

SBTI decarbonisation plan

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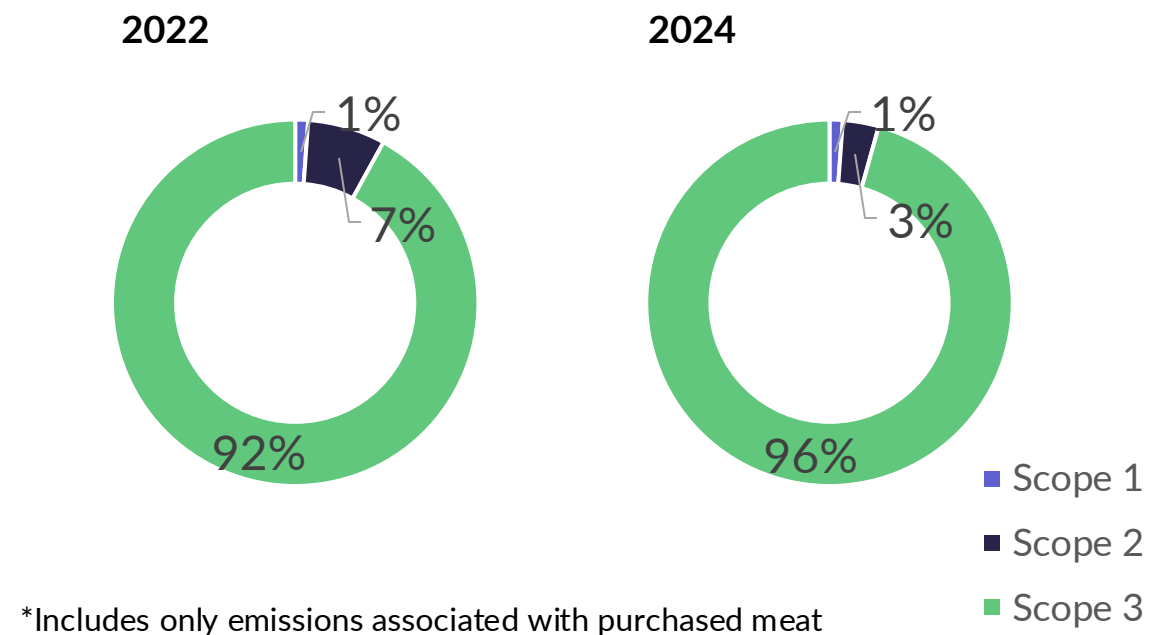
LE&CO sets its internal decarbonisation targets in line with the Science Based Targets initiative (SBTi) methodology, which provides a science-based framework for reducing greenhouse gas emissions in line with the Paris Agreement targets and limiting global warming to well below 2°C.

For Scope 1 and Scope 2, a **baseline year of 2022** has been chosen, which reflects the long-term trend in direct and indirect emissions and has good quality and comparable data.

For Scope 3, which makes up the bulk of the overall carbon footprint, the **2024** was chosen as base year due to the greater completeness and reliability of supply chain data.

Targets are defined as **absolute** rather than relative, in line with the SBTi approach, which emphasises real reductions in total emissions regardless of production or revenue growth.

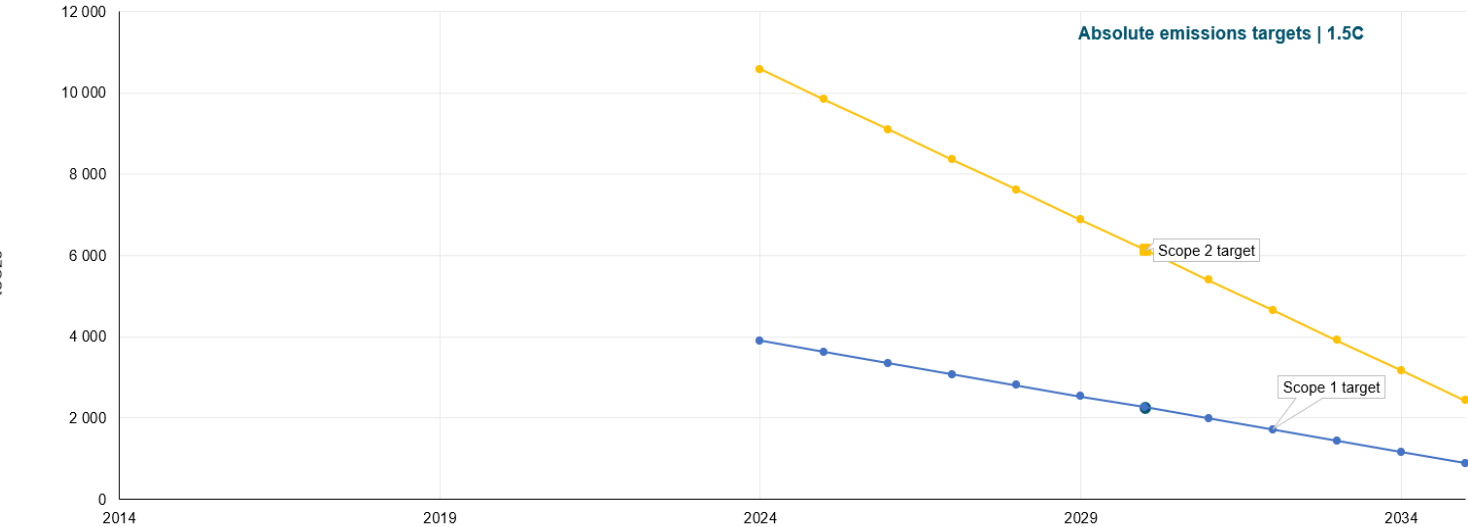
t CO2e	Scope 1	Scope 2	Scope 3
2022	2 943	17 817	238 473*
2024	3 899	10 582	319 237



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Category (tCO ₂ e)	Base year (2022)	Latest year (2024)	Targer year (2030)	% decrease year-over-year 2024	% SBT reduction
Emise Scope 1	2 942	3 899	1 706	—	42,00 %
Emise Scope 2	17 817	10 582	8 551	40,61 %	52,01 %
Emise Scope 1+2	20 759	14 481	10 258	30,24 %	50,59 %

In Scope 1 and Scope 2, LE&CO commits to a 52% reduction in emissions by 2030 compared to a baseline year of 2022. This target is more ambitious than the SBTi methodology recommendations, which set a 42% reduction for the same period. The higher level of commitment reflects, among other things, the expected progress in decarbonising electricity generation in the Czech Republic and across supply chains, and reflects the company's strategy to use this trend to accelerate its own emissions reductions in direct and indirect energy consumption areas.



Scenario	Base year (2024)	Targer year (2030)	% SBT reduction
Absolute emissions – WB2C (tCO ₂ e)	319 237	239 427,8	25,00 %
Absolute emissions – 1.5C (tCO ₂ e)	319 237	185 157,5	42,00 %

For Scope 3, which makes up the bulk of the overall carbon footprint and includes emissions outside the company's direct control, a target under the 'well below 2°C' (WB2C) scenario has been chosen, i.e. a 25% reduction in emissions by 2030. This approach reflects the reality of the supply chain and allows for the gradual involvement of partners in decarbonisation activities.

Decarbonisation plan Scope 1&2: scenarios

A 42% reduction in Scope 1 emissions can be achieved by reducing the carbon footprint of the LE&CO fleet, given that Scope 1 emissions are largely from vehicles. Possible options are listed below, all leading to a 42% reduction in 2030. However, we believe that the 3-year cycle makes this target achievable by 2027.

Another potential reduction in Scope 1 is fugitive emissions. Here it is possible to consider upgrading cooling equipment. The newer units operate with more environmentally friendly refrigerants that place significantly less of a burden on the environment than their predecessors.

Scenario (2030)	Diesel & Benzin	EVs	CNG	Fleet reduction
No reduction, electric cars	40% reduction	40% of the total fleet	-	-
No reduction, Mix	50 % reduction	20% of the total fleet	30% of the total fleet	-
Reduction, electric cars	30% reduction	30% of the total fleet		Reduction of the fleet by 20%
Reduction only	-	-	-	Reduction of the fleet by 40%

A 42% reduction in Scope 2 emissions can be achieved by reducing the consumption of energy (electricity) purchased from the grid. We expect the electricity emission factor to fall by 10-20% by 2030. Therefore, further optimisation of energy use will be required. The most straightforward way is to purchase "green" electricity from your supplier (Renewable Energy Guarantees of Origin). Another option is to generate your own electricity from renewable sources.

The reductions of Scope 1 and 2 are interchangeable in SBT, and a more significant reduction in Scope 1 can be compensated for by a reduction in Scope 2 and vice versa.

Scope 3 Decarbonization Plan

With Scope 3 emissions accounting for approximately 96% of LE&CO's total carbon footprint, it is crucial to focus decarbonization efforts on this area. A significant share of emissions comes from the purchase of raw materials – especially pork, the production of which is associated with high carbon intensity. However, high dependence on the supply chain can complicate emission reductions, as a large proportion of emissions are generated outside the direct control of society. Therefore, we recommend moving towards a progressive but realistic strategy in line with the SBTi methodology, namely the WB2C approach ("well below 2°C") – i.e. the target of reducing Scope 3 emissions by 25% by 2030. A key success factor will be the active involvement of suppliers and their motivation to improve environmental performance.

Purchased goods and services	Disposal of sold products - packaging placed on the market
Supply Chain: - Give preference to suppliers with lower carbon intensity (certification, welfare, RES) - - Require LCA data and include emission criteria in tenders - - Supplier Engagement Program (goals according to SBTi, training) - - Share best practices (e.g. feed, methane reduction, regenerative agriculture) Packaging: - Introduce recycled/renewable materials - Optimize design and weight	- Introduce recyclable, returnable or compostable packaging - Increase the proportion of recycle, ensure EKO-KOM certification - Inform customers about the correct disposal (eco-instructions) - Collaborate on circular solutions with partners

Above-standard measures - Substitution of pork with poultry:

The gradual replacement of pork with poultry could significantly reduce emissions due to the lower emission factor of poultry meat. However, we recognize that this change goes beyond environmental goals and also depends on the business, production and strategic aspects of the company.



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