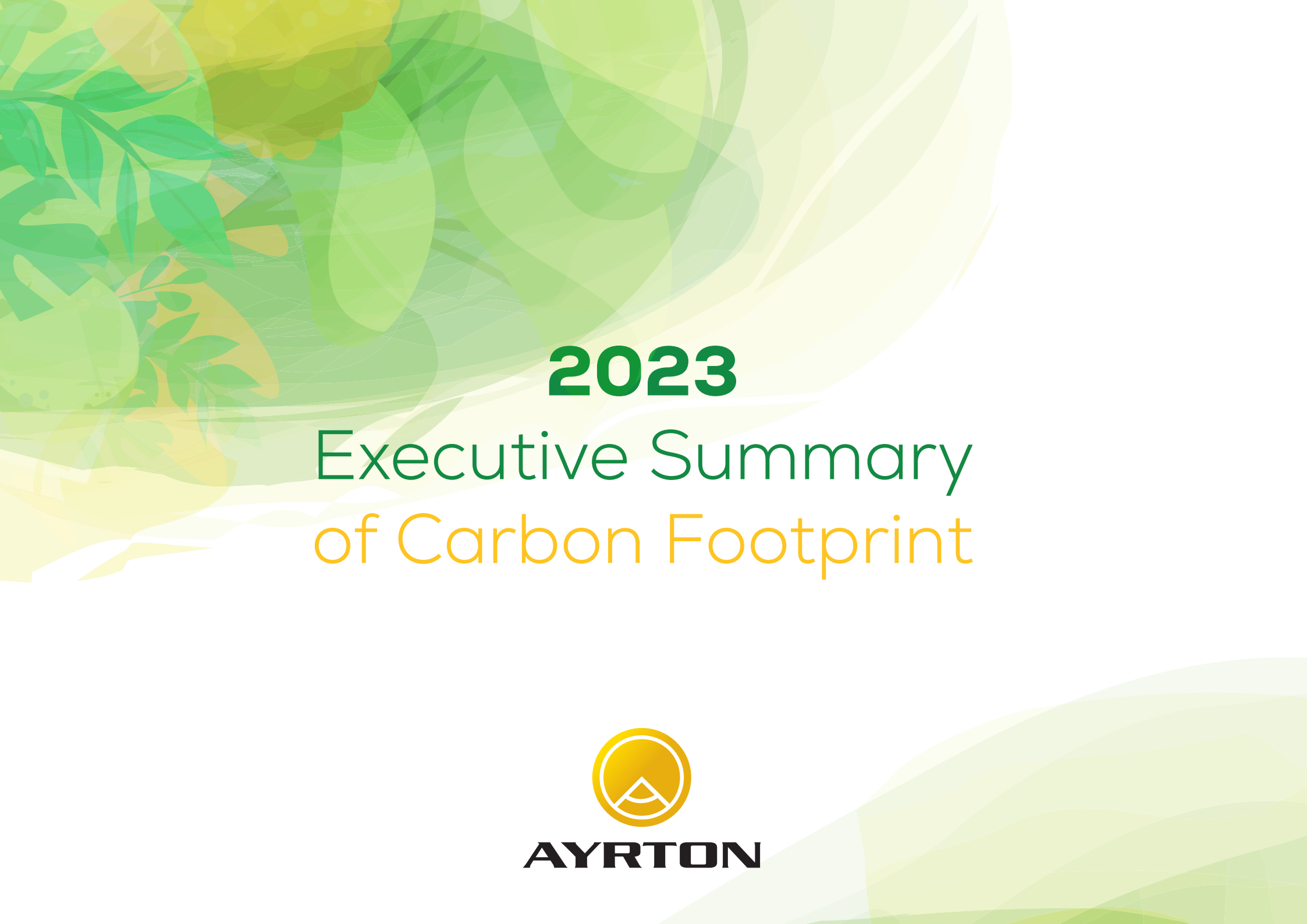




2023

Executive Summary
of Carbon Footprint



AYRTON

Ayrton is committed, at an organizational level, to continually improve how we approach sustainability.

In July 2024, we completed our 2023 Carbon Footprint Report with the carbon management platform Greenly, marking the third consecutive year of annual carbon footprint accounting.

🔹 **Reporting period**

1st January 2023 to 31st December 2023.

🔹 **Measurement scope**

All emissions under the operational control of Ayrton's Headquarters in France and the office in Germany, generated in and outside the country of operation, covering Scope 1, 2 & 3.

🔹 **Accounting methodology**

Official methodology of the French Ministry of Ecological Transition, with audi-ready report.

🔹 **Project calendar**

Launched in April 2024 and finalized in July 2024



greenly

 **BC**
BILAN CARBONÉ®



GENERAL OVERVIEW

51.3k tCO_{2e}

Ayrton's total carbon emissions in 2023

79%

Energy consumption of product sold in the usage phase stands as the most significant category of total emissions

6.1%

Freight emissions of total emission

12%

of net decrease of total emissions compared to 2022

98%

of emissions are calculated using activity-based approach, ensuring high accuracy

187

distinct emission coefficients onboarded for accounting

48.5k tCO_{2e}

Carbon emissions from the life cycle of Ayrton's products

CARBON FOOTPRINT BY CATEGORY

35 tCO_{2e}

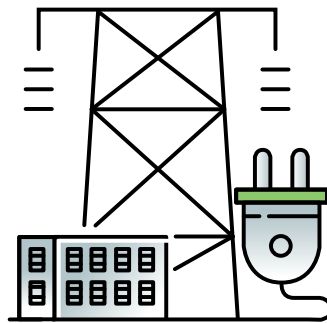
Onsite emissions generated directly by Ayrton, such as diesel combustion and refrigerant leakage



SCOPE 1

28 tCO_{2e}

Indirect emissions from purchased electricity, heat or steam



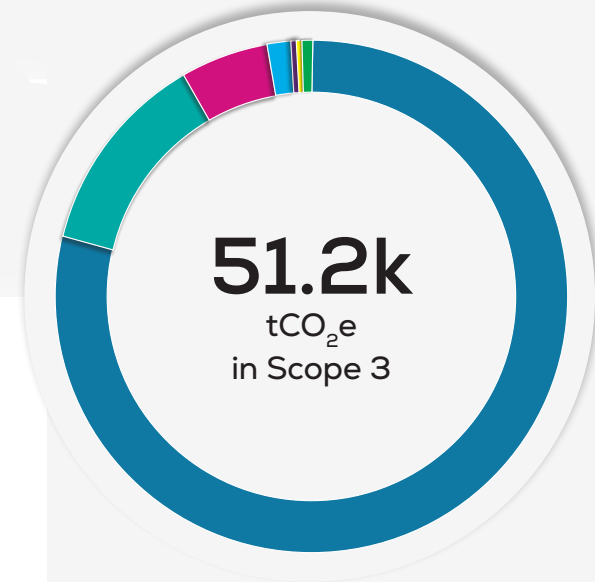
SCOPE 2

51.2k tCO_{2e}

Indirect emissions across the organization's upstream and downstream value chain, including purchased good and services, use of sold products, transportation and distribution, etc.



SCOPE 3



Breakdown of SCOPE 3

- **78.8%** Use of Product Sold
- **12.8%** Product purchase
- **5.6%** Freight
- **1.5%** Travel and Commute
- **0.4%** Services purchase
- **0.3%** Assets
- **0.6%** Other

PRODUCT EMBODIED CARBON & OPERATIONAL CARBON

How are product-related carbon emissions computed?

1 Product embodied carbon

Take into account 7 main components / materials of the fixture, 2 materials of inner and outer packaging, and the final assembly process.

The embodied carbon emissions factors of materials / components, and final assembly are generic data from databases such as ecoinvent and ADEME Base Carbone.

2 Product operational carbon

Make assumptions on the total usage hours and average power output of products in order to calculate the total energy consumption over the entire lifecycle.

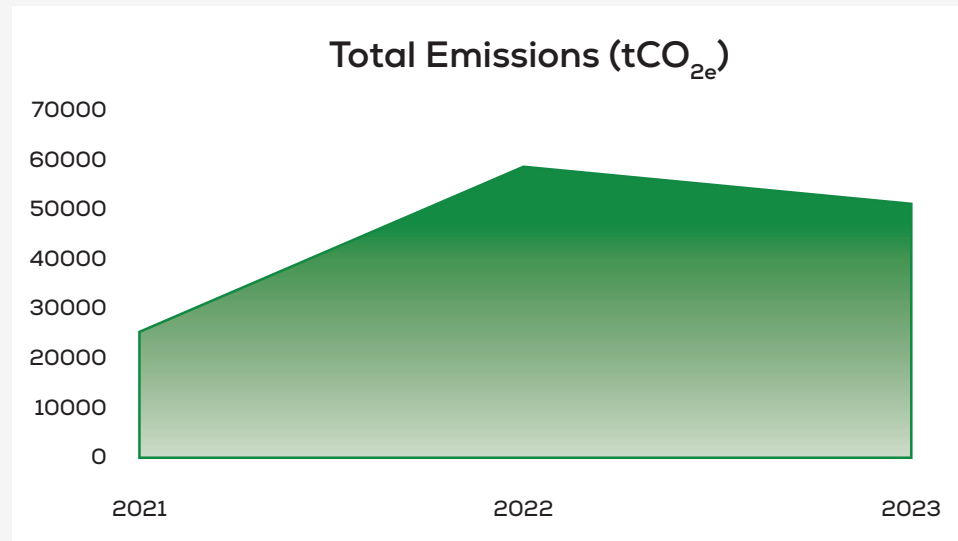
Assume the products are used in the same country where they are sold. Use the 2023 carbon emission factors for each country's electricity mix to estimate the operational carbon emissions over product's life span.



- **83%** Product energy consumption during usage phase
- **10%** Product embodied carbon (materials and manufacturing)
- **1%** Product packaging embodied carbon (materials)
- **6%** Product transportation and distribution

EMISSION EVOLUTION

1 Year-by-Year Evolution



2 In Comparison to 2022

From 2022 to 2023, Ayrton's emission intensity per revenue decreased by 19%, showing our potential in enhancing business performance while managing carbon impact.

Emissions from Use of Product Sold and Freight decreased by 15% and 26% respectively, while emissions from Product Purchase showed an increase of 7%.

NEXT STEPS

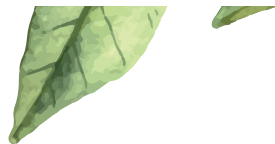
- Continue yearly carbon accounting with a standard process.
- Conduct life cycle assessment of our products, studying key emission sources in greater depth.
- Raise awareness of our colleagues through workshops and trainings.
- Engage our supplier in China in carbon accounting and management.



For inquiries about the complete 2023 Carbon Accounting Report or detailed methodology from Ayrton, please reach out to gogreen@ayrton.eu.

Additionally, we welcome any suggestions for further improvement at the same email address.

We will keep you informed about our progress!





AYRTON