



BUREAU  
VERITAS

Bureau Veritas Certification

# Attachment to Verification Opinion IT349301-1

Bureau Veritas Italia S.p.A. declares that

## U-POWER GROUP S.P.A.

Via Borgomanero, 1 - 28040 Paruzzaro (NO)

### Organizational boundary

Martek Sarl - Menzel Bourguiba Plant in Bizerte - Tunisia

Jallatte Sas - St. Hippolyte-du-Fort Plant – France

Paruzzaro (NO) office, Via Borgomanero, 50 – Italy (modeling)

Paruzzaro (NO) Headquarters, Via Borgomanero, 1 – Italy (legal and operational headquarters and logistics hub)

- has quantified GHG emissions in accordance with ISO 14067 for the following seven footwear lines for the calendar year 2024:  
U-Green I line, models: Canyon, Island, Niagara, Natural;  
U-Green II line, models: Luca, Ember, Lake, Land, Tobi, Maple, Burn, Cliff, Clay, Brook;  
U-Green III line, models: Ventura, Malibu, Aspen, Coast, Mojave, Lancaster;  
Lupos line, models: Albert, Darius, Bastian, Fritz, Adrian, Tom, Jonny, Jerry;  
J-Respect I line, models: Future, Nature, Eco, O2, Vivo;  
J-Respect II line, models: Jalquartz, Jalgabbro, Jalonyx, Jalbasalt, Jaloxo, Jalhydro, Jalriver, Jalaubier, Jalliber, Jaltree, Jalgrove, Jalbambou, Jalroseau, Jalforest, Jaltoundra;  
U-Power Group line, models: Super, Oxford, Breeze, Rebound, Surge.
- foresees a 40% reduction in achievable emissions calculated according to the Market-Based approach by 2033 and a 99% reduction by 2047 compared to the baseline (2023);
- offset the residual GHG emissions calculated according to the ISO 14067 standard, in accordance with the Carbon Neutrality Management Plan, in relation to the sales of the above-mentioned models for the year 2024, by purchasing CER credits generated by the “Xe Namnoy 2 Hydropower (Laos, Asia)” project;

in accordance with the standard

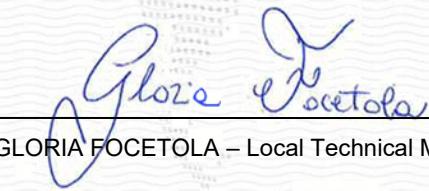
## ISO 14068-1:2023

The decarbonization process aimed at achieving carbon neutrality for the safety footwear models listed above is currently outlined in the “Carbon Neutrality Management Plan” document, October 2025 edition. The Carbon Neutrality Commitment was signed by the President of the U-POWER Group on October 20, 2025.

The verification of the path to carbon neutrality was conducted by Bureau Veritas Italia S.p.A. in accordance with the requirements of the ISO 14064-3 standard. The details of the verification, the results of the sampling performed, and the level of assurance are reported in the relevant Verification Report.

Certificate No. - Revision: IT349301-1

dated: January 23, 2026

  
GLORIA FOSETOLA – Local Technical Manager

Certification body address:  
Bureau Veritas Italia S.p.A. - Viale Monza, 347 - 20126 Milan, Italy

Further clarifications regarding the purpose of this certificate can be obtained by contacting the organization.