



Net Zero Standards *for EVBox Suppliers*

REVISION: 2

EFFECTIVE DATE: 9 OCTOBER 2025

Introduction

These Standards set out a framework describing the minimum actions which any Supplier needs to take to ensure its transition towards Net Zero.

EVBox has drawn on materials provided by internationally recognised bodies and independent organisations to produce these Standards.

By asking all our Suppliers to commit to these Standards, we aim to ensure consistency and fairness across our supply chain as we all work together to achieve carbon-neutral operations.

These Standards are not intended to be formulaic or a box-ticking exercise. EVBox is aware that some Suppliers will already have more detailed or ambitious plans in place which have been shared with us. In each such case, we acknowledge that the Supplier had met (or even exceeded) these Standards.

Science, technology and commercial imperatives evolve and develop. It is our expectation that these Standards will evolve and develop in parallel following on-going consultations with our supply chain.



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→ Definitions

1. **Annual Emissions Report** has the meaning given in paragraph 2.4.
2. **Auditor** means an impartial third party auditor not affiliated with either party providing independent climate impact assessment and emissions reporting services, of a standard at least equal to the Carbon Disclosure Project or the Carbon Trust.
3. **Carbon Footprint** means the total annual GHG Emissions relating to Supplier's business.
4. **Carbon Footprint Data** means the full figures and details of the measurement and calculations carried out by Supplier in the assessment of its Carbon Footprint and its EVBox Footprint at any point in time.
5. **Commitment Date** means the date the Supplier agrees to comply with these Net Zero Standards or the date on which Supplier adopted a Net Zero Transition Plan which meets or exceeds these Net Zero Standards.
6. **EVBox** means EVTronic S.A.S. (EVBox Bordeaux)
7. **EVBox Footprint** means the proportion of Supplier's Carbon Footprint which pertains to its supply of goods and services to EVBox or to third parties on EVBox's behalf.
8. **Greenhouse Gases (GHGs)** means the natural and anthropogenic gases which trap thermal radiation in the earth's atmosphere and are specified in Annex A to the Kyoto Protocol to the United Nations Framework Convention on Climate Change (UNFCCC), as may be amended from time to time, each expressed as a total in units of carbon dioxide equivalent (CO₂e).
9. **GHG Emissions** means Supplier's emissions of GHGs classified as scope 1, 2 and 3 emissions by The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard, Revised Edition 2015 as updated periodically.
10. **Measure Period** means:
 - (a) the calendar year; or
 - (b) some other repeating 12 month period over which Supplier can reasonably justify measuring its Carbon Footprint.

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11. **Net Negative** means the GHGs removed from the atmosphere by Supplier are greater than its GHG Emissions.

12. **Net Zero Target** means the goal of achieving by 2050 a balance between a party's emissions and removals of GHGs aligned with the three goals set out in Articles 2.1 and 4.1 of the UNFCCC's Paris Agreement.

13. **Net Zero Transition Plan** means a plan to deliver the Net Zero Target and then remain Net Negative, that:

- (a) sets interim GHG Emission reduction targets that align with Paris Agreement Goals, including a rapid reduction in GHG Emissions by at least 50% by 2030;
- (b) links executive remuneration to achieving the interim targets;
- (c) is updated to address developments in science and technology;
- (d) is reviewed and approved annually by the Supplier's executive board and, where relevant, its Supervisory Board; and
- (e) promotes a just transition to a low carbon economy.

14. **Offsetting Strategy** means a plan specifying:

- (a) the verified credits from a recognised offset provider that may be used by Supplier to offset its Residual Emissions;
- (b) how Supplier will transition from using credits from offsetting projects that avoid or reduce emissions of GHG towards projects that:
 - (i) remove emissions of GHG; and
 - (ii) involve long-term storage methods with a low risk of reversal;
- (c) how and over what period Supplier will reduce its use of credits by a planned reduction in its Residual Emissions (to be achieved no later than 2050); and
- (d) the impact of the relevant offsetting projects on a just transition and wider social and environmental goals.

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15. **Offset** means the purchase of carbon credits from a project:
- (a) that has been verified under the United Nations Framework Convention on Climate Change (UNFCCC) clean development mechanism (CDM) or other credible standard;
 - (b) where the emissions of GHG avoided, reduced or removed by the project are additional;
 - (c) that, in relation to GHG removals, employs long-lived storage methods that have a low risk of reversal over millennia;
 - (d) that prioritizes the removal of GHG from the atmosphere rather than avoids or reduces third party emissions of GHG; and
 - (e) that takes account of a just transition and addresses wider social and ecological goals.]
16. **Paris Agreement Goals** means the goals in Articles 2.1 and 4.1 of the UNFCCC's Paris Agreement, in particular limiting global temperature increase to 1.5 degrees Celsius above pre-industrial levels.
17. **Residual Emissions** means Supplier's GHG Emissions that are emitted after all reasonable efforts have been made by Supplier to reduce them.
18. **Reporting Period** has the meaning given in Paragraph 1.3.
19. **Reporting Standard** means the European Sustainability Reporting Standards (ESRS) as established under the Corporate Sustainability Reporting Directive.
20. **Target Carbon Footprint** means a minimum 7% less than its Carbon Footprint of the preceding Measure Period.



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* Carbon Footprint Reporting and Targets

1. Supplier acknowledges and understands EVBox's Net Zero Target. Accordingly, Supplier agrees to measure, manage and report its Carbon Footprint and its EVBox Footprint in accordance with the provisions of this paragraph 2.
2. So far as technologically and commercially feasible, Supplier will develop and implement a plan of continual improvement with the objective of reducing its Carbon Footprint and its EVBox Footprint as rapidly as possible to contribute to efforts to limit global temperature increase to 1.5 degrees Celsius above pre-industrial levels.
3. Supplier shall measure and calculate its Carbon Footprint and its EVBox Footprint in accordance with the Reporting Standard during each Measure Period.
4. No later than 30 days following the end of each Measure Period, Supplier shall submit a report to EVBox in respect of that Measure Period (the Reporting Period) in Supplier's usual reporting format (or in the format provided in Appendix A) which shall include:
 - (a) the industry best practices on managing and reducing Carbon Footprint and its EVBox Footprint that Supplier has applied during the Reporting Period;
 - (b) its Carbon Footprint and its EVBox Footprint as measured during the Reporting Period;
 - (c) any reduction in its Carbon Footprint and its EVBox Footprint for the Reporting Period measured against its Carbon Footprint and its EVBox Footprint in the Measure Period preceding the Reporting Period (where relevant);
 - (d) the difference (if any) between its Carbon Footprint for the Reporting Period and the Target Carbon Footprint for that period (where relevant); and the steps to be taken by Supplier with a view to achieving, at a minimum, the Target Carbon Footprint, during the current Measure Period;
 - (e) any steps taken by Supplier to encourage a reduction in its EVBox Footprint (the Annual Emissions Report).

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5. Supplier shall respond to any queries raised by EVBox in relation to its Annual Emissions Report without undue delay and in any event within 60 days.
6. Supplier represents and warrants that the content of any Annual Emissions Report provided by Supplier to EVBox in accordance with this paragraph 2 is in all material respects complete, accurate and not misleading.
7. At least every 3 years, Supplier will have the Annual Emissions Report verified by the Auditor, the costs of which shall be met by Supplier. EVBox may request any other Annual Emissions Report to be verified by the Auditor, in which case the costs shall be met by EVBox.



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1. Sustainability Objectives

Supplier shall:

(a) within 24 months of the Commitment Date, if it has not already done so, publicly set an organisational Net Zero Target which is either validated by the Science Based Targets initiative or by other reputable independent organisation or is otherwise reasonably acceptable to EVBox;

(b) develop and begin implementation of the Net Zero Transition Plan;

(c) regularly measure and report on Supplier's Carbon Footprint in accordance with the The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard, Revised Edition 2015;

(d) reduce its Carbon Footprint, as originally assessed, by 15% within 12 calendar months of the signing of these Net Zero Standards, as reasonably demonstrated by Carbon Footprint Data;

(e) establish a sustainability committee as a committee of its executive board to oversee the development, implementation and review of the Net Zero Transition Plan;

(f) provide an environmental and sustainability training program on a regular basis (at least annually) for employees, personnel and contractors during their usual working hours (and online as required). As a minimum, the training will cover:

(i) details of Supplier's public and contractual commitments, targets and governance in relation to climate change and sustainability;

(ii) the latest climate science presented by the Intergovernmental Panel on Climate Change (the United Nations body for assessing the science related to climate change);

(iii) climate change policy and relevant legal context (including core terms of the Paris Agreement and any national implementation measures);

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(iv) the economic and social (e.g. health) benefits to Supplier in reducing the workplace's environmental impact; and

(v) sustainable lifestyle changes and issues relating to the workplace;

(g) include in the Net Zero Transition Plan contractual clauses (for example, climate clauses published by The Chancery Lane Project) to embed the Net Zero Target in Supplier's activities and relationships. Supplier shall also include climate contract clauses in its standard form contracts.

2. Offsetting Strategy

EVBox firmly believes that a Net Zero Transition Plan should focus on removing GHG Emissions and should not therefore rely on Offsets to achieve the Net Zero Target. Nevertheless, EVBox recognises that some suppliers may find it impossible to avoid significant Residual Emissions without an Offsetting Strategy.

The inclusion of an Offsetting Strategy in a Net Zero Transition Plan will therefore be considered to meet these Standards if, and only if, there was no other reasonable or practicable alternative to use of Offsets.

3. Public Reporting

Some Suppliers are required by law to report annually and publicly on their Net Zero Transition Plan. EVBox encourages all Suppliers to report annually and publicly on:

(a) the climate risks and opportunities to Supplier and its business in accordance with the recommendations of the Task Force on Climate-Related Financial Disclosures (TCFD);

(b) how the effects on key stakeholders (including but not limited to employees, clients, end customers and supply chain partners) of the measures taken by Supplier to mitigate its GHG Emissions can align with a just transition to net zero; and

(c) all climate policy engagement, climate leadership, lobbying activities, trade association memberships and public policy positions that directly or indirectly relate to the UNFCCC's Paris Agreement;

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4. Cascading Obligations

Supplier shall use best endeavours to ensure that these Net Zero Standards will be added into any and all of its supply chain and other procurement contracts that relate to its obligations under these Net Zero Standards.

* Code of Conduct for Supply Chain

In performing its obligations under these Net Zero Standards, Supplier agrees to comply with EVBox's Code of Conduct for Supply Chain.



Appendix A:

Form of Annual Emissions Report

Sample Scope 3 GHG Inventory Reporting Template

This sample reporting template illustrates the reporting requirements of the GHG Protocol Corporate Standard and the Scope 3 Standard. Companies may use any format to report emissions, provided that it contains all of the reporting requirements. This sample reporting template includes scope 1, scope 2, and scope 3 emissions and contains required information only. Companies should also report optional information where relevant.

Part 1: Descriptive information

Descriptive information	Company response
Company name	
Description of the company	
Chosen consolidation approach (equity share, operational control or financial control)	
Description of the businesses and operations included in the company's organizational boundary	
The reporting period covered	
A list of scope 3 activities included in the report	
A list of scope 1, scope 2, and scope 3 activities excluded from the report with justification for their exclusion	
The year chosen as base year and rationale for choosing the base year ¹	
Once a base year has been established, the chosen base year emissions recalculation policy. If base year emissions have been recalculated, the context for any significant emissions changes that triggered the recalculation.	

¹ If a company has different base years for different scopes, base year information should be provided separately for each scope. Establishing a base year is required for scope 1 and 2 emissions, and required for scope 3 emissions when companies choose to track performance or set a reduction target.

[1]

Part 2: Greenhouse gas emissions data

Scopes and categories ²	Metric tons CO ₂ e
Scope 1: Direct emissions from owned/controlled operations	
Scope 2: Indirect emissions from the use of purchased electricity, steam, heating, and cooling	
Upstream scope 3 emissions	
Category 1: Purchased goods and services	
Category 2: Capital goods	
Category 3: Fuel- and energy-related activities (not included in scope 1 or scope 2)	
Category 4: Upstream transportation and distribution	
Category 5: Waste generated in operations	
Category 6: Business travel	
Category 7: Employee commuting	
Category 8: Upstream leased assets	
Other	
Downstream scope 3 emissions	
Category 9: Downstream transportation and distribution	
Category 10: Processing of sold products	
Category 11: Use of sold products	
Category 12: End-of-life treatment of sold products	
Category 13: Downstream leased assets	
Category 14: Franchises	
Category 15: Investments ³	
Other	

² Further disaggregation of certain categories may be necessary. Additionally, if categorization of scope 3 activities is not followed as prescribed in the standard, indicate where they are included.

³ If the reporting company is an initial sponsor or lender of a project, also account for the projected lifetime emissions of relevant projects financed during the reporting year and report those emissions separately from scope 3.

Part 2: Greenhouse gas emissions data (continued)

Greenhouse gas emissions	CO ₂		CH ₄		N ₂ O		HFCs		PFCs		SF ₆	
	Metric tons CO ₂	Metric tons CO ₂ e	Metric tons CH ₄	Metric tons CO ₂ e	Metric tons N ₂ O	Metric tons CO ₂ e	Metric tons of each HFC	Metric tons CO ₂ e	Metric tons of each PFC	Metric tons CO ₂ e	Metric tons SF ₆	Metric tons CO ₂ e
Scope 1												
Scope 2												

[3]

Part 3: Biogenic CO₂ emissions data (if applicable)

Scopes and categories	Metric tons biogenic CO ₂
Direct biogenic CO ₂ emissions from owned/controlled operations	
Indirect biogenic CO ₂ emissions from the use of purchased electricity, steam, heating, and cooling	
Indirect biogenic CO ₂ emissions - Upstream	
Purchased goods and services	
Capital goods	
Fuel- and energy-related activities (not included in scope 1 or scope 2)	
Upstream transportation and distribution	
Waste generated in operations	
Business travel	
Employee commuting	
Upstream leased assets	
Other	
Indirect biogenic CO ₂ emissions - Downstream	
Downstream transportation and distribution	
Processing of sold products	
Use of sold products	
End-of-life treatment of sold products	
Downstream leased assets	
Franchises	
Investments ⁴	
Other	

⁴ If the reporting company is an initial sponsor or lender of a project, also account for the projected lifetime emissions of relevant projects financed during the reporting year and report those emissions separately from scope 3.

[4]

Part 4: Description of methodologies and data used

Scope	Methodologies used to calculate or measure emissions, providing a reference or link to any calculation tools used
Scope 1	
Scope 2	

Scope and category	Description of the types and sources of data used to calculate emissions	Description of the data quality of reported emissions	Description of the methodologies, allocation methods, and assumptions used to calculate emissions	Percentage of emissions calculated using data obtained from suppliers or other value chain partners
Upstream scope 3 emissions				
Category 1: Purchased goods and services				
Category 2: Capital goods				
Category 3: Fuel- and energy-related activities (not included in scope 1 or scope 2)				
Category 4: Upstream transportation and distribution				
Category 5: Waste generated in operations				
Category 6: Business travel				
Category 7: Employee commuting				
Category 8: Upstream leased assets				
Other				

[5]

Part 4: Description of scope 3 methodologies and data used (continued)

Scope and category	Description of the types and sources of data used to calculate emissions	Description of the data quality of reported emissions	Description of the methodologies, allocation methods, and assumptions used to calculate emissions	Percentage of emissions calculated using data obtained from suppliers or other value chain partners
Downstream scope 3 emissions				
Category 9: Downstream transportation and distribution				
Category 10: Processing of sold products				
Category 11: Use of sold products				
Category 12: End-of-life treatment of sold products				
Category 13: Downstream leased assets				
Category 14: Franchises				
Category 15: Investments ⁵				
Other				

⁵ If the reporting company is an initial sponsor or lender of a project, also account for the projected lifetime emissions of relevant projects financed during the reporting year and report those emissions separately from scope 3.

(If applicable)

Part 5: Greenhouse gas emissions in the base year

Please state your base year emissions here. If base year emissions were recalculated, note the year the recalculation occurred

Scopes and categories ⁶	Metric tons CO ₂ e
Scope 1: Direct emissions from owned/controlled operations	
Scope 2: Indirect emissions from the use of purchased electricity, steam, heating, and cooling	
Upstream scope 3 emissions	
Category 1: Purchased goods and services	
Category 2: Capital goods	
Category 3: Fuel- and energy-related activities (not included in scope 1 or scope 2)	
Category 4: Upstream transportation and distribution	
Category 5: Waste generated in operations	
Category 6: Business travel	
Category 7: Employee commuting	
Category 8: Upstream leased assets	
Other	
Downstream scope 3 emissions	
Category 9: Downstream transportation and distribution	
Category 10: Processing of sold products	
Category 11: Use of sold products	
Category 12: End-of-life treatment of sold products	
Category 13: Downstream leased assets	
Category 14: Franchises	
Category 15: Investments ⁷	
Other	

⁶ Further disaggregation of certain categories may be necessary. Additionally, if categorization of scope 3 activities is not followed as prescribed in the standard, indicate where they are included.

⁷ If the reporting company is an initial sponsor or lender of a project, also account for the projected lifetime emissions of relevant projects financed during the reporting year and report those emissions separately from scope 3.

Part 6: Optional Information

As stated on page 120 of the Corporate Value Chain (Scope 3) Accounting and Reporting Standard, a public GHG emissions report should include, when applicable, the following additional information:

- Emissions data further subdivided where this adds relevancy and transparency (e.g., by business unit, facility, country, source type, activity type, etc.)
- Emissions data further disaggregated within scope 3 categories where this adds relevance and transparency (e.g., reporting by different types of purchased materials within category 1, or different types of sold products within category 11)
- Emissions from scope 3 activities not included in the list of scope 3 categories (e.g., transportation, of attendees to/from conferences/events), reported separately (e.g., in an “other” scope 3 category)
- Emissions of GHGs reported in metric tons of each individual gas
- Emissions of any GHGs other than CO₂, CH₄, N₂O, HFCs, PFCs, and SF₆ whose 100-year GWP values have been identified by the IPCC to the extent they are emitted in the company’s value chain (e.g., CFCs, HCFCs, NF₃, NO_x, etc.) and a list of any additional GHGs included in the inventory
- Historic scope 3 emissions that have previously occurred, reported separately from future scope 3 emissions expected to occur as a result of the reporting company’s activities in the reporting year (e.g., from Waste generated in operations, Use of sold products, End-of-life treatment of sold products)
- Qualitative information about emission sources not quantified
- Information on any GHG sequestration or removals, reported separately from scope 1, scope 2 and scope 3 emissions
- Information on project-based GHG reductions calculated using the project method (e.g., using the GHG Protocol for Project Accounting), reported separately from scope 1, scope 2, and scope 3 emissions
- Quantitative assessments of data quality
- Information on inventory uncertainty (e.g., information on the causes and magnitude of uncertainties in emission estimates) and an outline of policies in place to improve inventory quality
- The type of assurance performed (first or third party), the relevant competencies of the assurance provider(s), and the opinion issued by the assurance provider
- Relevant performance indicators and intensity ratios

- Information on the company's GHG management and reduction activities, including scope 3 reduction targets, supplier engagement strategies, product GHG reduction initiatives, etc.
- Information on supplier/partner engagement and performance
- Information on product performance
- A description of performance measured against international and external benchmark
- Information on purchases of GHG reduction instruments, such as emissions allowances and offsets from outside the inventory boundary
- Information on reductions at sources inside the inventory boundary that have been sold/transferred as offsets to a third party
- Information on any contractual provisions addressing GHG-related risks or obligations
- Information on the causes of emissions changes that did not trigger a scope 3 base year emissions recalculation
- GHG emissions data for all years between the scope 3 base year and the reporting year (including details of and reasons for recalculations, if appropriate)
- Additional explanations to provide context to the data

Attribution:

https://ghgprotocol.org/sites/default/files/standards_supporting/Sample%20GHG%20Inventory%20Reporting%20Template.docx

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