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## Independent Accountants' Review Report

To the Board of Directors and Management of Samsonite Group S.A.

### Report on Greenhouse Gas ("GHG") Emissions Statement for the year ended December 31, 2025

#### Conclusion

We have reviewed whether the Greenhouse Gas (GHG) Emissions Statement and notes (the "GHG Statement") of Samsonite Group S.A. (the "Company") for the year ended December 31, 2025 have been prepared in accordance with the criteria described in the basis of presentation in Note 2 of the GHG Statement (the "Criteria").

Based on our review, we are not aware of any material modifications that should be made to the GHG Statement for the year ended in December 31, 2025 in order for it to be prepared in accordance with the Criteria.

Our conclusion on the GHG Statement does not extend to any other information that accompanies or contains the GHG Statement and our report.

#### Basis for conclusion

Our review was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants in the versions of AT-C section 105, *Concepts Common to All Attestation Engagements*, and AT-C section 210, *Review Engagements*, that are applicable as of the date of our review.

We are required to be independent and to meet our other ethical requirements in accordance with relevant ethical requirements related to the engagement. We believe that the evidence we have obtained is sufficient and appropriate to provide a reasonable basis for our conclusion.

#### Responsibilities for the GHG Statement

Management of the Company is responsible for:

- designing, implementing and maintaining internal control relevant to the preparation of the GHG Statement such that it is free from material misstatement, whether due to fraud or error;
- selecting or developing suitable criteria for preparing the GHG Statement and appropriately referring to or describing the criteria used; and
- preparing the GHG Statement in accordance with the Criteria.

#### Inherent limitations in preparing the GHG Statement

As described in Note 4 of the GHG Statement, emissions data presented are subject to inherent measurement uncertainties due to limitations in the nature of the data and the methodologies used to calculate emissions. The use of different, yet acceptable, measurement or estimation techniques may result in materially different outcomes.

#### Our responsibilities

The attestation standards established by the American Institute of Certified Public Accountants require us to:

- plan and perform the review to obtain limited assurance about whether any material modifications should be made to the GHG Statement in order for it to be prepared in accordance with the Criteria; and
- express a conclusion on the GHG Statement based on our review.

#### Summary of the work we performed as the basis for our conclusion

We exercised professional judgment and maintained professional skepticism throughout the engagement. We designed and performed our procedures to obtain evidence that is sufficient and appropriate to provide a basis for our conclusion. Our procedures selected depended on our understanding of the GHG Statement and other engagement circumstances, and our consideration of areas where material misstatements are likely to arise. In carrying out our engagement, the procedures we performed primarily consisted of:

- inquiring of management to obtain an understanding of the methodologies and inputs used in preparing the GHG Statement;
- performing analytical procedures;
- recalculating a selection of the GHG emissions based on the Criteria;
- inspecting supporting documentation for a selection of activity data;
- evaluating a selection of inputs applied to the GHG emissions; and
- comparing disclosures in the GHG Statement to the Criteria and underlying methodologies, inputs, estimates, and assumptions reviewed.

The procedures performed in a review vary in nature and timing from, and are substantially less in extent than, an examination, the objective of which is to obtain reasonable assurance about whether the subject matter information is prepared in accordance with the criteria, in all material respects, in order to express an opinion. Because of the limited nature of the engagement, the level of assurance obtained in a review is substantially lower than the assurance that would have been obtained had an examination been performed.

**KPMG LLP**

Washington, District of Columbia

April 15, 2026

# GREENHOUSE GAS (GHG) EMISSIONS STATEMENT

## SAMSONITE GROUP S.A.

### GREENHOUSE GAS (GHG) EMISSIONS STATEMENT

Year ended December 31, 2025

*In tonnes of carbon dioxide equivalent (CO<sub>2</sub>e)*

Scope 1 emissions	2,623
Scope 2 emissions:	
Market-based method	0
Location-based method	20,592
<b>Total scope 1 and scope 2 emissions (market-based method)</b>	<b>2,623</b>

The accompanying notes form an integral part of this GHG emissions statement.

### 1. Reporting entity

With a heritage dating back to 1910, Samsonite Group S.A., together with its consolidated subsidiaries (“Samsonite”, the “Company”, “we”, “us” or “our”), is the world’s best known and largest travel luggage company and a leader in global lifestyle bags. We own and operate a portfolio of customer centric and iconic brands, led by Samsonite®, TUMI® and American Tourister®, that empower our customers’ journeys with globally trusted, innovative and increasingly sustainable products. Building on our long history of industry leadership, our vision is to create a path towards a more sustainable future for our industry.

### 2. Basis of presentation

The Company has prepared its Scope 1 and 2 GHG emissions statement for the year ended December 31, 2025, following the guidance in the World Resources Institute and World Business Council for Sustainable Development's Greenhouse Gas Protocol standards and guidance (collectively, the “GHG Protocol”):

- Scope 1 emissions have been prepared following the guidance in the GHG Protocol Corporate Accounting and Reporting Standard (revised edition).
- Scope 2 emissions have been prepared following the guidance in the GHG Protocol Scope 2 Guidance: An amendment to the GHG Protocol Corporate Standard.

### 3. Organizational boundary

Following the guidance in the GHG Protocol, Samsonite applies the operational control approach to define the boundaries of its GHG inventory because it best reflects where the Company can influence decisions that impact its GHG emissions.

Under the operational control approach, Samsonite’s Scope 1 and 2 GHG inventory includes all owned and leased facilities and owned and leased fleet vehicles.

# GREENHOUSE GAS (GHG) EMISSIONS STATEMENT

## 4. Use of estimates and estimation uncertainties

Samsonite prioritizes activity data based on facility invoices. In the event that invoice data is unavailable, Samsonite calculates estimates based on the monthly average intensity (energy usage per square foot) of reporting facilities, segregated by climate zone and facility types.

Emissions data presented are subject to inherent measurement uncertainties due to limitations in the nature of the data and the methodologies used to calculate emissions. The use of different, yet acceptable, measurement or estimation techniques may result in materially different outcomes. In addition, the level of precision may vary across methodologies.

## 5. Operational boundaries

Emissions are calculated and presented independent of any GHG trades such as sales, purchases, transfers or banking of allowances.

### a. Scope 1 emissions

Scope 1 emissions are direct emissions from the combustion of fuel from sources inside the organizational boundary and include the following:

Source	Boundary description
Stationary combustion	Building and equipment fuel use including generators
Mobile combustion	Company-leased vehicles and company-owned vehicles
Fugitive emissions	Leaks from air conditioning, refrigeration, and manufacturing equipment

### b. Scope 2 emissions

Scope 2 emissions are indirect emissions from the generation of acquired and consumed electricity occurring at sources outside of the organizational boundary as a consequence of activities from sources inside the organizational boundary, and include the following:

Source	Boundary description
Purchased electricity	Company's purchased building electricity for manufacturing, distribution centers, offices, and retail, based on business activities

# GREENHOUSE GAS (GHG) EMISSIONS STATEMENT

## 6. Measurement methodologies

### a. Scope 1 emissions

Source	Method	Emission factors	Inputs
<b>Stationary combustion</b>	Emission factors applied to primary data or average data (using average intensity applied to square footage) where primary data is unavailable	2025 Environmental Protection Agency (“EPA”) Emission Factors for GHG Inventories	<ul style="list-style-type: none"> <li>• Fuel receipts</li> <li>• Purchase records</li> <li>• Metering</li> <li>• Fuel expenditure data and average prices</li> </ul>
<b>Mobile combustion</b>	Emission factors applied to primary data	2025 EPA Emission Factors for GHG Inventories	<ul style="list-style-type: none"> <li>• Fuel receipts</li> </ul>
<b>Fugitive emissions</b>	Emission factors applied to the volume of gas restored into the unit	IPCC AR6, 2024, Chapter 7, Section 7.6.1.1. Blends calculated based on EPA Composition of Refrigerant Blends: Compositions of Refrigerant Blends   US EPA	<ul style="list-style-type: none"> <li>• Units of gas as recorded by maintenance records</li> </ul>

### b. Scope 2 emissions

Source	Method	Emission factors	Inputs
<b>Purchased electricity - Location-based</b>	Location-based	<ul style="list-style-type: none"> <li>• EPA Emissions &amp; Generation Resource Integrated Database (“eGRID”) 2023, January 2025</li> <li>• International Energy Agency (“IEA”)-Year 2023 factors from “IEA Emission factors 2025”</li> <li>• Environment and Climate Change Canada Emission Factors and Reference Values – published in 2025</li> </ul>	Utility bill / metered consumption or average data (using average intensity applied to square footage) where primary data is unavailable
<b>Purchased electricity - Market-based</b>	Market-based	<ul style="list-style-type: none"> <li>• Contractual instruments</li> </ul>	<ul style="list-style-type: none"> <li>• Utility bill / metered consumption</li> <li>• Energy attribute certificates (“EACs”);</li> <li>• Virtual power purchase agreements (“PPAs”)</li> </ul>

# GREENHOUSE GAS (GHG) EMISSIONS STATEMENT

## **Methodology descriptions**

Emissions are calculated by multiplying the amount of company-purchased electricity consumed by the appropriate emission factors.

Location-based method estimates are based on grid-average emission factors for defined geographic locations.

Market-based method estimates are based on emission factors derived from contractual instruments which meet the 'Scope 2 Quality Criteria'. These factors are denoted through energy attribute certificates and Power Purchase Agreements. The Company purchases EACs and PPAs in an amount equal to 100% of its Scope 2 electricity consumption. As such, market-based emissions are 0.

Emissions data for individual greenhouse gases other than CO<sub>2</sub> are not material and therefore not reported.

## **c. Global Warming Potentials**

The global warming potentials ("GWPs") for Scope 1 and 2 GHGs were sourced from the Intergovernmental Panel on Climate Change ("IPCC") Sixth Assessment Report, unless a different Assessment Report is embedded in the emission factor source.