

⚠ Social 50/100 — Below benchmark (57 pts) · Human Rights Policy not yet published ✓ Environment 90/100 (+64.5 above avg) · Governance 100/100 · Overall 72.5/100

ENVIRONMENTAL PERFORMANCE · GRI 302 / 305 / 306

46

MT CO₂e

Scope 1 — Direct Emissions

Vehicles & natural gas

206

MT CO₂e

Scope 2 Market-Based

Renewable credits applied

252

MT CO₂e

S1+S2 Total 2023

−10.3% vs. 2021 baseline

420

MWh

Total Energy Consumed

−2.3% YoY · 2022: 430 MWh

29

%

Renewable Energy Share

122 MWh · Target: 50% by 2027

9.7

MT

Total Waste Generated

−7.6% YoY · Recycling rate 43%

Net Zero 2030 Progress — S1+S2 Reduction vs. 2021 Baseline (281 MT CO₂e)

10.3% achieved (2021: 281 MT → 2023: 252 MT) 2030 Target: Net Zero Scope 1+2

TCFD CLIMATE TARGETS

S1+S2 GHG reduction target (−20% by 2030)

10.3% achieved

Renewable Energy target (50% by 2027)

29% achieved (122 MWh)

Scope 3 Baseline establishment (by 2025)

~2,600 MT CO₂e preliminary estimate; methodology in development

GHG Intensity (per \$M Revenue)

~13.3 MT CO₂e (2023)

SOCIAL PERFORMANCE · GRI 401 / 404 / 407 / 413

<10

emp

Total Employees

100% paid above min. wage
Permanent: 3 (100%) · Temporary: 0

50

/100

Social ESG Score

Below benchmark avg (57 pts)

0

Data Breaches

Customer data fully secured

COMMUNITY INVESTMENT · GRI 413

Annual sales allocated to social impact

1% committed

School building initiative

MOU signed with Global Vision; 2 schools funded

NGO partnerships

Global Vision (active)

Eco-friendly product LCA integration

US market · lifecycle assessed

PRIORITY GAPS — ACTION REQUIRED FOR 2024

- ⚠ Human Rights Policy not yet published (GRI 407/408) — affects supply chain credibility
- ⚠ No formal employee training program (GRI 404) — needed to close Social score gap
- ⚠ DEI disclosure absent — required to reach benchmark avg of 57 pts in Social pillar

GOVERNANCE · GRI 2 / 205

GOVERNANCE SCORE 100 / 100

ESG vision embedded at founding

100/100 ✓

Board ethics record

100/100 ✓

Code of ethics — internal reg.

100/100 ✓

Internal whistleblowing system

100/100 ✓

Anti-corruption policy

100/100 ✓

Legal sanctions / violations

Zero since founding

BENCHMARK COMPARISON

Environment 90 vs. avg 25.5

+64.5 pts above ↑

Governance 100 vs. avg 68.0

+32.0 pts above ↑

Social 50 vs. avg 57.0

−7.0 pts below ↓

Overall 72.5 vs. avg 44.5

+28.0 pts above ↑

Benchmark max (peers)

80 pts

Reporting framework

GRI · SASB · TCFD