

## SCOPE 3 INDIRECT EMISSIONS

SCOPE 3 CATEGORY	CALCULATION METHODOLOGY
Purchased goods and services	<p>This category includes CO<sub>2</sub> emissions from the purchase of raw materials and the production of finished garments. For each raw material (such as nylon, wool, cotton, polyester, down and others), emissions were calculated by considering volumes in terms of weight, composition and country of origin, where available. For the production processes (weaving, knitting, dyeing, assembly and finishing), CO<sub>2</sub> emissions were estimated based on the volumes, the processes involved and the country in which the processing took place. For the 2024 calculation, primary data on energy consumption and the specific energy mix were collected from direct and indirect suppliers.</p> <p>Specific emission factors were applied to each purchased material to accurately estimate their impact during the raw material production and processing phases. For most fibres and all processes, the data source was the <i>World Apparel &amp; Footwear Life Cycle Assessment Database</i> (WALDB). Datasets related to other countries not available in WALDB were adapted according to the national energy mix.</p>
Capital goods	<p>This category includes CO<sub>2</sub>e emissions related to CapEx investments in 2024, associated with activities linked to manufacturing machinery, new openings, renovations and expansions of stores and buildings, and IT software and hardware. Emission factors were applied to monetary values to estimate the impact in CO<sub>2</sub>e. For this category, the Exiobase3 multi-regional input-output database, adjusted for the 2024 inflation rate, was used.</p>
Fuel- and energy-related activities	<p>This category includes CO<sub>2</sub>e emissions from upstream activities related to direct and indirect energy consumption already reported in scopes 1 and 2. Emissions are calculated by multiplying energy consumption by a specific emission factor (source: IEA 2024). "Well-to-tank" emission factors were applied to calculate indirect emissions.</p>
Transportation and distribution	<p>This category includes CO<sub>2</sub>e emissions resulting from inbound and outbound logistics managed by the Group. Data related to logistics flows are mapped and updated when necessary, in collaboration with Moncler's logistics partners. The most material flows include:</p> <ul style="list-style-type: none"> <li>the transportation of yarns and fabrics from suppliers to the logistics hub at Castel San Giovanni, Piacenza;</li> <li>the transportation of yarns and fabrics to garment manufacturers;</li> <li>the transportation of finished products from garment manufacturers to the logistics hub at Castel San Giovanni, Piacenza;</li> <li>the transportation of finished products from distribution centres to the network of stores and the e-commerce channel managed directly by Moncler.</li> </ul> <p>The emission factors applied to calculate the Group's logistics emissions are based on the GLEC Framework 3.0. Emissions in this category for the last two months of the year were estimated on the basis of data on volumes and modes of transport used in the previous ten months.</p>
Waste	<p>This category includes CO<sub>2</sub>e emissions calculated using the volumes and type of waste (hazardous and non-hazardous) generated by the Moncler Group's operations, assuming an average distance of 50 km for the collection of waste by truck. To assess the total impact in CO<sub>2</sub>e, the following disposal methods were considered: recycling, incineration with energy recovery, and other recovery operations and other disposal operations (e.g., landfill). The emission factors used come from Ecoinvent 3.10.</p>

Business travel	<p>This category includes CO<sub>2</sub>e emissions and is calculated considering the total number of trips made by employees (divided between train and air travel). Emissions were calculated by multiplying the total distance travelled (in km) by the CO<sub>2</sub>e emission factor corresponding to the means of transport used (source: GLEC 3.0).</p> <p>The data for this category were provided by the travel agencies collaborating with the Moncler Group. Emissions in this category for the last two months of the year were estimated on the basis of data on distance travelled and means of transport used in the previous ten months.</p>
Employee commuting	<p>This category includes CO<sub>2</sub> emissions calculated using information collected through a survey aimed at investigating the means of transport used by Group employees (both corporate and retail) worldwide (Italy, EMEA - excluding Italy, Americas, Asia). Each employee's workdays were split between "commuting" and "remote working" to differentiate in-person days from remote working days.</p> <p>Specific emission factors from Ecoinvent 3.10 were used, based on the means of transport used by employees.</p>
Upstream leased assets	<p>This category is not applicable to the Moncler Group, as emissions related to assets leased by the Moncler Group are included in scope 1 and 2 emissions.</p>
Third-party warehouses	<p>Energy data from third-party warehouses were collected through dedicated surveys. The emission factors applied are based on IEA 2024 parameters.</p>
Processing of sold products	<p>This category is not applicable to the Moncler Group since the sold products do not require further processing or transformation.</p>
Use of sold products	<p>This category includes CO<sub>2</sub>e emissions calculated based on the total units sold during the reporting year by the Moncler Group and the relevant garment care information. The calculation was based on the indirect use phase (e.g., washing, ironing, drying) reported on the product-specific care labels, used to estimate the maintenance processes applicable during the life cycle of each product category. Specific emission factors were applied to each product category, taking into account the materials and the type of maintenance required.</p>
End-of-life treatment of sold products	<p>The Moncler Group does not directly manage this phase but has estimated its impact in accordance with the GHG Protocol. Depending on material volumes, disposal methods (e.g. recycling and recovery) and packaging, specific emission factors were used to calculate CO<sub>2</sub>e emissions (source: Ecoinvent).</p>
Downstream leased assets	<p>This category is not applicable to the Moncler Group as it does not own assets leased to other companies.</p>
Franchises	<p>This category is not applicable to the Moncler Group business model, as the Group does not own franchises.</p>
Investments	<p>This category is not applicable to the Moncler Group since all the companies in which the Group invests are fully consolidated, therefore emissions are already included in scope 1 and 2 data.</p>