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# Climate Action Plan

## 1. Strategic context and climate ambition

Device Europe recognizes climate change as a significant and systemic risk and impact factor that impacts both the natural environment and the long-term economic sustainability of the organization, its stakeholders, and the entire value chain. Responding to this challenge is an integral part of the company's business strategy, and climate actions are designed and implemented in a way that goes beyond minimum regulatory requirements and focuses on measurable environmental outcomes.
This Climate Action Plan has been developed as a formal strategic document, approved by top management, defining the goals, directions of action, and mechanisms for managing Device Europe's climate impact. This plan encompasses both mitigating the negative impacts resulting from its own operational activities and enhancing the positive climate impacts generated through its circular economy business model. In this approach, climate responsibility is not viewed as a compensatory measure, but as a component of creating long-term value for all stakeholders.

## 2. Climate ambition and reference to the Paris Agreement

Device Europe pledges its support for the global ambition to limit the increase in average global temperature to 1.5°C above pre-industrial levels, in line with the Paris Agreement. This ambition serves as a benchmark for the organization's climate action directions, particularly in reducing the emission intensity of its own operations and scaling circular economy solutions that prevent emissions throughout the entire lifecycle of IT products.

## 3. Scope of responsibility and approach to emission measurement.

The scope of the Climate Action Plan includes greenhouse gas emissions reported in accordance with the GHG methodology broken down into Scope 1, Scope 2, and significant Scope 3 categories. Device Europe regularly measures and analyzes direct and indirect emissions using operational, energy, and logistics data. At the same time, the organization consciously monitors areas over which it has limited direct control, recognizing that climate responsibility extends to impacts across the value chain, not just its own operations.

2023 is the base year for all climate and environmental analyses conducted by Device Europe. This is the point at which the company's previous ownership returned, and the organization ceased to function as part of a global capital group, becoming a fully independent entity in terms of operational, investment, and management decision-making. Therefore, the 2023 data reflects the company's actual business profile and its effective control over emission sources.

In 2024, the scope and quality of climate data were significantly expanded, allowing for more accurate attribution of emissions to operational processes and a better understanding of the relationship between the scale of operations and their climate impact. This data provides the basis for setting reduction targets, monitoring progress, and further improving the organization's climate performance.

## 4. Positive climate impact and avoided emissions

In parallel, Device Europe systematically measures and reports avoided greenhouse gas emissions resulting from the reuse, refurbishment, and life-cycle extension of IT equipment. The organization considers these avoided emissions to be a real and measurable environmental impact that arises outside its immediate value chain but is directly dependent on the services offered and operational decisions. In this sense, avoided emissions are a key element of the positive climate impact that Device Europe generates for its customers and the market.

## 5. Emission reduction strategy and integration with operations

The organization's climate strategy is based on clearly defined reduction targets, formally incorporated into the Integrated Management System. These targets include the gradual reduction of emissions in Scopes 1, 2, and 3, while maintaining the long-term ambition of achieving climate neutrality by 2050. Reduction measures focus on improving energy efficiency, modernizing infrastructure, optimizing logistics processes, and consciously managing mobility and business travel. Progress towards achieving these targets is continuously monitored and assessed.
One of the key elements of the Climate Action Plan is the integration of climate action into operational and investment decisions. Examples of this approach include investments in energy-efficient infrastructure solutions, the use of 100% renewable energy, and the development of processes that reduce emissions intensity per unit of recycled equipment. This ensures that climate action is directly linked to business efficiency, rather than implemented as a separate area.

## 6. Circular economy as a key element of the climate strategy

Device Europe views the circular economy as a strategic tool in combating climate change. IT equipment reuse, refurbishment, and remarketing are seen as climate-relevant activities, as they prevent emissions associated with new device production. The organization is consistently developing its capabilities in this area, recognizing that scaling these processes leads to increased positive climate impact on a systemic scale, extending beyond the immediate boundaries of the organization.

## 7. Management, transparency and accountability

The implementation of the Climate Action Plan is managed in a formal and accountable manner. The ESG Committee provides strategic oversight, and senior management regularly reviews progress on climate goals through management reviews. Climate data is used to inform decision-making, update goals, and identify areas requiring further intervention. The Climate Action Plan is periodically updated to remain aligned with organizational developments, regulatory changes, and rising stakeholder expectations.
Transparency and accountability to stakeholders are integral to Device Europe's approach to climate action. The organization publicly reports its emissions, targets, and progress, and clearly communicates the difference between reducing its own carbon footprint and the positive impact resulting from avoided emissions. This approach avoids simplification and the risk of greenwashing, while building trust with customers, partners, and the community.
Device Europe's Climate Action Plan represents a long-term commitment to conducting business responsibly, based on data and real environmental outcomes. This plan combines reducing negative impacts with consistently strengthening positive contributions to the climate transition, supporting both environmental goals and sustainable economic value for all stakeholders.

## 8. Strategic climate goals and performance indicators (KPIs)

Climate goals and their associated KPIs are defined for a medium-term (three-year) horizon and are subject to annual review as part of the Integrated Management System. For each KPI, the organization

defines the desired direction of change and a timeframe for achieving it, enabling analysis of year-on-year trends and the implementation of corrective actions.
Device Europe's strategic climate goals have been defined to simultaneously mitigate the negative environmental impact of its operations while systematically scaling up the positive climate impact resulting from the ITAD circular model. These goals are integrated into the Integrated Management System and serve as a reference point for operational, investment, and management decisions.

### 8.1 Reduction of greenhouse gas emissions

The organization's primary climate objective is to reduce greenhouse gas emissions from its operations. Device Europe aims to gradually reduce its Scope 1, Scope 2, and significant Scope 3 emissions, while also taking into account the growth of its business scale. Not only the absolute level of emissions is crucial, but also their intensity relative to the volume of IT equipment processed, allowing for the assessment of the organization's climate performance in a comparable manner over time.

### 8.2 Improving energy and resource efficiency

The second strategic goal is to improve energy and resource efficiency. Device Europe views electricity, natural gas, and water as critical environmental resources whose consumption should be systematically optimized. The goal in this area is to reduce resource consumption both in absolute terms and per unit of operational activity through infrastructure modernization, process optimization, and informed utility management.

### 8.3 Maximizing the positive climate impact through the development of circular economy

The third key strategic goal is to maximize positive climate impact through the development of a circular economy. Device Europe recognizes the reuse and refurbishment of IT equipment as the most effective mechanism for reducing emissions throughout the lifecycle of technology products. Therefore, the organization strives to systematically increase the share of reuse in the total stream of recycled equipment, while maintaining high standards of quality, data security, and regulatory compliance. The effectiveness of this goal is measured both by the volume of devices reused and the value of avoided $CO_2e$ emissions.

### 8.4 Integrating climate management into corporate governance and decision-making processes

The fourth objective is to integrate climate management into corporate governance and decision-making processes. Device Europe assumes that climate goals must be monitored and reviewed at the highest management level. To this end, a set of key performance indicators has been established, which are regularly analyzed as part of management reviews, the work of the ESG Committee, and ESG reporting. This data forms the basis for updating climate actions, priorities, and goals.
The implementation of the Climate Action Plan is supported by dedicated organizational resources, including operational, technical, and management teams, IT systems for collecting and analyzing environmental data, and capital expenditures related to infrastructure modernization, energy efficiency, and the development of circular processes. Resource allocation is reviewed annually as part of the operational and financial planning process.
Device Europe engages key stakeholders - particularly customers, business partners, and employees - in developing and improving climate action through operational dialogue, audit processes, surveys, and project collaboration. Findings from these interactions are incorporated into updates to the Climate Action Plan, prioritization of actions, and the selection of KPIs.
The Climate Action Plan has been approved by Device Europe’s top management and is reviewed annually as part of the management oversight of the organization’s environmental performance.

| Area strategic | KPI | Unit | Range | Frequency | Goal/ direction |
|---|---|---|---|---|---|
| GHG emissions | Total emissions $CO_2e$ | $tCO_2e$ | Scope 1 | Annually | Downward trend y/y |
| GHG emissions | Total emissions $CO_2e$ | $tCO_2e$ | Scope 2 (market-based) | Annually | Maintenance 0 |
| GHG emissions | Total emissions $CO_2e$ | $tCO_2e$ | Scope 3 ( selected categories ) | Annually | Reduction intensity |
| GHG emissions | Intensity emissions | $tCO_2e$ / 1,000 devices | 1–3 | Annually | Year-on-year decline |
| Energy | Wear energy electric | kWh | Operations | Annually | Reduction consumption |
| Energy | Wear gas natural | $m^3$ | Operations | Annually | Reduction consumption |
| Water | Wear water | $m^3$ | Operations | Annually | Stabilization / Reduction |
| Circularity | Devices again used | art | ITAD | Annually | Growth volume |
| Circularity | Reuse vs. recycling share | % | ITAD | Annually | Growth reuse share |
| Impact (handprint) | Avoided emissions $CO_2e$ | $tCO_2e$ | Beyond value chain | Annually | Year-on-year growth |
| Management | CAP Review by Management | Yes / No | Governance | Annually | 100% implementation |
| Management | Update data climatic | Yes / No | ESG / IMS | Annually | 100% implementation |