partners and stakeholders considered

Select all that apply

☑ Customers

☑ Regulators

☑ Suppliers

(2.2.2.15) Has this process changed since the previous reporting year?

Select from:

☑ No

(2.2.2.16) Further details of process

At Pluxee, the identification, assessment and management of environmental risks are part of the company's system covering all of its operations, at all of its locations. Pluxee's risk management process consists of four core actions: identify, assess, mitigate, and monitor & report, in which Sustainability management team takes active part. As stated in the page 251 of our FY24 Annual Report, Pluxee has mapped plastics-related risks along with other climate risks under the label "Environmental Sustainability". A detailed description of the risk, mitigation actions and initiatives is available in the Report.
[Add row]

(2.2.7) Are the interconnections between environmental dependencies, impacts, risks and/or opportunities assessed?

(2.2.7.1) Interconnections between environmental dependencies, impacts, risks and/or opportunities assessed

Select from:
☑ Yes

(2.2.7.2) Description of how interconnections are assessed

Environmental impacts, risks and/or opportunities were identified as part of the risk management process used to identify dependencies, and were constantly analysed jointly. More specifically, Pluxee aims at capturing and rating any risk that may be connected to its dependencies. As an example, Pluxee's water consumption issues are related to the water consumption and management of the Group's data centers providers. As Pluxee's activities requires increasing data centers capacities, the Group's dependency on water is on the rise while water scarcity related to the climate change is a growing matter of topic in many regions.
[Fixed row]

(2.3) Have you identified priority locations across your value chain?

(2.3.1) Identification of priority locations

Select from:
☑ Yes, we have identified priority locations

(2.3.2) Value chain stages where priority locations have been identified

Select all that apply
☑ Direct operations
☑ Upstream value chain
☑ Downstream value chain

(2.3.3) Types of priority locations identified

Sensitive locations

☑ Areas of high ecosystem integrity

☑ Areas of limited water availability, flooding, and/or poor quality of water

Locations with substantive dependencies, impacts, risks, and/or opportunities

☑ Locations with substantive dependencies, impacts, risks, and/or opportunities relating to forests

☑ Locations with substantive dependencies, impacts, risks, and/or opportunities relating to water

(2.3.4) Description of process to identify priority locations

Environmental impacts, risks and/or opportunities were identified as part of the same process used to identify dependencies and were constantly analyzed jointly. More specifically, Pluxee aimed at capturing and rating any risk that may be connected to its dependencies. Pluxee identified the location of sites in its direct perimeter and its value chain (data centers) that are important to its activity (see answers in previous sections/questions). For these assets, Pluxee has studied the evolution of drought, river floods, pluvial floods, costal floods and wildfires in years 2024, 2030, 2040 and 2050. Pluxee crossed these hazard evolutions with the sensitivity of the studied assets to these hazards to determine whether or not it is subject to material physical risks. Data sources: Munich Re LRI and JBA flood maps; data based on CMIP6 and CMIP5 simulations that are bias corrected. Indicators: - For wildfires: Annual maximum of Munich Re's Fire Weather Index (FWI) coupled to landcover data that identifies vegetation presence - For droughts: Annual sum of monthly SPEI values (Standardized Precipitation and Evaporation Index) - For river floods: Areas threatened by extreme floods. Flood maps with return periods of 50, 100 and 500 years. Current River Flood hazard zones from JBA data, projected River Flood hazard zones with return periods of 50, 100 and 500 years for respective projection year and RCP scenario, using CMIP5 climate models and global land surface models to estimate changes in peak water runoff. - For pluvial floods: Frequency and intensity of flash floods. The flash flood hazard score describes the hazard level, based on meteorological data, soil sealing information as well as terrain and hydrographic data (slope and flow accumulation). - For coastal floods: Coastal areas threatened by storm surges for return periods 100, 500 and 1000 years, based on 30m FABDEM Digital Elevation Model (DEM). Does not consider flood defenses.

(2.3.5) Will you be disclosing a list/spatial map of priority locations?

Select from:

☑ No, we have a list/geospatial map of priority locations, but we will not be disclosing it

[Fixed row]

(2.4) How does your organization define substantive effects on your organization?

Risks

(2.4.1) Type of definition

Select all that apply

☑ Qualitative

☑ Quantitative

(2.4.2) Indicator used to define substantive effect

Select from:

☑ EBITDA

(2.4.3) Change to indicator

Select from:

☑ % decrease

(2.4.4) % change to indicator

Select from:

☑ 1-10

(2.4.6) Metrics considered in definition

Select all that apply

☑ Time horizon over which the effect occurs

☑ Likelihood of effect occurring

(2.4.7) Application of definition

Pluxee has defined substantive effects through a Double Materiality approach, assessing both impact materiality and financial materiality using quantitative and qualitative thresholds. Assessing Impact Materiality: Impact materiality is defined as the significance of sustainability matters based on their actual or potential positive or negative effects on people or the environment over short-, medium-, and long-term horizons. This includes impacts related to Pluxee's operations, value chain, products, services, and business relationships. Methodology: Pluxee applied ESRS 1 guidelines, using criteria such as severity and likelihood to evaluate materiality:

• Severity considers scale, scope, and irreparability of impact, scored out of 30. • Scale measures the seriousness of the impact, scored from 1 to 10. • Scope assesses how widespread the impact is, scored from 1 to 10. • Irremediable Character evaluates whether negative impacts can be remedied, scored from 1 to 10. • Likelihood is the chance an impact will occur, scored from 0.1 (low) to 1. The overall impact rate is calculated as severity x likelihood, with scores above 15 (out of 30) deemed material. Assessing Financial Materiality: Financial materiality is defined as the potential of sustainability matters to trigger material financial effects on Pluxee's development, financial position, performance, cash flows, access to finance, or cost of capital over different time horizons. Methodology: Each sustainability risk and opportunity is assessed for financial impact magnitude and likelihood: • Magnitude evaluates direct financial impacts on EBITDA, scored from 1 to 10, or reputational/legal/operational/human capital impacts when direct quantification isn't possible. • Likelihood assesses the probability of occurrence, scored from 0.1 to 1. The financial rate is severity x likelihood, with scores above 15 (out of 30) considered material. The highest score between risk and opportunity determines overall materiality. Review and Validation: The results are reviewed through internal consultations with country teams and external stakeholders including sustainability specialists to ensure comprehensiveness and identify emerging topics. This matrix approach, reviewed and updated every two to three years, ensures Pluxee's strategy incorporates significant environmental risks and opportunities, aligning with defined thresholds for frequency of effect, time horizon, and likelihood.

Opportunities

(2.4.1) Type of definition

Select all that apply

☑ Qualitative

☑ Quantitative

(2.4.2) Indicator used to define substantive effect

Select from:

☑ EBITDA

(2.4.3) Change to indicator

Select from:

☑ % increase

(2.4.4) % change to indicator

Select from:

☑ 1-10

(2.4.6) Metrics considered in definition

Select all that apply

☑ Time horizon over which the effect occurs

☑ Likelihood of effect occurring

(2.4.7) Application of definition

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Risks

(2.4.1) Type of definition

Select all that apply

☑ Qualitative

☑ Quantitative

(2.4.2) Indicator used to define substantive effect

Select from:

☑ Employee turnover

(2.4.3) Change to indicator

Select from:

☑ % increase

(2.4.4) % change to indicator

Select from:

☑ 1-10

(2.4.6) Metrics considered in definition

Select all that apply

☑ Time horizon over which the effect occurs

☑ Likelihood of effect occurring

(2.4.7) Application of definition

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Risks

(2.4.1) Type of definition

Select all that apply

☑ Qualitative

☑ Quantitative

(2.4.2) Indicator used to define substantive effect

Select from:

☑ Production capacity

(2.4.3) Change to indicator

Select from:

☑ % decrease

(2.4.4) % change to indicator

Select from:

☑ 1-10

(2.4.6) Metrics considered in definition

Select all that apply

☑ Time horizon over which the effect occurs

☑ Likelihood of effect occurring

(2.4.7) Application of definition

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Risks

(2.4.1) Type of definition

Select all that apply

☑ Qualitative

☑ Quantitative

(2.4.2) Indicator used to define substantive effect

Select from:

☑ Strategic customers

(2.4.3) Change to indicator

Select from:

☑ % decrease

(2.4.4) % change to indicator

Select from:

☑ 1-10

(2.4.6) Metrics considered in definition

Select all that apply

☑ Time horizon over which the effect occurs

☑ Likelihood of effect occurring

(2.4.7) Application of definition

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Opportunities

(2.4.1) Type of definition

Select all that apply

☑ Qualitative

☑ Quantitative

(2.4.2) Indicator used to define substantive effect

Select from:

☑ Employee turnover

(2.4.3) Change to indicator

Select from:

☑ % decrease

(2.4.4) % change to indicator

Select from:

☑ 1-10

(2.4.6) Metrics considered in definition

Select all that apply

☑ Time horizon over which the effect occurs

☑ Likelihood of effect occurring

(2.4.7) Application of definition

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Opportunities

(2.4.1) Type of definition

Select all that apply

☑ Qualitative

☑ Quantitative

(2.4.2) Indicator used to define substantive effect

Select from:

☑ Production capacity

(2.4.3) Change to indicator

Select from:

☑ % increase

(2.4.4) % change to indicator

Select from:

☑ 1-10

(2.4.6) Metrics considered in definition

Select all that apply

☑ Time horizon over which the effect occurs

☑ Likelihood of effect occurring

(2.4.7) Application of definition

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Opportunities

(2.4.1) Type of definition

Select all that apply

☑ Qualitative

☑ Quantitative

(2.4.2) Indicator used to define substantive effect

Select from:

☑ Strategic customers

(2.4.3) Change to indicator

Select from:

☑ % increase

(2.4.4) % change to indicator

Select from:

☑ 1-10

(2.4.6) Metrics considered in definition

Select all that apply

☑ Time horizon over which the effect occurs

☑ Likelihood of effect occurring

(2.4.7) Application of definition

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[Add row]

C3. Disclosure of risks and opportunities

(3.1) Have you identified any environmental risks which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future?

	Environmental risks identified
Climate change	*Select from:* ☑ Yes, both in direct operations and upstream/downstream value chain
Plastics	*Select from:* ☑ Yes, both in direct operations and upstream/downstream value chain

[Fixed row]

(3.1.1) Provide details of the environmental risks identified which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future.

Climate change

(3.1.1.1) Risk identifier

Select from:
☑ Risk1

(3.1.1.3) Risk types and primary environmental risk driver

Chronic physical
☑ Increased severity of extreme weather events

(3.1.1.4) Value chain stage where the risk occurs

Select from:

☑ Direct operations

(3.1.1.6) Country/area where the risk occurs

Select all that apply

☑ Peru
☑ Chile
☑ China
☑ India
☑ Italy
☑ Panama
☑ Poland
☑ Turkey
☑ Austria
☑ Belgium
☑ Uruguay
☑ Bulgaria
☑ Colombia
☑ Portugal
☑ Viet Nam
☑ Spain
☑ Brazil
☑ France
☑ Israel
☑ Mexico
☑ Czechia
☑ Germany
☑ Morocco
☑ Romania
☑ Tunisia
☑ Indonesia
☑ Luxembourg
☑ Philippines
☑ United States of America
☑ United Kingdom of Great Britain and Northern Ireland

(3.1.1.9) Organization-specific description of risk

Climate change-related weather events could disrupt Pluxee's business through physical impacts on assets, the value chain (e.g., data centers), and operations. In alignment with the CSRD reporting requirements, we are developing a Climate Adaptation Plan. We are currently in the initial phase of this process, conducting a risk screening analysis that includes infrastructure assessments and the identification of exposed sites. This will be followed by a detailed analysis of climate-related risks and opportunities, culminating in the development of the Adaptation Plan and Policy. The risk screening exercise encompasses all subsidiaries within the Pluxee Group and involves participation from all countries where we operate. We are assessing climate risks under two scenarios: SSP5-8.5 (high emissions) and SSP2-4.5

(intermediate emissions). The analysis considers both chronic and acute hazards related to temperature, wind, water, and solid mass, ensuring a comprehensive understanding of potential climate impacts.

(3.1.1.11) Primary financial effect of the risk

Select from:

☑ Disruption in production capacity

(3.1.1.12) Time horizon over which the risk is anticipated to have a substantive effect on the organization

Select all that apply

☑ Medium-term

☑ Long-term

(3.1.1.13) Likelihood of the risk having an effect within the anticipated time horizon

Select from:

☑ Likely

(3.1.1.14) Magnitude

Select from:

☑ High

(3.1.1.16) Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons

Pluxee may face a significant impact on its financial position if this risk materializes within the anticipated time frame, as outlined in column 13. Should this occur, the company's financial performance could deteriorate due to disruptions in assets, the supply chain, and operations. These disruptions could hinder revenue generation and necessitate substantial expenditures to maintain the functionality of the value chain.

(3.1.1.17) Are you able to quantify the financial effect of the risk?

Select from:

☑ No

(3.1.1.26) Primary response to risk

Compliance, monitoring and targets

☑ Other compliance, monitoring or target, please specify :Discussions with internal experts and heads of departments involved in the perimeter to identify financial effect of risk, develop actions to mitigate it, and to integrate them into the decision-making process.

(3.1.1.27) Cost of response to risk

0

(3.1.1.28) Explanation of cost calculation

Engaging internal experts and department heads in discussions is an integral part of the business process for addressing risks. Since these activities fall within the scope of their roles and responsibilities, they do not incur additional costs. Therefore, the only cost associated with the risk response is the time dedicated to dialogue and reflection.

(3.1.1.29) Description of response

Discussions with internal experts and heads of departments involved in the perimeter to identify and develop risk mitigation actions, and to integrate them into the decision-making process. For Pluxee, this is a crucial first step to better assess the effects of a climate-related risk, especially in a post spin-off scenario in which our IT and operations have carved out from our former organization (Sodexo Group) and need to be reframed and rebuilt as an independent company. Pluxee has already started these discussions and analysis, and foresees to provide detailed information on risks impacts by end of Fiscal Year 2027.

Plastics

(3.1.1.1) Risk identifier

Select from:

☑ Risk5

(3.1.1.3) Risk types and primary environmental risk driver

Market

☑ Lack of availability and/or increased cost of recycled or renewable content

(3.1.1.4) Value chain stage where the risk occurs

Select from:

☑ Upstream value chain

(3.1.1.6) Country/area where the risk occurs

Select all that apply

☑ Peru
☑ Chile
☑ China
☑ India
☑ Italy
☑ Panama
☑ Poland
☑ Turkey
☑ Austria
☑ Belgium
☑ Uruguay
☑ Bulgaria
☑ Colombia
☑ Portugal
☑ Viet Nam
☑ Spain
☑ Brazil
☑ France
☑ Israel
☑ Mexico
☑ Czechia
☑ Germany
☑ Morocco
☑ Romania
☑ Tunisia
☑ Indonesia
☑ Luxembourg
☑ Philippines
☑ United States of America
☑ United Kingdom of Great Britain and Northern Ireland

(3.1.1.9) Organization-specific description of risk

The risk relates to Pluxee's rising difficulties to promote eco-conception actions and to reduce the use of virgin natural resources in the production of its payment means, due to the lack of availability or increased cost of recycled or renewable content.

(3.1.1.11) Primary financial effect of the risk

Select from:

☑ Increased direct costs

(3.1.1.12) Time horizon over which the risk is anticipated to have a substantive effect on the organization

Select all that apply

☑ Medium-term

☑ Long-term

(3.1.1.13) Likelihood of the risk having an effect within the anticipated time horizon

Select from:

☑ Likely

(3.1.1.14) Magnitude

Select from:

☑ High

(3.1.1.16) Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons

The risk could increase costs related to payment means production and end-of-life management and lead to the payment of fines, in case regulation is to be set in place to impose use of recycled materials to fabricate the cards, thus reducing the financial performance of Pluxee and limiting its ability to invest for product enhancement.

(3.1.1.26) Primary response to risk

Engagement

☑ Engage with suppliers

(3.1.1.29) Description of response

No additional description to be provided.

Climate change

(3.1.1.1) Risk identifier

Select from:

☑ Risk2

(3.1.1.3) Risk types and primary environmental risk driver

Reputation

☑ Other reputation risk, please specify :Reputational risk in the case where Pluxee does not meet its environmental objectives and/or commitments

(3.1.1.4) Value chain stage where the risk occurs

Select from:

☑ Direct operations

(3.1.1.6) Country/area where the risk occurs

Select all that apply

☑ Peru
☑ Chile
☑ China
☑ India
☑ Italy
☑ Panama
☑ Poland
☑ Turkey
☑ Austria
☑ Belgium
☑ Uruguay
☑ Bulgaria
☑ Colombia
☑ Portugal
☑ Spain
☑ Brazil
☑ France
☑ Israel
☑ Mexico
☑ Czechia
☑ Germany
☑ Morocco
☑ Romania
☑ Tunisia
☑ Indonesia
☑ Luxembourg
☑ Philippines
☑ United States of America

☑ Viet Nam

☑ United Kingdom of Great Britain and Northern Ireland

(3.1.1.9) Organization-specific description of risk

Pluxee is dedicated to significantly reducing GHG emissions from both direct and indirect sources, encompassing scopes 1, 2, and 3. This includes emissions from company vehicles and the energy consumption of buildings (scopes 1 & 2), as well as emissions related to business travel, employee commuting, product lifecycle, procurement, and IT infrastructure (scope 3). Pluxee aims to reach net-zero emissions by 2035 throughout our entire operations and supply chain. This goal is a vital part of our pledge to maintain high environmental standards and to make a constructive impact. To achieve it, we set a science-based net-zero target for our global operations. In September 2022, we committed to presenting our net-zero roadmap to the Science Based Targets initiative within two years. Our proposed plan involved a 90% absolute reduction in both scope 1 & 2 and scope 3 GHG emissions by the fiscal year 2035, with interim targets set to guide our progress. Our immediate objectives include: Transitioning to 100% renewable electricity by the fiscal year 2025; and Cutting GHG emissions by 65% by the fiscal year 2030, using 2017 as reference year. In December 2023, Pluxee's climate goals were validated by SBTi, distinguishing us as the first in our sector to secure approval of our targets. To advance these objectives, we have formulated and are executing a comprehensive Global Net-Zero Action Plan. The risk mainly concerns not achieving all of the commitments previously disclosed.

(3.1.1.11) Primary financial effect of the risk

Select from:

☑ Brand damage

(3.1.1.12) Time horizon over which the risk is anticipated to have a substantive effect on the organization

Select all that apply

☑ Medium-term

☑ Long-term

(3.1.1.13) Likelihood of the risk having an effect within the anticipated time horizon

Select from:

☑ Likely

(3.1.1.14) Magnitude

Select from:

☑ Low

(3.1.1.16) Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons

Pluxee may face a significant impact on its financial position if this risk materializes within the anticipated time frame, as outlined in column 13. Should this occur, the company's financial performance could deteriorate due to brand damage, hindering revenue generation and necessitate additional expenditures to maintain its client's trust in its environmental performance.

(3.1.1.17) Are you able to quantify the financial effect of the risk?

Select from:

☑ No

(3.1.1.26) Primary response to risk

Compliance, monitoring and targets

☑ Other compliance, monitoring or target, please specify :Implement a comprehensive net-zero strategy, supported by governance structures and localized action plans across the group's top emitting countries. Key initiatives part of the strategy include fleet electrification, energy optimization, and others.

(3.1.1.27) Cost of response to risk

46800

(3.1.1.28) Explanation of cost calculation

The cost indicated is the one associated with the use of a digital platform allowing the Group to structure the comprehensive net-zero strategy, with inputs coming from local operations, to later harmonize at a global level.

(3.1.1.29) Description of response

Pluxee monitors its carbon emissions annually and provides quarterly forecasts, focusing on the top 15 countries that generate 80% of emissions. We take targeted actions such as optimizing our vehicle fleet, transitioning to electric vehicles, and reducing energy use by improving office space efficiency and selecting renewable electricity providers. In scope 3, we're increasing digitalization and virtualizing products and services. We aim to purchase refurbished IT equipment, extend hardware lifespans, and reduce emissions from digital assets. Our tech strategy includes eco-design, responsible hosting, and choosing suppliers powered by renewable energy. For commuting and travel, we promote low-carbon options and apply a climate-conscious travel policy. Supplier engagement includes integrating GHG criteria into RFPs, embedding decarbonization in contracts, and offering carbon measurement training. Our global action plan is adapted locally and tracked via a

digital platform that helps countries assess the impact of decarbonization measures before implementation. Governance includes local Sustainability Committees and Net Zero Committees in the top 15 countries to share best practices. Oversight is ensured by two governing bodies: the Audit Committee advises the Board on ESG, and the Nomination & Remuneration Committee integrates ESG into compensation and training. Carbon reduction is part of our annual execution plan, ensuring countries have the resources to meet targets. It is important to mention that Pluxee is committed to developing a consistent assessment of the impacts of climate-related risks. Following the spin-off from our former parent organization, Sodexo Group, our operations must first be reframed within the context of an independent company. This will enable us to conduct thorough discussions and analysis. We anticipate providing detailed information on the impacts of climate-related risks by the end of Fiscal Year 2027.

Climate change

(3.1.1.1) Risk identifier

Select from:

☑ Risk3

(3.1.1.3) Risk types and primary environmental risk driver

Liability

☑ Non-compliance with legislation

(3.1.1.4) Value chain stage where the risk occurs

Select from:

☑ Direct operations

(3.1.1.6) Country/area where the risk occurs

Select all that apply

☑ Peru
☑ Chile
☑ China
☑ India
☑ Italy
☑ Panama
☑ Spain
☑ Brazil
☑ France
☑ Israel
☑ Mexico
☑ Czechia

☑ Poland
☑ Turkey
☑ Austria
☑ Belgium
☑ Uruguay
☑ Bulgaria
☑ Colombia
☑ Portugal
☑ Viet Nam
☑ Germany
☑ Morocco
☑ Romania
☑ Tunisia
☑ Indonesia
☑ Luxembourg
☑ Philippines
☑ United States of America
☑ United Kingdom of Great Britain and Northern Ireland

(3.1.1.9) Organization-specific description of risk

- Legal risk if Pluxee fails to demonstrate it complies with future regulation on climate change adaptation - Risk of market loss if Pluxee does not adapt to changes in market business practices due to the increased severity of extreme weather events

(3.1.1.11) Primary financial effect of the risk

Select from:
☑ Disruption to sales

(3.1.1.12) Time horizon over which the risk is anticipated to have a substantive effect on the organization

Select all that apply
☑ Medium-term
☑ Long-term

(3.1.1.13) Likelihood of the risk having an effect within the anticipated time horizon

Select from:
☑ Likely

(3.1.1.14) Magnitude

Select from:

☑ Medium-high

(3.1.1.16) Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons

Pluxee may face a significant impact on its financial position if this risk materializes within the anticipated time frame, as outlined in column 13. Should this occur, the company's financial performance could deteriorate due to an increase in costs to adapt and comply with the new legislation, as well as for legal defense, and to a decrease of revenue because of market changes.

(3.1.1.17) Are you able to quantify the financial effect of the risk?

Select from:
☑ No

(3.1.1.26) Primary response to risk

Compliance, monitoring and targets
☑ Other compliance, monitoring or target, please specify :Improve monitoring of legal and market loss risks related to climate change, in order to determine actions to mitigate them when needed

(3.1.1.28) Explanation of cost calculation

No cost estimation can be provided at this moment.

(3.1.1.29) Description of response

No additional description to be provided.

Plastics

(3.1.1.1) Risk identifier

Select from:
☑ Risk4

(3.1.1.3) Risk types and primary environmental risk driver

Reputation

☑ Increased partner and stakeholder concern or negative partner and stakeholder feedback

(3.1.1.4) Value chain stage where the risk occurs

Select from:

☑ Upstream value chain

(3.1.1.6) Country/area where the risk occurs

Select all that apply

☑ Peru
☑ Chile
☑ India
☑ Italy
☑ Spain
☑ Poland
☑ Turkey
☑ Austria
☑ Belgium
☑ Czechia
☑ Bulgaria
☑ Colombia
☑ Portugal
☑ Viet Nam
☑ Indonesia
☑ Brazil
☑ France
☑ Israel
☑ Mexico
☑ Panama
☑ Germany
☑ Morocco
☑ Romania
☑ Tunisia
☑ Uruguay
☑ Luxembourg
☑ Philippines
☑ United States of America
☑ United Kingdom of Great Britain and Northern Ireland

(3.1.1.9) Organization-specific description of risk

Pluxee's current operations rely on distributing physical cards (PVC, rPVC, rPETG and PLA in certain countries) to deliver products and services. While reliance on these materials poses a potential risk, as scarcity could raise costs, the financial impact is not significant due to relatively low procurement expenses. A more pressing concern is the reputational risk and/or negative feedback from stakeholders that could arise if we fail to offer sustainable alternatives to plastic cards or other materials besides PVC. The growing client demand underscores the need to meet high expectations in this area. Technological risk is another factor, linked to the feasibility of transitioning all physical to virtual cards in response to consumer demand and removing these materials from our value chain. This shift requires clients and end-users to adapt to new behaviors. Nonetheless, this risk is not considered significant as the move towards virtualization and digitalization is already integrated into our business development and strategic planning. Regulatory risks also exist, particularly in jurisdictions mandating issuance of physical cards, thereby hindering a virtual-first approach. As regulations evolve, we may face compliance risks related to end-of-life and recycling mandates for all plastic-based items, prompting us to expedite virtualization or the operationalization of recycling processes (collection and revalorization).

(3.1.1.11) Primary financial effect of the risk

Select from:

☑ Decreased revenues due to reduced demand for products and services

(3.1.1.12) Time horizon over which the risk is anticipated to have a substantive effect on the organization

Select all that apply

☑ Medium-term

☑ Long-term

(3.1.1.13) Likelihood of the risk having an effect within the anticipated time horizon

Select from:

☑ Unlikely

(3.1.1.14) Magnitude

Select from:

☑ High

(3.1.1.16) Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons

Pluxee may face a significant impact on its financial position if this risk materializes within the anticipated time frame, as outlined in column 13. Should this occur, the company's financial performance could deteriorate due to a reduced demand for products under non-sustainable supports (e.g. non-recyclable cards or continued use of paper).

(3.1.1.26) Primary response to risk

Infrastructure, technology and spending

☑ Other infrastructure, technology and spending, please specify :Pluxee is willing to mitigate environmental risks by fast-tracking the virtualization of our products.

(3.1.1.29) Description of response

Pluxee is willing to mitigate environmental risks by fast-tracking the virtualization of our products. Our confidence stems from several key developments: We've already embarked on this path, with multiple countries implementing virtual-first programs. As we progress towards our Virtual-First initiative, we continue to recognize the relevance of physical cards in our portfolio. To align our card usage with sustainability goals, we are exploring eco-friendlier materials as alternatives to plastic. To guide this effort, Pluxee has introduced Sustainable Cards Guidelines, developed by our Product, Procurement, and Payment teams. These guidelines outline strategies for prioritizing virtual solutions with clients and managing the sustainability of physical cards for those still using them and include: One Card, Multiple Products: We encourage customers using more than one product to consolidate these services onto a single card. Longer-Lasting Solutions: We advocate for the full utilization of cards until their expiration, extending validity dates where possible, and seeking alternatives to single-use cards. Recycling Optimization: We design cards with recycling in mind and have established a centralized point for collecting expired cards. Sourcing Less Impactful Materials: We utilize Pluxee's best practices to identify and adopt the most suitable, less environmentally impactful materials available in the market. These guidelines are representing Pluxee's commitment to reducing the environmental footprint of our products while maintaining the quality and convenience our clients expect.

Plastics

(3.1.1.1) Risk identifier

Select from:

☑ Risk6

(3.1.1.3) Risk types and primary environmental risk driver

Chronic physical

☑ Increased severity of extreme weather events

(3.1.1.4) Value chain stage where the risk occurs

Select from:

☑ Upstream value chain

(3.1.1.6) Country/area where the risk occurs

Select all that apply

☑ Peru
☑ Chile
☑ India
☑ Italy
☑ Spain
☑ Turkey
☑ Austria
☑ Belgium
☑ Czechia
☑ Germany
☑ Colombia
☑ Portugal
☑ Viet Nam
☑ Indonesia
☑ Luxembourg
☑ Brazil
☑ France
☑ Israel
☑ Mexico
☑ Panama
☑ Morocco
☑ Romania
☑ Tunisia
☑ Uruguay
☑ Bulgaria
☑ Philippines
☑ United States of America
☑ United Kingdom of Great Britain and Northern Ireland

(3.1.1.9) Organization-specific description of risk

Risk of disruption of supply chain in case of suppliers' inability to foster environmentally responsible practices and to deliver products in case of severe weather events.

(3.1.1.11) Primary financial effect of the risk

Select from:

☑ Disruption in upstream value chain

(3.1.1.12) Time horizon over which the risk is anticipated to have a substantive effect on the organization

Select all that apply

☑ Medium-term

☑ Long-term

(3.1.1.13) Likelihood of the risk having an effect within the anticipated time horizon

Select from:

☑ Likely

(3.1.1.14) Magnitude

Select from:

☑ High

(3.1.1.16) Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons

Pluxee may face a significant impact on its financial position if this risk materializes within the anticipated time frame, as outlined in column 13. Should this occur, the company's financial performance could deteriorate due to supply chain difficulties in the event of severe weather conditions.

(3.1.1.26) Primary response to risk

Policies and plans

☑ Other policies or plans, please specify :Develop a continuity plan that can guarantee supply of products in the event of severe weather conditions.

(3.1.1.29) Description of response

No additional description to be provided.
[Add row]

(3.5) Are any of your operations or activities regulated by a carbon pricing system (i.e. ETS, Cap & Trade or Carbon Tax)?

Select from:

☑ No, and we do not anticipate being regulated in the next three years

(3.6) Have you identified any environmental opportunities which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future?

	Environmental opportunities identified
Climate change	*Select from:* ☑ Yes, we have identified opportunities, and some/all are being realized

[Fixed row]

(3.6.1) Provide details of the environmental opportunities identified which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future.

Climate change

(3.6.1.1) Opportunity identifier

Select from:

☑ Opp1

(3.6.1.3) Opportunity type and primary environmental opportunity driver

Products and services

☑ Shift in consumer preferences

(3.6.1.4) Value chain stage where the opportunity occurs

Select from:

☑ Direct operations

(3.6.1.5) Country/area where the opportunity occurs

Select all that apply

☑ Peru
☑ Chile
☑ China
☑ India
☑ Italy
☑ Panama
☑ Poland
☑ Turkey
☑ Austria
☑ Belgium
☑ Uruguay
☑ Bulgaria
☑ Colombia
☑ Portugal
☑ Viet Nam
☑ Spain
☑ Brazil
☑ France
☑ Israel
☑ Mexico
☑ Czechia
☑ Germany
☑ Morocco
☑ Romania
☑ Tunisia
☑ Indonesia
☑ Luxembourg
☑ Philippines
☑ United States of America
☑ United Kingdom of Great Britain and Northern Ireland

(3.6.1.8) Organization specific description

Due to the global impacts of climate change, consumers are increasingly aware of the environmental consequences of their consumption choices, leading to a shift towards “eco-consumption” behaviors. This presents an opportunity for our company to position itself as an intermediary for governments, supporting public policies aimed at promoting eco-consumption, public health, and sustainable mobility, all with reduced environmental impact in our operating countries. Furthermore, this approach could enable us to offer new products and services with improved added value, empowering individuals to make responsible choices. By providing robust evidence of the social and economic benefits of eco-consumption, we can encourage further adoption of these behaviors in our operating countries. This is the case of “eco-vouchers” in Belgium, a tool that provides workers with additional purchasing power to buy ecological products and services. By participating in an organization like the Vouchers Issuers Association, we support the production of evidence for better public policies promoting this type of vouchers.

(3.6.1.9) Primary financial effect of the opportunity

Select from:

☑ Increased revenues resulting from increased demand for products and services

(3.6.1.10) Time horizon over which the opportunity is anticipated to have a substantive effect on the organization

Select all that apply

☑ Medium-term

(3.6.1.11) Likelihood of the opportunity having an effect within the anticipated time horizon

Select from:

☑ Likely (66–100%)

(3.6.1.12) Magnitude

Select from:

☑ Medium

(3.6.1.14) Anticipated effect of the opportunity on the financial position, financial performance and cash flows of the organization in the selected future time horizons

We can anticipate a positive impact on the financial position of the company, as it is an opportunity for better positioning in the market against competitors, potentially increasing revenues due to an increased demand for these kinds of products. It also opens the possibility to offer new products and services, in new markets/geographies, with improved added value.

(3.6.1.15) Are you able to quantify the financial effects of the opportunity?

Select from:

☑ No

(3.6.1.24) Cost to realize opportunity

20000

(3.6.1.25) Explanation of cost calculation

Estimation based on the annual contribution to an organization promoting policies on using vouchers as a means to promote 'eco-consumption' behaviors in Europe. More details about this figure can be found in question 4.11.1

(3.6.1.26) Strategy to realize opportunity

To position our company as a key intermediary for governments in supporting public policies related to eco-consumption, public health, and sustainable mobility (all with reduced environmental impact), our strategy involves building closer relationships with relevant bodies. We actively participate in discussions and advocacy efforts to promote the development of such policies at both national and international levels. In Belgium, and through the Voucher Issuers Association, Pluxee has been supporting the development of "eco-vouchers" regulation, in coordination with other participants of the social dialogue sphere. Thanks to the VIA, there is evidence that usage of type of vouchers impacts positively on employment, tax collection and social security contributions. In countries where these public policies are already being developed, our approach is to support ongoing initiatives by consistently providing robust evidence of their social and economic benefits. This helps to further encourage eco-consumption behaviors.

Climate change

(3.6.1.1) Opportunity identifier

Select from:

☑ Opp2

(3.6.1.3) Opportunity type and primary environmental opportunity driver

Markets

☑ Increased availability of products with reduced environmental impact [other than certified products]

(3.6.1.4) Value chain stage where the opportunity occurs

Select from:

☑ Direct operations

(3.6.1.5) Country/area where the opportunity occurs

Select all that apply

☑ Peru

☑ Chile

☑ Spain

☑ Brazil

☑ China
☑ India
☑ Italy
☑ Panama
☑ Poland
☑ Turkey
☑ Austria
☑ Belgium
☑ Uruguay
☑ Bulgaria
☑ Colombia
☑ Portugal
☑ Viet Nam
☑ France
☑ Israel
☑ Mexico
☑ Czechia
☑ Germany
☑ Morocco
☑ Romania
☑ Tunisia
☑ Indonesia
☑ Luxembourg
☑ Philippines
☑ United States of America
☑ United Kingdom of Great Britain and Northern Ireland

(3.6.1.8) Organization specific description

Increased environmental awareness of consumers represents an opportunity to expand our market positioning and attractivity. To answer such trend, solutions of energy and soft mobility can be developed, and a network of merchants offering products and services with low carbon footprint can attract the attention of beneficiaries. In France and Belgium, Pluxee is starting to make this opportunity a reality via the promotion of sustainable means of transportation, and of products manufactured under eco-responsible principles.

(3.6.1.9) Primary financial effect of the opportunity

Select from:
☑ Increased revenues through access to new and emerging markets

(3.6.1.10) Time horizon over which the opportunity is anticipated to have a substantive effect on the organization

Select all that apply
☑ Medium-term

(3.6.1.11) Likelihood of the opportunity having an effect within the anticipated time horizon

Select from:

☑ Likely (66–100%)

(3.6.1.12) Magnitude

Select from:

☑ Medium

(3.6.1.14) Anticipated effect of the opportunity on the financial position, financial performance and cash flows of the organization in the selected future time horizons

We can anticipate a positive impact on the financial position of the company, as it is an opportunity to offer new products and services and to improve our revenue and positioning in the market against competitors. It also opens the possibility to offer new products and services, with improved added value.

(3.6.1.15) Are you able to quantify the financial effects of the opportunity?

Select from:

☑ No

(3.6.1.24) Cost to realize opportunity

30000

(3.6.1.25) Explanation of cost calculation

Estimation based on: i) Annual contribution to an organization promoting policies on using vouchers to encourage energy and soft mobility behaviors in Europe. More details about this figure can be found in question 4.11.1. ii) Cost to implement a marketing campaign to promote local merchants offering products with reduced environmental impact and/or conceived under a socially conscious concept.

(3.6.1.26) Strategy to realize opportunity

To capitalize on the growing availability of products with reduced environmental impact, Pluxee actively promotes sustainable options in meals, gifts, and services. We support local merchants, bio-food retailers, and restaurants committed to sustainable sourcing and development through our mobile applications, email communications, and digital advertising. These initiatives are part of our broader strategy to enhance the health and well-being of our beneficiaries while aligning with our mission to foster eco-friendly consumption behaviors.

Climate change

(3.6.1.1) Opportunity identifier

Select from:

☑ Opp3

(3.6.1.3) Opportunity type and primary environmental opportunity driver

Resource efficiency

☑ Use of new technologies

(3.6.1.4) Value chain stage where the opportunity occurs

Select from:

☑ Upstream value chain

(3.6.1.5) Country/area where the opportunity occurs

Select all that apply

☑ Peru
☑ Chile
☑ China
☑ India
☑ Italy
☑ Panama
☑ Poland
☑ Turkey
☑ Austria
☑ Belgium
☑ Uruguay
☑ Bulgaria
☑ Spain
☑ Brazil
☑ France
☑ Israel
☑ Mexico
☑ Czechia
☑ Germany
☑ Morocco
☑ Romania
☑ Tunisia
☑ Indonesia
☑ Luxembourg

☑ Colombia
☑ Portugal
☑ Viet Nam
☑ Philippines
☑ United States of America
☑ United Kingdom of Great Britain and Northern Ireland

(3.6.1.8) Organization specific description

Pluxee is swiftly moving towards the digitalization of its solutions and the fabrication with alternative materials of all of its cards in all opera. This represents an opportunity in multiple fronts: - As clients and partners are increasingly procuring products and services aligned with their corporate strategy and policies on sustainability, Pluxee is better placed to answer their needs and, consequently, increase its market share - Pluxee can be better placed to anticipate future scarcity of resources needed to manufacture cards (plastic, microchips) and avoid operational disruptions - With the development of a network for card recycling, we can be identified as a company mindful of the circularity and end-of-life disposal of their products

(3.6.1.9) Primary financial effect of the opportunity

Select from:
☑ Returns on investment in low-emission technology

(3.6.1.10) Time horizon over which the opportunity is anticipated to have a substantive effect on the organization

Select all that apply
☑ Short-term
☑ Medium-term

(3.6.1.11) Likelihood of the opportunity having an effect within the anticipated time horizon

Select from:
☑ Very likely (90–100%)

(3.6.1.12) Magnitude

Select from:
☑ Medium-high

(3.6.1.14) Anticipated effect of the opportunity on the financial position, financial performance and cash flows of the organization in the selected future time horizons

We can anticipate a positive impact on the financial position of the company, as it is an opportunity to improve our market standing. Additionally, the digitalization of our solutions portrays an opportunity to reduce costs in the emission of paper vouchers and cards.

(3.6.1.15) Are you able to quantify the financial effects of the opportunity?

Select from:

☑ No

(3.6.1.24) Cost to realize opportunity

8120000

(3.6.1.25) Explanation of cost calculation

Estimation based on consolidated Operating Expenses from the Fiscal Year 2024 financial statements, specifically under the subcategory of "External Costs," which primarily include development expenses for IT projects, totaling €406 million. This figure was selected as it represents the most relevant publicly disclosed metric linked to IT development activities, which are essential for the virtualization of our products. Additionally, there are costs associated with advocating for public policy reforms that enable the virtualization of regulated employee benefits. These efforts are particularly important in markets where existing regulations may restrict the adoption of virtual payment methods as a solution.

(3.6.1.26) Strategy to realize opportunity

Pluxee is implementing a comprehensive strategy to further develop this opportunity of digitalization of its solutions and the fabrication with alternative materials of all of its cards: With Suppliers: We are collaborating to produce cards made from bio-sourced, biodegradable, plant-based materials, utilizing renewable energy. With Clients: We are prioritizing digital and virtual solutions as our primary offerings, where local regulations permit. Internally: We are enhancing our IT infrastructure to support the growing demand for digital and virtual solutions, while minimizing environmental impact in terms of emissions, water, and energy consumption.
[Add row]

C4. Governance

(4.1) Does your organization have a board of directors or an equivalent governing body?

(4.1.1) Board of directors or equivalent governing body

Select from:

☑ Yes

(4.1.2) Frequency with which the board or equivalent meets

Select from:

☑ More frequently than quarterly

(4.1.3) Types of directors your board or equivalent is comprised of

Select all that apply

☑ Executive directors or equivalent

☑ Non-executive directors or equivalent

☑ Independent non-executive directors or equivalent

(4.1.4) Board diversity and inclusion policy

Select from:

☑ Yes, and it is publicly available

(4.1.5) Briefly describe what the policy covers

Pluxee's Board adopted a diversity, equity and inclusion policy (DE&I) Policy, setting specific, appropriate and ambitious targets in order to achieve a satisfactory balance in gender diversity and the other diversity and inclusion aspects of relevance to the Company. In respect of the Board's composition, the DE&I policy established a gender diversity target for each of (i) the group of Executive Directors, and (ii) the group of Non-Executive Directors separately, at a minimum of 40% female and a minimum of 40% male, provided that if the group of Executive Directors would be comprised of only one member, this gender diversity target applies to the Board as a whole.

(4.1.6) Attach the policy (optional)

4.1. - DEI Policy.pdf
[Fixed row]

(4.1.1) Is there board-level oversight of environmental issues within your organization?

Climate change

(4.1.1.1) Board-level oversight of this environmental issue

Select from:
☑ Yes

Biodiversity

(4.1.1.1) Board-level oversight of this environmental issue

Select from:
☑ No, and we do not plan to within the next two years

(4.1.1.2) Primary reason for no board-level oversight of this environmental issue

Select from:
☑ Judged to be unimportant or not relevant

(4.1.1.3) Explain why your organization does not have board-level oversight of this environmental issue

To ensure a comprehensive and thorough analysis of environmental issues, the company conducted a double materiality assessment, including various environmental topics required by the ESRS. These environmental issues were discussed and presented at the board level, ensuring oversight and strategic alignment. During this assessment, conducted from October 2023 to January 2024, we graded the different IROs from ESRS E1 to E5. It was assessed that ESRS E2 (Pollution), ESRS E3 (Water and Marine resources), and E4 (Biodiversity & ecosystems) were not material for Pluxee (scoring below 15 out of 30 according to the grading system used). Regarding ESRS E5 (Circular economy), most of the materiality comes from the production of plastic cards, as paper vouchers represent a minimal share of our products and will decrease exponentially with the switch to digital in several countries due to regulations.
[Fixed row]

(4.1.2) Identify the positions (do not include any names) of the individuals or committees on the board with accountability for environmental issues and provide details of the board's oversight of environmental issues.

Climate change

(4.1.2.1) Positions of individuals or committees with accountability for this environmental issue

Select all that apply

☑ Board-level committee

(4.1.2.2) Positions' accountability for this environmental issue is outlined in policies applicable to the board

Select from:

☑ Yes

(4.1.2.3) Policies which outline the positions' accountability for this environmental issue

Select all that apply

☑ Board Terms of Reference

(4.1.2.4) Frequency with which this environmental issue is a scheduled agenda item

Select from:

☑ Scheduled agenda item in some board meetings – at least annually

(4.1.2.5) Governance mechanisms into which this environmental issue is integrated

Select all that apply

☑ Overseeing and guiding scenario analysis

☑ Monitoring progress towards corporate targets

☑ Approving and/or overseeing employee incentives

☑ Monitoring the implementation of the business strategy

☑ Overseeing reporting, audit, and verification processes
☑ Monitoring the implementation of a climate transition plan
☑ Overseeing and guiding the development of a business strategy
☑ Overseeing and guiding the development of a climate transition plan
☑ Reviewing and guiding the assessment process for dependencies, impacts, risks, and opportunities
☑ Other, please specify :The Group's Financing, Tax Policy.

(4.1.2.7) Please explain

The Board oversees and guides the development of our business strategy, which includes our action on sustainability and, consequently, our environmental impact linked to climate change. The Board's Audit and Nomination and Remuneration committees review the sustainability strategy to ensure that it is well-anchored across the strategic imperatives of our organization. The Board's Audit committee oversees the setting of our corporate targets on sustainability and monitors progress towards them. It also approves corporate policies and commitments on the matter, and monitors compliance with them. Processes of reporting, audit and verification are also overseen by this group. It is important to note that multiple members of the Board have been involved in the Double Materiality assessment validation process, introduced to them during the body's latest session. It is also important to note that the Group's General Counsel suggests agenda to cover Environmental matters during Boards, audit committees and/or Nomination and Remuneration committees. The General Counsel prepares all the relevant material to ensure the right level of discussion and decisions if any. The General Counsel also proposes training to ESG referents and the Board and monitoring checkpoints on Net-Zero trajectory. The General Counsel then ensures operational coordination at Executive Committee level for actions to be follow-up and implemented at Department-level. [Fixed row]

(4.2) Does your organization's board have competency on environmental issues?

Climate change

(4.2.1) Board-level competency on this environmental issue

Select from:
☑ Yes

(4.2.2) Mechanisms to maintain an environmentally competent board

Select all that apply
☑ Consulting regularly with an internal, permanent, subject-expert working group
☑ Engaging regularly with external stakeholders and experts on environmental issues

☑ Regular training for directors on environmental issues, industry best practice, and standards (e.g., TCFD, SBTi)
☑ Having at least one board member with expertise on this environmental issue

(4.2.3) Environmental expertise of the board member

Additional training
☑ Training in an environmental subject by a certified organization, please specify :Preparation of the Group for the CSRD regulation compliance

Experience
☑ Experience in an organization that is exposed to environmental-scrutiny and is going through a sustainability transition

[Fixed row]

(4.3) Is there management-level responsibility for environmental issues within your organization?

Climate change

(4.3.1) Management-level responsibility for this environmental issue

Select from:
☑ Yes

Biodiversity

(4.3.1) Management-level responsibility for this environmental issue

Select from:
☑ No, and we do not plan to within the next two years

(4.3.2) Primary reason for no management-level responsibility for environmental issues

Select from:
☑ Not an immediate strategic priority

(4.3.3) Explain why your organization does not have management-level responsibility for environmental issues

To ensure a comprehensive and thorough analysis of environmental issues, the company conducted a double materiality assessment, including various environmental topics required by the ESRS. It was assessed that ESRS E2 (Pollution), ESRS E3 (Water and Marine resources), and E4 (Biodiversity & ecosystems) were not material for Pluxee.
[Fixed row]

(4.3.1) Provide the highest senior management-level positions or committees with responsibility for environmental issues (do not include the names of individuals).

Climate change

(4.3.1.1) Position of individual or committee with responsibility

Executive level
☑ General Counsel

(4.3.1.2) Environmental responsibilities of this position

Dependencies, impacts, risks and opportunities
☑ Assessing environmental dependencies, impacts, risks, and opportunities
☑ Managing environmental dependencies, impacts, risks, and opportunities

Policies, commitments, and targets
☑ Monitoring compliance with corporate environmental policies and/or commitments
☑ Measuring progress towards environmental corporate targets
☑ Measuring progress towards environmental science-based targets
☑ Setting corporate environmental policies and/or commitments
☑ Setting corporate environmental targets

Strategy and financial planning
☑ Developing a climate transition plan
☑ Developing a business strategy which considers environmental issues

☑ Implementing a climate transition plan
☑ Conducting environmental scenario analysis
☑ Managing annual budgets related to environmental issues
☑ Implementing the business strategy related to environmental issues
☑ Managing environmental reporting, audit, and verification processes

Other
☑ Providing employee incentives related to environmental performance

(4.3.1.4) Reporting line

Select from:
☑ Other, please specify :Reports to the CEO and, when requested, to the board in her additional condition of Executive Vice President

(4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:
☑ More frequently than quarterly

(4.3.1.6) Please explain

At the Group level, the Global Sustainability Team reports to the company's General Counsel, who is a member of Pluxee's Executive Committee and, upon request, participates in Board sessions. The Global Sustainability Team develops the Group's vision and targets on the topic, coordinates their implementation, consolidates reporting on its progress across all country operations, and implements all related action plans. Moreover, the Team has recently led the following key activities: • Prepare the Group's compliance with CSRD requirements, starting with the Double Materiality Assessment, connecting with relevant internal and external stakeholders to identify and prioritize important Impact, Risks, and Opportunities (IROs). • Measurement and audit of carbon emissions across all country operations, setting targets, verifying them with SBTi and monitoring their progress quarterly with local leaders. • For climate transition, screening and evaluating risks and creating and implementing transition plans to effectively manage them. • Having the Group's overall sustainability performance be assessed by EcoVadis, under a sustainable supply chain perspective, as well as other investor-related evaluation frameworks on the topic. The Global Sustainability Team is in permanent contact with countries, a community of over 50 Sustainability Champions across operations and, in some of them, with a Sustainability Committee involving colleagues from different departments. They are responsible for overseeing and identifying local sustainability-related issues and initiatives, which are later presented to their decision-making bodies for resource allocation decisions. For our Net-Zero by 2035 target, we have implemented committees involving our top 15 emitting countries, which account for over 70% of our global emissions. These committees refine carbon measurements with greatest impact, identify decarbonization solutions, and establish appropriate local governance.
[Add row]

(4.5) Do you provide monetary incentives for the management of environmental issues, including the attainment of targets?

Climate change

(4.5.1) Provision of monetary incentives related to this environmental issue

Select from:

☑ Yes

(4.5.2) % of total C-suite and board-level monetary incentives linked to the management of this environmental issue

15

(4.5.3) Please explain

The Group incorporates Environmental, Social and Governance (ESG) performance metrics into its monetary incentives policies, specifically targeting the board and senior management levels. For example, a significant share of the short-term remuneration for both the Executive Director and the CEO is connected to performance on our ESG targets. Non-financial performance is also considered for the long-term incentive plan for some selected employees By embedding ESG performance metrics within short and long-term incentive frameworks, we ensure that a significant share of remuneration for board and senior management levels is closely tied to the successful achievement of goals on Sustainability topics.
[Fixed row]

(4.5.1) Provide further details on the monetary incentives provided for the management of environmental issues (do not include the names of individuals).

Climate change

(4.5.1.1) Position entitled to monetary incentive

Board or executive level

☑ Chief Executive Officer (CEO)

(4.5.1.2) Incentives

Select all that apply

☑ Bonus - % of salary

☑ Shares

(4.5.1.3) Performance metrics

Targets

☑ Reduction in absolute emissions in line with net-zero target

Strategy and financial planning

☑ Achievement of climate transition plan

Emission reduction

☑ Increased share of renewable energy in total energy consumption

(4.5.1.4) Incentive plan the incentives are linked to

Select from:

☑ Both Short-Term and Long-Term Incentive Plan, or equivalent

(4.5.1.5) Further details of incentives

Incentives and bonuses tied to corporate environmental targets play a crucial role in driving the achievement of our sustainability goals. By linking financial rewards to concrete objectives such as reducing emissions across all scopes (1, 2, and 3) and increasing the use of renewable energy, we ensure focused and sustained efforts towards these targets. Our management have a portion of their bonuses specifically tied to these environmental targets, while our long-term incentive plans incorporate stringent environmental criteria. This integration ensures that sustainability is a fundamental aspect of our corporate culture and strategy, promoting consistent progress towards our climate commitments. The target for the percentage of renewable electricity is aligned with Pluxee's Science Based Targets initiative (SBTi) commitment to achieve 100% renewable electricity across all countries by 2025. Meeting this target will significantly reduce our carbon emissions and bring us closer to our Net-Zero goals. Similarly, the target for the percentage reduction in carbon emissions is directly related to our Net-Zero target under the SBTi framework. Embedding these key elements into our incentive plans has resulted in more regular and detailed monitoring processes. Specifically: • This focus has been integrated into the financial planning process of Pluxee countries, starting from the annual execution plan. • It is now a critical component of the Strategic Business Performance Review, conducted quarterly. This structured approach ensures that environmental targets are not only prioritized but are also actively managed and tracked, facilitating our journey towards achieving our sustainability commitments.

(4.5.1.6) How the position’s incentives contribute to the achievement of your environmental commitments and/or climate transition plan

Having Environmental criteria as a remuneration criterion enabled Pluxee to: - Have environmental topics as one of the business priorities from our strategic plan (annual process). - As part of this process, Countries have to set-up a local target to defend to the ExCom with a concrete action plan. They need to do it on an annual basis. - Moreover, this enters into a Global Execution Plan monitored on a monthly basis to check on the progress against the declared action plan and raise alerts if not. - Indicators are forecasted on a quarterly basis to reflect progress against action plan.

Climate change

(4.5.1.1) Position entitled to monetary incentive

Board or executive level

☑ Corporate executive team

(4.5.1.2) Incentives

Select all that apply

☑ Shares

(4.5.1.3) Performance metrics

Targets

☑ Reduction in absolute emissions in line with net-zero target

Strategy and financial planning

☑ Achievement of climate transition plan

Emission reduction

☑ Increased share of renewable energy in total energy consumption

(4.5.1.4) Incentive plan the incentives are linked to

Select from:

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(4.5.1.5) Further details of incentives

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Climate change

(4.5.1.1) Position entitled to monetary incentive

Board or executive level

☑ Board Chair

(4.5.1.2) Incentives

Select all that apply

☑ Bonus - % of salary

☑ Shares

(4.5.1.3) Performance metrics

Targets

☑ Reduction in absolute emissions in line with net-zero target

Strategy and financial planning

☑ Achievement of climate transition plan

Emission reduction

☑ Increased share of renewable energy in total energy consumption

(4.5.1.4) Incentive plan the incentives are linked to

Select from:

☑ Both Short-Term and Long-Term Incentive Plan, or equivalent

(4.5.1.5) Further details of incentives

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Climate change

(4.5.1.1) Position entitled to monetary incentive

Facility/Unit/Site management

☑ Business unit manager

(4.5.1.2) Incentives

Select all that apply

☑ Bonus - % of salary

(4.5.1.3) Performance metrics

Targets

☑ Reduction in absolute emissions in line with net-zero target

Strategy and financial planning

☑ Achievement of climate transition plan

Emission reduction

☑ Increased share of renewable energy in total energy consumption

(4.5.1.4) Incentive plan the incentives are linked to

Select from:

☑ Both Short-Term and Long-Term Incentive Plan, or equivalent

(4.5.1.5) Further details of incentives

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(4.5.1.6) How the position's incentives contribute to the achievement of your environmental commitments and/or climate transition plan

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Climate change

(4.5.1.1) Position entitled to monetary incentive

Senior-mid management

☑ Management group

(4.5.1.2) Incentives

Select all that apply

☑ Bonus - % of salary

(4.5.1.3) Performance metrics

Targets

☑ Reduction in absolute emissions in line with net-zero target

Strategy and financial planning

☑ Achievement of climate transition plan

Emission reduction

☑ Increased share of renewable energy in total energy consumption

(4.5.1.4) Incentive plan the incentives are linked to

Select from:

☑ Both Short-Term and Long-Term Incentive Plan, or equivalent

(4.5.1.5) Further details of incentives

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[Add row]

(4.6) Does your organization have an environmental policy that addresses environmental issues?

	Does your organization have any environmental policies?
	Select from: ☑ Yes

[Fixed row]

(4.6.1) Provide details of your environmental policies.

Row 1

(4.6.1.1) Environmental issues covered

Select all that apply

☑ Climate change

(4.6.1.2) Level of coverage

Select from:

☑ Organization-wide

(4.6.1.3) Value chain stages covered

Select all that apply

☑ Direct operations

☑ Upstream value chain

☑ Downstream value chain

(4.6.1.4) Explain the coverage

Pluxee's environmental commitments are outlined in two primary policies: 1. The Ethics Charter: This policy addresses various environmental issues, including Pluxee's impact on resources, water, energy, and local communities. It applies to all members of the Pluxee team, from board members to front-line employees, as well as all stakeholders such as suppliers, service providers, and partners. This ensures adherence to ethical standards and a rejection of non-ethical practices. 2. Supplier Code of Conduct: This document extends our environmental commitments to the supply chain, focusing on key issues like energy and water efficiency, waste management, reduction of greenhouse gas emissions, and biodiversity protection. It is directed at all Pluxee suppliers, vendors, contractors, and partners. Both policies have no exclusions and cover the entire value chain, reinforcing Pluxee's comprehensive approach to environmental responsibility across all operations and partnerships.

(4.6.1.5) Environmental policy content

Environmental commitments

☑ Commitment to a circular economy strategy

☑ Commitment to comply with regulations and mandatory standards

☑ Commitment to take environmental action beyond regulatory compliance

☑ Commitment to stakeholder engagement and capacity building on environmental issues

Climate-specific commitments

☑ Commitment to 100% renewable energy

☑ Commitment to net-zero emissions

Social commitments

☑ Adoption of the UN International Labour Organization principles

☑ Commitment to promote gender equality and women's empowerment

☑ Commitment to respect internationally recognized human rights

Additional references/Descriptions

☑ Description of environmental requirements for procurement

☑ Description of grievance/whistleblower mechanism to monitor non-compliance with the environmental policy and raise/address/escalate any other greenwashing concerns

☑ Reference to timebound environmental milestones and targets

(4.6.1.6) Indicate whether your environmental policy is in line with global environmental treaties or policy goals

Select all that apply

☑ Yes, in line with the Paris Agreement

(4.6.1.7) Public availability

Select from:

☑ Publicly available

(4.6.1.8) Attach the policy

4.6.1. - Ethics Charter.pdf
[Add row]

(4.10) Are you a signatory or member of any environmental collaborative frameworks or initiatives?

(4.10.1) Are you a signatory or member of any environmental collaborative frameworks or initiatives?

Select from:

☑ Yes

(4.10.2) Collaborative framework or initiative

Select all that apply

☑ Science-Based Targets Initiative (SBTi)

☑ UN Global Compact

(4.10.3) Describe your organization's role within each framework or initiative

Pluxee is actively engaged with the Science Based Targets Initiative (SBTi) and is committed to achieving net-zero emissions by 2035 across our operations and value chain. This commitment is a critical aspect of our dedication to maintaining high environmental standards and ensuring a positive impact. We have established a science-based net-zero target for our worldwide operations and initiated this process in September 2022 by committing to submit our net-zero trajectory to SBTi within two years. Our outlined trajectory includes a 90% absolute reduction in Scope 1, 2, and 3 greenhouse gas (GHG) emissions by FY2035, with immediate targets

set to: -Source 100% of our electricity from renewable sources by FY2025, and - Achieve a 65% reduction in absolute Scope 1, 2, and 3 GHG emissions by FY2030 (using a 2017 baseline). In November 2023, Pluxee received SBTi validation of our climate targets, making us the first company in our industry to receive formal confirmation of our GHG emissions reduction objectives. To support these initiatives, we have developed and are implementing a Global Net Zero Action Plan. In addition to our participation in SBTi, Pluxee is a signatory of the UN Global Compact since October 2023. This commitment aligns us with the UN's 10 principles and the Sustainable Development Goals (SDGs). Through this affiliation, we strive to be a trusted partner by sharing best practices, participating in relevant working groups, and enhancing our competencies. In Fiscal Year 2024, Pluxee also joined the Target Gender Equity Accelerator to further our commitment to sustainability and social responsibility.
[Fixed row]

(4.11) In the reporting year, did your organization engage in activities that could directly or indirectly influence policy, law, or regulation that may (positively or negatively) impact the environment?

(4.11.1) External engagement activities that could directly or indirectly influence policy, law, or regulation that may impact the environment

Select all that apply

☑ Yes, we engaged directly with policy makers

(4.11.2) Indicate whether your organization has a public commitment or position statement to conduct your engagement activities in line with global environmental treaties or policy goals

Select from:

☑ Yes, we have a public commitment or position statement in line with global environmental treaties or policy goals

(4.11.3) Global environmental treaties or policy goals in line with public commitment or position statement

Select all that apply

☑ Paris Agreement

☑ Another global environmental treaty or policy goal, please specify

(4.11.4) Attach commitment or position statement

Pluxee SBTi Net Zero Approval Letter.pdf

(4.11.5) Indicate whether your organization is registered on a transparency register

Select from:

☑ Yes

(4.11.6) Types of transparency register your organization is registered on

Select all that apply

☑ Mandatory government register

(4.11.7) Disclose the transparency registers on which your organization is registered & the relevant ID numbers for your organization

Registre de la Transparence de la Commission Européenne et du Parlement Européen: 599527553042-12 Haute Autorité Pour la Transparence de la Vie Publique (France): Q36K0CN3

(4.11.8) Describe the process your organization has in place to ensure that your external engagement activities are consistent with your environmental commitments and/or transition plan

Pluxee's commitment to working towards generating a positive impact on the environment is based in reducing carbon emissions generated from our operations, reaching our net zero objectives by 2035, promoting awareness about environmental concerns and encouraging responsible practices among all stakeholders. All of our external engagement activities need to be consistent not only with our environmental commitments, but also to the rest of our pillars on action for sustainability. Not doing so would increase the risk of having a brand and reputational damage. On the promotion of policies related to social vouchers, Pluxee International aims to improve government official's understanding of its business, services, risks and constraints within its activities, in all countries where we operate. Following our Public Affairs Policy, this type of activities are coordinated at a group level, and later implemented by a network of country representatives, who consistently implement the strategy with national authorities. All engagement activities must be carried out in coordination with the group's Public Affairs department, and/or the legal team at a country level. This way, we ensure consistency between the activity and the corporate strategy overall – which includes our four pillars of action on sustainability. [Fixed row]

(4.11.1) On what policies, laws, or regulations that may (positively or negatively) impact the environment has your organization been engaging directly with policy makers in the reporting year?

Row 1

(4.11.1.1) Specify the policy, law, or regulation on which your organization is engaging with policy makers

At a local level, Pluxee has recently engaged with policy makers on policies supporting the "eco-vouchers". Pluxee has also worked to promote the "eco-voucher" at a European level.

(4.11.1.2) Environmental issues the policy, law, or regulation relates to

Select all that apply

☑ Climate change

(4.11.1.3) Focus area of policy, law, or regulation that may impact the environment

Low-impact production and innovation

☑ Circular economy

☑ Recycling and recyclability

☑ Sustainable production and consumption

(4.11.1.4) Geographic coverage of policy, law, or regulation

Select from:

☑ Regional

(4.11.1.5) Country/area/region the policy, law, or regulation applies to

Select all that apply

☑ Europe

(4.11.1.6) Your organization's position on the policy, law, or regulation

Select from:

☑ Support with no exceptions

(4.11.1.8) Type of direct engagement with policy makers on this policy, law, or regulation

Select all that apply

☑ Ad-hoc meetings

☑ Discussion in public forums

☑ Participation in working groups organized by policy makers

(4.11.1.9) Funding figure your organization provided to policy makers in the reporting year relevant to this policy, law, or regulation (currency)

20000

(4.11.1.10) Explain the relevance of this policy, law, or regulation to the achievement of your environmental commitments and/or transition plan, how this has informed your engagement, and how you measure the success of your engagement

By promoting policies that support the "eco-voucher" as a solution, Pluxee complies with its purpose of improving individual's wellbeing, but through a way where environmentally conscious decisions of consumption become attractive. This is one way where we can conduct business in a responsible manner, mindful of our impact on the planet and the influence we can have on end consumers.

(4.11.1.11) Indicate if you have evaluated whether your organization's engagement on this policy, law, or regulation is aligned with global environmental treaties or policy goals

Select from:

☑ Yes, we have evaluated, and it is aligned

(4.11.1.12) Global environmental treaties or policy goals aligned with your organization's engagement on this policy, law or regulation

Select all that apply

☑ Paris Agreement

☑ Another global environmental treaty or policy goal, please specify :Sustainable Development Goal 12

[Add row]

(4.12) Have you published information about your organization's response to environmental issues for this reporting year in places other than your CDP response?

Select from:
☑ Yes

(4.12.1) Provide details on the information published about your organization's response to environmental issues for this reporting year in places other than your CDP response. Please attach the publication.

Row 1

(4.12.1.1) Publication

Select from:
☑ In mainstream reports, in line with environmental disclosure standards or frameworks

(4.12.1.2) Standard or framework the report is in line with

Select all that apply
☑ GRI

(4.12.1.3) Environmental issues covered in publication

Select all that apply
☑ Climate change

(4.12.1.4) Status of the publication

Select from:
☑ Complete

(4.12.1.5) Content elements

Select all that apply
☑ Strategy
☑ Governance
☑ Emission targets
☑ Value chain engagement
☑ Dependencies & Impacts
☑ Public policy engagement

☑ Emissions figures
☑ Risks & Opportunities
☑ Content of environmental policies
☑ Other, please specify **:Country cases of different local actions aligned to our Environmental targets, and to our four pillars of action on Sustainability overall.**

(4.12.1.6) Page/section reference

Chapter 5 of Annual Report FY24

(4.12.1.7) Attach the relevant publication

Multiple - Pluxee Annual Report FY24.pdf

Row 2

(4.12.1.1) Publication

Select from:
☑ In other regulatory filings

(4.12.1.3) Environmental issues covered in publication

Select all that apply
☑ Climate change

(4.12.1.4) Status of the publication

Select from:
☑ Complete

(4.12.1.5) Content elements

Select all that apply
☑ Strategy
☑ Governance
☑ Value chain engagement
☑ Dependencies & Impacts

☑ Emission targets
☑ Emissions figures
☑ Risks & Opportunities
☑ Public policy engagement
☑ Content of environmental policies
☑ Other, please specify **:Country cases of different local actions aligned to our Environmental targets, and to our four pillars of action on Sustainability overall.**

(4.12.1.6) Page/section reference

Chapter 5 of Annual Report FY24

(4.12.1.8) Comment

See file attached in previous row.
[Add row]

C5. Business strategy

(5.1) Does your organization use scenario analysis to identify environmental outcomes?

Climate change

(5.1.1) Use of scenario analysis

Select from:
☑ Yes

(5.1.2) Frequency of analysis

Select from:
☑ Not defined
[Fixed row]

(5.1.1) Provide details of the scenarios used in your organization's scenario analysis.

Climate change

(5.1.1.1) Scenario used

Physical climate scenarios
☑ RCP 4.5

(5.1.1.2) Scenario used SSPs used in conjunction with scenario

Select from:
☑ SSP2

(5.1.1.3) Approach to scenario

Select from:

☑ Qualitative and quantitative

(5.1.1.4) Scenario coverage

Select from:

☑ Organization-wide

(5.1.1.5) Risk types considered in scenario

Select all that apply

☑ Acute physical

☑ Chronic physical

☑ Technology

(5.1.1.6) Temperature alignment of scenario

Select from:

☑ 4.0°C and above

(5.1.1.7) Reference year

2005

(5.1.1.8) Timeframes covered

Select all that apply

☑ 2030

☑ 2040

☑ 2050

(5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

☑ Climate change (one of five drivers of nature change)

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

We have selected two warming scenarios: SSP5-8.5, as required by the CSRD, and SSP2-4.5, which is recommended by the CSRD for identifying climate-related hazards and assessing exposure to these hazards. The SSP2-4.5 scenario is an intermediate greenhouse gas emissions pathway. Under this scenario, carbon dioxide emissions remain around current levels until 2050, after which they decrease but do not reach net zero by 2100. These scenarios are developed and provided by the IPCC. While they come with uncertainties acknowledged by the scientific community, they are considered the best estimates of future climatic changes.

(5.1.1.11) Rationale for choice of scenario

The Intermediate Scenario (SSP2-4.5) offers insights into a more moderate pathway, where emissions are controlled to some extent. This scenario allows us to understand which risks in a moderate pathway appear first and needs earlier attention. Analyzing both intermediate and high scenarios provides a spectrum of potential future changes in climate hazards. This range helps us understand the variability and uncertainty in climate projections. With a clearer picture of potential risks under different conditions, we can prioritize actions based on the severity and timing of expected changes. This ensures that resources are allocated efficiently to mitigate the most pressing risks.

Climate change

(5.1.1.1) Scenario used

Physical climate scenarios

☑ RCP 8.5

(5.1.1.2) Scenario used SSPs used in conjunction with scenario

Select from:

☑ SSP5

(5.1.1.3) Approach to scenario

Select from:

☑ Qualitative and quantitative

(5.1.1.4) Scenario coverage

Select from:

☑ Organization-wide

(5.1.1.5) Risk types considered in scenario

Select all that apply

☑ Acute physical

☑ Chronic physical

☑ Technology

(5.1.1.6) Temperature alignment of scenario

Select from:

☑ 4.0°C and above

(5.1.1.7) Reference year

2005

(5.1.1.8) Timeframes covered

Select all that apply

☑ 2030

☑ 2040

☑ 2050

(5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

☑ Climate change (one of five drivers of nature change)

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

We have selected two warming scenarios: SSP5-8.5, as required by the CSRD, and SSP2-4.5, which is recommended by the CSRD for identifying climate-related hazards and assessing exposure to these hazards. The SSP5-8.5 scenario combines the Shared Socioeconomic Pathway (SSP5) with the Representative Concentration Pathway (RCP) 8.5. This scenario represents a trajectory of fossil-intensive development and high radiative emissions, suggesting an outcome where policies fail to effectively mitigate climate change. These scenarios are developed and provided by the IPCC. While they come with uncertainties acknowledged by the scientific community, they are considered the best estimates of future climatic changes.

(5.1.1.11) Rationale for choice of scenario

By considering the High Warming Scenario (SSP5-8.5), we can understand the worst-case impacts of climate change. This scenario helps us prepare for severe outcomes and identify critical vulnerabilities, ensuring that we are ready to address the most extreme risks. Analyzing both intermediate and high scenarios provides a spectrum of potential future changes in climate hazards. This range helps us understand the variability and uncertainty in climate projections. With a clearer picture of potential risks under different conditions, we can prioritize actions based on the severity and timing of expected changes. This ensures that resources are allocated efficiently to mitigate the most pressing risks.
[Add row]

(5.1.2) Provide details of the outcomes of your organization's scenario analysis.

Climate change

(5.1.2.1) Business processes influenced by your analysis of the reported scenarios

Select all that apply

☑ Risk and opportunities identification, assessment and management

☑ Strategy and financial planning

☑ Resilience of business model and strategy

☑ Capacity building

☑ Target setting and transition planning

(5.1.2.2) Coverage of analysis

Select from:

☑ Organization-wide

(5.1.2.3) Summarize the outcomes of the scenario analysis and any implications for other environmental issues

Pluxee continues the development of its climate change adaptation plan, based on the screening results of the activity to identify which physical climate risks may affect the performance of the economic activity during short medium and long horizon, aligned whit business plan. At an initial level, the results of the scenario analysis have helped us identify the relevant physical risks for our IT assets, starting in the Fiscal Year 2024. With the Group's Climate Action Plan finalization, expected in early Fiscal Year 2026, we would be able to include results of the scenario analysis into decision-making processes.
[Fixed row]

(5.2) Does your organization's strategy include a climate transition plan?

(5.2.1) Transition plan

Select from:
☑ Yes, we have a climate transition plan which aligns with a 1.5°C world

(5.2.3) Publicly available climate transition plan

Select from:
☑ Yes

(5.2.4) Plan explicitly commits to cease all spending on, and revenue generation from, activities that contribute to fossil fuel expansion

Select from:
☑ No, and we do not plan to add an explicit commitment within the next two years

(5.2.6) Explain why your organization does not explicitly commit to cease all spending on and revenue generation from activities that contribute to fossil fuel expansion

Pluxee does not have, by essence, an activity related to fossil fuel expansion. Possibilities in our value chain could relate to fossil fuel purchased by our employees to use their vehicles, selling our Pluxee products to Clients from the fossil fuel industry as well as fuel cards product we sell mostly in Latin America market (accounting

for a minor share of the service we deliver globally, main product being on Meal & Food). Pluxee continues to shape its position toward certain matters including this one and to what extent it could be performed. This could take several years to undertake and we may have more visibility in the medium term.

(5.2.7) Mechanism by which feedback is collected from shareholders on your climate transition plan

Select from:

☑ We have a different feedback mechanism in place

(5.2.8) Description of feedback mechanism

Pluxee has constantly communicated on its Climate Transition plan (mitigation), which includes: - Our SBTi Net-Zero verified targets, - The associated plan to achieve Net-Zero status, - Our progress against targets full Scope 1, 2 & 3. Most recent communication at a corporate level is the Group's Annual Report for Fiscal Year 2024. The Group remains open to receiving feedback from its different stakeholders on the Report's content, including the Climate Transition plan. Feedback and comments can also be transmitted to us through events, such as the Capital Markets Day or the General Assembly.

(5.2.9) Frequency of feedback collection

Select from:

☑ Annually

(5.2.10) Description of key assumptions and dependencies on which the transition plan relies

- Scope 1 & 2: o Optimized car fleet to reduce fuel consumption and transition to electric vehicles are clearly dependent on the vehicle industrials as well as infrastructures and facilities (charging points) in countries. o Energy consumption: we are dependent on the access to renewable energy sources within countries. - Scope 3: o Products and Payment: we are dependent on the users behaviors and acceptance of virtualization on the market as well as appropriate setting-up of the merchants' Point-of-Sale terminal (PoS). o Digital Assets & IT: we are dependent on Hardware: access to eco-conceived materials, as well as refurbishing capabilities (skills, competencies, repairability). Software: access to responsible cloud hosting partners (optimized storage and maintenance of data, usage of renewable energy). o Commuting: we are dependent on local public transport infrastructures access in certain of our countries.

(5.2.11) Description of progress against transition plan disclosed in current or previous reporting period

In the first element of our climate transition plan, our Net-Zero target, we have reported a 16 percent reduction in 2023, from a 2017 baseline. To continue moving forward towards this target, we count on the awareness of our internal and external stakeholders. On the governance side, all our 31 country operations have validated their Net Zero action plan. Moreover, our 15 top countries have set up a Net Zero steering committee to ensure progress and success at the local level. On more concrete actions, • We have onboarded 90 suppliers on this plan, requiring them to measure, report and reduce their carbon emissions. This requirement is also being included in contracts. • We have increased renewable electricity sourcing for our buildings in 44 percent in 2023, reaching a 28 percent share of all our electricity consumed. • We work to extend the lifetime of our IT equipment and to find alternative solutions with lower carbon footprint. • We revised our travel

policy and incentivized employees to use clean mobility alternatives. • We held the CSR Day to raise awareness across teams and motivating more than 50 new initiatives on emissions tracking and reduction. • In Brazil, Chile, Peru, France and Bulgaria, we influence our consumers and merchants with initiatives that value and reward those with the most sustainable practices – on reduction of food waste, for example.

(5.2.13) Other environmental issues that your climate transition plan considers

Select all that apply

☑ Forests

☑ Plastics

(5.2.14) Explain how the other environmental issues are considered in your climate transition plan

As part of Pluxee value chain, production of card (made mainly of plastics PVC) and still paper in a limited share depending on countries can have an impact – thus limited - on the topics of "Forests" and "Plastics". From the climate transition plan (mitigation) we have designed, our first priority is to incentivize a Virtual-first approach to remove the need to produce physical cards and/or paper vouchers.
[Fixed row]

(5.3) Have environmental risks and opportunities affected your strategy and/or financial planning?

(5.3.1) Environmental risks and/or opportunities have affected your strategy and/or financial planning

Select from:

☑ Yes, both strategy and financial planning

(5.3.2) Business areas where environmental risks and/or opportunities have affected your strategy

Select all that apply

☑ Products and services

☑ Upstream/downstream value chain

☑ Operations

[Fixed row]

(5.3.1) Describe where and how environmental risks and opportunities have affected your strategy.

Products and services

(5.3.1.1) Effect type

Select all that apply

☑ Risks

☑ Opportunities

(5.3.1.2) Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area

Select all that apply

☑ Climate change

(5.3.1.3) Describe how environmental risks and/or opportunities have affected your strategy in this area

The Group's goal is to enable the distribution and use of its products through virtual means. This objective is directly linked to environmental risks identified as Risk3 and Risk4 previously in this questionnaire. Evolving market business practices and global technological trends have influenced the Group into establishing this virtual-first goal, along with our clients and consumers expectations to be able to offer sustainable alternatives to paper vouchers and plastic cards. Pluxee has also adapted its investment and M&A strategy to align with this virtual-first vision. The focus is now on acquiring capabilities that enable digital product delivery, enabling the company to address opportunity identified as Opp3. Technologies developed by newly acquired companies—such as Cobee in Spain and Portugal—can be leveraged across multiple markets to accelerate this transition. Our portafolio of products has also evolved in line with environmental opportunities, notably with the one identified as Opp2 in question 3.6.1. To contribute to climate mitigation of our clients and customers, we have been developing clean commuting platforms enabling users to access multimodal options with an employer subvention. Linked with Risk1, regarding climate adaptation, it has also been the opportunity to include in our suppliers' selection process for technological purchases, an assessment of their resilience on climate change. From Risk2, we have worked to ensure all countries are ready to switch to 100% renewable electricity purchase – whether directly or through the purchase of Energy Attribute Certificates (EACs).

Upstream/downstream value chain

(5.3.1.1) Effect type

Select all that apply

☑ Risks

☑ Opportunities

(5.3.1.2) Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area

Select all that apply

☑ Climate change

(5.3.1.3) Describe how environmental risks and/or opportunities have affected your strategy in this area

We have initiated partnerships to provide more visibility to our merchants with eco-responsible practices from our network, in order to encourage and incentivize better practices while giving visibility and transparency to end-users for responsible and conscious choices. This addresses previously identified Opp3 on plastics. We also support merchants from our network in having more responsible behaviors toward matters such as food waste thanks to partnerships and open innovation. This addresses previously identified Opp1. On the risks side, it is now of increasing importance to assess risks identified as Risk5 and Risk6, as availability of materials for supports where we offer our products and services has a potential to disrupt our value chain.

Operations

(5.3.1.1) Effect type

Select all that apply

☑ Risks

(5.3.1.2) Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area

Select all that apply

☑ Climate change

(5.3.1.3) Describe how environmental risks and/or opportunities have affected your strategy in this area

11 sites in our direct scope and value chain have been assessed as exposed to high risks. Out of these, 3 are in strategic countries. This assessment has been taken into consideration when defining the new strategy on IT infrastructure (data centers), as these are crucial to make Pluxee's employees be able to work remotely, and transactions to be processed. Moreover, by addressing this risk, we make sure we have the capability to address opportunities identified as Opp3.
[Add row]

(5.3.2) Describe where and how environmental risks and opportunities have affected your financial planning.

Row 1

(5.3.2.1) Financial planning elements that have been affected

Select all that apply

☑ Direct costs

(5.3.2.2) Effect type

Select all that apply

☑ Risks

☑ Opportunities

(5.3.2.3) Environmental issues relevant to the risks and/or opportunities that have affected these financial planning elements

Select all that apply

☑ Climate change

(5.3.2.4) Describe how environmental risks and/or opportunities have affected these financial planning elements

To achieve our commitment toward using 100% renewable electricity, aligned with our Scope 2 reduction ambition, and to address Risk1 on climate adaptation, Pluxee countries have already made the shift locally when possible (direct access to energy provider, access to renewable electricity). When not achievable, they have purchased Energy Attribute Certificates (EACs) with Pluxee Group support selecting a central broker. The extra cost has been budgeted by countries from their annual budget review (execution plan). Our financial planning on acquisitions has also been affected indirectly by environmental opportunities
[Add row]

(5.4) In your organization's financial accounting, do you identify spending/revenue that is aligned with your organization's climate transition?

	Identification of spending/revenue that is aligned with your organization's climate transition	Methodology or framework used to assess alignment with your organization's climate transition	Indicate the level at which you identify the alignment of your spending/revenue with a sustainable finance taxonomy
	Select from:	*Select all that apply*	*Select from:*

	Identification of spending/revenue that is aligned with your organization's climate transition	Methodology or framework used to assess alignment with your organization's climate transition	Indicate the level at which you identify the alignment of your spending/revenue with a sustainable finance taxonomy
	☑ Yes	☑ A sustainable finance taxonomy	☑ At the organization level only

[Fixed row]

(5.4.1) Quantify the amount and percentage share of your spending/revenue that is aligned with your organization's climate transition.

Row 1

(5.4.1.1) Methodology or framework used to assess alignment

Select from:

☑ A sustainable finance taxonomy

(5.4.1.2) Taxonomy under which information is being reported

Select from:

☑ EU Taxonomy for Sustainable Activities

(5.4.1.3) Objective under which alignment is being reported

Select from:

☑ Total across climate change mitigation and climate change adaption

(5.4.1.4) Indicate whether you are reporting eligibility information for the selected objective

Select from:

☑ Yes

(5.4.1.5) Financial metric

Select from:

☑ Revenue/Turnover

(5.4.1.6) Amount of selected financial metric that is aligned in the reporting year (currency)

0

(5.4.1.7) Percentage share of selected financial metric aligned in the reporting year (%)

0

(5.4.1.8) Percentage share of selected financial metric planned to align in 2025 (%)

0

(5.4.1.9) Percentage share of selected financial metric planned to align in 2030 (%)

0

(5.4.1.10) Percentage share of financial metric that is taxonomy-eligible in the reporting year (%)

0

(5.4.1.11) Percentage share of financial metric that is taxonomy non-eligible in the reporting year (%)

100

(5.4.1.12) Details of the methodology or framework used to assess alignment with your organization’s climate transition

The financial information used to conduct the taxonomy analysis comes from central financial systems completed with additional reporting as part of our Fiscal Year 2024 end closing. The indicators were reviewed and analyzed jointly by Global Sustainability and Finance teams, and supported by third-party experts to ensure consistency of the decisions regarding eligibility and alignment, as well as consistency with Fiscal 2024 consolidated revenue, investments and operating expenses.

Row 2

(5.4.1.1) Methodology or framework used to assess alignment

Select from:

☑ A sustainable finance taxonomy

(5.4.1.2) Taxonomy under which information is being reported

Select from:

☑ EU Taxonomy for Sustainable Activities

(5.4.1.3) Objective under which alignment is being reported

Select from:

☑ Total across climate change mitigation and climate change adaption

(5.4.1.4) Indicate whether you are reporting eligibility information for the selected objective

Select from:

☑ Yes

(5.4.1.5) Financial metric

Select from:

☑ CAPEX

(5.4.1.6) Amount of selected financial metric that is aligned in the reporting year (currency)

0

(5.4.1.7) Percentage share of selected financial metric aligned in the reporting year (%)

0

(5.4.1.8) Percentage share of selected financial metric planned to align in 2025 (%)

0

(5.4.1.9) Percentage share of selected financial metric planned to align in 2030 (%)

0

(5.4.1.10) Percentage share of financial metric that is taxonomy-eligible in the reporting year (%)

6.3

(5.4.1.11) Percentage share of financial metric that is taxonomy non-eligible in the reporting year (%)

93.7

(5.4.1.12) Details of the methodology or framework used to assess alignment with your organization’s climate transition

The financial information used to conduct the taxonomy analysis comes from central financial systems completed with additional reporting as part of our Fiscal Year 2024 end closing. The indicators were reviewed and analyzed jointly by Global Sustainability and Finance teams, and supported by third-party experts to ensure consistency of the decisions regarding eligibility and alignment, as well as consistency with Fiscal 2024 consolidated revenue, investments and operating expenses.

Row 3

(5.4.1.1) Methodology or framework used to assess alignment

Select from:

☑ A sustainable finance taxonomy

(5.4.1.2) Taxonomy under which information is being reported

Select from:

☑ EU Taxonomy for Sustainable Activities

(5.4.1.3) Objective under which alignment is being reported

Select from:

☑ Total across climate change mitigation and climate change adaption

(5.4.1.4) Indicate whether you are reporting eligibility information for the selected objective

Select from:

☑ Yes

(5.4.1.5) Financial metric

Select from:

☑ OPEX

(5.4.1.6) Amount of selected financial metric that is aligned in the reporting year (currency)

0

(5.4.1.7) Percentage share of selected financial metric aligned in the reporting year (%)

0

(5.4.1.8) Percentage share of selected financial metric planned to align in 2025 (%)

0

(5.4.1.9) Percentage share of selected financial metric planned to align in 2030 (%)

0

(5.4.1.10) Percentage share of financial metric that is taxonomy-eligible in the reporting year (%)

0

(5.4.1.11) Percentage share of financial metric that is taxonomy non-eligible in the reporting year (%)

100

(5.4.1.12) Details of the methodology or framework used to assess alignment with your organization’s climate transition

The financial information used to conduct the taxonomy analysis comes from central financial systems completed with additional reporting as part of our Fiscal Year 2024 end closing. The indicators were reviewed and analyzed jointly by Global Sustainability and Finance teams, and supported by third-party experts to ensure consistency of the decisions regarding eligibility and alignment, as well as consistency with Fiscal 2024 consolidated revenue, investments and operating expenses. [Add row]

(5.4.3) Provide any additional contextual and/or verification/assurance information relevant to your organization's taxonomy alignment.

(5.4.3.2) Additional contextual information relevant to your taxonomy accounting

Pluxee carried out a review of its activities and investments in countries, with a view to determining which ones are likely to be eligible within the meaning of the EU Taxonomy and its delegated acts. Pluxee offers a full suite of Employee Benefit & Engagement solutions. These solutions do not explicitly fall within the scope of the Taxonomy regulation, and therefore no eligible Revenues have been identified. As of today, only a few of the Group's investments (CapEx) and operating expenses (OpEx) correspond to eligible activities defined by the EU taxonomy.

(5.4.3.3) Indicate whether you will be providing verification/assurance information relevant to your taxonomy alignment in question 13.1

Select from:

☑ No

(5.4.3.4) Please explain why you will not be providing verification/assurance information relevant to your taxonomy alignment in question 13.1

Given the limited applicability of the Taxonomy regulation to our activities, we have chosen not to verify the information declared in this subject.
[Fixed row]

(5.10) Does your organization use an internal price on environmental externalities?

	Use of internal pricing of environmental externalities	Primary reason for not pricing environmental externalities	Explain why your organization does not price environmental externalities
	Select from: ☑ No, and we do not plan to in the next two years	*Select from:* ☑ No standardized procedure	*Pluxee does not price environmental externalities due to the absence of a standardized pricing procedure related to our activities.*

[Fixed row]

(5.11) Do you engage with your value chain on environmental issues?

Suppliers

(5.11.1) Engaging with this stakeholder on environmental issues

Select from:
☑ Yes

(5.11.2) Environmental issues covered

Select all that apply
☑ Climate change
☑ Plastics

Customers

(5.11.1) Engaging with this stakeholder on environmental issues

Select from:
☑ Yes

(5.11.2) Environmental issues covered

Select all that apply

☑ Climate change

☑ Plastics

Investors and shareholders

(5.11.1) Engaging with this stakeholder on environmental issues

Select from:

☑ Yes

(5.11.2) Environmental issues covered

Select all that apply

☑ Climate change

☑ Plastics

Other value chain stakeholders

(5.11.1) Engaging with this stakeholder on environmental issues

Select from:

☑ No, but we plan to within the next two years

(5.11.3) Primary reason for not engaging with this stakeholder on environmental issues

Select from:

☑ Not an immediate strategic priority

(5.11.4) Explain why you do not engage with this stakeholder on environmental issues

Pluxee has chosen to prioritize engagement with its closest stakeholders.
[Fixed row]

(5.11.1) Does your organization assess and classify suppliers according to their dependencies and/or impacts on the environment?

	Assessment of supplier dependencies and/or impacts on the environment
Climate change	*Select from:* ☑ No, we do not currently assess the dependencies and/or impacts of our suppliers, but we plan to do so within the next two years
Plastics	*Select from:* ☑ No, we do not currently assess the dependencies and/or impacts of our suppliers, but we plan to do so within the next two years

[Fixed row]

(5.11.2) Does your organization prioritize which suppliers to engage with on environmental issues?

Climate change

(5.11.2.1) Supplier engagement prioritization on this environmental issue

Select from:

☑ Yes, we prioritize which suppliers to engage with on this environmental issue

(5.11.2.2) Criteria informing which suppliers are prioritized for engagement on this environmental issue

Select all that apply

☑ Business risk mitigation

☑ Procurement spend

☑ Reputation management

☑ Strategic status of suppliers

(5.11.2.4) Please explain

We prioritize engagement on the "Climate Change" topic with those suppliers whose operations are strategic for our main commitment on the topic, which is achieving "Net-Zero" target by 2035, and whose operations can also impact on our business risk. Notably, these are suppliers of the sectors of energy, transportation and logistics, intellectual services and IT.

Plastics

(5.11.2.1) Supplier engagement prioritization on this environmental issue

Select from:

☑ Yes, we prioritize which suppliers to engage with on this environmental issue

(5.11.2.2) Criteria informing which suppliers are prioritized for engagement on this environmental issue

Select all that apply

☑ Business risk mitigation

☑ Material sourcing

☑ Product lifecycle

☑ Reputation management

(5.11.2.4) Please explain

As an important part of our services relies on the use of plastic cards and paper vouchers, we need to engage with suppliers procuring them so they can provide us with alternative materials which have a lower carbon footprint throughout their life cycle. Priority is given to suppliers who can provide us with recycled materials, who manufacture within the same country or continent and operate under the principles of eco-design and circularity. In a market where these principles play an important role between competitors, we also consider this prioritization under the perspective of reputation management and business risk mitigation.
[Fixed row]

(5.11.5) Do your suppliers have to meet environmental requirements as part of your organization's purchasing process?

Climate change

(5.11.5.1) Suppliers have to meet specific environmental requirements related to this environmental issue as part of the purchasing process

Select from:

☑ Yes, environmental requirements related to this environmental issue are included in our supplier contracts

(5.11.5.2) Policy in place for addressing supplier non-compliance

Select from:

☑ No, we do not have a policy in place for addressing non-compliance

(5.11.5.3) Comment

Pluxee expects its suppliers to comply with the Supplier Code of Conduct, which includes our principles of environmentally responsible sourcing. Respect of this Code of Conduct is included in our contracts with suppliers. A policy addressing non-compliance of suppliers with this Code will be in place within 1 to 2 years.
[Fixed row]

(5.11.6) Provide details of the environmental requirements that suppliers have to meet as part of your organization's purchasing process, and the compliance measures in place.

Climate change

(5.11.6.1) Environmental requirement

Select from:

☑ Disclosure of GHG emissions to your organization (Scope 1 and 2)

(5.11.6.2) Mechanisms for monitoring compliance with this environmental requirement

Select all that apply

☑ Supplier scorecard or rating

(5.11.6.3) % tier 1 suppliers by procurement spend required to comply with this environmental requirement

Select from:

☑ 100%

(5.11.6.12) Comment

Pluxee expects its suppliers to comply with the Supplier Code of Conduct, which includes our principles of environmentally responsible sourcing. Respect of this Code of Conduct is included in our contracts with suppliers. A procedure to structure engagement with suppliers non-compliant with this Code will be in place within 1 to 2 years. As of today, this engagement is carried out on an ad-hoc basis. In the meantime, we are requesting Ecovadis scoring of the prospective suppliers during the Request For Proposal process to pre-assess alignment with our own commitments. This ensures the evaluation from a Third Party expert agency.

Climate change

(5.11.6.1) Environmental requirement

Select from:

☑ Disclosure of GHG emissions to your organization (Scope 1, 2 and 3)

(5.11.6.2) Mechanisms for monitoring compliance with this environmental requirement

Select all that apply

☑ Supplier scorecard or rating

(5.11.6.3) % tier 1 suppliers by procurement spend required to comply with this environmental requirement

Select from:

☑ 100%

(5.11.6.12) Comment

Pluxee expects its suppliers to comply with the Supplier Code of Conduct, which includes our principles of environmentally responsible sourcing. Respect of this Code of Conduct is included in our contracts with suppliers. A procedure to structure engagement with suppliers non-compliant with this Code will be in place within 1 to 2 years. As of today, this engagement is carried out on an ad-hoc basis. In the meantime, we are requesting Ecovadis scoring of the prospective suppliers during the Request For Proposal process to pre-assess alignment with our own commitments. This ensures the evaluation from a Third Party expert agency.

Climate change

(5.11.6.1) Environmental requirement

Select from:

☑ Environmental disclosure through a non-public platform

(5.11.6.2) Mechanisms for monitoring compliance with this environmental requirement

Select all that apply

☑ Certification

☑ Supplier scorecard or rating

(5.11.6.3) % tier 1 suppliers by procurement spend required to comply with this environmental requirement

Select from:

☑ 100%

(5.11.6.12) Comment

Pluxee expects its suppliers to comply with the Supplier Code of Conduct, which includes our principles of environmentally responsible sourcing. Respect of this Code of Conduct is included in our contracts with suppliers. A procedure to structure engagement with suppliers non-compliant with this Code will be in place within 1 to 2 years. As of today, this engagement is carried out on an ad-hoc basis. In the meantime, we are requesting Ecovadis scoring of the prospective suppliers during the Request For Proposal process to pre-assess alignment with our own commitments. This ensures the evaluation from a Third Party expert agency.

Climate change

(5.11.6.1) Environmental requirement

Select from:

☑ Implementation of a climate transition plan

(5.11.6.2) Mechanisms for monitoring compliance with this environmental requirement

Select all that apply

☑ Certification

☑ Supplier scorecard or rating

☑ Supplier self-assessment

(5.11.6.3) % tier 1 suppliers by procurement spend required to comply with this environmental requirement

Select from:

☑ 100%

(5.11.6.12) Comment

Pluxee expects its suppliers to comply with the Supplier Code of Conduct, which includes our principles of environmentally responsible sourcing. Respect of this Code of Conduct is included in our contracts with suppliers. A procedure to structure engagement with suppliers non-compliant with this Code will be in place within 1 to 2 years. As of today, this engagement is carried out on an ad-hoc basis. In the meantime, we are requesting Ecovadis scoring of the prospective suppliers during the Request For Proposal process to pre-assess alignment with our own commitments. This ensures the evaluation from a Third Party expert agency.

Climate change

(5.11.6.1) Environmental requirement

Select from:

☑ Implementation of emissions reduction initiatives

(5.11.6.2) Mechanisms for monitoring compliance with this environmental requirement

Select all that apply

☑ Certification

☑ Supplier scorecard or rating

☑ Supplier self-assessment

(5.11.6.3) % tier 1 suppliers by procurement spend required to comply with this environmental requirement

Select from:

☑ 100%

(5.11.6.12) Comment

Pluxee expects its suppliers to comply with the Supplier Code of Conduct, which includes our principles of environmentally responsible sourcing. Respect of this Code of Conduct is included in our contracts with suppliers. A procedure to structure engagement with suppliers non-compliant with this Code will be in place within 1 to 2 years. As of today, this engagement is carried out on an ad-hoc basis. In the meantime, we are requesting Ecovadis scoring of the prospective suppliers during the Request For Proposal process to pre-assess alignment with our own commitments. This ensures the evaluation from a Third Party expert agency.

Climate change

(5.11.6.1) Environmental requirement

Select from:

☑ Purchasing of low-carbon or renewable energy

(5.11.6.2) Mechanisms for monitoring compliance with this environmental requirement

Select all that apply

☑ Certification

☑ Supplier scorecard or rating

(5.11.6.3) % tier 1 suppliers by procurement spend required to comply with this environmental requirement

Select from:

☑ 100%

(5.11.6.12) Comment

Pluxee expects its suppliers to comply with the Supplier Code of Conduct, which includes our principles of environmentally responsible sourcing. Respect of this Code of Conduct is included in our contracts with suppliers. A procedure to structure engagement with suppliers non-compliant with this Code will be in place within 1 to 2 years. As of today, this engagement is carried out on an ad-hoc basis. In the meantime, we are requesting Ecovadis scoring of the prospective suppliers during the Request For Proposal process to pre-assess alignment with our own commitments. This ensures the evaluation from a Third Party expert agency.

Climate change

(5.11.6.1) Environmental requirement

Select from:

☑ Setting a science-based emissions reduction target

(5.11.6.2) Mechanisms for monitoring compliance with this environmental requirement

Select all that apply

☑ Certification

☑ Supplier scorecard or rating

☑ Supplier self-assessment

(5.11.6.3) % tier 1 suppliers by procurement spend required to comply with this environmental requirement

Select from:

☑ 100%

(5.11.6.12) Comment

Pluxee expects its suppliers to comply with the Supplier Code of Conduct, which includes our principles of environmentally responsible sourcing. Respect of this Code of Conduct is included in our contracts with suppliers. A procedure to structure engagement with suppliers non-compliant with this Code will be in place within 1 to 2 years. As of today, this engagement is carried out on an ad-hoc basis. In the meantime, we are requesting Ecovadis scoring of the prospective suppliers during the Request For Proposal process to pre-assess alignment with our own commitments. This ensures the evaluation from a Third Party expert agency.

Climate change

(5.11.6.1) Environmental requirement

Select from:

☑ Waste and resource reduction and material circularity

(5.11.6.2) Mechanisms for monitoring compliance with this environmental requirement

Select all that apply

☑ Certification

☑ Supplier scorecard or rating

☑ Supplier self-assessment

(5.11.6.3) % tier 1 suppliers by procurement spend required to comply with this environmental requirement

Select from:

☑ 100%

(5.11.6.12) Comment

Pluxee expects its suppliers to comply with the Supplier Code of Conduct, which includes our principles of environmentally responsible sourcing. Respect of this Code of Conduct is included in our contracts with suppliers. A procedure to structure engagement with suppliers non-compliant with this Code will be in place within 1 to 2 years. As of today, this engagement is carried out on an ad-hoc basis. In the meantime, we are requesting Ecovadis scoring of the prospective suppliers during the Request For Proposal process to pre-assess alignment with our own commitments. This ensures the evaluation from a Third Party expert agency.
[Add row]

(5.11.7) Provide further details of your organization's supplier engagement on environmental issues.

Climate change

(5.11.7.2) Action driven by supplier engagement

Select from:

☑ Emissions reduction

(5.11.7.3) Type and details of engagement

Innovation and collaboration

☑ Collaborate with suppliers on innovations to reduce environmental impacts in products and services

(5.11.7.4) Upstream value chain coverage

Select all that apply

☑ Tier 1 suppliers

(5.11.7.5) % of tier 1 suppliers by procurement spend covered by engagement

Select from:

☑ 1-25%

(5.11.7.6) % of tier 1 supplier-related scope 3 emissions covered by engagement

Select from:

☑ Unknown

(5.11.7.9) Describe the engagement and explain the effect of your engagement on the selected environmental action

Pluxee engages with its suppliers to transition to less carbon intensive manufacturing processes and materials used and to become less polluting and to innovate in resource reduction and end-of-life management.

(5.11.7.10) Engagement is helping your tier 1 suppliers meet an environmental requirement related to this environmental issue

Select from:

☑ No, this engagement is unrelated to meeting an environmental requirement

(5.11.7.11) Engagement is helping your tier 1 suppliers engage with their own suppliers on the selected action

Select from:

☑ Unknown

Plastics

(5.11.7.2) Action driven by supplier engagement

Select from:

☑ Waste and resource reduction and improved end-of-life management

(5.11.7.3) Type and details of engagement

Innovation and collaboration

☑ Collaborate with suppliers on innovations to reduce environmental impacts in products and services

(5.11.7.4) Upstream value chain coverage

Select all that apply

☑ Tier 1 suppliers

(5.11.7.5) % of tier 1 suppliers by procurement spend covered by engagement

Select from:

☑ 1-25%

(5.11.7.9) Describe the engagement and explain the effect of your engagement on the selected environmental action

Pluxee engages with its suppliers to transition to less carbon intensive manufacturing processes and materials used and to become less polluting and to innovate in resource reduction and end-of-life management. Indeed, physical cards continue to be an important part of Pluxee's offer as we transition to our Virtual-First objective. In the meantime, we aim at working together with our suppliers to use one card for multiple products, find longer-lasting solutions, optimize recycling and source less impactful card materials. Aligned with this, we seek to use alternative materials to plastic in the ongoing use of meal and other cards. Alternative materials to PVC run from rPVC (recycled PVC), to PLA (Polylactic Acid). We are working together with our suppliers to identify which materials will be less emitting from a material production perspective without impacting on logistics.

(5.11.7.11) Engagement is helping your tier 1 suppliers engage with their own suppliers on the selected action

Select from:

☑ Unknown

[Add row]

(5.11.9) Provide details of any environmental engagement activity with other stakeholders in the value chain.

Climate change

(5.11.9.1) Type of stakeholder

Select from:

☑ Customers

(5.11.9.2) Type and details of engagement

Education/Information sharing

☑ Run an engagement campaign to educate stakeholders about the environmental impacts about your products, goods and/or services

(5.11.9.3) % of stakeholder type engaged

Select from:

☑ 100%

(5.11.9.4) % stakeholder-associated scope 3 emissions

Select from:

☑ Unknown

(5.11.9.5) Rationale for engaging these stakeholders and scope of engagement

As one of our culture pillars is life improvement in all its dimensions, we find it coherent to engage with our customers on the environmental impact of their consumption, and the opportunities they have to support eco-responsible merchants who can alternatively satisfy their needs with a lower environmental and social negative impact. This engagement is done in multiple ways, and it aims to cover the broad audience of beneficiaries of our products and services.

(5.11.9.6) Effect of engagement and measures of success

We have not measured yet the success of this engagement. However, we can confidently say that these actions have improved the reputation of our company with regards to beneficiaries and merchants, as the former see us as an organization that has a positive influence, and the latter group sees us as an ally to promote an eco-responsible way of living.

Climate change

(5.11.9.1) Type of stakeholder

Select from:

☑ Investors and shareholders

(5.11.9.2) Type and details of engagement

Education/Information sharing

☑ Share information on environmental initiatives, progress and achievements

(5.11.9.3) % of stakeholder type engaged

Select from:

☑ 100%

(5.11.9.4) % stakeholder-associated scope 3 emissions

Select from:

☑ Unknown

(5.11.9.5) Rationale for engaging these stakeholders and scope of engagement

We aim to have our investors and shareholders informed about the progress of our corporate strategy, which includes actions on sustainability. As information on our progress towards net-zero, for example, is publicly available, we can say that the scope of engagement is a broad one.

(5.11.9.6) Effect of engagement and measures of success

We have not measured yet the success of this engagement. However, we can confidently say that our investors and the market have positively valued the four pillars of our "positive impact" strategy on governance, employees, local communities and the environment, and the fact that we make our progress towards "net-zero" publicly available.
[Add row]

C6. Environmental Performance - Consolidation Approach

(6.1) Provide details on your chosen consolidation approach for the calculation of environmental performance data.

	Consolidation approach used	Provide the rationale for the choice of consolidation approach
Climate change	*Select from:* ☑ Operational control	*This approach includes all the legal entities where Pluxee has >80% of the operational control during the reporting period.*
Plastics	*Select from:* ☑ Operational control	*This approach includes all the legal entities where Pluxee has >80% of the operational control during the reporting period.*
Biodiversity	*Select from:* ☑ Operational control	*This approach includes all the legal entities where Pluxee has >80% of the operational control during the reporting period.*

[Fixed row]

C7. Environmental performance - Climate Change

(7.1) Is this your first year of reporting emissions data to CDP?

Select from:
☑ No

(7.1.1) Has your organization undergone any structural changes in the reporting year, or are any previous structural changes being accounted for in this disclosure of emissions data?

(7.1.1.1) Has there been a structural change?

Select all that apply
☑ Yes, an acquisition
☑ Yes, a divestment
☑ Yes, other structural change, please specify :Spin-off

(7.1.1.2) Name of organization(s) acquired, divested from, or merged with

Acquired: Cobee Divested from: ePassi (minority stake)

(7.1.1.3) Details of structural change(s), including completion dates

Other structural change: Pluxee Group became a standalone company via a spin-off from the Sodexo Group's business on Employee Benefits and Engagement, formerly called Sodexo Benefits and Rewards Services. This spin-off process concluded on February 1st, 2024. This process is referred to as 'spin-off' throughout the questionnaire. Acquisition: In June 2024, Pluxee Group entered into an agreement to acquire 100% of Cobee, an Employee Benefits digital-native player operating in Spain, Portugal and Mexico, and serving more than 1,500 clients and 100,000 employee consumers with a broad multi-benefit offering.
[Fixed row]

(7.1.2) Has your emissions accounting methodology, boundary, and/or reporting year definition changed in the reporting year?

(7.1.2.1) Change(s) in methodology, boundary, and/or reporting year definition?

Select all that apply

☑ Yes, a change in methodology

☑ Yes, a change in boundary

(7.1.2.2) Details of methodology, boundary, and/or reporting year definition change(s)

1. Pluxee improved the identification of its buildings (offices and other sites) to be able to better classify the sites considered leased assets, while in the previous fiscal year (Fiscal 2023) some of these were included in Scope 1 & 2 emissions from buildings. This change allowed the Group to include the electricity and fuel consumption emissions from the leased buildings in Scope 3 Leased Assets. 2. The methodology adopted in Fiscal year 2023 for Scope 3 Employee Commuting, which consisted of asking all employees about office commuting patterns in Pulse (the annual engagement survey) has been improved to discard emissions from commuting with company vehicles, which are already accounted for in Scope 1. These changes have been incorporated to Fiscal 2023 and 2024 Employee Commuting data collected through Pulse and have been considered in the new estimate of this category of emissions for Fiscal 2017. 3. As of end of Fiscal Year 2023, Pluxee operated in 31 countries, including Vietnam and Venezuela. As of end date of reporting year (May 31st, 2024), operations in Venezuela have been discontinued.
[Fixed row]

(7.1.3) Have your organization’s base year emissions and past years’ emissions been recalculated as a result of any changes or errors reported in 7.1.1 and/or 7.1.2?

(7.1.3.1) Base year recalculation

Select from:

☑ Yes

(7.1.3.2) Scope(s) recalculated

Select all that apply

☑ Scope 1

☑ Scope 2, location-based

☑ Scope 2, market-based

☑ Scope 3

(7.1.3.3) Base year emissions recalculation policy, including significance threshold

Following acquisitions, investments and divestments, Pluxee has recalculated its baseline emissions - corresponding to Fiscal Year 2017. According to each scenario, changes are made so the perimeter is accounted in baseline year.

(7.1.3.4) Past years' recalculation

Select from:

☑ No

[Fixed row]

(7.2) Select the name of the standard, protocol, or methodology you have used to collect activity data and calculate emissions.

Select all that apply

☑ Bilan Carbone, ABC

☑ IEA CO2 Emissions from Fuel Combustion

☑ The Greenhouse Gas Protocol: Scope 2 Guidance

☑ US EPA Emissions & Generation Resource Integrated Database (eGRID)

☑ The Greenhouse Gas Protocol: Corporate Value Chain (Scope 3) Standard

☑ The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (Revised Edition)

☑ US EPA Center for Corporate Climate Leadership: Direct Emissions from Mobile Combustion Sources

☑ Defra Environmental Reporting Guidelines: Including streamlined energy and carbon reporting guidance, 2019

☑ Other, please specify :French methodology for greenhouse gas emissions assessments by companies V4 (ADEME 2016)

(7.3) Describe your organization's approach to reporting Scope 2 emissions.

	Scope 2, location-based	Scope 2, market-based	Comment
	Select from: ☑ We are reporting a Scope 2, location-based figure	*Select from:* ☑ We are reporting a Scope 2, market-based figure	*No comment.*

[Fixed row]

(7.4) Are there any sources (e.g. facilities, specific GHGs, activities, geographies, etc.) of Scope 1, Scope 2 or Scope 3 emissions that are within your selected reporting boundary which are not included in your disclosure?

Select from:
☑ No

(7.5) Provide your base year and base year emissions.

Scope 1

(7.5.1) Base year end

08/30/2017

(7.5.2) Base year emissions (metric tons CO2e)

4986.193

(7.5.3) Methodological details

The primary operations and activities that account for emissions in scope 1 include: - Use of natural gas and fuel for heating in company offices and fully controlled operations. - Use of fuel for company vehicles. The base year emissions cover 100% of Scope 1 emissions.

Scope 2 (location-based)

(7.5.1) Base year end

08/30/2017

(7.5.2) Base year emissions (metric tons CO2e)

2407.24

(7.5.3) Methodological details

The primary operations and activities that account for emissions in scope 2 include: - Use of electricity for company sites and electric company vehicles. The base year emissions cover 100% of Scope 2 emissions.

Scope 2 (market-based)

(7.5.1) Base year end

08/30/2017

(7.5.2) Base year emissions (metric tons CO2e)

2525.406

(7.5.3) Methodological details

The primary operations and activities that account for emissions in scope 2 include: - Use of electricity for company sites and electric company vehicles. The base year emissions cover 100% of Scope 2 emissions.

Scope 3 category 1: Purchased goods and services

(7.5.1) Base year end

08/30/2017

(7.5.2) Base year emissions (metric tons CO2e)

10650.224

(7.5.3) Methodological details

This category includes the emissions associated with: - The production of our physical products (vouchers and cards), - The IT hardware and software - The 'other purchases' which includes purchased intellectual services, purchased furniture's, purchased office supplies and office maintenance, marketing and mailing purchased services, hotel & catering and telecommunication services

Scope 3 category 2: Capital goods

(7.5.3) Methodological details

Not relevant. Pluxee' s business model is based on having negative working capital. Pluxee sells services for clients and lease all assets.

Scope 3 category 3: Fuel-and-energy-related activities (not included in Scope 1 or 2)

(7.5.1) Base year end

08/30/2017

(7.5.2) Base year emissions (metric tons CO2e)

1746.056

(7.5.3) Methodological details

Indirect emissions related to the transport, production losses and extraction of the energy used in our direct operations (Scope 1&2)

Scope 3 category 4: Upstream transportation and distribution

(7.5.1) Base year end

08/30/2017

(7.5.2) Base year emissions (metric tons CO2e)

4888.219

(7.5.3) Methodological details

Emissions from the distribution of cards and vouchers to clients or end users.

Scope 3 category 5: Waste generated in operations

(7.5.3) Methodological details

It is excluded from the GhG inventory due to its negligible impact and the limitations of collecting reliable data. Pluxee purchases goods and services and delivers services to clients. Waste related to the services sold to clients is included in our Scope 3 Category 12 End-of-life treatment of sold products. The waste generated for Pluxee's sites is estimated to be less than 0.5% from the total of Scope 3 inventory.

Scope 3 category 6: Business travel

(7.5.1) Base year end

08/30/2017

(7.5.2) Base year emissions (metric tons CO2e)

1790.262

(7.5.3) Methodological details

Emissions from the usage of plane, rail and cars for business travel, including well-to-wheel emissions.

Scope 3 category 7: Employee commuting

(7.5.1) Base year end

08/30/2017

(7.5.2) Base year emissions (metric tons CO2e)

3837.134

(7.5.3) Methodological details

Emissions concerning all trips to work and from work from workforce.

Scope 3 category 8: Upstream leased assets

(7.5.3) Methodological details

In the base year, all energy consumption was included in our Scope 1 & 2 and Pluxee didn't have any consumption to report in Upstream Leased Assets.

Scope 3 category 9: Downstream transportation and distribution

(7.5.1) Base year end

08/30/2017

(7.5.2) Base year emissions (metric tons CO2e)

1315.901

(7.5.3) Methodological details

Emissions from the collection of all vouchers from merchants and transportation to end-of-life.

Scope 3 category 10: Processing of sold products

(7.5.3) Methodological details

Not applicable according to the GHG protocol. Pluxee provides end products, there are no emissions from processing, transformation or inclusion in another product by third-parties subsequent to sale by Pluxee and before use by the end consumer.

Scope 3 category 11: Use of sold products

(7.5.3) Methodological details

Not applicable. The use of external hardware consuming electricity is needed to run Pluxee's software (to use Pluxee's digital products), and the emissions of these are considered indirect.

Scope 3 category 12: End of life treatment of sold products

(7.5.1) Base year end

08/30/2017

(7.5.2) Base year emissions (metric tons CO2e)

587.155

(7.5.3) Methodological details

Emissions from the end-of-life treatment of the cards and vouchers.

Scope 3 category 13: Downstream leased assets

(7.5.3) Methodological details

Not relevant. As Pluxee's business model is based on having negative working capital it does not lease assets that it owns.

Scope 3 category 14: Franchises

(7.5.3) Methodological details

Pluxee doesn't have franchises

Scope 3 category 15: Investments

(7.5.3) Methodological details

Pluxee did not perform investments as part of its business model in the baseline year.

Scope 3: Other (upstream)

(7.5.3) Methodological details

N/A

Scope 3: Other (downstream)

(7.5.3) Methodological details

N/A
[Fixed row]

(7.6) What were your organization’s gross global Scope 1 emissions in metric tons CO2e?

Reporting year

(7.6.1) Gross global Scope 1 emissions (metric tons CO2e)

2797.392

(7.6.3) Methodological details

Scope 1 emissions concerns fuel from Pluxee fleet of vehicles (company cars and commercial vehicles), as well as fuel used in buildings. The data concerns the latest year of reporting.
[Fixed row]

(7.7) What were your organization’s gross global Scope 2 emissions in metric tons CO2e?

	Gross global Scope 2, location-based emissions (metric tons CO2e)	Gross global Scope 2, market-based emissions (metric tons CO2e)	Methodological details
Reporting year	*1508.291*	*961.213*	*Use of electricity for company offices and fully controlled operations and use of electricity for the electrical vehicles of Pluxee's company fleet.*

[Fixed row]

(7.8) Account for your organization's gross global Scope 3 emissions, disclosing and explaining any exclusions.

Purchased goods and services

(7.8.1) Evaluation status

Select from:

☑ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

14190.357

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Hybrid method

☑ Average data method

☑ Spend-based method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

(7.8.5) Please explain

This category includes the emissions associated with: - The production of our physical products (vouchers and cards), - The IT hardware and software - The 'other purchases' which includes purchased intellectual services, purchased furniture's, purchased office supplies and office maintenance, marketing and mailing purchased services, hotel & catering and telecommunication services. These emissions are externally validated.

Capital goods

(7.8.1) Evaluation status

Select from:

☑ Not relevant, explanation provided

(7.8.5) Please explain

Not relevant. Pluxee's business model is based on having negative working capital. Pluxee's sells services for clients and lease all assets.

Fuel-and-energy-related activities (not included in Scope 1 or 2)

(7.8.1) Evaluation status

Select from:

☑ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

1142.903

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Average data method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

(7.8.5) Please explain

Indirect emissions related to transport, production losses and extraction of the energy used in our direct operations (Scope 1&2). These emissions are externally validated

Upstream transportation and distribution

(7.8.1) Evaluation status

Select from:

☑ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

1802.155

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Average data method

☑ Spend-based method

☑ Distance-based method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

26

(7.8.5) Please explain

Emissions from the distribution of cards and vouchers to clients or end users. These emissions are externally validated.

Waste generated in operations

(7.8.1) Evaluation status

Select from:

☑ Not relevant, explanation provided

(7.8.5) Please explain

It is excluded from the GhG inventory due to its negligible impact and the limitations of collecting reliable data. Pluxee purchases goods and services and delivers services to clients. Waste related to the services sold to clients is included in our Scope 3 Category 12 End-of-life treatment of sold products. The waste generated for Pluxee's sites is estimated to be less than 0.5% from the total of Scope 3 inventory.

Business travel

(7.8.1) Evaluation status

Select from:

☑ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

3558.943

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Supplier-specific method

☑ Fuel-based method

☑ Distance-based method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

68

(7.8.5) Please explain

Emissions from the usage of plane, rail and cars for business travel, including well-to-wheel emissions. These emissions are externally validated.

Employee commuting

(7.8.1) Evaluation status

Select from:

☑ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

5729.687

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Average data method

☑ Distance-based method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

69

(7.8.5) Please explain

Emissions concerning all trips to work and from work from workforce. These emissions are externally validated

Upstream leased assets

(7.8.1) Evaluation status

Select from:

☑ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

51.58

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Average data method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

(7.8.5) Please explain

This corresponds to the leased sites where a fixed rent is paid and there is data on energy consumption, and therefore emissions cannot be included in Scope 1 & 2 inventories. These leased assets only exist since this last reporting year. These emissions are externally validated.

Downstream transportation and distribution

(7.8.1) Evaluation status

Select from:

☑ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

928.801

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Spend-based method

☑ Average spend-based method

☑ Distance-based method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

(7.8.5) Please explain

Emissions from the collection of all vouchers from merchants and transportation to end-of-life.

Processing of sold products

(7.8.1) Evaluation status

Select from:

☑ Not relevant, explanation provided

(7.8.5) Please explain

Not applicable according to the GHG protocol. Pluxee provides end products, there are no emissions from processing, transformation or inclusion in another product by third-parties subsequent to sale by Pluxee and before use by the end consumer.

Use of sold products

(7.8.1) Evaluation status

Select from:

☑ Not relevant, explanation provided

(7.8.5) Please explain

Not applicable. The use of external hardware consuming electricity is needed to run Pluxee's software (to use Pluxee's digital products), and the emissions of these are considered indirect.

End of life treatment of sold products

(7.8.1) Evaluation status

Select from:

☑ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

240.37

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Average data method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

(7.8.5) Please explain

Emissions from the end-of-life treatment of the cards and vouchers.

Downstream leased assets

(7.8.1) Evaluation status

Select from:

☑ Not relevant, explanation provided

(7.8.5) Please explain

Not relevant. As Pluxee's business model is based on having negative working capital it does not lease assets that it owns.

Franchises

(7.8.1) Evaluation status

Select from:

☑ Not relevant, explanation provided

(7.8.5) Please explain

Pluxee doesn’t have franchises.

Investments

(7.8.1) Evaluation status

Select from:
☑ Not relevant, explanation provided

(7.8.5) Please explain

Pluxee did not perform investments as part of its business model in the last reporting year.

Other (upstream)

(7.8.1) Evaluation status

Select from:
☑ Not relevant, explanation provided

(7.8.5) Please explain

All emissions are calculated under GHG protocol categories listed before.

Other (downstream)

(7.8.1) Evaluation status

Select from:
☑ Not relevant, explanation provided

(7.8.5) Please explain

All emissions are calculated under GHG protocol categories listed before.
[Fixed row]

(7.9) Indicate the verification/assurance status that applies to your reported emissions.

	Verification/assurance status
Scope 1	*Select from:* ☑ Third-party verification or assurance process in place
Scope 2 (location-based or market-based)	*Select from:* ☑ Third-party verification or assurance process in place
Scope 3	*Select from:* ☑ Third-party verification or assurance process in place

[Fixed row]

(7.9.1) Provide further details of the verification/assurance undertaken for your Scope 1 emissions, and attach the relevant statements.

Row 1

(7.9.1.1) Verification or assurance cycle in place

Select from:
☑ Annual process

(7.9.1.2) Status in the current reporting year

Select from:
☑ Complete

(7.9.1.3) Type of verification or assurance

Select from:
☑ Limited assurance

(7.9.1.4) Attach the statement

Multiple - Pluxee Annual Report FY24.pdf

(7.9.1.5) Page/section reference

For Scope 1&2: Pluxee Annual report 2024, pages 237-238

(7.9.1.6) Relevant standard

Select from:
☑ Dutch Standard 3000A

(7.9.1.7) Proportion of reported emissions verified (%)

100
[Add row]

(7.9.2) Provide further details of the verification/assurance undertaken for your Scope 2 emissions and attach the relevant statements.

Row 1

(7.9.2.1) Scope 2 approach

Select from:

☑ Scope 2 market-based

(7.9.2.2) Verification or assurance cycle in place

Select from:
☑ Annual process

(7.9.2.3) Status in the current reporting year

Select from:
☑ Complete

(7.9.2.4) Type of verification or assurance

Select from:
☑ Limited assurance

(7.9.2.5) Attach the statement

Multiple - Pluxee Annual Report FY24.pdf

(7.9.2.6) Page/ section reference

For Scope 1&2: Pluxee Annual report 2024, pages 237-238

(7.9.2.7) Relevant standard

Select from:
☑ Dutch Standard 3000A

(7.9.2.8) Proportion of reported emissions verified (%)

100
[Add row]

(7.9.3) Provide further details of the verification/assurance undertaken for your Scope 3 emissions and attach the relevant statements.

Row 1

(7.9.3.1) Scope 3 category

Select all that apply

- ☑ Scope 3: Business travel
- ☑ Scope 3: Employee commuting
- ☑ Scope 3: Upstream leased assets
- ☑ Scope 3: Purchased goods and services
- ☑ Scope 3: End-of-life treatment of sold products
- ☑ Scope 3: Upstream transportation and distribution
- ☑ Scope 3: Downstream transportation and distribution
- ☑ Scope 3: Fuel and energy-related activities (not included in Scopes 1 or 2)

(7.9.3.2) Verification or assurance cycle in place

Select from:

☑ Annual process

(7.9.3.3) Status in the current reporting year

Select from:

☑ Complete

(7.9.3.4) Type of verification or assurance

Select from:

☑ Limited assurance

(7.9.3.5) Attach the statement

Audit letter scope 3 - Attestation - CNCC - PwC Pluxee_scope 3 CDP (1).pdf,Audit letter scope 3 - Attestation - CNCC - PwC Pluxee_scope 3 CDP (1).pdf

(7.9.3.6) Page/section reference

For Scope 3: Audit letter received by PwC

(7.9.3.7) Relevant standard

Select from:
☑ Compagnie Nationale des Commissaires aux Comptes (CNCC)

(7.9.3.8) Proportion of reported emissions verified (%)

100
[Add row]

(7.10) How do your gross global emissions (Scope 1 and 2 combined) for the reporting year compare to those of the previous reporting year?

Select from:
☑ Decreased

(7.10.1) Identify the reasons for any change in your gross global emissions (Scope 1 and 2 combined), and for each of them specify how your emissions compare to the previous year.

Other emissions reduction activities

(7.10.1.1) Change in emissions (metric tons CO2e)

482

(7.10.1.2) Direction of change in emissions

Select from:
☑ Decreased

(7.10.1.3) Emissions value (percentage)

11.368

(7.10.1.4) Please explain calculation

Reduction in emissions is thanks to an increase in renewable electricity consumption in our buildings. Another element that contributed to this reduction has been the relocation of our offices in some countries, which included changes in energy sourcing.

Other

(7.10.1.1) Change in emissions (metric tons CO2e)

482

(7.10.1.2) Direction of change in emissions

Select from:
☑ Decreased

(7.10.1.3) Emissions value (percentage)

11.358

(7.10.1.4) Please explain calculation

Higher renewable electricity consumption in buildings and higher electrification of buildings due to rellocations
[Fixed row]

(7.10.2) Are your emissions performance calculations in 7.10 and 7.10.1 based on a location-based Scope 2 emissions figure or a market-based Scope 2 emissions figure?

Select from:
☑ Market-based

(7.12) Are carbon dioxide emissions from biogenic carbon relevant to your organization?

Select from:
☑ No

(7.15) Does your organization break down its Scope 1 emissions by greenhouse gas type?

Select from:
☑ Yes

(7.15.1) Break down your total gross global Scope 1 emissions by greenhouse gas type and provide the source of each used global warming potential (GWP).

Row 1

(7.15.1.1) Greenhouse gas

Select from:
☑ CO2

(7.15.1.2) Scope 1 emissions (metric tons of CO2e)

2589.39

(7.15.1.3) GWP Reference

Select from:
☑ IPCC Sixth Assessment Report (AR6 - 100 year)

Row 2

(7.15.1.1) Greenhouse gas

Select from:
☑ CH4

(7.15.1.2) Scope 1 emissions (metric tons of CO2e)

7

(7.15.1.3) GWP Reference

Select from:
☑ IPCC Sixth Assessment Report (AR6 - 100 year)

Row 3

(7.15.1.1) Greenhouse gas

Select from:
☑ N2O

(7.15.1.2) Scope 1 emissions (metric tons of CO2e)

6.66

(7.15.1.3) GWP Reference

Select from:
☑ IPCC Sixth Assessment Report (AR6 - 100 year)
[Add row]

(7.16) Break down your total gross global Scope 1 and 2 emissions by country/area.

Austria

(7.16.1) Scope 1 emissions (metric tons CO2e)

12.139

(7.16.2) Scope 2, location-based (metric tons CO2e)

5.943

(7.16.3) Scope 2, market-based (metric tons CO2e)

0.581

Belgium

(7.16.1) Scope 1 emissions (metric tons CO2e)

332.54

(7.16.2) Scope 2, location-based (metric tons CO2e)

37.407

(7.16.3) Scope 2, market-based (metric tons CO2e)

2.947

Brazil

(7.16.1) Scope 1 emissions (metric tons CO2e)

254.847

(7.16.2) Scope 2, location-based (metric tons CO2e)

28.841

(7.16.3) Scope 2, market-based (metric tons CO2e)

0

Bulgaria

(7.16.1) Scope 1 emissions (metric tons CO2e)

33.092

(7.16.2) Scope 2, location-based (metric tons CO2e)

27.092

(7.16.3) Scope 2, market-based (metric tons CO2e)

0

Chile

(7.16.1) Scope 1 emissions (metric tons CO2e)

0

(7.16.2) Scope 2, location-based (metric tons CO2e)

30.238

(7.16.3) Scope 2, market-based (metric tons CO2e)

30.238

China

(7.16.1) Scope 1 emissions (metric tons CO2e)

0

(7.16.2) Scope 2, location-based (metric tons CO2e)

31.62

(7.16.3) Scope 2, market-based (metric tons CO2e)

31.62

Colombia

(7.16.1) Scope 1 emissions (metric tons CO2e)

27.812

(7.16.2) Scope 2, location-based (metric tons CO2e)

4.724

(7.16.3) Scope 2, market-based (metric tons CO2e)

4.724

Czechia

(7.16.1) Scope 1 emissions (metric tons CO2e)

121.865

(7.16.2) Scope 2, location-based (metric tons CO2e)

17.39

(7.16.3) Scope 2, market-based (metric tons CO2e)

0

France

(7.16.1) Scope 1 emissions (metric tons CO2e)

202.479

(7.16.2) Scope 2, location-based (metric tons CO2e)

32.827

(7.16.3) Scope 2, market-based (metric tons CO2e)

7.464

Germany

(7.16.1) Scope 1 emissions (metric tons CO2e)

18.695

(7.16.2) Scope 2, location-based (metric tons CO2e)

29.997

(7.16.3) Scope 2, market-based (metric tons CO2e)

4.301

India

(7.16.1) Scope 1 emissions (metric tons CO2e)

46.047

(7.16.2) Scope 2, location-based (metric tons CO2e)

271.119

(7.16.3) Scope 2, market-based (metric tons CO2e)

271.119

Indonesia

(7.16.1) Scope 1 emissions (metric tons CO2e)

0

(7.16.2) Scope 2, location-based (metric tons CO2e)

50.524

(7.16.3) Scope 2, market-based (metric tons CO2e)

50.524

Israel

(7.16.1) Scope 1 emissions (metric tons CO2e)

130.144

(7.16.2) Scope 2, location-based (metric tons CO2e)

140.628

(7.16.3) Scope 2, market-based (metric tons CO2e)

140.628

Italy

(7.16.1) Scope 1 emissions (metric tons CO2e)

68.543

(7.16.2) Scope 2, location-based (metric tons CO2e)

14.081

(7.16.3) Scope 2, market-based (metric tons CO2e)

17.991

Luxembourg

(7.16.1) Scope 1 emissions (metric tons CO2e)

39.151

(7.16.2) Scope 2, location-based (metric tons CO2e)

5.001

(7.16.3) Scope 2, market-based (metric tons CO2e)

0.837

Mexico

(7.16.1) Scope 1 emissions (metric tons CO2e)

153.727

(7.16.2) Scope 2, location-based (metric tons CO2e)

59.433

(7.16.3) Scope 2, market-based (metric tons CO2e)

59.433

Morocco

(7.16.1) Scope 1 emissions (metric tons CO2e)

121.416

(7.16.2) Scope 2, location-based (metric tons CO2e)

49.574

(7.16.3) Scope 2, market-based (metric tons CO2e)

49.574

Panama

(7.16.1) Scope 1 emissions (metric tons CO2e)

35.851

(7.16.2) Scope 2, location-based (metric tons CO2e)

20.755

(7.16.3) Scope 2, market-based (metric tons CO2e)

20.755

Peru

(7.16.1) Scope 1 emissions (metric tons CO2e)

5.424

(7.16.2) Scope 2, location-based (metric tons CO2e)

11.545

(7.16.3) Scope 2, market-based (metric tons CO2e)

0

Philippines

(7.16.1) Scope 1 emissions (metric tons CO2e)

60.481

(7.16.2) Scope 2, location-based (metric tons CO2e)

134.879

(7.16.3) Scope 2, market-based (metric tons CO2e)

134.879

Poland

(7.16.1) Scope 1 emissions (metric tons CO2e)

167.902

(7.16.2) Scope 2, location-based (metric tons CO2e)

46.914

(7.16.3) Scope 2, market-based (metric tons CO2e)

10.198

Portugal

(7.16.1) Scope 1 emissions (metric tons CO2e)

4.741

(7.16.2) Scope 2, location-based (metric tons CO2e)

3.04

(7.16.3) Scope 2, market-based (metric tons CO2e)

0

Romania

(7.16.1) Scope 1 emissions (metric tons CO2e)

199.548

(7.16.2) Scope 2, location-based (metric tons CO2e)

58.511

(7.16.3) Scope 2, market-based (metric tons CO2e)

0

Spain

(7.16.1) Scope 1 emissions (metric tons CO2e)

23.505

(7.16.2) Scope 2, location-based (metric tons CO2e)

12.702

(7.16.3) Scope 2, market-based (metric tons CO2e)

14.77

Tunisia

(7.16.1) Scope 1 emissions (metric tons CO2e)

282.226

(7.16.2) Scope 2, location-based (metric tons CO2e)

155.968

(7.16.3) Scope 2, market-based (metric tons CO2e)

5.189

Turkey

(7.16.1) Scope 1 emissions (metric tons CO2e)

410.177

(7.16.2) Scope 2, location-based (metric tons CO2e)

59.079

(7.16.3) Scope 2, market-based (metric tons CO2e)

0

United Kingdom of Great Britain and Northern Ireland

(7.16.1) Scope 1 emissions (metric tons CO2e)

1.985

(7.16.2) Scope 2, location-based (metric tons CO2e)

25.338

(7.16.3) Scope 2, market-based (metric tons CO2e)

7.95

United States of America

(7.16.1) Scope 1 emissions (metric tons CO2e)

38.97

(7.16.2) Scope 2, location-based (metric tons CO2e)

138.414

(7.16.3) Scope 2, market-based (metric tons CO2e)

95.49

Uruguay

(7.16.1) Scope 1 emissions (metric tons CO2e)

0.54

(7.16.2) Scope 2, location-based (metric tons CO2e)

1.546

(7.16.3) Scope 2, market-based (metric tons CO2e)

0

Viet Nam

(7.16.1) Scope 1 emissions (metric tons CO2e)

3.546

(7.16.2) Scope 2, location-based (metric tons CO2e)

3.161

(7.16.3) Scope 2, market-based (metric tons CO2e)

3.161
[Fixed row]

(7.17) Indicate which gross global Scope 1 emissions breakdowns you are able to provide.

Select all that apply
☑ By business division

(7.17.1) Break down your total gross global Scope 1 emissions by business division.

	Business division	Scope 1 emissions (metric ton CO2e)
Row 1	*Pluxee Group (we operate as a holding with subsidiaries 30 countries, without subdivisions)*	*2797.392*

[Add row]

(7.20) Indicate which gross global Scope 2 emissions breakdowns you are able to provide.

Select all that apply
☑ By business division

(7.20.1) Break down your total gross global Scope 2 emissions by business division.

	Business division	Scope 2, location-based (metric tons CO2e)	Scope 2, market-based (metric tons CO2e)
Row 1	*Pluxee Group (we operate as a holding with subsidiaries 31 countries, without subdivisions)*	*1508.291*	*961.213*

[Add row]

(7.22) Break down your gross Scope 1 and Scope 2 emissions between your consolidated accounting group and other entities included in your response.

Consolidated accounting group

(7.22.1) Scope 1 emissions (metric tons CO2e)

2797.392

(7.22.2) Scope 2, location-based emissions (metric tons CO2e)

1508.291

(7.22.3) Scope 2, market-based emissions (metric tons CO2e)

961.213

(7.22.4) Please explain

This includes all the entities included within the annual financial statements

All other entities

(7.22.1) Scope 1 emissions (metric tons CO2e)

0

(7.22.2) Scope 2, location-based emissions (metric tons CO2e)

0

(7.22.3) Scope 2, market-based emissions (metric tons CO2e)

0

(7.22.4) Please explain

Pluxee does not have include associates, joint ventures, and unconsolidated subsidiaries in this reporting year.
[Fixed row]

(7.23) Is your organization able to break down your emissions data for any of the subsidiaries included in your CDP response?

Select from:
☑ Not relevant as we do not have any subsidiaries

(7.27) What are the challenges in allocating emissions to different customers, and what would help you to overcome these challenges?

Row 1

(7.27.1) Allocation challenges

Select from:

☑ Managing the different emission factors of diverse and numerous geographies makes calculating total footprint difficult

(7.27.2) Please explain what would help you overcome these challenges

Conducting a Life Cycle Analysis to assess the actual impact of our products portfolio (vouchers, physical cards, applications) across geographies. This would help us better allocate emissions to our different customers, according to the solutions and supports we supply to them.
[Add row]

(7.28) Do you plan to develop your capabilities to allocate emissions to your customers in the future?

	Do you plan to develop your capabilities to allocate emissions to your customers in the future?	Describe how you plan to develop your capabilities
	Select from: ☑ Yes	*By conducting a Life Cycle Analysis of our products in different supports, ideally in each of our country operations.*

[Fixed row]

(7.29) What percentage of your total operational spend in the reporting year was on energy?

Select from:

☑ More than 0% but less than or equal to 5%

(7.30) Select which energy-related activities your organization has undertaken.

	Indicate whether your organization undertook this energy-related activity in the reporting year
Consumption of fuel (excluding feedstocks)	*Select from:* ☑ Yes
Consumption of purchased or acquired electricity	*Select from:* ☑ Yes
Consumption of purchased or acquired heat	*Select from:* ☑ Yes
Consumption of purchased or acquired steam	*Select from:* ☑ No
Consumption of purchased or acquired cooling	*Select from:* ☑ No
Generation of electricity, heat, steam, or cooling	*Select from:* ☑ No

[Fixed row]

(7.30.1) Report your organization’s energy consumption totals (excluding feedstocks) in MWh.

Consumption of fuel (excluding feedstock)

(7.30.1.1) Heating value

Select from:

☑ HHV (higher heating value)

(7.30.1.2) MWh from renewable sources

65.33

(7.30.1.3) MWh from non-renewable sources

11673.82

(7.30.1.4) Total (renewable + non-renewable) MWh

11739.15

Consumption of purchased or acquired electricity

(7.30.1.1) Heating value

Select from:

☑ Unable to confirm heating value

(7.30.1.2) MWh from renewable sources

2374.08

(7.30.1.3) MWh from non-renewable sources

1951.89

(7.30.1.4) Total (renewable + non-renewable) MWh

4325.97

Consumption of purchased or acquired heat

(7.30.1.1) Heating value

Select from:

☑ Unable to confirm heating value

(7.30.1.2) MWh from renewable sources

0

(7.30.1.3) MWh from non-renewable sources

23.92

(7.30.1.4) Total (renewable + non-renewable) MWh

23.92

Total energy consumption

(7.30.1.1) Heating value

Select from:
☑ Unable to confirm heating value

(7.30.1.2) MWh from renewable sources

2439.4

(7.30.1.3) MWh from non-renewable sources

13649.63

(7.30.1.4) Total (renewable + non-renewable) MWh

16089.03
[Fixed row]

(7.30.6) Select the applications of your organization’s consumption of fuel.

	Indicate whether your organization undertakes this fuel application
Consumption of fuel for the generation of electricity	*Select from:* ☑ No
Consumption of fuel for the generation of heat	*Select from:* ☑ Yes
Consumption of fuel for the generation of steam	*Select from:* ☑ No
Consumption of fuel for the generation of cooling	*Select from:* ☑ No
Consumption of fuel for co-generation or tri-generation	*Select from:* ☑ No

[Fixed row]

(7.30.7) State how much fuel in MWh your organization has consumed (excluding feedstocks) by fuel type.

Sustainable biomass

(7.30.7.1) Heating value

Select from:

☑ Unable to confirm heating value

(7.30.7.2) Total fuel MWh consumed by the organization

0

(7.30.7.8) Comment

Not available

Other biomass

(7.30.7.1) Heating value

Select from:
☑ Unable to confirm heating value

(7.30.7.2) Total fuel MWh consumed by the organization

0

(7.30.7.8) Comment

Not available

Other renewable fuels (e.g. renewable hydrogen)

(7.30.7.1) Heating value

Select from:
☑ Unable to confirm heating value

(7.30.7.2) Total fuel MWh consumed by the organization

65.33

(7.30.7.8) Comment

Alternative fuel for fleet consumption

Coal

(7.30.7.1) Heating value

Select from:
☑ Unable to confirm heating value

(7.30.7.2) Total fuel MWh consumed by the organization

0

(7.30.7.8) Comment

Not available

Oil

(7.30.7.1) Heating value

Select from:
☑ Unable to confirm heating value

(7.30.7.2) Total fuel MWh consumed by the organization

10177.65

(7.30.7.8) Comment

Mainly driven by our fleet consumption.

Gas

(7.30.7.1) Heating value

Select from:
☑ Unable to confirm heating value

(7.30.7.2) Total fuel MWh consumed by the organization

721.34

(7.30.7.8) Comment

This correspond to the natural gas used for heating our sites.

Other non-renewable fuels (e.g. non-renewable hydrogen)

(7.30.7.1) Heating value

Select from:
☑ Unable to confirm heating value

(7.30.7.2) Total fuel MWh consumed by the organization

0

(7.30.7.8) Comment

Not available

Total fuel

(7.30.7.1) Heating value

Select from:
☑ Unable to confirm heating value

(7.30.7.2) Total fuel MWh consumed by the organization

11739.14

(7.30.7.8) Comment

This amont includes extrapolated fuel consumption for non reporting countries that is not accounted in the figures above.
[Fixed row]

(7.30.14) Provide details on the electricity, heat, steam, and/or cooling amounts that were accounted for at a zero or near-zero emission factor in the market-based Scope 2 figure reported in 7.7.

Row 1

(7.30.14.1) Country/area

Select from:

☑ Austria

(7.30.14.2) Sourcing method

Select from:

☑ Retail supply contract with an electricity supplier (retail green electricity)

(7.30.14.3) Energy carrier

Select from:

☑ Electricity

(7.30.14.4) Low-carbon technology type

Select from:

☑ Hydropower (capacity unknown)

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

40346

(7.30.14.6) Tracking instrument used

Select from:

☑ Contract

(7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:

☑ Austria

(7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:

☑ No

Row 2

(7.30.14.1) Country/area

Select from:

☑ Belgium

(7.30.14.2) Sourcing method

Select from:

☑ Retail supply contract with an electricity supplier (retail green electricity)

(7.30.14.3) Energy carrier

Select from:

☑ Electricity

(7.30.14.4) Low-carbon technology type

Select from:

☑ Renewable energy mix, please specify :Biomass, geothermal, hydropower, solar and wind

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

252822.8

(7.30.14.6) Tracking instrument used

Select from:

☑ Contract

(7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:

☑ Belgium

(7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:

☑ No

Row 3

(7.30.14.1) Country/area

Select from:

☑ Brazil

(7.30.14.2) Sourcing method

Select from:

☑ Unbundled procurement of energy attribute certificates (EACs)

(7.30.14.3) Energy carrier

Select from:

☑ Electricity

(7.30.14.4) Low-carbon technology type

Select from:

☑ Renewable energy mix, please specify :Unspecified

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

214912.2

(7.30.14.6) Tracking instrument used

Select from:
☑ I-REC

(7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:
☑ Brazil

(7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:
☑ No

Row 4

(7.30.14.1) Country/area

Select from:
☑ Bulgaria

(7.30.14.2) Sourcing method

Select from:
☑ Retail supply contract with an electricity supplier (retail green electricity)

(7.30.14.3) Energy carrier

Select from:
☑ Electricity

(7.30.14.4) Low-carbon technology type

Select from:
☑ Solar

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

66014

(7.30.14.6) Tracking instrument used

Select from:
☑ Contract

(7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:
☑ Bulgaria

(7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:
☑ No

Row 5

(7.30.14.1) Country/area

Select from:
☑ Chile

(7.30.14.2) Sourcing method

Select from:
☑ None (no active purchases of low-carbon electricity, heat, steam or cooling)

Row 6

(7.30.14.1) Country/area

Select from:
☑ China

(7.30.14.2) Sourcing method

Select from:
☑ None (no active purchases of low-carbon electricity, heat, steam or cooling)

Row 7

(7.30.14.1) Country/area

Select from:
☑ Colombia

(7.30.14.2) Sourcing method

Select from:
☑ None (no active purchases of low-carbon electricity, heat, steam or cooling)

Row 8

(7.30.14.1) Country/area

Select from:
☑ Czechia

(7.30.14.2) Sourcing method

Select from:

☑ Retail supply contract with an electricity supplier (retail green electricity)

(7.30.14.3) Energy carrier

Select from:

☑ Electricity

(7.30.14.4) Low-carbon technology type

Select from:

☑ Renewable energy mix, please specify :Unspecified

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

39718.8

(7.30.14.6) Tracking instrument used

Select from:

☑ Contract

(7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:

☑ Czechia

(7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:

☑ No

Row 9

(7.30.14.1) Country/area

Select from:

☑ Germany

(7.30.14.2) Sourcing method

Select from:

☑ Retail supply contract with an electricity supplier (retail green electricity)

(7.30.14.3) Energy carrier

Select from:

☑ Electricity

(7.30.14.4) Low-carbon technology type

Select from:

☑ Renewable energy mix, please specify :Unspecified

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

73626.9

(7.30.14.6) Tracking instrument used

Select from:

☑ Contract

(7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:

☑ Germany

(7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:

☑ No

Row 10

(7.30.14.1) Country/area

Select from:

☑ India

(7.30.14.2) Sourcing method

Select from:

☑ Retail supply contract with an electricity supplier (retail green electricity)

(7.30.14.3) Energy carrier

Select from:

☑ Electricity

(7.30.14.4) Low-carbon technology type

Select from:

☑ Renewable energy mix, please specify :Unspecified

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

303959

(7.30.14.6) Tracking instrument used

Select from:

☑ Contract

(7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:

☑ India

(7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:

☑ No

Row 11

(7.30.14.1) Country/area

Select from:

☑ Indonesia

(7.30.14.2) Sourcing method

Select from:

☑ None (no active purchases of low-carbon electricity, heat, steam or cooling)

Row 12

(7.30.14.1) Country/area

Select from:

☑ Israel

(7.30.14.2) Sourcing method

Select from:

☑ None (no active purchases of low-carbon electricity, heat, steam or cooling)

Row 13

(7.30.14.1) Country/area

Select from:

☑ Italy

(7.30.14.2) Sourcing method

Select from:

☑ Unbundled procurement of energy attribute certificates (EACs)

(7.30.14.3) Energy carrier

Select from:

☑ Electricity

(7.30.14.4) Low-carbon technology type

Select from:

☑ Renewable energy mix, please specify :Unspecified

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

4635

(7.30.14.6) Tracking instrument used

Select from:

☑ GO

(7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:

☑ Italy

(7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:
☑ No

Row 14

(7.30.14.1) Country/area

Select from:
☑ Luxembourg

(7.30.14.2) Sourcing method

Select from:
☑ None (no active purchases of low-carbon electricity, heat, steam or cooling)

Row 15

(7.30.14.1) Country/area

Select from:
☑ Mexico

(7.30.14.2) Sourcing method

Select from:
☑ Unbundled procurement of energy attribute certificates (EACs)

(7.30.14.3) Energy carrier

Select from:
☑ Electricity

(7.30.14.4) Low-carbon technology type

Select from:

☑ Wind

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

66183

(7.30.14.6) Tracking instrument used

Select from:
☑ I-REC

(7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:
☑ Mexico

(7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:
☑ No

Row 16

(7.30.14.1) Country/area

Select from:
☑ Morocco

(7.30.14.2) Sourcing method

Select from:
☑ None (no active purchases of low-carbon electricity, heat, steam or cooling)

Row 17

(7.30.14.1) Country/area

Select from:

☑ Panama

(7.30.14.2) Sourcing method

Select from:

☑ None (no active purchases of low-carbon electricity, heat, steam or cooling)

Row 18

(7.30.14.1) Country/area

Select from:

☑ Peru

(7.30.14.2) Sourcing method

Select from:

☑ Retail supply contract with an electricity supplier (retail green electricity)

(7.30.14.3) Energy carrier

Select from:

☑ Electricity

(7.30.14.4) Low-carbon technology type

Select from:

☑ Hydropower (capacity unknown)

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

62003

(7.30.14.6) Tracking instrument used

Select from:

☑ Contract

(7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:

☑ Peru

(7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:

☑ No

Row 19

(7.30.14.1) Country/area

Select from:

☑ Philippines

(7.30.14.2) Sourcing method

Select from:

☑ None (no active purchases of low-carbon electricity, heat, steam or cooling)

Row 20

(7.30.14.1) Country/area

Select from:

☑ Poland

(7.30.14.2) Sourcing method

Select from:

☑ Retail supply contract with an electricity supplier (retail green electricity)

(7.30.14.3) Energy carrier

Select from:

☑ Electricity

(7.30.14.4) Low-carbon technology type

Select from:

☑ Renewable energy mix, please specify :Biomass, hydropower, solar and wind

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

53621.1

(7.30.14.6) Tracking instrument used

Select from:

☑ Contract

(7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:

☑ Poland

(7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:

☑ No

Row 21

(7.30.14.1) Country/area

Select from:

☑ Portugal

(7.30.14.2) Sourcing method

Select from:

☑ Retail supply contract with an electricity supplier (retail green electricity)

(7.30.14.3) Energy carrier

Select from:

☑ Electricity

(7.30.14.4) Low-carbon technology type

Select from:

☑ Renewable energy mix, please specify :Hydropower, solar and other unspecified sources

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

20050.6

(7.30.14.6) Tracking instrument used

Select from:

☑ Contract

(7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:

☑ Portugal

(7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:

☑ No

Row 22

(7.30.14.1) Country/area

Select from:

☑ Romania

(7.30.14.2) Sourcing method

Select from:

☑ Retail supply contract with an electricity supplier (retail green electricity)

(7.30.14.3) Energy carrier

Select from:

☑ Electricity

(7.30.14.4) Low-carbon technology type

Select from:

☑ Renewable energy mix, please specify :Unspecified

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

214878

(7.30.14.6) Tracking instrument used

Select from:

☑ GO

(7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:
☑ Romania

(7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:
☑ No

Row 23

(7.30.14.1) Country/area

Select from:
☑ Spain

(7.30.14.2) Sourcing method

Select from:
☑ Retail supply contract with an electricity supplier (retail green electricity)

(7.30.14.3) Energy carrier

Select from:
☑ Electricity

(7.30.14.4) Low-carbon technology type

Select from:
☑ Renewable energy mix, please specify :Not possible to know the split

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

2530

(7.30.14.6) Tracking instrument used

Select from:
☑ Contract

(7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:
☑ Spain

(7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:
☑ No

Row 24

(7.30.14.1) Country/area

Select from:
☑ Tunisia

(7.30.14.2) Sourcing method

Select from:
☑ Unbundled procurement of energy attribute certificates (EACs)

(7.30.14.3) Energy carrier

Select from:
☑ Electricity

(7.30.14.4) Low-carbon technology type

Select from:
☑ Renewable energy mix, please specify :Unspecified

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

357466

(7.30.14.6) Tracking instrument used

Select from:

☑ I-REC

(7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:

☑ Morocco

(7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:

☑ No

Row 25

(7.30.14.1) Country/area

Select from:

☑ Turkey

(7.30.14.2) Sourcing method

Select from:

☑ Unbundled procurement of energy attribute certificates (EACs)

(7.30.14.3) Energy carrier

Select from:

☑ Electricity

(7.30.14.4) Low-carbon technology type

Select from:

☑ Hydropower (capacity unknown)

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

139601

(7.30.14.6) Tracking instrument used

Select from:

☑ I-REC

(7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:

☑ Turkey

(7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:

☑ No

Row 26

(7.30.14.1) Country/area

Select from:

☑ United Kingdom of Great Britain and Northern Ireland

(7.30.14.2) Sourcing method

Select from:

☑ Retail supply contract with an electricity supplier (retail green electricity)

(7.30.14.3) Energy carrier

Select from:

☑ Electricity

(7.30.14.4) Low-carbon technology type

Select from:

☑ Renewable energy mix, please specify :Not possible to know the split from the supplier.

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

30645

(7.30.14.6) Tracking instrument used

Select from:

☑ Contract

(7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:

☑ United Kingdom of Great Britain and Northern Ireland

(7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:

☑ No

Row 27

(7.30.14.1) Country/area

Select from:

☑ Uruguay

(7.30.14.2) Sourcing method

Select from:

☑ None (no active purchases of low-carbon electricity, heat, steam or cooling)

Row 28

(7.30.14.1) Country/area

Select from:

☑ United States of America

(7.30.14.2) Sourcing method

Select from:

☑ Retail supply contract with an electricity supplier (retail green electricity)

(7.30.14.3) Energy carrier

Select from:

☑ Electricity

(7.30.14.4) Low-carbon technology type

Select from:

☑ Renewable energy mix, please specify :Hydropower,solar and wind

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

134781

(7.30.14.6) Tracking instrument used

Select from:

☑ Contract

(7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:

☑ United States of America

(7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:

☑ No

Row 29

(7.30.14.1) Country/area

Select from:

☑ France

(7.30.14.2) Sourcing method

Select from:

☑ Unbundled procurement of energy attribute certificates (EACs)

(7.30.14.3) Energy carrier

Select from:

☑ Electricity

(7.30.14.4) Low-carbon technology type

Select from:

☑ Renewable energy mix, please specify :Hydropower, wind and unspecified

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

30126

(7.30.14.6) Tracking instrument used

Select from:

☑ GO

(7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:

☑ France

(7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:

☑ No

Row 30

(7.30.14.1) Country/area

Select from:

☑ France

(7.30.14.2) Sourcing method

Select from:

☑ Retail supply contract with an electricity supplier (retail green electricity)

(7.30.14.3) Energy carrier

Select from:

☑ Electricity

(7.30.14.4) Low-carbon technology type

Select from:

☑ Renewable energy mix, please specify :Biomass, hydropower, solar and wind

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

194741

(7.30.14.6) Tracking instrument used

Select from:
☑ Contract

(7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:
☑ France

(7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:
☑ No

Row 31

(7.30.14.1) Country/area

Select from:
☑ Viet Nam

(7.30.14.2) Sourcing method

Select from:
☑ None (no active purchases of low-carbon electricity, heat, steam or cooling)

Row 32

(7.30.14.1) Country/area

Select from:

☑ Italy

(7.30.14.2) Sourcing method

Select from:

☑ Retail supply contract with an electricity supplier (retail green electricity)

(7.30.14.3) Energy carrier

Select from:

☑ Electricity

(7.30.14.4) Low-carbon technology type

Select from:

☑ Renewable energy mix, please specify :Unspecified

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

8082

(7.30.14.6) Tracking instrument used

Select from:

☑ Contract

(7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:

☑ Italy

(7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:

☑ No

[Add row]

(7.30.16) Provide a breakdown by country/area of your electricity/heat/steam/cooling consumption in the reporting year.

Austria

(7.30.16.1) Consumption of purchased electricity (MWh)

40.35

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

40.35

Belgium

(7.30.16.1) Consumption of purchased electricity (MWh)

252.82

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

252.82

Brazil

(7.30.16.1) Consumption of purchased electricity (MWh)

214.91

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

214.91

Bulgaria

(7.30.16.1) Consumption of purchased electricity (MWh)

66.01

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

66.01

Chile

(7.30.16.1) Consumption of purchased electricity (MWh)

80.81

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

80.81

China

(7.30.16.1) Consumption of purchased electricity (MWh)

51.61

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

51.61

Colombia

(7.30.16.1) Consumption of purchased electricity (MWh)

30.89

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

30.89

Czechia

(7.30.16.1) Consumption of purchased electricity (MWh)

40.95

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

40.95

France

(7.30.16.1) Consumption of purchased electricity (MWh)

523.75

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

523.75

Germany

(7.30.16.1) Consumption of purchased electricity (MWh)

73.63

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

23.92

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

97.55

India

(7.30.16.1) Consumption of purchased electricity (MWh)

378.34

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

378.34

Indonesia

(7.30.16.1) Consumption of purchased electricity (MWh)

64.49

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

64.49

Israel

(7.30.16.1) Consumption of purchased electricity (MWh)

317.73

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

317.73

Italy

(7.30.16.1) Consumption of purchased electricity (MWh)

49.83

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

49.83

Luxembourg

(7.30.16.1) Consumption of purchased electricity (MWh)

40.84

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

40.84

Mexico

(7.30.16.1) Consumption of purchased electricity (MWh)

145.74

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

145.74

Morocco

(7.30.16.1) Consumption of purchased electricity (MWh)

68.79

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

68.79

Panama

(7.30.16.1) Consumption of purchased electricity (MWh)

71.2

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

71.20

Peru

(7.30.16.1) Consumption of purchased electricity (MWh)

62

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

62.00

Philippines

(7.30.16.1) Consumption of purchased electricity (MWh)

189.73

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

189.73

Poland

(7.30.16.1) Consumption of purchased electricity (MWh)

72.1

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

72.10

Portugal

(7.30.16.1) Consumption of purchased electricity (MWh)

20.05

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

20.05

Romania

(7.30.16.1) Consumption of purchased electricity (MWh)

214.88

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

214.88

Spain

(7.30.16.1) Consumption of purchased electricity (MWh)

84.34

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

84.34

Tunisia

(7.30.16.1) Consumption of purchased electricity (MWh)

369.77

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

369.77

Turkey

(7.30.16.1) Consumption of purchased electricity (MWh)

139.6

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

139.60

United Kingdom of Great Britain and Northern Ireland

(7.30.16.1) Consumption of purchased electricity (MWh)

122.36

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

122.36

United States of America

(7.30.16.1) Consumption of purchased electricity (MWh)

394.1

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

394.10

Uruguay

(7.30.16.1) Consumption of purchased electricity (MWh)

16.92

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

16.92

Viet Nam

(7.30.16.1) Consumption of purchased electricity (MWh)

5.57

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

5.57
[Fixed row]

(7.45) Describe your gross global combined Scope 1 and 2 emissions for the reporting year in metric tons CO2e per unit currency total revenue and provide any additional intensity metrics that are appropriate to your business operations.

Row 1

(7.45.1) Intensity figure

0.0000031

(7.45.2) Metric numerator (Gross global combined Scope 1 and 2 emissions, metric tons CO2e)

3758.6

(7.45.3) Metric denominator

Select from:

☑ unit total revenue

(7.45.4) Metric denominator: Unit total

1213966928.85

(7.45.5) Scope 2 figure used

Select from:
☑ Market-based

(7.45.6) % change from previous year

24.85

(7.45.7) Direction of change

Select from:
☑ Decreased

(7.45.8) Reasons for change

Select all that apply
☑ Change in renewable energy consumption

(7.45.9) Please explain

Despites a growth in revenues, Pluxee decreased its carbone emission intensity through an increasing renewable energy consumption share in the mix.
[Add row]

(7.52) Provide any additional climate-related metrics relevant to your business.

Row 1

(7.52.1) Description

Select from:

☑ Energy usage

(7.52.2) Metric value

0.02

(7.52.3) Metric numerator

Scope 2 emissions market-based kg CO2e

(7.52.4) Metric denominator (intensity metric only)

Sites surface (m2)

(7.52.5) % change from previous year

19.1

(7.52.6) Direction of change

Select from:

☑ Decreased

(7.52.7) Please explain

Due to an increase in sourcing of renewable electricity in our buildings/sites, although there was a reduction of sites surface
[Add row]

(7.53) Did you have an emissions target that was active in the reporting year?

Select all that apply

☑ Absolute target

(7.53.1) Provide details of your absolute emissions targets and progress made against those targets.

Row 1

(7.53.1.1) Target reference number

Select from:

☑ Abs 1

(7.53.1.2) Is this a science-based target?

Select from:

☑ Yes, and this target has been approved by the Science Based Targets initiative

(7.53.1.3) Science Based Targets initiative official validation letter

Pluxee SBTi Net Zero Approval Letter.pdf

(7.53.1.4) Target ambition

Select from:

☑ 1.5°C aligned

(7.53.1.5) Date target was set

03/30/2023

(7.53.1.6) Target coverage

Select from:

☑ Organization-wide

(7.53.1.7) Greenhouse gases covered by target

Select all that apply

☑ Methane (CH4)
☑ Nitrous oxide (N2O)
☑ Carbon dioxide (CO2)
☑ Perfluorocarbons (PFCs)
☑ Hydrofluorocarbons (HFCs)
☑ Sulphur hexafluoride (SF6)
☑ Nitrogen trifluoride (NF3)

(7.53.1.8) Scopes

Select all that apply
☑ Scope 1
☑ Scope 2

(7.53.1.9) Scope 2 accounting method

Select from:
☑ Market-based

(7.53.1.11) End date of base year

08/30/2017

(7.53.1.12) Base year Scope 1 emissions covered by target (metric tons CO2e)

4986.19

(7.53.1.13) Base year Scope 2 emissions covered by target (metric tons CO2e)

2525.41

(7.53.1.31) Base year total Scope 3 emissions covered by target (metric tons CO2e)

0.000

(7.53.1.32) Total base year emissions covered by target in all selected Scopes (metric tons CO2e)

7511.600

(7.53.1.33) Base year Scope 1 emissions covered by target as % of total base year emissions in Scope 1

100

(7.53.1.34) Base year Scope 2 emissions covered by target as % of total base year emissions in Scope 2

100

(7.53.1.53) Base year emissions covered by target in all selected Scopes as % of total base year emissions in all selected Scopes

100

(7.53.1.54) End date of target

08/30/2030

(7.53.1.55) Targeted reduction from base year (%)

65

(7.53.1.56) Total emissions at end date of target covered by target in all selected Scopes (metric tons CO2e)

2629.060

(7.53.1.57) Scope 1 emissions in reporting year covered by target (metric tons CO2e)

2797.392

(7.53.1.58) Scope 2 emissions in reporting year covered by target (metric tons CO2e)

961.212

(7.53.1.77) Total emissions in reporting year covered by target in all selected scopes (metric tons CO2e)

3758.604

(7.53.1.78) Land-related emissions covered by target

Select from:

☑ No, it does not cover any land-related emissions (e.g. non-FLAG SBT)

(7.53.1.79) % of target achieved relative to base year

76.87

(7.53.1.80) Target status in reporting year

Select from:

☑ Underway

(7.53.1.82) Explain target coverage and identify any exclusions

No exclusions. Organization-wide coverage

(7.53.1.83) Target objective

This target was set both as an internal commitment to reduce our emissions in line with climate science, and to hold our organization publicly accountable to our investors and other stakeholders

(7.53.1.84) Plan for achieving target, and progress made to the end of the reporting year

Plan: - 100% renewable electricity - Electrification of buildings - Reduce energy consumption of buildings - Reduce office surfaces - Increase the share of electric vehicles in Pluxee's fleet - Increase the share of E85 consumption in Pluxee's fleet - Increase the share of hybrid electric vehicles in Pluxee's fleet - Provide eco-driving training and monitor driver's performance to reduce fuel consumption - Reduce the size of the vehicles fleet -42% already done

(7.53.1.85) Target derived using a sectoral decarbonization approach

Select from:

☑ No

Row 2

(7.53.1.1) Target reference number

Select from:

☑ Abs 2

(7.53.1.2) Is this a science-based target?

Select from:

☑ Yes, and this target has been approved by the Science Based Targets initiative

(7.53.1.3) Science Based Targets initiative official validation letter

Pluxee SBTi Net Zero Approval Letter.pdf

(7.53.1.4) Target ambition

Select from:

☑ 1.5°C aligned

(7.53.1.5) Date target was set

03/30/2023

(7.53.1.6) Target coverage

Select from:

☑ Organization-wide

(7.53.1.7) Greenhouse gases covered by target

Select all that apply

☑ Methane (CH4)

☑ Nitrous oxide (N2O)

☑ Sulphur hexafluoride (SF6)

☑ Nitrogen trifluoride (NF3)

☑ Carbon dioxide (CO2)
☑ Perfluorocarbons (PFCs)
☑ Hydrofluorocarbons (HFCs)

(7.53.1.8) Scopes

Select all that apply
☑ Scope 3

(7.53.1.10) Scope 3 categories

Select all that apply
☑ Scope 3, Category 6 – Business travel
☑ Scope 3, Category 7 – Employee commuting
☑ Scope 3, Category 8 - Upstream leased assets
☑ Scope 3, Category 1 – Purchased goods and services
☑ Scope 3, Category 12 – End-of-life treatment of sold products
☑ Scope 3, Category 4 – Upstream transportation and distribution
☑ Scope 3, Category 9 – Downstream transportation and distribution
☑ Scope 3, Category 3 – Fuel- and energy- related activities (not included in Scope 1 or 2)

(7.53.1.11) End date of base year

08/30/2017

(7.53.1.14) Base year Scope 3, Category 1: Purchased goods and services emissions covered by target (metric tons CO2e)

8057.96

(7.53.1.16) Base year Scope 3, Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2) emissions covered by target (metric tons CO2e)

1746.06

(7.53.1.17) Base year Scope 3, Category 4: Upstream transportation and distribution emissions covered by target (metric tons CO2e)

4888.22

(7.53.1.19) Base year Scope 3, Category 6: Business travel emissions covered by target (metric tons CO2e)

1790.26

(7.53.1.20) Base year Scope 3, Category 7: Employee commuting emissions covered by target (metric tons CO2e)

3837.13

(7.53.1.21) Base year Scope 3, Category 8: Upstream leased assets emissions covered by target (metric tons CO2e)

0

(7.53.1.22) Base year Scope 3, Category 9: Downstream transportation and distribution emissions covered by target (metric tons CO2e)

1315.9

(7.53.1.25) Base year Scope 3, Category 12: End-of-life treatment of sold products emissions covered by target (metric tons CO2e)

587.16

(7.53.1.31) Base year total Scope 3 emissions covered by target (metric tons CO2e)

22222.690

(7.53.1.32) Total base year emissions covered by target in all selected Scopes (metric tons CO2e)

22222.690

(7.53.1.35) Base year Scope 3, Category 1: Purchased goods and services emissions covered by target as % of total base year emissions in Scope 3, Category 1: Purchased goods and services (metric tons CO2e)

57

(7.53.1.37) Base year Scope 3, Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2) emissions covered by target as % of total base year emissions in Scope 3, Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2) (metric tons CO2e)

100

(7.53.1.38) Base year Scope 3, Category 4: Upstream transportation and distribution covered by target as % of total base year emissions in Scope 3, Category 4: Upstream transportation and distribution (metric tons CO2e)

100

(7.53.1.40) Base year Scope 3, Category 6: Business travel emissions covered by target as % of total base year emissions in Scope 3, Category 6: Business travel (metric tons CO2e)

100

(7.53.1.41) Base year Scope 3, Category 7: Employee commuting covered by target as % of total base year emissions in Scope 3, Category 7: Employee commuting (metric tons CO2e)

100

(7.53.1.42) Base year Scope 3, Category 8: Upstream leased assets emissions covered by target as % of total base year emissions in Scope 3, Category 8: Upstream leased assets (metric tons CO2e)

100

(7.53.1.43) Base year Scope 3, Category 9: Downstream transportation and distribution emissions covered by target as % of total base year emissions in Scope 3, Category 9: Downstream transportation and distribution (metric tons CO2e)

100

(7.53.1.46) Base year Scope 3, Category 12: End-of-life treatment of sold products emissions covered by target as % of total base year emissions in Scope 3, Category 12: End-of-life treatment of sold products (metric tons CO2e)

100

(7.53.1.52) Base year total Scope 3 emissions covered by target as % of total base year emissions in Scope 3 (in all Scope 3 categories)

90

(7.53.1.53) Base year emissions covered by target in all selected Scopes as % of total base year emissions in all selected Scopes

90

(7.53.1.54) End date of target

08/30/2030

(7.53.1.55) Targeted reduction from base year (%)

65

(7.53.1.56) Total emissions at end date of target covered by target in all selected Scopes (metric tons CO2e)

7777.941

(7.53.1.59) Scope 3, Category 1: Purchased goods and services emissions in reporting year covered by target (metric tons CO2e)

8919.07

(7.53.1.61) Scope 3, Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2) emissions in reporting year covered by target (metric tons CO2e)

1142.9

(7.53.1.62) Scope 3, Category 4: Upstream transportation and distribution emissions in reporting year covered by target (metric tons CO2e)

1802.15

(7.53.1.64) Scope 3, Category 6: Business travel emissions in reporting year covered by target (metric tons CO2e)

3558.94

(7.53.1.65) Scope 3, Category 7: Employee commuting emissions in reporting year covered by target (metric tons CO2e)

5729.687

(7.53.1.66) Scope 3, Category 8: Upstream leased assets emissions in reporting year covered by target (metric tons CO2e)

51.58

(7.53.1.67) Scope 3, Category 9: Downstream transportation and distribution emissions in reporting year covered by target (metric tons CO2e)

928.801

(7.53.1.70) Scope 3, Category 12: End-of-life treatment of sold products emissions in reporting year covered by target (metric tons CO2e)

240.37

(7.53.1.76) Total Scope 3 emissions in reporting year covered by target (metric tons CO2e)

22373.498

(7.53.1.77) Total emissions in reporting year covered by target in all selected scopes (metric tons CO2e)

22373.498

(7.53.1.78) Land-related emissions covered by target

Select from:

☑ No, it does not cover any land-related emissions (e.g. non-FLAG SBT)

(7.53.1.79) % of target achieved relative to base year

-1.04

(7.53.1.80) Target status in reporting year

Select from:

☑ Underway

(7.53.1.82) Explain target coverage and identify any exclusions

We exclude from our Scope 3 targets the following sub-categories from 'Category 1 Purchased Goods and Services': Marketing, Mailing, Office Maintenance and supplies, Telecommunications and Hotel & Catering. Those subcategories remain below 10% of our overall Scope 3 in the baseline year. They are difficult to estimate with existing emission factors and are less linked to our core activities. We have low influence and opportunities to reduce them. This was communicated in the target submission form to SBTi and was validated as part of our Net Zero Targets.

(7.53.1.83) Target objective

This target was set both as an internal commitment to reduce our emissions in line with climate science, and to hold our organization publicly accountable to our investors and other stakeholders

(7.53.1.84) Plan for achieving target, and progress made to the end of the reporting year

Plan: - Switch from vouchers & cards to virtualized products - Extend physical cards' lifetime - Increase the use of low carbon-intensive products for the manufacture of physical card: rPVC - Increase the use of low carbon-intensive products for the manufacture of physical card: PLA - Increase low-carbon mobility for employees commuting - Increase working from home - Encourage the use of electric vehicles to reach offices. - Encourage the use of hybrid vehicles to reach offices. - Encourage the use of E85 in vehicles to reach offices. - Reduce distance travelled by employees for commuting by relocating offices - Reduce the volume of business travels - Switch from air business travel to train business travel for domestic business travel - Buy refurbished IT equipments instead of new ones - Ensure outsourced IT services are powered with renewable electricity - Extend lifetime of IT devices - Reduce the volume of Intellectual Services, Office Furnitures and Office Papers +3% 2017 compared to 2024

(7.53.1.85) Target derived using a sectoral decarbonization approach

Select from:

☑ No

Row 3

(7.53.1.1) Target reference number

Select from:

☑ Abs 3

(7.53.1.2) Is this a science-based target?

Select from:

☑ Yes, and this target has been approved by the Science Based Targets initiative

(7.53.1.3) Science Based Targets initiative official validation letter

Pluxee SBTi Net Zero Approval Letter.pdf

(7.53.1.4) Target ambition

Select from:

☑ 1.5°C aligned

(7.53.1.5) Date target was set

03/30/2023

(7.53.1.6) Target coverage

Select from:

☑ Organization-wide

(7.53.1.7) Greenhouse gases covered by target

Select all that apply

☑ Methane (CH4)
☑ Nitrous oxide (N2O)
☑ Carbon dioxide (CO2)
☑ Perfluorocarbons (PFCs)
☑ Hydrofluorocarbons (HFCs)
☑ Sulphur hexafluoride (SF6)
☑ Nitrogen trifluoride (NF3)

(7.53.1.8) Scopes

Select all that apply

☑ Scope 1
☑ Scope 2

(7.53.1.9) Scope 2 accounting method

Select from:

☑ Market-based

(7.53.1.11) End date of base year

08/30/2017

(7.53.1.12) Base year Scope 1 emissions covered by target (metric tons CO2e)

4986.19

(7.53.1.13) Base year Scope 2 emissions covered by target (metric tons CO2e)

2525.41

(7.53.1.31) Base year total Scope 3 emissions covered by target (metric tons CO2e)

0.000

(7.53.1.32) Total base year emissions covered by target in all selected Scopes (metric tons CO2e)

7511.600

(7.53.1.33) Base year Scope 1 emissions covered by target as % of total base year emissions in Scope 1

100

(7.53.1.34) Base year Scope 2 emissions covered by target as % of total base year emissions in Scope 2

100

(7.53.1.53) Base year emissions covered by target in all selected Scopes as % of total base year emissions in all selected Scopes

100

(7.53.1.54) End date of target

08/30/2035

(7.53.1.55) Targeted reduction from base year (%)

90

(7.53.1.56) Total emissions at end date of target covered by target in all selected Scopes (metric tons CO2e)

751.160

(7.53.1.57) Scope 1 emissions in reporting year covered by target (metric tons CO2e)

2797.392

(7.53.1.58) Scope 2 emissions in reporting year covered by target (metric tons CO2e)

961.212

(7.53.1.77) Total emissions in reporting year covered by target in all selected scopes (metric tons CO2e)

3758.604

(7.53.1.78) Land-related emissions covered by target

Select from:

☑ No, it does not cover any land-related emissions (e.g. non-FLAG SBT)

(7.53.1.79) % of target achieved relative to base year

55.51

(7.53.1.80) Target status in reporting year

Select from:

☑ Underway

(7.53.1.82) Explain target coverage and identify any exclusions

No exclusions. Organization-wide coverage

(7.53.1.83) Target objective

This target was set both as an internal commitment to reduce our emissions in line with climate science, and to hold our organization publicly accountable to our investors and other stakeholders

(7.53.1.84) Plan for achieving target, and progress made to the end of the reporting year

Plan: - 100% renewable electricity - Electrification of buildings - Reduce energy consumption of buildings - Reduce office surfaces - Increase the share of electric vehicles in Pluxee's fleet - Increase the share of E85 consumption in Pluxee's fleet - Increase the share of hybrid electric vehicles in Pluxee's fleet - Provide eco-driving training and monitor driver's performance to reduce fuel consumption - Reduce the size of the vehicles fleet -42% already done

(7.53.1.85) Target derived using a sectoral decarbonization approach

Select from:

☑ No

Row 4

(7.53.1.1) Target reference number

Select from:

☑ Abs 4

(7.53.1.2) Is this a science-based target?

Select from:

☑ Yes, and this target has been approved by the Science Based Targets initiative

(7.53.1.3) Science Based Targets initiative official validation letter

Pluxee SBTi Net Zero Approval Letter.pdf

(7.53.1.4) Target ambition

Select from:

☑ 1.5°C aligned

(7.53.1.5) Date target was set

03/30/2023

(7.53.1.6) Target coverage

Select from:

☑ Organization-wide

(7.53.1.7) Greenhouse gases covered by target

Select all that apply

☑ Methane (CH4)
☑ Nitrous oxide (N2O)
☑ Carbon dioxide (CO2)
☑ Perfluorocarbons (PFCs)
☑ Hydrofluorocarbons (HFCs)
☑ Sulphur hexafluoride (SF6)
☑ Nitrogen trifluoride (NF3)

(7.53.1.8) Scopes

Select all that apply

☑ Scope 3

(7.53.1.10) Scope 3 categories

Select all that apply

☑ Scope 3, Category 6 – Business travel
☑ Scope 3, Category 7 – Employee commuting
☑ Scope 3, Category 8 - Upstream leased assets
☑ Scope 3, Category 1 – Purchased goods and services
☑ Scope 3, Category 12 – End-of-life treatment of sold products
☑ Scope 3, Category 4 – Upstream transportation and distribution
☑ Scope 3, Category 9 – Downstream transportation and distribution
☑ Scope 3, Category 3 – Fuel- and energy- related activities (not included in Scope 1 or 2)

(7.53.1.11) End date of base year

08/30/2017

(7.53.1.14) Base year Scope 3, Category 1: Purchased goods and services emissions covered by target (metric tons CO2e)

8057.96

(7.53.1.16) Base year Scope 3, Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2) emissions covered by target (metric tons CO2e)

1746.06

(7.53.1.17) Base year Scope 3, Category 4: Upstream transportation and distribution emissions covered by target (metric tons CO2e)

4888.22

(7.53.1.19) Base year Scope 3, Category 6: Business travel emissions covered by target (metric tons CO2e)

1790.26

(7.53.1.20) Base year Scope 3, Category 7: Employee commuting emissions covered by target (metric tons CO2e)

3837.13

(7.53.1.21) Base year Scope 3, Category 8: Upstream leased assets emissions covered by target (metric tons CO2e)

0

(7.53.1.22) Base year Scope 3, Category 9: Downstream transportation and distribution emissions covered by target (metric tons CO2e)

1315.9

(7.53.1.25) Base year Scope 3, Category 12: End-of-life treatment of sold products emissions covered by target (metric tons CO2e)

587.16

(7.53.1.31) Base year total Scope 3 emissions covered by target (metric tons CO2e)

22222.690

(7.53.1.32) Total base year emissions covered by target in all selected Scopes (metric tons CO2e)

22222.690

(7.53.1.35) Base year Scope 3, Category 1: Purchased goods and services emissions covered by target as % of total base year emissions in Scope 3, Category 1: Purchased goods and services (metric tons CO2e)

57

(7.53.1.37) Base year Scope 3, Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2) emissions covered by target as % of total base year emissions in Scope 3, Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2) (metric tons CO2e)

100

(7.53.1.38) Base year Scope 3, Category 4: Upstream transportation and distribution covered by target as % of total base year emissions in Scope 3, Category 4: Upstream transportation and distribution (metric tons CO2e)

100

(7.53.1.40) Base year Scope 3, Category 6: Business travel emissions covered by target as % of total base year emissions in Scope 3, Category 6: Business travel (metric tons CO2e)

100

(7.53.1.41) Base year Scope 3, Category 7: Employee commuting covered by target as % of total base year emissions in Scope 3, Category 7: Employee commuting (metric tons CO2e)

100

(7.53.1.42) Base year Scope 3, Category 8: Upstream leased assets emissions covered by target as % of total base year emissions in Scope 3, Category 8: Upstream leased assets (metric tons CO2e)

100

(7.53.1.43) Base year Scope 3, Category 9: Downstream transportation and distribution emissions covered by target as % of total base year emissions in Scope 3, Category 9: Downstream transportation and distribution (metric tons CO2e)

100

(7.53.1.46) Base year Scope 3, Category 12: End-of-life treatment of sold products emissions covered by target as % of total base year emissions in Scope 3, Category 12: End-of-life treatment of sold products (metric tons CO2e)

100

(7.53.1.52) Base year total Scope 3 emissions covered by target as % of total base year emissions in Scope 3 (in all Scope 3 categories)

90

(7.53.1.53) Base year emissions covered by target in all selected Scopes as % of total base year emissions in all selected Scopes

90

(7.53.1.54) End date of target

08/30/2035

(7.53.1.55) Targeted reduction from base year (%)

90

(7.53.1.56) Total emissions at end date of target covered by target in all selected Scopes (metric tons CO2e)

2222.269

(7.53.1.59) Scope 3, Category 1: Purchased goods and services emissions in reporting year covered by target (metric tons CO2e)

8919.07

(7.53.1.61) Scope 3, Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2) emissions in reporting year covered by target (metric tons CO2e)

1142.9

(7.53.1.62) Scope 3, Category 4: Upstream transportation and distribution emissions in reporting year covered by target (metric tons CO2e)

1802.15

(7.53.1.64) Scope 3, Category 6: Business travel emissions in reporting year covered by target (metric tons CO2e)

3558.94

(7.53.1.65) Scope 3, Category 7: Employee commuting emissions in reporting year covered by target (metric tons CO2e)

5729.687

(7.53.1.66) Scope 3, Category 8: Upstream leased assets emissions in reporting year covered by target (metric tons CO2e)

51.58

(7.53.1.67) Scope 3, Category 9: Downstream transportation and distribution emissions in reporting year covered by target (metric tons CO2e)

928.801

(7.53.1.70) Scope 3, Category 12: End-of-life treatment of sold products emissions in reporting year covered by target (metric tons CO2e)

240.37

(7.53.1.76) Total Scope 3 emissions in reporting year covered by target (metric tons CO2e)

22373.498

(7.53.1.77) Total emissions in reporting year covered by target in all selected scopes (metric tons CO2e)

22373.498

(7.53.1.78) Land-related emissions covered by target

Select from:

☑ No, it does not cover any land-related emissions (e.g. non-FLAG SBT)

(7.53.1.79) % of target achieved relative to base year

-0.75

(7.53.1.80) Target status in reporting year

Select from:

☑ Underway

(7.53.1.82) Explain target coverage and identify any exclusions

We exclude from our Scope 3 targets the following sub-categories from 'Category 1 Purchased Goods and Services': Marketing, Mailing, Office Maintenance and supplies, Telecommunications and Hotel & Catering. Those subcategories remain below 10% of our overall Scope 3 in the baseline year. They are difficult to estimate with existing emission factors and are less linked to our core activities. We have low influence and opportunities to reduce them. This was communicated in the target submission form to SBTi and was validated as part of our Net Zero Targets.

(7.53.1.83) Target objective

This target was set both as an internal commitment to reduce our emissions in line with climate science, and to hold our organization publicly accountable to our investors and other stakeholders

(7.53.1.84) Plan for achieving target, and progress made to the end of the reporting year

Plan: - Switch from vouchers & cards to virtualized products - Extend physical cards' lifetime - Increase the use of low carbon-intensive products for the manufacture of physical card: rPVC - Increase the use of low carbon-intensive products for the manufacture of physical card: PLA - Increase low-carbon mobility for employees commuting - Increase working from home - Encourage the use of electric vehicles to reach offices. - Encourage the use of hybrid vehicles to reach offices. - Encourage the use of E85 in vehicles to reach offices. - Reduce distance travelled by employees for commuting by relocating offices - Reduce the volume of business

travels - Switch from air business travel to train business travel for domestic business travel - Buy refurbished IT equipments instead of new ones - Ensure outsourced IT services are powered with renewable electricity - Extend lifetime of IT devices - Reduce the volume of Intellectual Services, Office Furnitures and Office Papers +3% 2017 compared to 2024

(7.53.1.85) Target derived using a sectoral decarbonization approach

Select from:

☑ No

[Add row]

(7.54) Did you have any other climate-related targets that were active in the reporting year?

Select all that apply

☑ Targets to increase or maintain low-carbon energy consumption or production

☑ Net-zero targets

(7.54.1) Provide details of your targets to increase or maintain low-carbon energy consumption or production.

Row 1

(7.54.1.1) Target reference number

Select from:

☑ Low 1

(7.54.1.2) Date target was set

03/30/2023

(7.54.1.3) Target coverage

Select from:

☑ Organization-wide

(7.54.1.4) Target type: energy carrier

Select from:

☑ Electricity

(7.54.1.5) Target type: activity

Select from:

☑ Consumption

(7.54.1.6) Target type: energy source

Select from:

☑ Renewable energy source(s) only

(7.54.1.7) End date of base year

08/30/2017

(7.54.1.8) Consumption or production of selected energy carrier in base year (MWh)

7535.17

(7.54.1.9) % share of low-carbon or renewable energy in base year

0

(7.54.1.10) End date of target

08/30/2025

(7.54.1.11) % share of low-carbon or renewable energy at end date of target

100

(7.54.1.12) % share of low-carbon or renewable energy in reporting year

55.7

(7.54.1.13) % of target achieved relative to base year

55.70

(7.54.1.14) Target status in reporting year

Select from:
☑ Underway

(7.54.1.16) Is this target part of an emissions target?

Yes: Abs1, Abs 3

(7.54.1.17) Is this target part of an overarching initiative?

Select all that apply
☑ Science Based Targets initiative

(7.54.1.18) Science Based Targets initiative official validation letter

Pluxee SBTi Net Zero Approval Letter.pdf

(7.54.1.19) Explain target coverage and identify any exclusions

This target covers all our sites included in the reporting of Scope 2 emissions.

(7.54.1.20) Target objective

Power all our sites included in Scope 2 with 100% renewable electricity by the end of the financial year 2025.

(7.54.1.21) Plan for achieving target, and progress made to the end of the reporting year

Our subsidiaries and headquarters are working in collaboration with their site owners and electricity suppliers to change the contracts, so the sourcing of renewable electricity is guaranteed. For sites where this is not possible, our subsidiaries are partnering with third parties to acquire Energy Attribute Certificates.
[Add row]

(7.54.3) Provide details of your net-zero target(s).

Row 1

(7.54.3.1) Target reference number

Select from:
☑ NZ1

(7.54.3.2) Date target was set

03/30/2023

(7.54.3.3) Target Coverage

Select from:
☑ Organization-wide

(7.54.3.4) Targets linked to this net zero target

Select all that apply
☑ Abs1
☑ Abs2
☑ Abs3
☑ Abs4
☑ Low1

(7.54.3.5) End date of target for achieving net zero

08/30/2035

(7.54.3.6) Is this a science-based target?

Select from:

☑ Yes, and this target has been approved by the Science Based Targets initiative

(7.54.3.7) Science Based Targets initiative official validation letter

Pluxee SBTi Net Zero Approval Letter.pdf

(7.54.3.8) Scopes

Select all that apply

☑ Scope 1

☑ Scope 2

☑ Scope 3

(7.54.3.9) Greenhouse gases covered by target

Select all that apply

☑ Methane (CH4)

☑ Nitrous oxide (N2O)

☑ Carbon dioxide (CO2)

☑ Perfluorocarbons (PFCs)

☑ Hydrofluorocarbons (HFCs)

☑ Sulphur hexafluoride (SF6)

☑ Nitrogen trifluoride (NF3)

(7.54.3.10) Explain target coverage and identify any exclusions

No exclusions beyond those indicated for the individual targets previously reported (Abs1, Abs2, Abs3, Abs4, Low1). Organization-wide coverage.

(7.54.3.11) Target objective

This target was set both as an internal commitment to reduce our emissions in line with climate science, and to hold our organization publicly accountable to our investors and other stakeholders.

(7.54.3.12) Do you intend to neutralize any residual emissions with permanent carbon removals at the end of the target?

Select from:

☑ No

(7.54.3.13) Do you plan to mitigate emissions beyond your value chain?

Select from:

☑ No, we do not plan to mitigate emissions beyond our value chain

(7.54.3.17) Target status in reporting year

Select from:

☑ Underway

(7.54.3.19) Process for reviewing target

Annual reporting of footprint data and calculation for all the subsidiaries, and extra quarterly key footprint data reporting and calculation for top 15 subsidiaries in carbon (covering 80 approx. of total carbon footprint).
[Add row]

(7.55) Did you have emissions reduction initiatives that were active within the reporting year? Note that this can include those in the planning and/or implementation phases.

Select from:

☑ Yes

(7.55.1) Identify the total number of initiatives at each stage of development, and for those in the implementation stages, the estimated CO2e savings.

	Number of initiatives	Total estimated annual CO2e savings in metric tonnes CO2e
Under investigation	*3*	*`Numeric input*
To be implemented	*0*	*0*
Implementation commenced	*4*	*1291.39*
Implemented	*0*	*0*
Not to be implemented	*0*	*`Numeric input*

[Fixed row]

(7.55.2) Provide details on the initiatives implemented in the reporting year in the table below.

Row 1

(7.55.2.1) Initiative category & Initiative type

Energy efficiency in production processes
☑ Product or service design

(7.55.2.2) Estimated annual CO2e savings (metric tonnes CO2e)

739.4

(7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

Select all that apply
☑ Scope 3 category 1: Purchased goods & services
☑ Scope 3 category 4: Upstream transportation & distribution
☑ Scope 3 category 9: Downstream transportation and distribution

☑ Scope 3 category 12: End-of-life treatment of sold products

(7.55.2.4) Voluntary/Mandatory

Select from:
☑ Voluntary

(7.55.2.8) Estimated lifetime of the initiative

Select from:
☑ 11-15 years

(7.55.2.9) Comment

Our goal is to be Virtual-First, enabling the distribution and use of our products through electronic means. In the reporting period, operations in India, Romania and Luxembourg have made significant progress in the digitization of their product portfolio.

Row 2

(7.55.2.1) Initiative category & Initiative type

Energy efficiency in buildings
☑ Other, please specify :Reduction of energy consumption and office space, electrification of buildings and switch to renewable electricity.

(7.55.2.2) Estimated annual CO2e savings (metric tonnes CO2e)

235.5

(7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

Select all that apply
☑ Scope 2 (market-based)

(7.55.2.4) Voluntary/Mandatory

Select from:

☑ Voluntary

(7.55.2.8) Estimated lifetime of the initiative

Select from:

☑ 6-10 years

(7.55.2.9) Comment

In line with our commitment to source from renewable sources 100% of energy in our buildings, our country operations have been working in collaboration with their site owners and electricity suppliers to change contracts, so the sourcing of renewable electricity is guaranteed. In the reporting period, the following countries have switched their energy sourcing to renewable (partially or completely): Czech Republic, Germany, Peru, Romania, Tunisia, Turkiye. Optimizing electricity consumption and transitioning to renewable electricity sources in our sites are among Pluxee's key actions on our path to net-zero. Our principal action in buildings is to reduce electricity consumption by decreasing office space, and opting for certified buildings with optimized electricity efficiency.

Row 3

(7.55.2.1) Initiative category & Initiative type

Transportation

☑ Company fleet vehicle efficiency

(7.55.2.2) Estimated annual CO2e savings (metric tonnes CO2e)

302.6

(7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

Select all that apply

☑ Scope 1

(7.55.2.4) Voluntary/Mandatory

Select from:

☑ Voluntary

(7.55.2.8) Estimated lifetime of the initiative

Select from:

☑ 6-10 years

(7.55.2.9) Comment

With the aim of reducing the energy consumption of our fleet of vehicles, we have put in place policies to increase the share of electric and hybrid vehicles; reduce the vehicles fleet by providing other mobility advantages to our collaborators; and we have also launched eco-driving training and monitored fuel consumption in most of our countries

Row 4

(7.55.2.1) Initiative category & Initiative type

Non-energy industrial process emissions reductions

☑ Other, please specify :Buy refurbished IT equipment and increase the lifetime of IT devices, ensure IT services powered with Renewable electricity

(7.55.2.2) Estimated annual CO2e savings (metric tonnes CO2e)

13.8

(7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

Select all that apply

☑ Scope 3 category 1: Purchased goods & services

(7.55.2.4) Voluntary/Mandatory

Select from:

☑ Voluntary

(7.55.2.8) Estimated lifetime of the initiative

Select from:

☑ 3-5 years

(7.55.2.9) Comment

We continued implementing our sustainable procurement guidelines, notably on the purchase of refurbished IT equipment.
[Add row]

(7.55.3) What methods do you use to drive investment in emissions reduction activities?

Row 1

(7.55.3.1) Method

Select from:

☑ Compliance with regulatory requirements/standards

(7.55.3.2) Comment

Pluxee employs several methods to drive investment in emissions reduction activities, focusing on compliance, internal incentives, dedicated budgets, employee engagement, and research and development. Through these methods, Pluxee is committed to driving significant investment in emissions reduction activities and fostering a sustainable operational model. We are aligning our reporting processes and strengthening our governance to comply with the new standards set forth by the European Corporate Sustainability Reporting Directive. This compliance not only increases awareness within Pluxee but also encourages the implementation of energy efficiency initiatives to reduce carbon emissions from our buildings and vehicle fleet.

Row 2

(7.55.3.1) Method

Select from:

☑ Internal incentives/recognition programs

(7.55.3.2) Comment

We provide incentives tied to environmental targets through our executive and employee compensation plans. A portion of the CEO and President's short-term incentive plan, as well as our Long-Term Incentive Plan for approximately 200 selected employees, is connected to meeting these environmental objectives.

Row 3

(7.55.3.1) Method

Select from:

☑ Dedicated budget for other emissions reduction activities

(7.55.3.2) Comment

Pluxee allocates a specific budget for implementing green technology practices, focusing on four key action pillars: 1. Software Efficiency: We prioritize energy-efficient coding practices and utilize tools like GraalVM for optimal application performance, which helps to reduce energy consumption. 2. Energy Sobriety: We have introduced measures such as shutting down servers at night and at weekends to conserve energy, and we are currently measuring the effectiveness of these actions. 3. DevOps & Cloud Optimization: Utilizing Microsoft Azure Advisor, we optimize workloads to further decrease energy consumption. Additionally, we monitor and deactivate cloud services that are not in use during non-working days, maximizing energy savings. 4. Infrastructure Management: Our policy emphasizes maximizing the lifespan of IT equipment, repairing devices, and favoring refurbished materials where possible.

Row 4

(7.55.3.1) Method

Select from:

☑ Dedicated budget for low-carbon product R&D

(7.55.3.2) Comment

Our goal is to adopt a Virtual-First approach, enabling the distribution and use of our products through electronic means, which aids in minimizing emissions. To support this transition, we have allocated a dedicated budget that has led to meaningful impacts, particularly in our India, Romania and Luxembourg markets. For instance, in India, our meal solutions have become more sustainable through the use of a mobile application and a QR code transaction network, significantly reducing emissions related to the production and transportation of physical cards. While transitioning to our Virtual-First goal, we are also prioritizing alternative materials, such as using reused plastics or bio-based alternatives for existing meal and other cards, in accordance with our Sustainable Cards Guidelines.

Row 5

(7.55.3.1) Method

Select from:

☑ Employee engagement

(7.55.3.2) Comment

We conduct events at a global and local level focusing on sustainability topics to engage our employees and raise awareness about our environmental initiatives. Our Net Zero commitment is now part of all onboarding sessions for newcomers. Furthermore, it is featured in our Ethics Charter, the document that serves as a guide for responsible business conduct of all our employees and those representing our company. We expect that all employees consider this engagement in their day-to-day activities and decisions.

Row 6

(7.55.3.1) Method

Select from:

☑ Other :Training and Development

(7.55.3.2) Comment

We have established a Net-Zero Steering Committee, with the highest carbon-emitting operation units across our group. This group meets regularly to share best practices and address common challenges on decarbonization, contributing to the fine-tuning of the group's GHG emission reduction strategy. For this set of countries, emissions are tracked quarterly. Thanks to the support of a centralized digital platform, countries can estimate multiple scenarios of progress on their specific path towards net-zero.
[Add row]

(7.73) Are you providing product level data for your organization's goods or services?

Select from:

☑ No, I am not providing data

(7.74) Do you classify any of your existing goods and/or services as low-carbon products?

Select from:

☑ Yes

(7.74.1) Provide details of your products and/or services that you classify as low-carbon products.

Row 1

(7.74.1.1) Level of aggregation

Select from:

☑ Group of products or services

(7.74.1.2) Taxonomy used to classify product(s) or service(s) as low-carbon

Select from:

☑ No taxonomy used to classify product(s) or service(s) as low carbon

(7.74.1.3) Type of product(s) or service(s)

Other

☑ Other, please specify :Solutions eco-designed

(7.74.1.4) Description of product(s) or service(s)

The development of our products and systems integrates the principles of eco-design and circularity, focusing on features, resource use, responsible sourcing, and end-of-life management. Our goal is to be Virtual-First, enabling the distribution and use of our products through electronic means. While we transition, we maintain the availability of paper and card solutions as required by local regulations, customs, and logistics., We prioritize sustainability in the materials used for our physical products, minimize resource consumption, and ensure optimal end-of-life management for physical payment means. For meal and other cards, we seek to use alternative materials to virgin plastics, favoring less impactful options such as recycled plastics and bio-based plastics like PLA. For our voucher products, we aim to increase the use of sustainably certified paper sources, as well as recycled paper. This commitment extends to our office paper and mailings. Pluxee has established Sustainable Cards Guidelines with several key objectives: 1. Single Card for Multiple Offerings: Providing a single card to support multiple products. 2. Extended Card Life: Ensuring cards can be used until their expiration dates, with extensions as long as allowable. 3. Optimized Recycling: Designing cards for optimal recyclability and offering collection points for used cards. 4. Low Environmental Footprint: Using less impactful materials with lower environmental footprints for our card solutions.

(7.74.1.5) Have you estimated the avoided emissions of this low-carbon product(s) or service(s)

Select from:

☑ Yes

(7.74.1.6) Methodology used to calculate avoided emissions

Select from:

☑ Other, please specify :internal methodology for estimating the comparative emissions impacts of our products based on internal Emission Factors provided by our own suppliers.

(7.74.1.7) Life cycle stage(s) covered for the low-carbon product(s) or services(s)

Select from:

☑ Cradle-to-gate + end-of-life stage

(7.74.1.8) Functional unit used

1 year of product commercialized

(7.74.1.9) Reference product/service or baseline scenario used

Regular PVC cards

(7.74.1.10) Life cycle stage(s) covered for the reference product/service or baseline scenario

Select from:

☑ Cradle-to-gate + end-of-life stage

(7.74.1.11) Estimated avoided emissions (metric tons CO2e per functional unit) compared to reference product/service or baseline scenario

142

(7.74.1.12) Explain your calculation of avoided emissions, including any assumptions

The estimated avoided emissions have been calculated by using average emission factors provided by our main card manufacturer for PCV and non-PCV cards (rPVC, RPET and PLA). The emission factors from our card manufacturer comprise the manufacturing and upstream emissions from the chips and metal from the cards; the plastic foil extrusion from suppliers, printing and flattening at manufacturers and upstream emissions of the card body material and the upstream transportation. We have assumed that the downstream transport emissions are the same for all types of cards, and we have included our calculated emissions linked to end-of-life treatment of our cards. The production of the cards represents 56% of the cards' emissions and the transport represents 44%, while the end-of-life treatment of the cards represents <0.01% of the total of the card's emissions. The avoided emissions are the difference between the emissions from non-PCV materials cards in the reporting year versus the emissions generated if these had been made with virgin PCV. In the reporting year, 56% of our cards were made with non-PVC material.

(7.74.1.13) Revenue generated from low-carbon product(s) or service(s) as % of total revenue in the reporting year

39
[Add row]

(7.79) Has your organization retired any project-based carbon credits within the reporting year?

Select from:
☑ No

C10. Environmental performance - Plastics

(10.1) Do you have plastics-related targets, and if so what type?

(10.1.1) Targets in place

Select from:

☑ Yes

(10.1.2) Target type and metric

Plastic goods/products

☑ Increase the proportion of renewable content from responsibly managed sources in plastic goods/products

(10.1.3) Please explain

Pluxee has established Sustainable Card Guidelines through coordination across departments, to prioritize Virtual-First with clients, and manage physical cards for sustainability for those who continue to use plastic cards. While setting a precise objective is complex due to the varying local regulations affecting our product guidelines, we are making strides in our global operations by transitioning to card materials that are more environmentally friendly. For instance, our operations in France have adopted polylactic acid (PLA), a renewable, bio-based plastic material. In Italy and Türkiye, we offer recycled PET cards. In Austria, Belgium, Brazil, Bulgaria, France, Germany, Italy, Luxembourg, Peru, Portugal, Romania, Spain, Tunisia and United Kingdom, we offer recycled PVC cards. These operational changes help us decrease our new plastics consumption and, consequently, our CO2e emissions.
[Fixed row]

(10.2) Indicate whether your organization engages in the following activities.

Production/commercialization of plastic polymers (including plastic converters)

(10.2.1) Activity applies

Select from:

☑ No

(10.2.2) Comment

Does not apply

Production/commercialization of durable plastic goods and/or components (including mixed materials)

(10.2.1) Activity applies

Select from:

☑ No

(10.2.2) Comment

Does not apply

Usage of durable plastics goods and/or components (including mixed materials)

(10.2.1) Activity applies

Select from:

☑ Yes

(10.2.2) Comment

Pluxee's products on employee benefits and engagement solutions services are distributed through pre-paid cards and digital solutions, and to a lesser extent, paper vouchers, that are used by client employees at affiliate merchants on a daily or more occasional basis. Plastics are customarily used to manufacture cards through which we provide our services and solutions. We are moving towards a more frequent use of alternative materials to plastics for manufacturing these cards, as well as to virtual-first solutions.

Production/commercialization of plastic packaging

(10.2.1) Activity applies

Select from:

☑ No

(10.2.2) Comment

Does not apply

Production/commercialization of goods/products packaged in plastics

(10.2.1) Activity applies

Select from:

☑ No

(10.2.2) Comment

Does not apply

Provision/commercialization of services that use plastic packaging (e.g., food services)

(10.2.1) Activity applies

Select from:

☑ No

(10.2.2) Comment

Does not apply

Provision of waste management and/or water management services

(10.2.1) Activity applies

Select from:

☑ No

(10.2.2) Comment

Does not apply

Provision of financial products and/or services for plastics-related activities

(10.2.1) Activity applies

Select from:
☑ No

(10.2.2) Comment

Does not apply

Other activities not specified

(10.2.1) Activity applies

Select from:
☑ No

(10.2.2) Comment

Does not apply
[Fixed row]

C11. Environmental performance - Biodiversity

(11.2) What actions has your organization taken in the reporting year to progress your biodiversity-related commitments?

	Actions taken in the reporting period to progress your biodiversity-related commitments
	Select from: ☑ No, and we do not plan to undertake any biodiversity-related actions

[Fixed row]

(11.3) Does your organization use biodiversity indicators to monitor performance across its activities?

	Does your organization use indicators to monitor biodiversity performance?
	Select from: ☑ No

[Fixed row]

(11.4) Does your organization have activities located in or near to areas important for biodiversity in the reporting year?

Legally protected areas

(11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

Select from:

☑ No

(11.4.2) Comment

We have not yet assessed our proximity to areas important for biodiversity, however, our activities are based on our suppliers tech-enabled platforms and digital ecosystem, therefore our direct activities are not located near or in areas important for biodiversity. Moreover, our offices are located in urbanized areas into existing buildings.

UNESCO World Heritage sites

(11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

Select from:

☑ No

(11.4.2) Comment

We have not yet assessed our proximity to areas important for biodiversity, however, our activities are based on our suppliers tech-enabled platforms and digital ecosystem, therefore our direct activities are not located near or in areas important for biodiversity. Moreover, our offices are located in urbanized areas into existing buildings.

UNESCO Man and the Biosphere Reserves

(11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

Select from:

☑ No

(11.4.2) Comment

We have not yet assessed our proximity to areas important for biodiversity, however, our activities are based on our suppliers tech-enabled platforms and digital ecosystem, therefore our direct activities are not located near or in areas important for biodiversity. Moreover, our offices are located in urbanized areas into existing buildings.

Ramsar sites

(11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

Select from:

☑ No

(11.4.2) Comment

We have not yet assessed our proximity to areas important for biodiversity, however, our activities are based on our suppliers tech-enabled platforms and digital ecosystem, therefore our direct activities are not located near or in areas important for biodiversity. Moreover, our offices are located in urbanized areas into existing buildings.

Key Biodiversity Areas

(11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

Select from:

☑ No

(11.4.2) Comment

We have not yet assessed our proximity to areas important for biodiversity, however, our activities are based on our suppliers tech-enabled platforms and digital ecosystem, therefore our direct activities are not located near or in areas important for biodiversity. Moreover, our offices are located in urbanized areas into existing buildings.

Other areas important for biodiversity

(11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

Select from:

☑ No

(11.4.2) Comment

We have not yet assessed our proximity to areas important for biodiversity, however, our activities are based on our suppliers tech-enabled platforms and digital ecosystem, therefore our direct activities are not located near or in areas important for biodiversity. Moreover, our offices are located in urbanized areas into existing buildings.
[Fixed row]

C13. Further information & sign off

(13.1) Indicate if any environmental information included in your CDP response (not already reported in 7.9.1/2/3, 8.9.1/2/3/4, and 9.3.2) is verified and/or assured by a third party?

	Other environmental information included in your CDP response is verified and/or assured by a third party
	Select from: ☑ Yes

[Fixed row]

(13.1.1) Which data points within your CDP response are verified and/or assured by a third party, and which standards were used?

Row 1

(13.1.1.1) Environmental issue for which data has been verified and/or assured

Select all that apply

☑ Climate change

(13.1.1.2) Disclosure module and data verified and/or assured

Environmental performance – Climate change

☑ Renewable Electricity/Steam/Heat/Cooling consumption

(13.1.1.3) Verification/assurance standard

General standards

☑ Dutch Standard 3000A

(13.1.1.4) Further details of the third-party verification/assurance process

Limited assurance. More details are available on page 237 of the attached file (Annual Report).

(13.1.1.5) Attach verification/assurance evidence/report (optional)

Multiple - Pluxee Annual Report FY24.pdf

Row 2

(13.1.1.1) Environmental issue for which data has been verified and/or assured

Select all that apply

☑ Climate change

(13.1.1.2) Disclosure module and data verified and/or assured

Environmental performance – Climate change

☑ Electricity/Steam/Heat/Cooling consumption

(13.1.1.3) Verification/assurance standard

General standards

☑ Dutch Standard 3000A

(13.1.1.4) Further details of the third-party verification/assurance process

Limited assurance. More details are available on page 237 of the attached file (Annual Report).

(13.1.1.5) Attach verification/assurance evidence/report (optional)

Multiple - Pluxee Annual Report FY24.pdf
[Add row]

(13.2) Use this field to provide any additional information or context that you feel is relevant to your organization's response. Please note that this field is optional and is not scored.

(13.2.1) Additional information

For q. 1.4. and all relevant: Please note that data for our carbon footprint assessment has been collected for the period between June 1st 2023 and May 31st, 2024. Whenever possible, financial data included in this disclosure is aligned with the aforementioned period, otherwise it is aligned with our Fiscal Year reporting period (September 1st, 2023 to August 31st, 2024). Please also note we will also be reporting information on management of our environmental issues for our Fiscal Year 2024 period (September 1st, 2023 to August 31st, 2024). Pluxee is currently carrying out efforts to have carbon and financial reporting periods aligned, starting in the next fiscal year. For q. 3.1.: As per our Double Materiality assessment, conducted from November 2023 to May 2024, we have graded the different IROs, from ESRS E1 to E5, and identified that ESRS E2 (Pollution), ESRS 3 (Water and Marine resources) and E4 (Biodiversity & ecosystems) were not material for Pluxee. Regarding ESRS E5 (Circular economy), most of the materiality comes from the production of plastic cards as paper vouchers are a minimum share of our products and will decrease. For identified risks and opportunities in q. 3.1.1. and 3.6.1.: It is important to note that we are currently unable to provide an estimation of the financial effects of climate-related risks and opportunities. This is primarily because our departments and functions—particularly IT, Products, and Operations—are in the process of finalizing their carve-out from our former organization, Sodexo Group. Their activities and assets must first be reframed and rebuilt within the context of an independent company before we can accurately assess the financial impact of climate-related risks and opportunities. Where possible, Pluxee has already initiated discussions and preliminary analyses. We anticipate being able to provide detailed information on the impacts of these risks and opportunities by the end of Fiscal Year 2027. For q. 4.6.1: Please note that our commitment is to source our buildings with 100% of renewable electricity by the end of Fiscal Year 2025. Please also note that environmental commitments are also present in our Supplier Code of Conduct, which we could not attach to our answer but is available publicly on our website: https://www.pluxeegroup.com/sites/g/files/jclxxe221/files/2024-02/Pluxee-Supplier-Code-of-Conduct-6.pdf For q.5.4.1-3: Please note that while our reporting period from CDP goes from June 2023 to May 2024 the information disclosed as part of the taxonomy exercise covers Fiscal Year 2024 (from September 2023 until August 2024).
[Fixed row]

(13.3) Provide the following information for the person that has signed off (approved) your CDP response.

(13.3.1) Job title

Executive Vice-President Group and General Counsel

(13.3.2) Corresponding job category

Select from:

☑ General Counsel

[Fixed row]

C1 - Internal Usage - Pluxee

C1 - Internal Usage - Pluxee