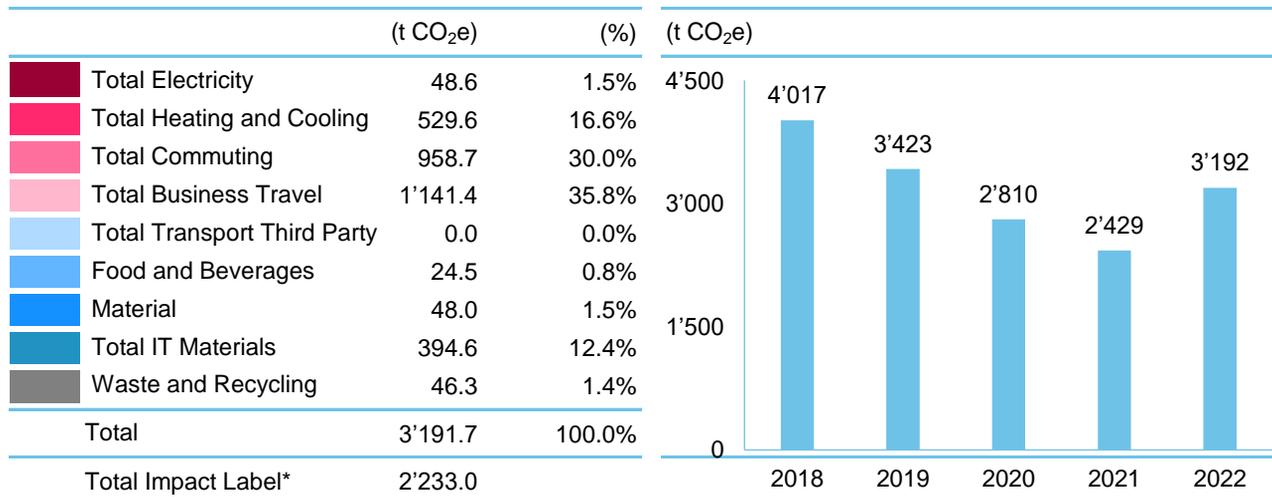


Carbon Footprint 2022

BDO AG

03.04.2023

This report summarizes BDO AG's carbon footprint for the year 2022. The carbon footprint is based on the internationally recognised standard 'The GHG Protocol: A Corporate Accounting and Reporting Standard' and includes the climate-relevant greenhouse gases of the production sites that are under the 'operational control' of the company. The data for the calculations is taken from ecoinvent 3.6 and the IPCC 2013 methodology (GWP 100a). The total greenhouse gas emissions amounted to 3'192 t CO₂e (Tab. 1). Fig. 1 also shows the total greenhouse gas emissions for the last five years from 2018-2022.



Tab. 1: Greenhouse gas emissions broken down by categories. *Total minus Commuting

Fig.1: Total emissions for the last five years from 2018-2022.

Greenhouse gas emissions are assigned to the three scopes below. A distinction is made between where the emissions occur - at the company itself or in upstream or downstream processes for manufacturing and transporting goods:

Scope 1: Includes all direct emissions from owned or controlled sources, such as business travels in company cars or the combustion of fuels in heating systems.

Scope 2: Includes all indirect emissions from the production of purchased energy consumed by the company, for example from the burning of coal to produce electricity. If, for example, renewable energies are used to produce electricity, no emissions are reported here.

Scope 3: Includes all other indirect emissions resulting from the production of raw materials, products or services used by the company and from business travels in vehicles not owned by the company.

Scope 1, 2 and 3 accounted for 17%, 4% and 79% of total greenhouse gas emissions last year (Table 2).

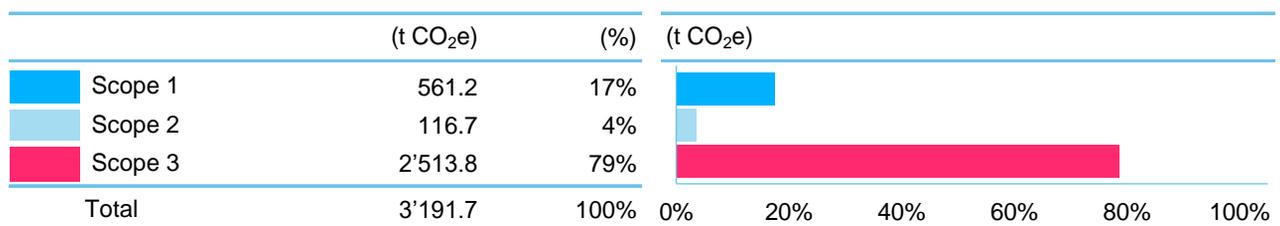


Table 2: Greenhouse gas emissions divided into three scopes according to the GHG Protocol Standard.