beta systems

Beta Systems Software AG

Carbon Neutrality - Qualifying Explanatory Statement

Achievement period 2023 & commitment period 2024

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.

July 2025

Contents

Commitment to carbon neutrality

Beta Systems is dedicated to achieving the objective of net zero carbon emissions by 2035. For the commitment period from 1st January 2024 to 31st December 2024, Beta Systems reaffirms its carbon neutrality status, declaring that all known captured carbon emissions for this period will be offset. This is part of our ongoing pledge, with all emissions for the previous period, 1st January to 31st December 2023, already offset.

The commitment was hereby renewed for the second time. Beta Systems Software AG is in the second follow-up certification period. The first commitment applied to the year 2022, the first renewal of the commitment referred to the year 2023 and the current, second renewal relates to the year 2024.

The carbon neutrality certification is based on the PAS 2060 standard, defined by the British Standards Institution (BSI). Our carbon neutrality efforts are certified according to this method, ensuring transparency and accountability in our emissions management.

Commitment Period 2024

For the commitment period of 2024, Beta Systems will continue to offset all known captured carbon emissions and maintain carbon neutrality. Our carbon footprint management plan outlines the steps and strategies we will employ to achieve and sustain this commitment:

1. Statement of Commitment to Carbon Neutrality:

   Beta Systems is fully committed to achieving and maintaining carbon neutrality for the defined subject, with a long-term goal of net zero emissions by 2035.

2. Timescale for Achieving Carbon Neutrality:

   The commitment to carbon neutrality is renewed annually, with the specific aim of achieving net zero by 2035.

3. Targets for GHG Reduction:

   Our targets for GHG **reduction are established using the Greenhouse Gas Protocol as the accounting framework and are aligned** with the annual commitment to carbon neutrality and the overarching goal of net zero by 2035. Specific reduction targets and progress will be documented and reviewed annually.

4. Planned Means of Achieving and Maintaining GHG Emissions Reductions:
   - Assumptions and Techniques: Beta Systems employs state-of-the-art technology and best practices in emissions reduction, including energy efficiency improvements and examination of the suppliers' emissions value chains.
   - Historic Reductions: All historical emissions reductions are calculated using the same methodology as future reductions, ensuring consistency and accuracy in reporting.

5. Offset Strategy:
   - Quantity of GHG Emissions to be Offset: For the year 2023, Beta Systems has offset 775.000 kg CO2e, accounting for a 10% safety margin.

- 1. Nature of Offsets: Half of the offsets (388.000 kg Co2e) are sourced from a carbon offset project, ensuring high-quality and verifiable credits, which is certified with the GOLD Standard.
- 1. Type of Credits: Therefore, we utilize a solar thermal electricity project in Rajasthan, India, to secure the necessary credits.
- 2. Nature of Offsets: The other half of the offsets (387.000 kg Co2e) are sourced from high-quality carbon offset projects following the Verra based methodology, specifically focused on European mixed forests managed through close-to-nature forestry practices. These are classified as permanent carbon removals. The carbon credits are externally verified by Bureau Veritas, a certification body recognized by the Danish Ministry of the Environment
- 2. Type of Credits: Therefore, we will utilize reforestation and forest conservation projects in Denmark to secure the necessary credits.

Ongoing Commitment

Beta Systems will update its carbon footprint management plan at least every 12 months, reflecting any changes in strategy, targets, or offset requirements. All relevant information regarding our carbon neutrality efforts is available in our annual report, reviewed by an external third party. This report is published on the corporate website of Beta Systems.

Gerald Schmedding, a member of the Executive Board of Beta Systems, will continue to represent the company on the topic of carbon neutrality, ensuring our commitment remains a central focus of our corporate strategy.

This declaration underscores Beta Systems commitment to reducing the carbon footprint at all significant locations defined by Beta Systems Software AG.

1 Introduction

Company description

For more than 40 years, Beta Systems has been supporting financial services, manufacturing, retail and IT services companies that operate complex IT system landscapes and processes. In this context, continuously rising transaction loads, data volumes, compliance standards and increasingly complex IT networks result in rising demands regarding the throughput rates, availability, traceability and security of the employed software products and solutions.

Together with its subsidiaries, Beta Systems 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 Group currently employs over 600 people.

The Beta Systems portfolio includes innovative software for automating, documenting, analyzing, and monitoring IT processes. Key areas include workload automation, enterprise orchestration, log and output management, IT operations, and identity & access management, available on-premises or in

the cloud. Beta Systems delivers powerful, flexible, and reliable solutions to manage increasing data volumes, transaction complexity, and stricter compliance demands. It is divided into the business areas "Data Center Intelligence" (DCI, solutions for the automation of data centers), "Identity Access Management" (IAM, solutions for central user and access management) and "Digitalisation" (services along the digital value chain).

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 2024 (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, 2023 - December 31, 2023
Commitment Period	January 1, 2024 - December 31, 2024

The document is structured as follows: Chapter 1 introduces the project and gives a company description of Beta Systems. 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 Auditcert will be provided 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 2024 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 skepticism 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". 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 neutrality.

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. Beta Systems has applied the Corporate Carbon Footprint methodology rather than the Product Carbon Footprint, as it is most relevant for assessing and managing emissions across the organizational boundaries that have been set by the company. The GHG Protocol was selected because it is based on the five principles of relevance, completeness, consistency, transparency, and accuracy, which Beta Systems fully endorses. In addition, it is internationally recognized, enables important comparability across companies and sectors, and is widely accepted by stakeholders, auditors, and policymakers. 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 decarbonization, 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 carbon emissions worldwide. 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

Beta Systems Carbon Footprint is 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".

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. 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).

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 organizational boundaries of the reporting area is necessary. The GHG protocol proposes two approaches: the control and 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 participation usually remains outside. The equity share approach, on the other hand, considers 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, because this enables the company to take responsibility for emissions, directly influence reduction measures, and effectively manage and track improvements. The financial control and equity share approaches were not applied, since, for the Beta Systems, only operational control enables direct influence on reduction measures and allows changes to be effectively managed and tracked. In the present case, this signifies that all emissions from operations over which the company exerts operational control are included in the emission inventory. Operational control is exercised over the locations:

Table 2: Included locations

Beta Systems Software AG (Berlin)	Alt-Moabit 90d, 10559 Berlin, Germany
Beta Systems IAM Software AG (Berlin)	Alt-Moabit 90d, 10559 Berlin, Germany
Beta Systems DCI Software AG (Berlin)	Alt-Moabit 90d, 10559 Berlin, Germany
Infraray GmbH (Berlin)	Stromstraße 5, 10555 Berlin, Germany
Beta Systems IAM Software AG (Cologne)	Josef-Lammerting-Allee 14, 50933 Cologne, Germany
Beta Systems DCI Software AG (Neustadt)	Europastraße 3, 67433 Neustadt an der Weinstraße, Germany
Horizont Software GmbH (Munich)	Schäufeleinstr. 7, 80687 Munich, Germany
Beta Systems Sp. Z o. o. (Poland)	Prosta 32, 00-838 Warsaw, Poland
Beta Systems Software SPRL (Belgium)	Centre Monnet, Avenue Jean Monnet 1, 1348 Louvain-la-Neuve, Belgium
Beta Systems Software France S.A.R.L (France)	5, Avenue de Verdun, 94200 Ivry-sur-Seine, France
Beta Systems Software SRL (Italy)	Condominio C1, Via IV Novembre 92, 20021 Bollate (MI), Italy
Beta Systems EDV-Software Ges.mbH (Austria)	Spaces Square One, Stiege 2, 1. Stock, Leopold-Ungar-Platz 2, 1190 Vienna, Austria
Beta Systems Software AG (Switzerland)	Postfach, 8058 Zürich-Flughafen, Switzerland

Beta Systems Software Espana S.L. (Spain)	c/ Zurbano 73 6ª Planta Esc. Int. Izq., Madrid 28010, Spain
BetAnn Systems AB (Sweden)	Olof Palmes Gata 29, 4th Floor, 11122 Stockholm, Sweden

These following excluded subsidiaries are not under operative control by Beta Systems, therefore not significant:

Table 3: Not included locations

Horizont IT Services CZ s.r.o. Budejovice (Czech Republic)	Radniční 133/1, CZ-37001 České Budějovice, Czech Republic
Codelab Sp. Z. o. o. (Poland)	Plac Brama Portowa 1, 70-225 Szczecin, Poland
Categis Software Ltd. (India)	GoWorkZone, 3rd floor, 74, Krishna Reddy Colony, Domlur, Bangalore, 560071, India
Beta Systems Software Ltd. (UK)	60 High Street, Chobham, Surrey, GU24 8AA, UK
Beta Systems Software of NA, Inc. (USA)	8300 Greensboro Drive, Suite L1-633, McLean, VA 22102, USA
Beta Systems Software of Canada Inc. (Canada)	Suite 920, 500, 4th Avenue SW, Calgary, Alberta, T2P 2V6, Canada
Beta Systems Sp. Z o. o. Poland Support Site (Philippines)	Insular Life Building Ayala Avenue, cor Paseo de Roxas, Makati City, 1226 Metro Manila, Philippines

Temporal boundaries

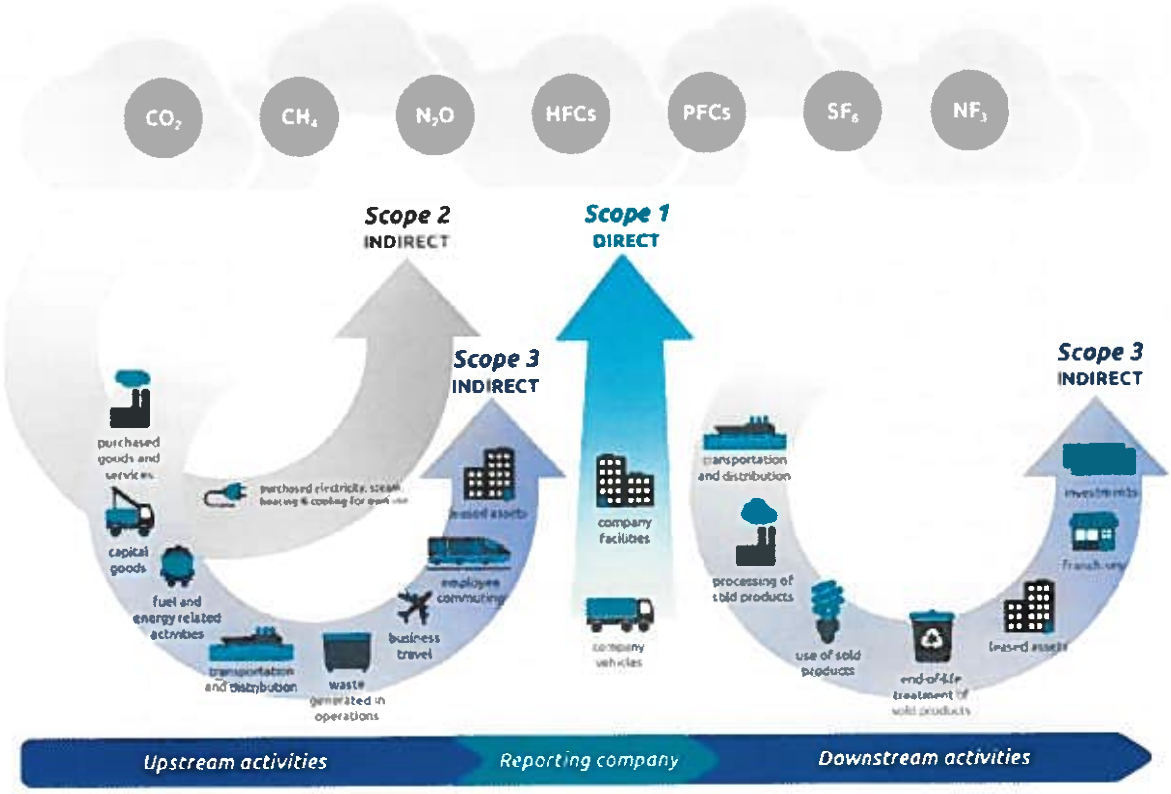
The present Carbon Footprint includes achieved emissions from company activities in the calendar year 2023. Therefore, the period covered is January 1 – December 31, 2023.

The commitment was hereby renewed for the second time. Beta Systems Software AG is in the second follow-up certification period. The first commitment applied to the year 2022, the first renewal of the commitment referred to the year 2023 and the current, second renewal relates to the year 2024.

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.

Figure 1: Scopes as defined by the Greenhouse Gas Protocol



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 4: 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 (Software & IT Services Sustainability Accounting Standard)

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

Table 5: Scopes according to the GHG Protocol

Scope	Emitters	Inclusion in Carbon Footprint
1	Fuel oil	n.a.
1	Natural gas	included
1	Liquefied gas	n.a.
1	Diesel for emergency power generator	n.a.
1	Fuel oil for emergency power generator	n.a.
1	Diesel for car fleet	inlcuded
1	Gasoline for car fleet	included
1	Cooling loss agent	n.a.
1	Other technical gases	n.a.
2	Electricity incl. upstream chains	included
2	District heating	included
2	District cooling	n.a.
2	Steam	n.a.
2	Compressed air	n.a.
3	Air Travel	included
3	Truck diesel for transportation of purchased goods and services	included
3	Wood, paper, cardboard - Disposed paper waste/data bins	included
3	Letter mail	included
3	Polyethylene terephthalate	included
3	HDPE	included
3	Household waste	included
3	Drinking water	included
3	Purchased Goods and Services - Mainframe - General hardware - Office furniture - Site services: reception, cleaning, caretaker - Software, Firewall, Energie Cloud Storage - Cost of purchased Services: Consulting services, external labour/distributors	included
3	Employee Commuting (Car petrol)	Included
3	Employee Commuting (Public transport)	included
3	Electronic waste	included

Assumptions and calculations

Primary and secondary data have 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 were made for Scope 2 and Scope 3. An assumption had to be made for the consumption of company cars in France (5 cars), Poland (4 cars) and Spain (2 cars). The estimates had to be made on the basis of similar consumption figures known to us. It was also necessary to estimate the household and plastic waste based on the office spaces in square metres using the BSR calculator specifically for office space.

The consumption of heating in France, Italy, Spain and Poland did not have to be estimated but could not be listed separately as they are included in the electricity consumption. The current Employee Commuting survey did not generate a 100 per cent response rate, so the results had to be proportionately scaled up to the 436 employees.

The following values could not be recorded as there is no access to the data: electricity consumption, heating consumption and water consumption for Belgium (the site employs 1 employee with the possibility of renting a workspace if required), Austria (3 employees, without an office), Switzerland (2 employees with the possibility of renting a workspace if required) and Sweden (2 employees, without an office). No reasonable estimate could be given for the water consumption of Spain (4 employees). This data are not significant for the overall Co2 measurement.

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 organizations, 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 organization 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 2023. The commitment period for the present evaluation is 1st January 2023– 31st December 2024.

The Co2e reduction in absolute figures will refer separately to the baseline period and to the previous year in order to facilitate tracking. See Chapter 3.3 "Results".

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.

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 emissions:
- Structural changes in the reporting organization 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.
- Discovery of significant errors or a number of cumulative errors, that are collectively significant.

The quantification methodology has not changed since the previous cycle and since the baseline period.

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 6: Scope 1, 2 and 3 results 2023 without safety surcharges

Scope	Value	Unit	Value	Unit
Scope 1	134.037,91	Kg CO2e	134,1	T Co2e
Scope 2	100.774,20	Kg CO2e	100,8	T Co2e
Scope 3	469.274,97	Kg CO2e	469,2	T Co2e
Total CF	704.087,08	Kg CO2e	704,1	T Co2e

Figure 2: Corporate Carbon Footprint results 2023 without safety surcharges

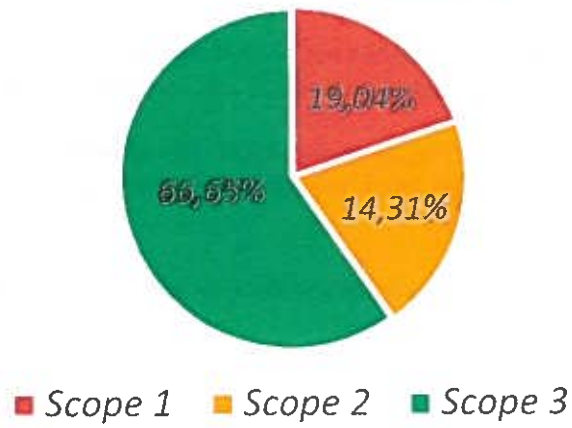
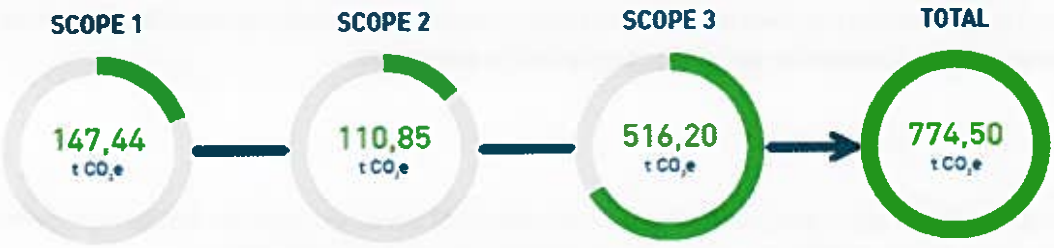


Figure 3: Corporate Carbon Footprint results 2023 including safety surcharges



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

In order to specify the absolute Co2e reduction to the previous cycle and baseline period as a numeric value, the values must first be viewed. A value of 1.174 tons of Co2e was calculated in the achievement and baseline period 2021. A value of of 744,89 tons of Co2e was calculated in the achievement and previous period 2022. A value of 704,1 tons of Co2e was calculated in the actual achievement period 2023. All values are without a safety margin.

The resulting difference represents the absolute Co2e reduction:

- Due to the baseline period: 1.174 t Co2e - 704,1 t Co2e = 469,9 t of Co2e reduction,
- Due to the previous period: 744,89 t Co2e – 704,1 t Co2e =40,79 t of Co2e reduction.

The resulting difference represents the Co2e reduction in percentages:

- Due to the baseline period: 469,9t of Co2e reduction are 40,03%,
- Due to the previous period: 40,79t of Co2e reduction are 5,48%.

After analyzing the action plan, it was determined that the implementation of the following measures contributed to the achieved CO2e reduction:

- Due to the baseline period: The massive reductions in the category Purchased Goods and Services were achieved through the implementation of stricter lifecycle management rules and the extension of hardware cycles as well as a more specific selection of the purchased services, for example, the digitalization of the purchased consulting services, which led to significant CO2 savings. The implementation of the targets for the continuous reduction of electricity consumption also contributed to the CO2e reduction.
- Due to the previous period: The implementation of the targets to reduce business travel with company-owned vehicles was able to lower the CO2e value. The implementation of the targets to save on the consumption of district heating at the Berlin site also contributed significantly to the savings of CO2e. Despite the purchase of the mainframe, the extension of hardware lifecycles and the stricter lifecycle management and resource consumption rules in the category Purchased Goods and Services could continue to be implemented and contribute to CO2e reduction. The continued implementation of the targets for electricity consumption also resulted in CO2e savings.

4 Carbon neutrality

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.

4.1 Management Plan

The complete action plan can be found in an additional document with the following supplementary columns: Responsibility, measurement method/results and last recording.

Table 7: Reduction Action Plan

Orange	*Highest priorization*	*Most imporant*
Green	*Second-highest priorization*	*Very important*
Blue	*Third-highest priorization*	*Important*

Scope	Target	Measures	Set Period	Measurement	Status/assessment of target achievement	Newly adjusted objective	Newly adjusted period
1	Reduction of company cars	Reduction in the number of company cars in Germany, adjustment of travel expense guidelines, rail card for all travelling employees, obligation to prioritize public transport and long-distance travel over company cars and air travel	Until the end of 2039	Counting company cars per area: 12 / 2022: 38 company cars 12/2023: 40 Company cars 12/2024: 41 Company cars 04/2025: 40 Compnay cars	Target in progress	Reduction in company cars: no company cars outside of sales. Create and compare key figures for company cars in sales	Reduction: until the end of 2039, Create KPI: until the end of 2025
1	Alternatives for company cars (2)	Building e-charging stations in Berlin	By the end of 2025	Conversation with our current landlord	Talks are ongoing	Charging stations in the new parking garage	End of 2025
2	Reduction of Co2 through electricity consumption (1)	Transition to 100% electricity from renewable energies incl. upstream chains in Berlin and Cologne	Until the end of 2024	Annual review of electricity contracts at the Berlin location	Target fulfilled	Review electricity contract options at remaining German locations, switch to 100% electricity from renewable energies if necessary	Continued until the end of 2026

Scope	Target	Measures	Set Period	Measurement	Status/assessment of target achievement	Newly adjusted objective	Newly adjusted period
2	Reduction in electricity consumption (2)	Reduction in the number of kWh in Berlin and Cologne	Until the end of 2026	Comparison of the number of kWh based on the 2022invoices: Berlin with 621,410 kWh, Cologne with 85,003 kWh 2023: Berlin with 615619 kWh, Cologne with 78523 kWh 2024: Berlin with 582976 kWh, Cologne 76351 kWh	Target fulfilled	Detailed review on receipt of the first invoice for the new building, continuation of the consumption analysis	End of 2025/beginning of 2026
2	Climate-neutral data center, Energy Efficiency Act (1)	Data center in Berlin powered by electricity from 100% renewable resources, upstream chain certificates available	/	Request certificates from the electricity supplier	Target fulfilled	/	Continue without end date
1 & 2	Space reduction Berlin	Reduction of office space by around 50%. This also reduces electricity and district heating consumption	Until Jan 2025	New rental agreement, track electricity and district heating consumption	Target fulfilled		
1 & 2	Reduction of space Cologne	Reduction in office space after the end of the lease. This also reduces electricity and district heating consumption	From Aug 2028	New rental agreement, track electricity and district heating consumption	As planned from 2027		
1 & 2	Reduction of space in Neustadt	Reduction in office space. This also reduces electricity and district heating consumption	June 2025 - Sep 2025	New rental agreement, track electricity and district heating consumption	Target met as planned at the end of Sep		
2	Reduction of energy consumption Server Berlin	Server consolidation Berlin, migration of up to 25 components (rack modules)	Until the end of 2024	KPI 'Total power consumption server structure per month': total power consump. 7 days (26.06.-03.07.25): 2.457,2 kWH, Average daily consump.	Target in progress	Tracking key figure that are integrated into existing monitoring, KPI 'Total power consumption of the server structure per month	Monthly ongoing

Scope	Target	Measures	Set Period	Measurement	Status/assessment of target achievement	Newly adjusted objective	Newly adjusted period
				June/July: 349.21 kWh, Monthly forecast July 25: ~10.532 kWh, Yearly forecast 2025:~127.998 kWh		[kWh'] will be recorded, documented and reported on a monthly basis in future.	
2	Reduction in energy consumption Server Neustadt	Server consolidation to Berlin, 7 ESX servers and 1 UPS removed from Neustadt	Mai 25	See server enclosure list	Target fulfilled		
2	Reduction of energy consumption Server Cologne	Server consolidation, probably migrate 6-7 ESX servers and 1 UPS to Berlin	Feb 25 - June 25	See server enclosure list	Target met on schedule at the end of June		
2	Reduction in district heating consumption	Installing a central heating control system	By the end of 2025	Discussion with current landlord	Target fulfilled	Create key figures upon the submission of the first invoices	Jan/Feb 2026
2	Modernization of air conditioning office	Central cooling system for all rooms with coupling to windows. Standard temperature of 21°C set, reset to factory setting every evening at 10 p.m. if individual changes have been made. This would be possible between 20°-24°C.	By the end of 2025	Discussion with current landlord	Target fulfilled	Monitoring energy consumption with the aim of reducing it: create key figures once the first invoices have been received	Jan/Feb 2026
2	Modernization of consumption air conditioning server rooms Berlin	Modernization of the air conditioning system due to relocation, no reduction in KW (as server consolidation from Neustadt & Cologne was added)	Until the end of June 2025	Monitoring consumption	Target met on schedule at the end of June	Monitoring energy consumption with the aim of reducing it: create key figures once the first invoices have been received	Jan/Feb 2026
2	Reduction of energy consumption air conditioning	Dismantling/removal of air conditioning planned due to migration to Berlin	Until June 25	Dismantling in progress	Target met on schedule at the end of June		

Scope	Target	Measures	Set Period	Measurement	Status/assessment of target achievement	Newly adjusted objective	Newly adjusted period
	server rooms Cologne						
2	Reduction in energy consumption for air conditioning in server rooms in Neustadt	Dismantling/removal of air conditioning planned due to migration to Berlin	Mai 25	Dismantling took place	Target fulfilled		
3	Introduce shared desk to reduce the number of workstations	Introduce space/room booking system in Berlin, inform and support employees, reduce workstations from around 200 to 130	January-April 2025	Information announced at Ma-GL meeting, Flexopus booking system introduced and user training conducted	Target fulfilled	/	No further action required
3	Information on home office activity	Survey on the frequency of home office use per week in Berlin, Cologne, Neustadt, counts at the locations	In October 2023	Evaluation of the survey	Target fulfilled	Fewer workstations in Berlin, shared desk solution, less hardware and office furniture to be purchased for office space in future	No further action required
3	Reduction of resource consumption in the office (1)	Life cycle management: extending the average service life of hardware at all German locations + less purchasing	Since 2015	Checking the current period of use when applying for a new purchase	Target met: Average life span calculated: -Laptops approx. 4 years -Servers approx. 7 years -Switches approx. 8 years -Storage systems approx. 9 years	/	/
3	Reduction of resource consumption in the office (2)	Reduce paper consumption once by ~30%, from 800kg per year to 600kg in Berlin, no more pre-printed stationery	By 2025	Counting paper orders and paper stocks	Target met, no further paper orders since 2023 (previously annual orders)		/
3	Reduction of resource consumption	Digitization of work processes at all locations: personnel	On-going	Check reduction in collection of paper waste	Target fulfilled	Comparison of paper collections by	End of 2025/be

Scope	Target	Measures	Set Period	Measurement	Status/assessment of target achievement	Newly adjusted objective	Newly adjusted period
	in the office (3)	file, invoice process, sick note process, company pension scheme process, bicycle leasing process, public transport subsidy process. Pension scheme process, bicycle leasing process, public transport subsidy process	since 2019			Documentus 2023 (old office) and Documentus 2025 (new office) (2024 not comparable)	ginning of 2026
3	Reduction in the number of printers	Reduce from 5 to 1 large and 2 small printers at the new location. Reduction of printers from 3 to 1 in Neustadt.	By the end of 2025	Fewer printers	Target fulfilled		
3	Reduction in flights	Reduce domestic flights, travel expense guidelines - adjustment for travel, rail travel, air travel	Until the end of 2023	Annual evaluation of the number of flights: 2022: 55180 kg Co2 (of which 30% domestic) 2023: 113940 kg Co2 (of which 17% domestic) 2024: 103710 kg Co2 (of which 3.6% domestic)	Target fulfilled	Maintain goals and continuously review flight workload	Ongoing
3	Arrival Meetings	Prioritize meetings online at all locations	Since 2021	Annual evaluation of the number of flights, train journeys and company car kilometers and	Target fulfilled	Prioritize local further training	Continuing
3	Information on employee commuting (employee commuting (1))	Survey on how to get to work in Berlin, Cologne, Neustadt	In October 2023	Evaluation of the survey	Target fulfilled	New survey conducted in 2025 with focus on type of journey, kilometers and link to frequency. Consideration of Co2e by car & public transport	Target met, annual continuation

Scope	Target	Measures	Set Period	Measurement	Status/assessment of target achievement	Newly adjusted objective	Newly adjusted period
3	Increase public transport use (employee commuting (2))	Public transport subsidy for all German locations	Since 2019	Documentation of all public transport employer subsidies: 2022: 52 subsidies 2023: 92 subsidies 2024: 93 subsidies	Target fulfilled	/	Ongoing
3	Reduce car use (employee commuting (3))	Bicycle leasing for all German locations and repair service, valid for employees plus partner	Since 2016	Bicycle Document number of leasing contracts. Online portal since 2025: DCI: 7 IAM: 5 AG: 8 Others: 5	Target fulfilled	Reduce parking cards and reduce company-owned parking spaces due to relocation: 12/2024: 49 parking spaces 01/2025: 20 parking spaces at the new location, 3 parking spaces in Stromstr.	Target fulfilled
3	Information on purchasing: on the CCF of suppliers (suppliers and service providers)	Create surveys and questionnaires on compliance with sustainability measures	By the end of 2025	Sending out the survey questionnaires and documenting the results	Identification of the 5 main suppliers through controlling, ESG evaluation and personal CCF interviews conducted with 3 of the 5 suppliers	Continuation	Continued until the end of 2025
3	Training on supply chain protection law and international ESG framework conditions	Creation of internal training for employees in customer contact at all locations	By the end of 2025	Evaluation of participation on Lecturio (training platform)	In progress	Continued work on internal training	Still at the end of 2025
3	Introducing EcoVadis: raising awareness among customers and employees	Creation of an all-encompassing ESG profile with certification/badge and the opportunity to network and exchange ideas with customers	Until the end of 2024	Document number of customer inquiries and networking (instead of incoming questionnaire by e-mail): 2025: 4 inquiries	Target fulfilled	/	/

The process for evaluating the effectiveness of the action plan comprises several important steps and elements. Firstly, quarterly meetings are held to discuss new targets and measures as well as updates. Deadlines are also set for targets during the year in order to define a clear timeframe for implementation. The whole action plan is examined once a year by the Chief Financial Officer.

Continuous comparison of the figures makes it possible to identify improvements and deteriorations at an early stage. Operational control is carried out by the Corporate Services Director who reports to the Chief Financial Officer. Another important point is the comparison of our reporting limits with the GHG protocol to ensure that all relevant standards are complied with.

In addition, the inclusion of the sites is regularly updated to reflect current circumstances and changes. A procedural directive has been drawn up to provide a clear framework for action. All associated documents are recorded in our internal Confluence system to ensure centralized and accessible documentation.

4.2 Offsetting

The current Carbon Footprint includes emissions from company activities throughout the calendar year 2023, covering the period from 1st January to 31st December 2023. Following emission avoidance and reduction measures, Beta Systems offsets the remaining amount of carbon emissions in 2023. Beta Systems has implemented an offsetting program 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 Denmark and India. The offsetting project yield social, environmental, and economic benefits that contribute to the United Nations Sustainable Development Goals (SDGs).

The selected solar thermal electricity project in Rajasthan, India, is certified by the Gold Standard (GS). The second selected afforestation and forest conservation project in Denmark is certified by the Bureau Veritas, a certification body recognized by the Danish Ministry of the Environment.

These two standards are important independent standards for climate protection projects. Both standards must guarantee compliance with at least two other SDGs (Sustainable Development Goals) in addition to the SDG 13 (climate protection). The offsets must meet the criteria of being real, additional, measurable, permanent, independently verified and unique. The solar thermal electricity project additionally guarantees compliance with the SDG 7 (affordable and clean energy) and the SDG 8 (decent work and economic growth). The afforestation project in Denmark additionally guarantees compliance with the SDG 6 (clean water and sanitation), the SDG 12 (responsible consumption and production) and the SDG 15 (life on land).

The period of the carbon credits for Beta Systems is valid for one year, from 1st January until 31st December 2023.

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

- Decommissioning in the Gold Standard register (338 credits): https://registry.goldstandard.org/batch-retirements/details/212833

- Decommissioning in the Gold Standard register (50 credits): https://registry.goldstandard.org/batch-retirements/details/213188
- Decommissioning in the Bureau Veritas register ID 142246 (387 credits): https://ecotree.green/en/carbon-registry

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, Auditcert. 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.

Figure 4: Co2 neutrality certificate

Certificate

CO2-neutral company 2023

issued for the

„Beta Systems Software AG"

auditcert GmbH Umweltgutachterorganisation hereby confirms that the above-mentioned company has accounted for and reduced its greenhouse gas emissions in accordance with the requirements of PAS 2060:2014 and compensated for them with CO2 credits.

Offset greenhouse gas emissions in 2023:
755 tons of CO_2 equivalents

Organizational unit	Office locations of the publicly accessible QES of the *Beta Systems Software AG* *Alt-Moabit 90D* *10559 Berlin*
Consolidation approach	operational control approach
Scopes	1: Direct emissions from combustion processes 2: Indirect emissions from purchased electricity (market-based) 3: Indirect emissions from the upstream and downstream value chain
Period and cycle	01.01.2023 – 31.12.2023, second cycle
CO2 credits acquired	338 credits: Solar PV Power project in Barmer, Rajasthan. (GS ID 7616) 50 credits: Solar PV Power project in Barmer, Rajasthan. (GS ID 7616) Serialnumber: GS1-1-IN-GS7616-2-2023-27099-785-832 387 credits: EcoTrees Green
Standard	Gold Standard for the Global Goals and Clean Development Mechanism

Moschard, Juli 2025

auditcert

Berlin, 21.7.2025

Gerald Schmedding
Board

Index and References

I Index of figures:

II Index of tables:

III References:

- Ecocockpit:
  Effizienz-Agentur NRW, Ministerium für Umwelt, Naturschutz und Verkehr des Landes Nordrhein-Westfalen, https://ecocockpit.de/
- GHG Protocol 2013:
  Required Greenhouse Gases in Inventories - Accounting and Reporting Standard Amendment, February, 2013, http://ghgprotocol.org/sites/default/files/ghgp/standards_supporting/Required%20gases%20and%20GWP%20values_0.pdf
- GHG Protocol 2011:
  Corporate Value Chain (Scope 3) Accounting and Reporting Standard - Supplement to the GHG, Protocol Corporate Accounting and Reporting Standard, http://www.ghgprotocol.org/sites/default/files/ghgp/standards/Corporate-Value-Chain-AccountingReporingStandard_041613_2.pdf
- GHG Protocol 2004:
  A Corporate Accounting and Reporting Standard – Revised Edition, http://www.ghgprotocol.org/sites/default/files/ghgp/standards/ghg-protocol-revised.pdf
- GHG Protocol 2011:
  Product Life Cycle Accounting and Reporting Standard, Product-Life-Cycle-Accounting-Reporting-Standard_041613.pdf
- NQA., Implementation Guide, PAS 2060:2014 Specification for the demonstration of the carbon neutrality implementation guide

- Oekoding, Joanna Maciejewski, Nachhaltigkeitsberatung für KMU, https://oekoding.de/
- PAS 2060:2014 - Specification for the demonstration of carbon neutrality, The British Standards Institution 2014, London, UK
- Branchenstandard 2023:
  SASB Standards, IFRS Foundation, Software & IT Services Sustainability Accounting Standard, https://sasb.ifrs.org/standards/