

Beta Systems Software AG

Carbon Neutrality - Qualifying Explanatory Statement

Achievement period 2021 & Commitment Period 2022

This is the PAS 2060 Qualifying Explanatory Statement to demonstrate that Beta Systems has achieved carbon neutrality and is committed to being carbon neutral in line with PAS2060:2014 reporting requirements.

Version 1.0, June 2023

DFGE – Institute for Energy, Ecology and Economy

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Commitment to carbon neutrality

Beta Systems is committed to achieving the objective of net zero carbon emissions by 2035. In the meantime, Beta Systems is declaring its carbon neutrality starting in the commitment period 1st January 2022 to 31st December 2022, in which all captured carbon emissions known to date will be offset retroactively for the previous baseline period 1st January to 31st December 2021.

The carbon neutrality is certified according to the method PAS 2060 that is defined by the British Standards Institution (BSI). There has been no standardised certification according to PAS 2060 in the past.

In the achievement period 2021, 1.174 t CO₂e were emitted by Beta Systems. Anticipatory and due to the safety surcharge Beta Systems will offset 1.350 t CO₂e. The distribution of these carbon emissions is listed in the subsequent section 3.3 "Results". The carbon management plan to reduce its carbon intensity footprint can be found under the following point 4.1 "Reduction of emissions".

All requested information on carbon neutrality is contained in the report and has been reviewed by an external third party. The document will be updated regarding the status of carbon neutrality when further information becomes available. This report is published on the corporate website of Beta Systems.

Gerald Schmedding, member of the Executive Board of Beta Systems, will represent the company on the topic of carbon neutrality.

20.06.2023

1 Introduction

Company description

For around 40 years, Beta Systems has been developing high-quality software products and solutions for the secure and efficient processing of large volumes of data, which support companies with complex IT structures in the automation, protection and traceability of their IT-supported business processes. Companies and organizations that, due to their size and business activities, process large volumes of sensitive data and documents in business processes that are critical for the company benefit from these solutions.

Beta Systems Software AG, together with its subsidiaries, forms the Beta Systems Group. Beta Systems Software AG is the holding company of the Group.

The Beta Systems Group is one of the leading medium-sized software solution providers in its market segments and is listed in the Scale segment of the German Stock Exchange. More than 20 Group companies operate nationally and on an international level for the Group.

The core business is the development of software and the sale of authorization to use (licenses) software solutions as well as the provision of related services. In addition to maintenance and support, these include services such as installation, project management, consulting and training. Beta Systems provides its customers with support in optimizing, automating and digitizing business processes with a comprehensive range of products, solutions and consulting services to meet legal and business requirements.

The Beta Systems portfolio is divided into the business areas "Data Center Intelligence" (DCI, solutions for the automation of data centres), "Identity Access Management" (IAM, solutions for central user and access management) and "Digitalisation" (services along the digital value chain).

The core market of Beta Systems is the DACH region with the subsidiaries in Germany, Austria and Switzerland. The further international business is managed internally according to the regions, the other Europe and North America. The investments segment, with companies in Germany and Poland, also focuses on the DACH region and individual markets in neighbouring European countries.

Support by the DFGE

On its way to carbon neutrality, Beta Systems was supported by DFGE. Founded in 1999 as a spin-off of the technical University of Munich, the DFGE – Institute for Energy, Ecology and Economy provides consulting services in the field of sustainability. The DFGE offers Sustainability Intelligence featuring calculation, management and reporting solutions aims at bundling the effort of taking part in several sustainability/CSR standards and rankings like CDP, UNGC, EcoVadis or GRI. DFGE services are structured according to the ACCoRD scheme: Analyze, Collect, Compose, Review, and Document, to foster continuous improvement and collect reliable data. The clients range from international companies (DAX and fortune 500) to SMEs. The partners are key players in the domain, and DFGE

experts constantly monitor the current trends and existing norms, to support the organizations with dedicated solutions.

About this statement

This document forms the Qualifying Explanatory Statement (QES), which gives a comprehensive overview of the carbon neutrality approach of Beta Systems. It demonstrates that Beta Systems is committed to maintaining carbon neutrality in 2022 (commitment period) (see Table 1).

Table 1: General Information

Information requested by PAS 2060	Information of Beta Systems
Baseline Data	January 1, 2021 - December 31, 2021
Achievement Period	January 1, 2021 - December 31, 2021
Commitment Period	January 1, 2022 - December 31, 2022

The document is structured as follows: Chapter 1 introduces the project, gives a company description of Beta Systems and describes the supporting role of DFGE. The overall carbon neutrality principles are explained in Chapter 2. Chapter 3 gives detailed information on the Carbon Footprint assessment. Chapter 4 includes information on climate related strategies, corresponding emission reduction activities and offsetting. All information provided within this report has been reviewed and verified by a third party. The verification statement of TÜV SÜD can be found in chapter 5.

This Qualifying Explanatory Statement will be made publicly available on the company's website after third party assurance of Beta Systems' carbon neutrality program. If significant changes occur during the commitment period 2022 that could affect the validity of this declaration, an updated QES will be released.

2 The carbon neutrality principles

Carbon Neutrality

The carbon neutrality approach of Beta Systems follows the requirements of the PAS 2060:2014. The Publicly Available Specification (PAS) was published by the British Standards Institution (BSI) and can be linked to many areas, including products, companies, communities, travel, events, projects and buildings.

It was developed in response to the desire for a common, consistent approach to demonstrating carbon neutrality. Based on this specification, organizations must implement GHG reduction strategies in order to achieve real emissions savings. Furthermore, it enables comparability of claims and helps to reduce public scepticism about carbon neutrality. The PAS 2060 standard sets measurement and reduction targets and through documentation it allows the carbon neutrality statement to be verified.

PAS 2060:2014 defines carbon neutrality as the "condition in which during a specified period there has been no net increase in the global emission of greenhouse gases to the atmosphere as a result of

the greenhouse gas emissions associated with the company, product etc. during the same period”¹. The goal is to reach net zero emissions worldwide by counterbalancing all greenhouse gas emissions with carbon sequestration. Carbon sequestration refers to the process of removing carbon from the atmosphere and then storing it.

Any system that absorbs more carbon than it emits is called a carbon sink. Oceans, forests and soil are natural carbon sinks. Currently, there are no artificial sinks available that could remove enough carbon from the atmosphere to fight global warming. However, through forest fires and land-use changes the carbon stored in the natural sinks is released into the atmosphere. That is why a reduction in carbon emissions is essential for reaching carbon neutrality².

Carbon Accounting

Carbon accounting is the first essential step towards carbon neutrality. The Carbon Footprint calculation is oriented on the accounting and reporting framework developed by the Greenhouse Gas Protocol, namely the Corporate Accounting and Reporting Standard and the Corporate Value Chain (Scope 3) Accounting and Reporting Standard. The Greenhouse Gas Protocol (GHG Protocol) is the outcome of a partnership between the World Resources Institute (WRI) and the World Business Council for Sustainable Development (WBCSD). It represents a set of voluntary standards for the accounting, reporting and management of greenhouse gas emissions for both Product and Corporate Carbon Footprints, and is the most widely used framework for these purposes. Furthermore, the GHG Protocol meets the requirements of the PAS 2060: 2014 as an appropriate GHG accounting standard.

Carbon Reduction and Offsetting

Carbon reduction, also referred to as decarbonisation, means the decrease of carbon dioxide or all greenhouse gases in the atmosphere related to primary energy production. Emissions can be balanced by carbon sequestration if adequate reduction measures are implemented or enhanced carbon sinks exist.

Carbon offset offers an opportunity to reduce worldwide carbon emissions. Thereby, the emissions emitted in one sector, by one company or even by a person are reduced somewhere else with the instrument of carbon offsetting, thus reducing net global emissions. Carbon offsetting can be done through investments into energy efficiency, low-carbon technologies, renewable energies or carbon sink securing such as reforestation.

3 Carbon Footprint assessment

DFGE’s Carbon Footprint projects are oriented on the accounting and reporting framework developed by the Greenhouse Gas Protocol, namely the “Corporate Accounting and Reporting Standard” and the “Product Life Cycle Accounting and Reporting Standard”.

¹ Pas2060:2014

² European Parliament, 2019

3.1 Inventory Boundaries

Included Greenhouse Gases

The Corporate Carbon Footprint of Beta Systems includes emissions of CO₂ and six other greenhouse gas types specified in the Kyoto Protocol and adopted by the GHG Protocol standard: CH₄, N₂O, HFCs, PFCs, SF₆, NF₃.³ Due to the different global warming impacts of the gases, the emitted amount of greenhouse gas is multiplied by a specific factor, the so-called Global Warming Potential (GWP) which is fixed to a 100 years' time period. The GWP values are expressed in CO₂ equivalents (CO₂e) and refer to the latest assessment report of the Intergovernmental Panel on Climate Change (IPCC)⁴.

Organisational boundaries

Corporate Carbon Footprints usually cover the entire company. However, for more complex corporate structures with subsidiaries, investments, joint ventures etc., an explicit definition of the organisational boundaries of the reporting area is necessary. The GHG protocol proposes two approaches: the control and the equity share approach. In the control approach, all operations are included over which the company exerts control – this can either be determined regarding operational control, or financial control. Minority participations usually remain outside. The equity share approach, on the other hand, takes into account the CO₂e emissions from participations proportional to the financial involvement.

The organisational boundaries of the GHG assessment of Beta Systems are defined using the control approach based on operational control. The use of this approach is usually recommended by DFGE due to its more straightforward application. In the present case, this signifies that all emissions from operations over which the company exerts operational control are included in the emission inventory.

Temporal boundaries

The present Carbon Footprint includes emissions from company activities in the calendar year 2021. Therefore, the period covered is January 1 – December 31, 2021.

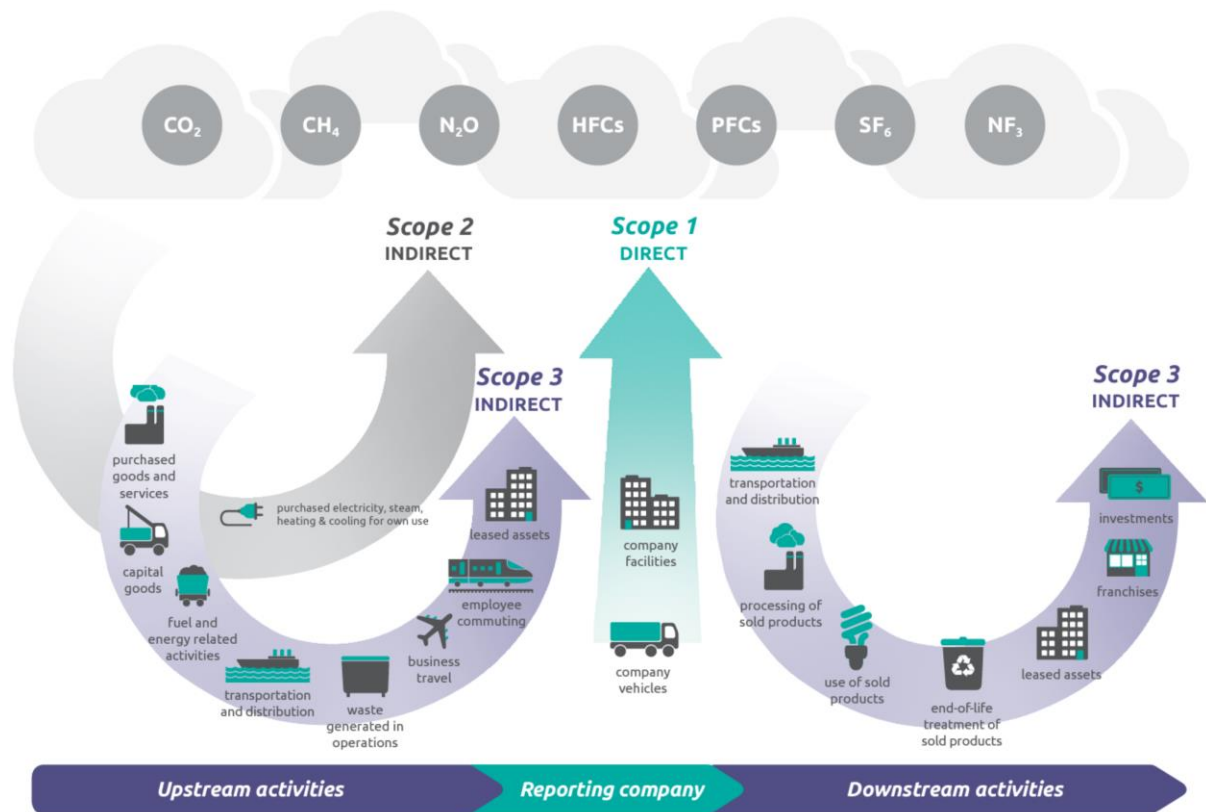
Operational boundaries/ included Scopes and Categories

In general, the attribution to different categories of emissions sources follows the guidelines of the GHG Protocol with differentiation of different emissions scopes across the value chain. The GHG Protocol defines 21 categories for emissions, separated into three scopes (see figure 1). Together, these capture all influences on a company's emission balance, both direct and indirect.

³ GHG Protocol 2013, Accounting and Reporting Standard Amendment, p. 3

⁴ IPCC Fifth Assessment Report, 2014 (AR5)

Figure 1: Scopes as defined by the Greenhouse Gas Protocol⁵



The carbon footprint of Beta Systems includes all relevant direct and indirect emissions related to the operations of the company, including Scope 1, 2 and 3 emissions. Following the principles of the GHG Protocol, relevant emissions are identified using the following criteria:

Table 2: Criteria identifying relevant GHG emissions according to GHG Protocol

Criteria	Description
Size	Sensitive positions, contributing significantly to the total footprint
Influence	Sensitive positions and potential emission reductions
Risk	Risk exposure of a company regard to financial, regulatory, supply chain, customers, ...
Stakeholders	Critical key stakeholders (customers, supplier, investor, ...)
Outsourcing	Transparency to outsourced activities and their contribution to the CF
Sector Guidance	Defining if sector guidance of the GHG is applicable
Other	Additional requirements for the specific industry or business sector

Table 3 provides an overview of the scopes and categories according to the GHG Protocol and state whether they are applicable and relevant in the present case:

⁵ GHG Protocol 2011, p. 5

Table 3: Scopes according to the GHG Protocol

Scope	Category	Description	Inclusion in Carbon Footprint
1	Energy consumption of combustion for vehicles (owned or controlled)	Emissions from fuel used by vehicles owned or controlled by the reporting company (e.g. leased vehicles)	Included
	Energy consumption of combustion within Facilities (owned or controlled)	Emissions from fuel combustion (for heating, cooling, power generation or other applications) in facilities owned or controlled (e.g. leased) by the reporting company.	Included
	Fugitive Emissions	These emissions result from intentional or unintentional releases, e.g., equipment leaks from joints, seals, packing, and gaskets.	Included
	Process Emissions	Most of these emissions result from manufacture or processing of chemicals and materials.	Not applicable: No process emissions
2	Purchased Electricity	Emissions associated with the production of electricity the reporting company purchased or acquired from an external supplier.	Included
	Purchased Steam	Emissions associated with the production of steam the reporting company purchased or acquired from an external supplier.	Not applicable: No purchased steam
	Purchased Heat	Emissions associated with the production of heat the reporting company purchased or acquired from an external supplier.	Included
	Purchased Cooling	Emissions associated with the production of cooling the reporting company purchased or acquired from an external supplier.	Not applicable: No purchased cooling
3 up-stream	Purchased Good & Services	Extraction, production, and transportation of goods and services purchased, not otherwise included in Categories 2 – 8.	Included
	Capital Goods	Extraction, production, and transportation of capital goods purchased or acquired by the reporting company.	Included
	Fuel and Energy related Activities (not covered in Scope 1 or 2)	Extraction, production and transportation of fuels and energy not already accounted for in scope 1 or scope 2.	Included
	Upstream Transportation & Distribution	Transportation and distribution (T&D) of purchased products between tier 1 suppliers and the reporting company, T&D services purchased by the reporting company, (e.g., of sold products), and T&D between own facilities (always in vehicles and facilities not owned or controlled by the company).	Included
	Waste Generation in Operations	Disposal and treatment of waste generated in company's operations (in facilities not owned or controlled by the company)	Included
	Business Travel	Transportation of employees for business-related activities (in vehicles not owned or operated by the reporting company)	Included
	Employee Commuting	Transportation of employees between their homes and their worksites (in vehicles not owned or operated by the company)	Included
	Upstream Leased assets	Operation of assets leased by the reporting company (lessee) and not included in scope 1/2	Included
	Downstream Transportation & Distribution	Transportation and distribution of products sold by the reporting company between company and end consumer (if not paid by the	Not applicable: No downstream

3 down- stream		company), including retail and storage (in vehicles and facilities not owned or controlled by the reporting company)	Transportation & Distribution
	Processing of sold products	Processing of intermediate products sold by downstream companies (e.g. manufacturers)	Not applicable: Consumer products
	Use of sold products	End use of goods and services sold by the reporting company in the reporting year	Not applicable: No emissions in use phase
	End-of-life treatment of sold products	Waste disposal and treatment of products sold by the reporting company (in the reporting year) at the end of their life	Not included: Not within influence of company, no data available
	Downstream leased assets	Operation of assets owned by the reporting company (lessor) and leased to other entities, not included in scope 1/2.	Not applicable: No downstream leased assets
	Franchises	Operation of franchises in the reporting year, not included in scope 1/2 – reported by franchisor	Not applicable: No franchises
	Investments	Operation of investments (including equity and debt investments and project finance) in the reporting year, not included in scope 1/2	Not applicable: No investments

Assumptions and calculations

Primary and secondary data has been used for the carbon footprint assessment. Primary data is used where possible, only where primary data was not available or the relevant impact on the carbon footprint result was nominal, secondary data was used to quantify emission.

Where activity data has been estimated, calculations have been done based on a conservative approach that precludes underestimation. Although, Beta Systems committed to improve the data quality for relevant categories and thus reducing the proportion of assumptions.

Certain assumptions regarding Scope 2 and Scope 3 were made. For the categories “Purchased Electricity” and “Purchased Heating”, assumptions had to be made for buildings where the landlord couldn’t provide any energy usage data. Based on the provided energy and heat consumption, an average consumption per m² and per year was assumed. The average consumption for purchased electricity was 55 kWh/m²/year and for purchased heat the average consumption was 102 kWh/m²/year. For the category “Waste Generation in Operations” an average waste production of 50 kg/FTE/year was assumed.

Emission factors

Greenhouse gas emissions result from a variety of processes, of which energy generation and transformation processes are the most important and common ones. To calculate the emissions for a specific process, an adequate conversion factor must be used: the emission factor (short “EF”).

It describes the amount of CO₂ or CO₂e released in a certain process per unit of input or output (such as kg, kWh, or liter). Examples for CF units of measure are: kg CO₂e/kg, kg CO₂e/kWh, kg CO₂e/l. The data sources for the emission factors used are generally acknowledged databases from environmental or governmental organisations, for example the DEFRA (Department for Environment, Food and Rural Affairs), the IEA (International Energy Agency), Ecoinvent or the Umweltbundesamt (UBA).

The data describing the actual input or output amount of these processes is called “activity data” (e.g., amounts of fuel consumed, weight of materials purchased, etc.). To calculate the total emissions for

a process, the EF is multiplied with the respective activity data value. The reference unit the emissions are calculated in are tons CO₂e.

3.2 Tracking of Changes

To evaluate activities and strategies towards emission reductions and carbon neutrality and to facilitate the setting and monitoring of emission reduction targets, Carbon Footprint calculation must be performed on a regular basis. To allow the interpretation of emission changes, factors that may influence a company's emission balance and affect comparability must be identified and reported. In fact, structural changes within an organisation and methodological changes in the assessment may have a strong influence on the greenhouse gas balance and affect comparability.

Base year selection

To compare emissions over time, and especially to define emission reduction targets, it is necessary to select a base year as a point of reference. If no reduction target is set, comparison is usually based on the previous year.

Beta Systems' baseline period is 1st January – 31st December 2021. The achievement period for the present evaluation is 1st January – 31st December 2021. 1st January 2022– 31st December 2022 is the commitment period.

Recalculation policy

In case of substantial variations due to structural and/or methodological changes, a recalculation of emissions of for the base year (and potentially other previous years) should be conducted, so that a statement about the actual emissions performance can be made (for example, a part of the company which has been sold after the base year, is excluded in the base year recalculation).

The same applies to methodological changes, e.g., due to the availability of more accurate data or improved calculation methods. If the more accurate data input may not reasonably be applied to all past years or new data points are not available for past years, it will be attempted to back-cast these data points if feasible. If a recalculation is not feasible, the change shall be acknowledged clearly in the report without recalculation.

The following cases trigger recalculation of base year emissions⁶:

- Structural changes in the reporting organisation that have a significant impact on the company's base year emissions, including mergers, acquisitions, and divestments, outsourcing and insourcing of emitting activities
- Changes in calculation methodology or improvements in the accuracy of emission factors or activity data that result in a significant impact on the base year emissions data

⁶ Compare GHG Protocol, 2004; p. 35

- Discovery of significant errors or a number of cumulative errors, that are collectively significant

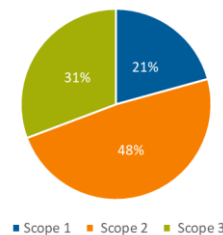
3.3 Results

The Carbon Footprint for Beta Systems has been assessed through a comprehensive analysis that takes into account the selected inventory boundaries. The calculation follows the methodology outlined by the Greenhouse Gas Protocol (GHG Protocol) and encompasses all relevant emissions under Scope 1, 2 and 3 categories.

Table 4: Scope 1, 2 and 3 results 2021

Scope	Value	Unit
Scope 1	167	t CO2e
Scope 2*	171	t CO2e
Scope 3	836	t CO2e
Total CF	1.174	t CO2e
*market-based		
Sum location-based: 439 t CO2e		

Figure 2: Corporate Carbon Footprint results 2021



All greenhouse gas emission amounts are quantified in CO2-equivalents (CO2e). All calculations are derived from the information provided by Beta Systems.

4 Carbon neutrality

4.1 Management Plan

Beta Systems has set up a carbon management plan till 2030 to reduce its carbon intensity footprint and to demonstrate commitment to being carbon neutral in accordance with PAS 2060:2014. The following Table 5 shows the goals and corresponding action plan.

Table 5: Reduction Action Plan

Scope	Environmental targets	Measures	Period	Implementation status
1	Favour alternatives to conventional company vehicles (1)	Reduce the number of company vehicles in Germany and examine the possibility of abolishing company vehicles in the long term	Until the end of 2039	The reduction of company vehicles will be realized in the following way: -Reduction by 10% by the end of 2025 -Reduction by 23% by the end of 2030

				-Reduction by 30% by the end of 2039
1	Favour alternatives to conventional company vehicles (2)	Examine the extent to which electric charging points for cars can be installed at the Berlin site	Until the end of 2025	Implementation initiated by the landlord
2	Reduction of CO2 from electricity consumption	Transition to electricity from 90% renewable energies	Until the end of 2024	Currently 81% renewable energy rate at the sites
2	Solar Energy	Construction of photovoltaic systems on the roof of the Berlin site and purchase of this electricity for the building	Until the end of 2024	Implementation initiated by the landlord
2	Reduce power consumption: Air conditioning (1)	Reduce the Data Centre rooms in Berlin during the refurbishment works	Until the end of 2025	Considered in the remodeling measures of the building
2	Reduce power consumption: Air conditioning (2)	Reconsider outdoor air-cooling concept for the Data Centre rooms in Berlin and identify possible savings measures, for example: hot spot extraction, cold aisle containment and hybrid ventilation with wind	Until the end of 2025	Ideas and concepts are being requested
2	Reduce power consumption: Server	Review the possibility of consolidating servers to reduce power consumption at the Berlin site	Until the end of 2024	Feasibility is being reviewed
2	Reduce electricity consumption: Lightning	In the course of the planned conversion measures at the location in Berlin, all lamps in offices and corridors will be equipped with LEDs and motion detectors will be installed	Until the end 2025	Considered in the remodeling measures of the building

2	Lightning	Design and implement central lighting control at the Berlin site	Until the end 2025	Considered in the remodeling measures of the building
2	Reduce the amount of district heating	The reconstruction work at the Berlin site will be used to examine and, if feasible, implement central heating control	Until the end 2025	Considered in the remodeling measures of the building
3	Reduce power consumption: Daily office routine	Life cycle management: Extending the average life of hardware	As of 2015	<p>The service life of the hardware is always utilized to the maximum. At the same time, care is taken to ensure that nevertheless there is no risk of data loss or other security reasons.</p> <p>Measuring the average lifespan: -Laptops approx. 4 years -Servers approx. 7 years -Switches approx. 8 years -Storage systems 9 years</p>
3	Reduction of Co2 through flights	Refrain from domestic flights and consider on a case-by-case basis	Until the end of 2023	In progress
3	Favour alternatives to conventional company vehicles (3)	Implement the railcard offer for employees for train services in Germany	Since 2016	Implemented successfully
3	Meetings	Prioritise internal online meetings	Since 2021	Implemented successfully
3	Further expand the public transport subsidy (1)	Subsidising the use of public transport through company subsidy in Germany	Since 2019	Implemented successfully, adjustment if necessary
3	Further expand the public transport subsidy (2)	Review of the introduction of an additional so called "job ticket" in Germany	Until the end of 2025	In progress
3	Increase awareness among employees	Regular communication with employees	A routine that has been practised all along	Accomplished through regular meetings with the entire management and all employees, every 6 months

3	Obtain information on supplier and stakeholder behaviour	Design questionnaire to weight up the CO2 balance of suppliers	Until the end of 2025	In consultation with the development and purchasing department
3	Obtain information about the work commute to the office	Design employee questionnaire with a focus on travel to the workplace and possible commitment to sustainability at the German sites	In october 2023	In progress by HR
3	Receive information on home office activity	Create a home-office survey on utilised equipment and the frequency to estimate the environmental impact at the German sites	In october 2023	In progress by HR

4.2 Offsetting

The current Carbon Footprint includes emissions from company activities throughout the calendar year 2021, covering the period from 1st January to 31st December 2021. Following emission avoidance and reduction measures, Beta Systems offsets the remaining amount of carbon emissions in 2021. In collaboration with DFGE, Beta Systems has implemented an offsetting programme that adheres to the most rigorous international standards, while also driving social and economic improvements.

Carbon neutrality is achieved through the reduction and compensation of greenhouse gas emissions, along with support for the development of sustainable climate solutions in developing countries. The offsetting project yield social, environmental, and economic benefits that contribute to the United Nations Sustainable Development Goals (SDGs). The chosen project is certified by the Verified Carbon Standard (VCS).

The VCS programme provides a stable worldwide standard and a framework for approving credible voluntary compensation projects. VCS adjustments must meet criteria of being real, additional, measurable, permanent, independently checked and unique. The Verified Carbon Standard was established in 2005 by The Climate Group, the International Emissions Trading Association, the World Economic Forum and the World Economic Council. It is supported by some of the largest companies worldwide.

The period of the carbon credits for Beta Systems are valid from 1st January until 31st December 2021.

These credits are supported by publicly available project documentation on the Market registry online. The link to the registry proving the exclusivity of the carbon cancellation on behalf of Beta Systems is:

- My Son - Hoan Loc Viet Solar Energy Project, Ninh Thuan, Vietnam, VCS (Serial number: [15217-668039623-668040972-VCS-VCU-264-VER-VN-1-1958-01012021-31122021-0](#))

4.3 Verification Statement

The carbon neutrality declaration has been independently validated as being in accordance with the PAS 2060 and underwent assessment by an independent third-party certification body, TÜV SÜD.

The declaration I3P-3 “Unified declarations of achievement and commitment in respect of carbon neutrality, both based on certification” can be found in the figure below.

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This document was submitted by:
DFGE GmbH – Institute for Energy, Ecology and Economy
Kreitstr. 5, 86926 Greifenberg, Germany
T. +49.8192.99733-20 / F. +49.8192.99733-29
info@dfge.de
www.dfge.de