

Accounting principles

Organisational boundary

The activities of Aurelia UK FeederCo Limited (“the Company”) and its subsidiaries are collectively referred to as “the Group”. The Group uses the operational approach in conformance with the Greenhouse Gas (GHG) Protocol to report its consolidated GHG emissions.

The organisational boundary the Group has set for its GHG accounting includes the ultimate reporting entity, the Company, which holds, through its subsidiaries, Aurelia Netherlands TargetCo B.V. and all its controlled subsidiaries. Since Adevinta AS was merged into and absorbed by Aurelia Netherlands TargetCo B.V. following its acquisition on May 29, 2024, the GHG emissions previously reported by Adevinta AS for 2023 have been included in the Strategic Report for the purpose of year-to-year comparability.

The reported GHG emissions cover activities undertaken between January 1 and December 31, 2025. Following the operational control approach, associate companies and joint ventures are outside of the organisational boundary and included as part of the Group’s value chain emissions accordingly. For the 2025 reporting period, this includes emissions from associate companies and joint ventures where the Group held an interest for the full duration of the year.

Operational boundaries

The Group considers the GHG Protocol accounting standards to calculate and report its Scope 1, 2 and 3 GHG emissions.

The Group has reviewed all 15 Scope 3 categories as defined by the Greenhouse Gas Protocol Corporate Value Chain (Scope 3) Standard to ensure completeness and relevance. The assessment of applicability for these Scope 3 categories has been based on the fact that in the context of online classifieds businesses, the Group does not sell any of the products transacted on our marketplaces, but merely has a facilitating role connecting potential buyers with potential sellers. The Group instead offers services (online classifieds, transactional and advertising) through its marketplaces. The same consideration has been made for the online buying and selling service (Online-Kauf) from mobile.de, which allows customers to buy or finance selected used cars online, regardless of these vehicles appearing on the Group’s balance sheet for a very short amount of time. Since our business model revolves around providing online classified advertising, transactional facilitation, and related digital services, rather than directly manufacturing, owning, selling, or leasing physical products or operating franchises, the following Scope 3 categories have been excluded based on the relevance for the Group’s operations:

- Category 13 - Downstream leased assets since the Group does not own any assets that are leased to other entities
- Category 10 - Processing of sold products which is not applicable to the Group’s business operations
- Category 12 - End-of-life treatment of sold products since the Group does not sell any of the products facilitated or transacted through its marketplaces
- Category 14 - Franchises since the Group does not operate any

All remaining Scope 3 categories have been considered relevant to the Group’s operations, with no additional categories deemed necessary to exclude. The relevant categories have been accounted for according to the minimum boundaries, which are described in detail

under the methodology descriptions below. In the context of online classifieds business set-up, the exclusions made are not squarely addressed by the GHG Protocol framework. Exclusion is therefore considered to not strictly violate the GHG Protocol (at least in its present form).

Methodology

GHG emissions have been calculated using energy consumption data and primary, activity-based data (as far as possible), and multiplied by the relevant GHG emission factors.

The calculated carbon dioxide equivalent (CO₂e) emissions are inclusive of carbon dioxide (CO₂), nitrous oxide (N₂O), and methane (CH₄). The other GHG gases sulphur hexafluoride (SF₆), perfluorocarbons (PFCs) and nitrogen trifluoride (NF₃) are not emitted.

Input data were separately collected via templates for H1 and H2 by dedicated data collectors in each of the Group's operating countries, marketplaces or departments. Input data were reviewed and processed by the Environmental Engineer of the global sustainability team. The relevant emission factors were applied following the Corporate Carbon Footprint calculation methodology (verified by TÜV Rheinland) of Vaayu Tech GmbH.

Our calculated GHG emissions are inherently subject to the general significant scientific measurement uncertainty that exists when calculating GHG emissions, due to the mathematical equations (i.e., models) used to characterise relationships between various parameters and emission processes. Secondary data such as estimates, extrapolations, spend-based data or industry-averages have been used where activity-based data were not available, which also increases the intrinsic parameter uncertainty that is associated with quantifying the input data and emission factors.

The data collection approach and methodology used for each of the Group's operational scope categories is further explained in the tables below.

Emission factors were derived from the following internationally recognised databases and authorities:

- International Energy Agency (IEA)
- UK Government Department for Environment, Food & Rural Affairs (DEFRA)
- Association of Issuing Bodies (AIB)
- United States Environmental Protection Agency (US EPA)
- ecoinvent
- Vaayu Product-Average Emission Factors
- EXIOBASE
- Google Cloud Grid Carbon Intensity Factors
- Vaayu Energy Model: Country-specific location-based emission factors.
- Greenview Hotel Footprinting Tool (CHEMS)

Scope 1 Methodology Description

Methods	Description of Sources and Data Approach	Description of Methodology
Mobile Combustion	The Group operates leased non-electric vehicles in France, Italy, Spain and the Netherlands. Activity-based data were used according to availability:	Fuel-based method Relevant emission factors according to type of fuel and vehicle were multiplied by the total fuel consumed.

Methods	Description of Sources and Data Approach	Description of Methodology
	- Fuel consumption, Vehicle & Fuel type - Distance travelled, Vehicle & Fuel type where fuel consumption was not available Our leased battery-electric cars are accounted for under Scope 2. Fugitive Emissions from leased offices - Primary data provided on cooling installations owned or operated by the Group; data available on type of refrigerant and refrigerant loss in kg. - Spain (Barcelona)	Where fuel consumption data were not available, fuel consumption was derived from total distance travelled prior to applying the fuel-based method. <u>Emission Factors:</u> DEFRA Fugitive Emissions Methodology: Emissions were calculated by multiplying the amount of refrigerant leaked during operation of the equipment with the emissions factor for the type of refrigerant. <u>Emission Factors:</u> DEFRA

Scope 2 Methodology Description

Methods	Description of Sources and Data Approach	Description of Methodology
Location-Based	Energy is purchased in the form of either electricity, heating (district heating networks or shared heat sources) or cooling. Offices - a mix of primary and secondary data were used according to availability: - Energy consumption data from invoices were used where the Group manages its own energy contracts with the supplier - Spain (all offices), France (Paris offices, Reims, Montceau-les-Mines), Germany (Berlin OPD Electricity), Italy (Milan offices) - Energy consumption data from tenant sub-metering or entire building, corrected for the Group's estimated share, were used where the Group was able to obtain the data from the landlord - Belgium (Brussels), France (Mâcon-Moreau until Nov. '25, Nantes), Germany (Hamburg Electricity, Berlin OPD Heating), Netherlands (Amsterdam), Canada (Toronto until July '25) - Estimations were made where the Group was not able to retrieve any information - Germany (Hamburg Heating), France (new Mâcon office since Nov. '25) In cases where invoice periods or meter reading dates did not align exactly with calendar months, consumption was reported based on the invoicing	Emissions were calculated using different models or approaches depending on energy source or available input data: Electricity - Location-based emissions for electricity were calculated on a country-specific basis, multiplying electricity consumption data by the corresponding IEA national emissions factors. For leased cars where electricity consumption data were not available, it was derived from total distance travelled prior to applying the electricity sourcing method. <u>Emission Factors:</u> IEA Heating - Location-based emissions for electricity were calculated on a country-specific basis, multiplying heat consumption data by using the corresponding DEFRA emissions factors, taking into account the type of fuel or heat source (district heating, shared heat source). <u>Emission Factors:</u> DEFRA Cooling - Location-based emissions for purchased cooling were obtained by applying a manual calculation approach that involved the identification of an appropriate Ecoinvent

Methods	Description of Sources and Data Approach	Description of Methodology
	periods rather than pro-rated to month-end or year-end dates. Extrapolation was applied where monthly data coverage was incomplete - Spain (Dec. for Madrid and Bilbao, July-Dec. for Valladolid). Energy consumption from the usage of leased coworking spaces, are accounted for under Scope 3 - Category 8 (Upstream Leased assets) Purchased electricity, heating and cooling data were all reported in kWh, except for district cooling in Toronto (reported in tons of refrigeration and converted to kWh using 3.5 kWh/ton conversion rate). On-premise data centres - Energy sub-metered data were used for our 3 leased data centres, located in Germany, Netherlands and France. Leased cars¹ - Activity-based electricity consumption data were used for battery-electric leased vehicles in Italy, whereas distance travelled was used in Spain, where electricity consumption data were not available.	emissions factor, which characterises the average GHG intensity of the specific cooling agent. <u>Emission Factors:</u> Ecoinvent
Market-Based	The same activity-based energy consumption data as explained under Location-based methodology has been used, supplemented by market-based specific input according to availability: Renewable electricity share was used as market-based specific input data where contractual instruments were available: • Energy certificates or energy invoices / contracts stating 100% renewable energy where the Group manages its own energy contracts with the supplier - France (Montceau-les-Mines), Italy (Milan-Crespi), Germany (Berlin OPD), Spain (Barcelona-floors 8-10 since Nov. '25). • Energy certificates or information received from landlords where energy contracts with the supplier were not managed by the Group - Belgium (Brussels), Netherlands (Amsterdam). • Energy certificates stating 100% renewable	Electricity - Market-based emissions for electricity were calculated by applying valid emissions factors based on renewable electricity share or supplier-specific electricity mix data. Where no contractual instruments or supplier-specific data were available, residual mix factors were used. If a country-specific residual mix factor was unavailable, location-based emission factors were used as a final proxy. <u>Emission Factors:</u> IEA, AIB Purchased heating & cooling - Market-based emissions were calculated by applying supplier-specific emissions factors for the type of purchased energy source. Where no market-based specific input data were available, the location-based approach was

¹Battery-electric leased vehicles are accounted for under Scope 2 because their emissions occur indirectly from electricity consumption, rather than directly from fuel combustion. According to the GHG Protocol, Scope 1 includes direct emissions from owned or controlled sources, such as fuel combustion in internal combustion engine vehicles. However, battery-electric vehicles do not emit GHG directly at the point of use. Instead, their emissions arise indirectly through electricity generation, which is captured under Scope 2—Purchased Electricity.

Methods	Description of Sources and Data Approach	Description of Methodology
	energy or confirmation received from the operators of our on-premise data centres. Supplier-specific residual energy mix data were taken into consideration where available: - Electricity - Spain (all offices), Italy (Milan-Angelo since Sep. '25) - Purchased heating (District heating networks) - Spain (Barcelona), France (Paris offices, Mâcon-Moreau until Nov. '25, Nantes), Germany (Berlin OPD, Hamburg). - Purchased cooling (District cooling networks) - Spain (Barcelona), France (Paris UFO).	applied. <u>Emission Factors:</u> - DEFRA for heating - Ecoinvent for cooling Battery-electric leased cars - The location-based approach was applied for battery-electric leased cars. <u>Emission Factors:</u> IEA, AIB

Scope 3 Methodology Description

Category / Activity	Description of Activities and Data Approach	Description of Methodology, Allocation, and Assumptions
Scope 3 - Cat. 1: Purchased Goods and Services	The Group's purchased goods comprise office supplies and promotional items or merchandise for our marketplaces or events. The Group's operations mainly rely on consultancy/professional services, cloud providers, marketing & communication and Technology services (e.g. software and applications). Activity-based data were used as primary data source for the following purchased goods and services: - Office material: Invoices, inventories and supplier-data - Promotional items (merchandise): Invoices - Cloud providers: AWS, GCP and Azure usage data - Google workspace: Supplier-provided emissions data - Hosted servers: Supplier-provided emissions data Spend-based data were used as a fallback source for the office material and promotional items where there was no match in the Vaayu PCF calculation engine.	Average Product Method: Average cradle-to-gate climate impacts were estimated using Vaayu's Product Carbon Footprint (PCF) model, multiplying the number of units by the corresponding product-specific emission factor. <u>Emission Factors:</u> Vaayu - Product-average emission factors Average-data method for Cloud providers: The open-source methodology of <u>Cloud Carbon Footprint</u> was used. It calculates both the operational emissions (from Cloud provider service usage, estimated Power Usage Effectiveness- PUE) and embodied emissions (manufacturing of servers for compute usage). Grid emission factors were adjusted for AWS, GCP and Azure regions according to the location-based Scope 2 purchased electricity approach. <u>Emission Factors:</u> <u>Google Cloud grid carbon intensity factors</u> - Country-specific location-based emission factors from Vaayu energy

Category / Activity	Description of Activities and Data Approach	Description of Methodology, Allocation, and Assumptions
	Spend-based data were also used for all remaining purchased services using the Group's procurement spend report 2025 as main data source. The report consolidates all invoiced amounts per supplier and material category based on financial data from SAP S/4HANA and potentially other ERP systems used in the local marketplaces. The following exclusions were made: • Financial services (banking fees) • Taxes • Employee compensation or benefits (e.g. contributions to pension plans or meal vouchers) • Rent for offices or coworking spaces	model Supplier-emissions methodologies: Vaayu reviewed the supplier-specific emissions data and used them directly where available. Spend-based Method: Computing vendor spend against relevant emission factor that assumes a sector-tailored emissions value per unit of economic value². <u>Emission Factors:</u> EXIOBASE
Scope 3 - Cat. 2: Capital Goods	The Group's capital goods include the purchased IT equipment and furniture. Activity-based data were used in the form of invoices or supplier reports from purchases managed by our global EPTO team and local Workplace Experience teams.	Average product method: Average cradle-to-gate climate impacts were estimated using Vaayu's Product Carbon Footprint (PCF) model, multiplying the number of units by the corresponding product-specific emission factor. <u>Emission Factors:</u> Vaayu - Product-average emission factors
Scope 3 - Cat. 3: Energy-Related Activities Not in Scopes 1 & 2	The indirect emissions from our purchased electricity, heating/cooling and fuel consumption for our leased offices, cars and on-premise data centres are accounted under this category: • Upstream emissions • Transmission and distribution (T&D) losses The same data as input to the Scope 1 and 2 methodologies was therefore used.	Average-data method: An average-data method was applied, multiplying energy consumption data by specific upstream fuel emission factors, according to the type of energy source and taking into account the losses associated with electricity transmission and distribution. <u>Emission Factors:</u> • IEA for electricity • DEFRA for fuel-related upstream
Scope 3 - Cat. 4: Upstream Transportation & Distribution	This category includes the transportation emissions from the vehicle delivery service purchased by mobile.de marketplace for the online vehicle buying and selling service (Online-Kauf). Activity-based data were used: • Total distance travelled (in kms): Invoices • Type of vehicles sold: OBS-2025 sales	Fuel-based method: Vaayu used distance travelled to determine the amount of fuel consumed, based on the total distance travelled and the relevant vehicle fuel efficiencies. Relevant emission factors according to type of fuel and vehicle were subsequently multiplied by the total fuel consumed.

² Spend-based emission factors determined by the type of purchased goods and services (3.1) and capital goods (3.2). The bill of purchase is used to calculate the total amount spent within the reporting period, and relevant cradle to gate emission factors per unit of economic value are applied to calculate the total emissions.

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tion	data The emissions from C2C deliveries paid for by The Group's Recommerce marketplaces (through carrier reseller contracts) are reported under Scope 3 - Category 9 (Downstream transportation and distribution). The decision was mainly driven by data-related reasons, and specifically current lack of data granularity that would allow proper allocation of the emissions between upstream and downstream transportation.	• The emission factors of fuels included the combustion emissions of the fuels (minimum boundary). • The emission factors of fuels also included the well to tank factors for the fuels. • Emissions from backhaul have not been accounted for. <u>Emission Factors:</u> DEFRA
Scope 3 - Cat. 5: Waste (Operations)	Waste from the Group's operations mainly involves the non-hazardous waste streams generated at our offices (residual waste, organic waste, paper & cardboard, glass, PMC) and some sporadically generated waste from Electrical and Electronic Equipment (WEEE). Activity-based data were used or estimated according to availability: • Supplier reports for EPTO-managed IT hardware (WEEE) • Waste data from invoices or waste registers were used where the Group manages its own waste contracts with the supplier - France (Paris offices, Reims, Nantes, Montceau-les-Mines, Mâcon), Germany (Berlin OPD), Spain (Barcelona, Madrid - paper & ink toners only). • Waste data from the entire building, corrected for the Group's estimated share, was used where the Group was able to obtain the data from the landlord - Belgium (Brussels), Canada (Toronto until July '25), Netherlands (Amsterdam). • Estimations of waste mass were made where the Group was not able to retrieve any information - Canada (Coworking since July 25'), France (Residual waste for Nantes, Montceau-les-Mines, Mâcon), Germany (Hamburg, Coworking), Italy (Milan, Coworkings), Spain (Madrid, Bilbao, Valladolid, Inmoweb office, Coworkings). Assumptions on waste treatment/disposal were made per country where the information was not available. Extrapolations were done where monthly data	Waste-type Specific method was applied, with relevant emission factors according to type of waste and waste treatment method, which were then multiplied by the quantity of waste to calculate the emissions. • Average emission factors per waste type were used where treatment/disposal method was unknown. • Transport and dismantling before waste treatment and disposal were included in the calculation. <u>Emission Factors:</u> • US EPA • DEFRA

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	coverage was incomplete. Wastewater treatment has also been included in the assessment. Waste data in this case included tap water consumption data according to availability: • Water data from invoices or water metering were used where the Group manages its own water contracts with the supplier - France (Paris offices, Montceau-les-Mines), Spain (Inmoweb office) • Water consumption data from tenant sub-metering or entire building, corrected for the Group's estimated share, was used where the Group was able to obtain the data from the landlord - Belgium (Brussels), Canada (Toronto until July '25), France (Reims, Mâcon-Moreau until Nov. '25), Germany (Berlin OPD), Netherlands (Amsterdam), Italy (Milan), Spain (Barcelona, Madrid). • Estimates of water consumption data were made where the Group was not able to retrieve any information - Canada (Coworking since July '25), France (Nantes), Germany (Hamburg, Coworking), Italy (Coworkings), Spain (Bilbao, Valladolid, Coworkings). No waste or water consumption data were separately collected or estimated for offices that opened during the second half of 2025 - France (new Mâcon office since Nov. '25), Italy (Milan-Angelo office since Sep. 25').	
Scope 3 - Cat. 6: Business Travel	The Group's business travel involves the transportation of employees between offices or for business-related matters (client visits, events, etc.). Supplier-provided emissions data were used where available: • Flights booked through the Group's internal travel booking systems (Concur System, agreement with local travel agency in France) • Trains & Hotels booked through the Group's internal travel booking systems (agreement with local travel agency in	Distance-method was applied, where total distance travelled and mode were computed against distance-based factors, varying based on different modes of transport. <u>Emission Factors:</u> DEFRA An alternative activity-based method was used for hotel stays, where emissions were calculated based on the length of hotel stay (i.e., number of nights) and location if available. <u>Emission Factors:</u> Greenview Hotel Footprinting Tool

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	France) • Taxi data from the Group-managed transportation subscription service (Uber) Activity-data were used where available: • Trains booked through the Group's internal travel booking systems (Concur System) in the form of distance travelled • Hotels booked through the Group's internal travel booking systems (Concur System) in the form of number of nights and location • Taxi data from locally-managed transportation subscription services in Germany and Netherlands in the form of distance travelled and supplier-based data on fleet composition and/or emissions • Mileage data from Concur and local expense systems in the form of distance travelled • Car rentals, Taxi and Trains expensed outside the Group's internal travel systems (one legal entity in France and two in Spain) Spend-based data were used where no activity-data were available: • Car rentals, either booked or expensed through the Group's internal travel systems (Concur System or others) • Business travel related reimbursed employee expenses (flights, trains, public transport, hotels, taxis) • Mixed travel expenses without granularity (mix of rental cars, taxis, rideshares and public transport) • Travels (taxi, car rentals, Hotels) directly invoiced by service providers	Spend-based was applied where no activity-data were available, using specific emission factors per mode of business travel transport. In case of mixed transportation modes, averages of these emission factors were applied. <u>Emission Factors:</u> EXIOBASE Where supplier-calculated emissions data were provided by travel agencies or providers, these were used directly.
Scope 3 - Cat. 7: Employee Commuting	Activity-based data were available for the impact from our employees commuting to our offices: • Commuting surveys were launched in each of our operating countries during November 2025 to gather insights in our employee's commuting behaviour. A sample from 40% of the Group's employees on commute habits (incl. mode of transport, number of days commuting into the office, distance travelled) was obtained, generating information on	Distance-method was applied, where total distance travelled was calculated per office from the survey daily commute distance multiplied by the number of estimated office days per year, extrapolated to full employee headcount numbers. Commute impact was consequently computed using mode of transport to apply relevant emission factors. <u>Emission Factors:</u> DEFRA

Category / Activity	Description of Activities and Data Approach	Description of Methodology, Allocation, and Assumptions
	average distance travelled and mode. The usage of mixed modes of transportation was taken into consideration. For offices where no representative sample was obtained in 2025, the November 2024 commute survey data were additionally considered. • Averaged employee headcount numbers per office. The commute emissions of contingent workers remained out of scope for the assessment.	Emissions from remote working were not calculated.
Scope 3 - Cat. 8: Upstream Leased Assets	The Group's upstream leased assets involve its coworking spaces used as offices. Fugitive emissions from leased on-premise data centres have additionally been accounted for under this same category. Coworking spaces - Energy consumption data from the used coworking spaces in Spain, Italy, Germany and Canada (since July '25) were extrapolated from leased offices in each of these countries or from public data sources, based on either surface area (m²) or employee headcount. Fugitive Emissions from leased on-premise data centres - Primary data provided on shared cooling installation (not owned or operated by the Group) in one of the on-premise data centres; data available on type of refrigerant and refrigerant loss in kg. The Group's share was applied by the data centre operator.	Asset-specific method was applied for the leased Coworking spaces, with emissions calculated following the Scope 2 methodologies documented above. Fugitive Emissions Methodology: Emissions were calculated by multiplying the amount of refrigerant leaked during operation of the equipment with the emissions factor for the type of refrigerant. <u>Emission Factors:</u> DEFRA, IEA
Scope 3 - Cat. 9: Downstream Transportation & Distribution	The downstream transportation and distribution associated with products transacted through the Group's Recommerce marketplaces is considered part of the Group's minimum scope boundary. Where the Group's Recommerce platforms facilitate the transaction of products via payment options or other transactional services, the associated transportation, distribution (incl. packaging) has been therefore accounted: • In case of delivery services offered on our marketplaces: Delivery and packaging emissions from third-party transportation	Transportation Distance-method was applied, where total distance travelled and package weight were computed against distance-based factors, varying based on different types of shipment.³ Transactions per product category were combined with average category weights and assigned to shipments (meet-up, PUDO, home delivery methods) accordingly.

³ For Milanuncios, a simplified approach was applied, extrapolating 2024 data based on 2025 on-platform and off-platform transaction volumes.

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	carriers - In case of face-2-face meet-ups: Transportation and packaging emissions from users upon exchanging the transacted products Activity-based data were used: - Available tracked data from our Recommerce platforms with transactional services (Leboncoin, Kleinanzeigen, Subito, Milanuncios, Marktplaats, 2dehands-2ememain), supported by the results from seller and buyer surveys that were launched in 2024, were used to collect data on: - Meetup, CDP/PUDO and home pickup/drop-off shipment methods. - Usage of packaging - Number of successful transactions per marketplace and product (category) in 2025 In the context of online classifieds business, the transportation and distribution services associated with transactions that potentially happened outside of the Group's Recommerce marketplaces have been excluded from the minimum boundary scope since there are no tracked data on any potential transactions that might have happened for the listed products after certain connections between potential buyers and sellers were made on our platforms.	Home Pickup/Delivery Distance - Origin and Destination country code set for each transaction. - Where Buyer and Seller city or postal code was present, distance was calculated between the two. - Where only Buyer or Seller city was present, distance was calculated between city and centre of country by default. - Where only country code was provided, a country specific average distance has been used. - Where geocoded distance = 0 (e.g. if origin and destination postal codes are the same), a minimum average distance of 19km was applied. Meetup Distance - Transport distances were calculated based on user-reported transport times (from survey data), multiplied by average vehicle speeds sourced from lifecycle assessment (LCA) literature. For example, if survey data indicated an average travel time of 30 minutes and an average urban driving speed of 30 km/h, the calculated distance would be 15 km (0.5 hours × 30 km/h). - A weighted average distance per country was determined using the proportions of different transportation modes reported by users (car, public transport, bicycle, etc.). - Europe-based average from the survey results was used where there were no statistically adequate sample sizes. Secondary packaging A package has been defined as both the mass/volume of the transacted goods and its packaging. - Distribution of new packaging types was taken from the survey results on a per category basis. - Packaging element sizes (volumes and

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		area) were calculated on a per category basis by Vaayu. • The distribution of new packaging types were then calculated for each transaction, dependent upon the category of the transaction. • Used packaging has been assumed to have no emissions, and has therefore not been factored into the secondary-packaging calculations on a per transaction basis. • Europe-based average from the survey results was used where there were no statistically adequate sample sizes. The quantity and total weight of the packaging for each transaction were multiplied by the relevant emission factor to calculate the emissions from packaging. <u>Emission Factors:</u> DEFRA
Scope 3 - Cat. 11: Use of Sold Products	The Use of the Group's Sold products refers to the energy consumed by our users when accessing the Group's online marketplaces from their personal devices. For each marketplace, activity-based data in the form of tracked marketing analytics data per device (Tablet, phone, etc) were used: • Total number of user sessions • Average duration of a session The indirect product use-phase emissions over the total expected lifetime were excluded.	The calculation method for the direct use-phase emissions from products that directly consume electricity during use has been followed: The average amount of data used per page view, average number of page views per session and average session time were used to calculate the amount of electricity used per session, which was then multiplied by the total number of user sessions. <u>Emission Factors:</u> IEA
Scope 3 - Cat. 15: Investments	This category includes the emissions associated with the Group's Joint Ventures and Associate Companies. Activity-based data were used in the form of: • Company's 2025 Scope 1&2 emissions for OLX Brasil • Company's 2024 Scope 1&2 emissions from Caroussel PTE Ltd for the Group's Associate Company 703 Search BV Joint Ventures and/or Associate Companies subject to ownership changes resulting in disposal during the first half of 2025 have been excluded to ensure the footprint reflects the Group's active	The investment-specific method was applied to the Group's Joint Venture (OLX Brasil) and Associate Company 703 Search BV (with a stake in Caroussel PTE Ltd), where the Group's allocation was calculated based on the Group's proportional ownership share. <u>Emission Factors:</u> DEFRA, IEA

Category / Activity	Description of Activities and Data Approach	Description of Methodology, Allocation, and Assumptions
	investment portfolio at year-end.	