

# Transition Plan for Climate Change Mitigation

## The path towards greenhouse gas neutrality

The **Paris Agreement** is an internationally binding contract that was signed at the UN Climate Change Conference in December 2015. Its core objective is to limit global warming to 1.5 °C above pre-industrial levels. To achieve this target, the Intergovernmental Panel on Climate Change (IPCC) has calculated that global greenhouse gas emissions would need to fall **by around 45% by 2030 (compared to 2010) and by around 90% by 2050. However, these reduction targets are not direct requirements of the agreement.**

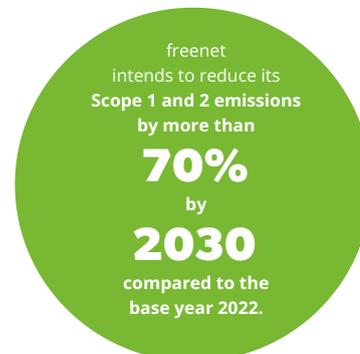
The Paris Agreement calls for **actions to limit global warming and reduce greenhouse gases.**

GHG-emissions are categorised into so-called scopes:

**Scope 1:** Direct emissions from own or controlled sources (e.g. heating systems and fuel)

**Scope 2:** Indirect emissions from energy consumption (e.g. electricity and district heating)

**Scope 3:** Indirect emissions along the upstream and downstream value chain



## Implementation at freenet

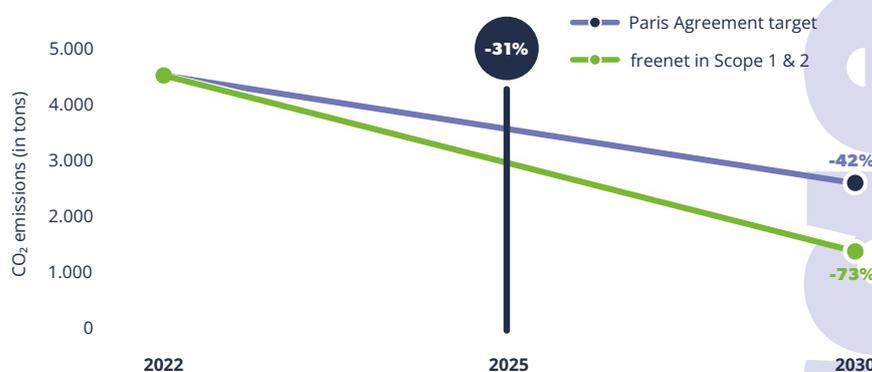
freenet explicitly supports the objective of the Paris Climate Agreement and developed a transition plan for climate change mitigation for the first time in 2024, which consolidates actions designed to bring the company in line with this target.

The plan covers freenet's **Scope 1 and Scope 2** emissions. Indirect emissions along the upstream and downstream value chain (Scope 3) are not yet taken into account; therefore, the transition plan is not yet fully comprehensive. The reason is that 2024 marked the first year in which these emissions were recorded, and freenet is currently in the analysis phase to identify and derive concrete decarbonization levers.

It is therefore a first step towards comprehensive reporting. This allows both the base year (2022) and the progress made to be tracked. freenet's main target is **to reduce emissions in line with the 1.5 °C target through efficient measures and innovative technologies.** freenet has deliberately decided not to use carbon offsets and is instead focusing on genuine, measurable emissions reductions.

### Climate Target 2030

freenet aims to reduce **Scope 1 and Scope 2 emissions by more than 70% by 2030 compared to 2022 (base year).** Between 2022 and 2025, emissions were already reduced by 31%. freenet is currently in line with the 1.5 °C target of the Paris Climate Agreement for these emission categories.

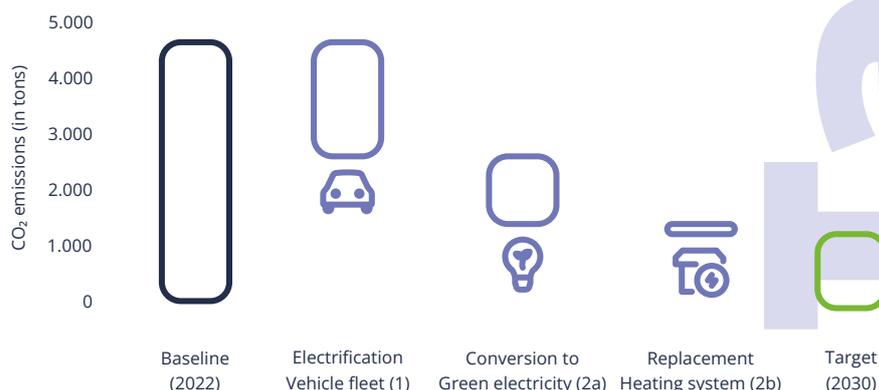


### Decarbonization levers

In 2022, **service and pool vehicles accounted for 46%** of freenet's total Scope 1 and Scope 2 emissions. This is therefore the most significant decarbonisation lever.

Two levers are key to achieving the **reduction target in 2030:**

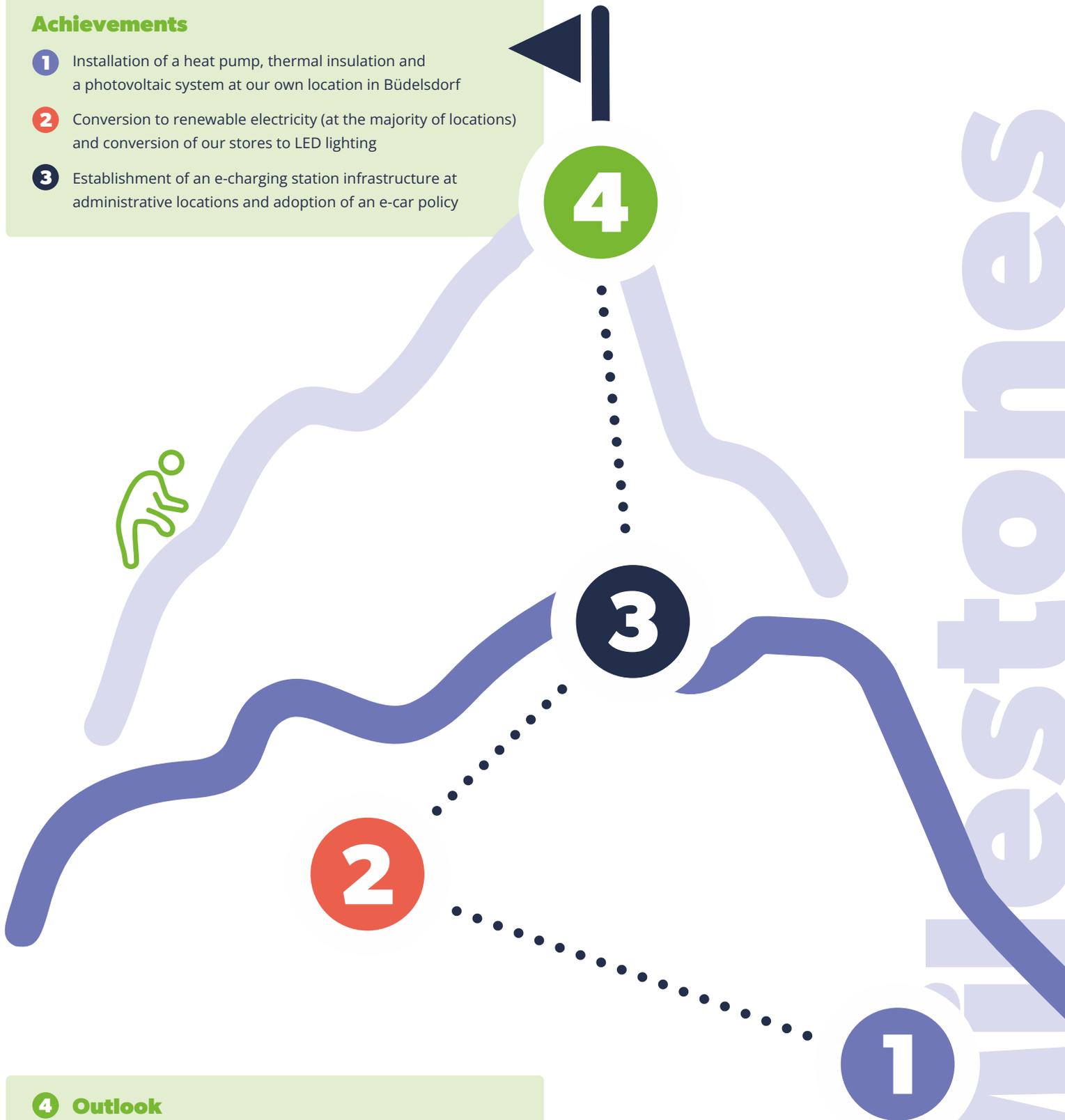
- 1) Electrification of the company's own vehicle fleet
- 2) Further conversion to renewable energies



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## Achievements

- 1 Installation of a heat pump, thermal insulation and a photovoltaic system at our own location in Büdelsdorf
- 2 Conversion to renewable electricity (at the majority of locations) and conversion of our stores to LED lighting
- 3 Establishment of an e-charging station infrastructure at administrative locations and adoption of an e-car policy



## 4 Outlook

The following topics will be our next steps:

- definition of a Scope 3 target
- detailed analysis and reduction of lock-in emissions such as heating consumption
- definition of a climate neutrality target for the year 2045