



Documentation **Corporate Carbon Footprint**

va-Q-tec AG

Project

Corporate Carbon Footprint
(CCF) – 11 locations, revalidation

Created for:

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1. Introduction and methodology

A CO₂ balance, also called CO₂ footprint or one-dimensional life cycle assessment, can be created by products, companies or individual individuals. This allows the total amount to be expressed in CO₂ equivalents (CO₂e) emitted over the lifetime of a product, by the activity of a company or by the activity of an individual.

The Corporate Carbon Footprint (CCF) is the result of a company-wide CO₂ balance. The present balance sheet has been prepared in accordance with the standard for the quantification and management of greenhouse gas emissions (THGs) published by the Greenhouse **Gas (GHG) Protocol**.

The **corporate standard** of the GHG Protocol requires the inclusion of all Scope 1 and Scope 2 emissions. Scope 3 emissions are calculated in accordance with the **Corporate Value Chain (Scope 3) standard** of the GHG Protocol

Compliance with these globally recognized standards enables possible external verification and qualified compensation of GHG emissions.

The GHG Protocol Scopes and their emission categories:

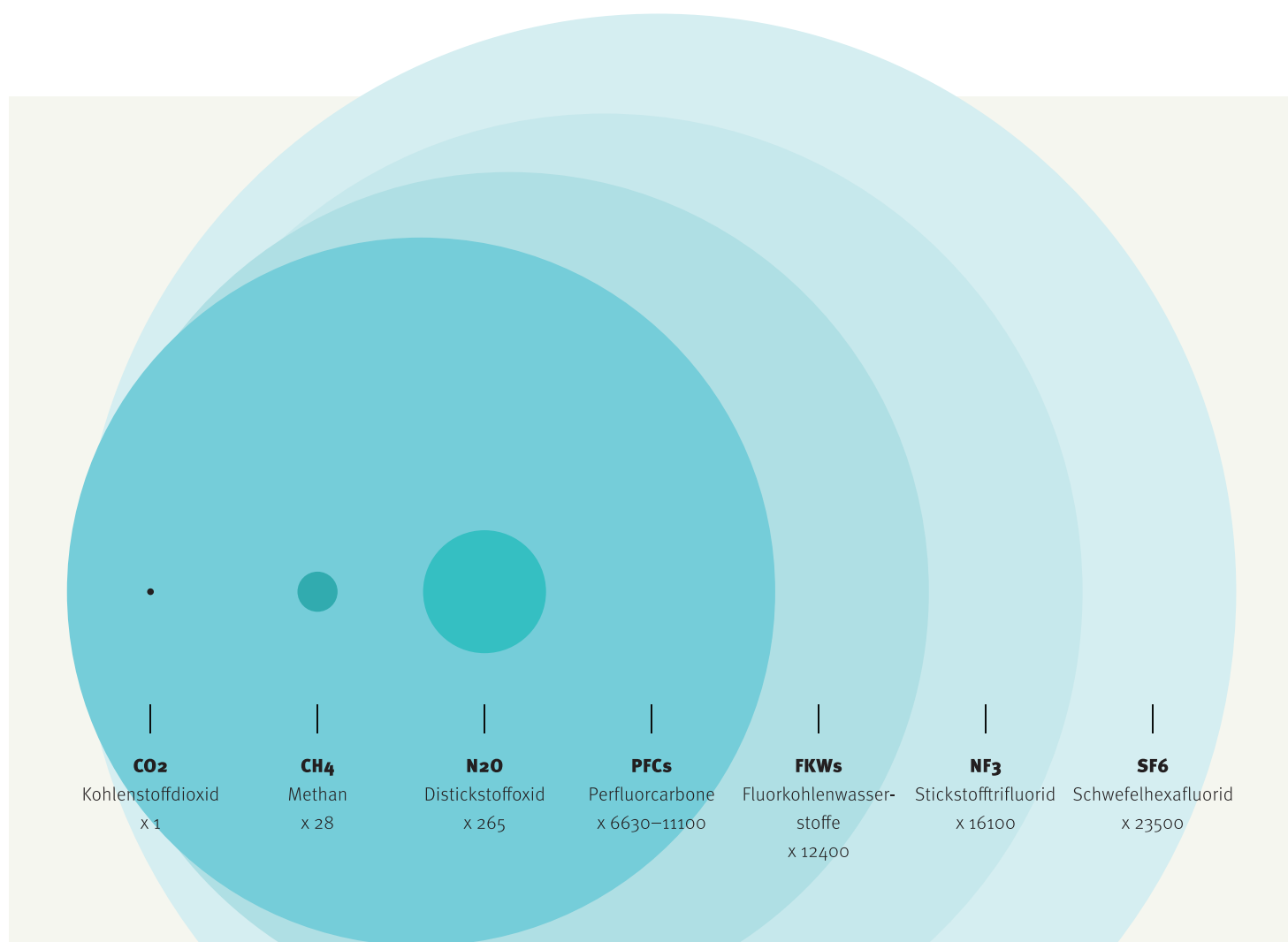
- **Scope 1:** Direct greenhouse gas emissions from sources owned or controlled by the company.
- **Scope 2:** Energy-related indirect greenhouse gas emissions, which originate from the generation of purchased electricity, steam or heat/cold consumed in the company and arise directly from the producer.
- **Scope 3:** Other indirect greenhouse gas emissions that originate from the Company's activities but from sources that are not owned or controlled by the Company.



According to the standard, the THGs regulated under the Kyoto Protocol are considered:

- Carbon dioxide (CO₂)
- Methane (CH₄)
- Nitrous oxide (N₂O)
- Fluorocarbons and perfluorinated hydrocarbons (HFCs)
- Sulfur hexafluoride (SF₆)
- Nitrogen trifluoride (NF₃)

The calculation of emissions (expressed as CO₂ equivalent (CO₂e)) is carried out by the Global Warming Potential (GWP) over a period of 100 years. In the following, the GWP is always related to this period.



When creating the Corporate Carbon Footprint and the corresponding reporting system, five basic principles must be observed:

- **Relevance:** The principle of relevance stipulates that all significant emission sources must be taken into account when creating a carbon footprint for a company and that the report should be conducive to decision-making inside and outside the company.
- **Completeness:** The principle of completeness states that all relevant emission sources within the system boundaries must be taken into account.
- **Consistency:** In order to enable comparability of the results over time, the accounting policies and system boundaries are to be recorded and maintained in subsequent years. Potential changes in methodology and system boundaries must be identified, justified, documented and taken into account in comparisons.
- **Accuracy:** Distortions, uncertainties, as well as over- and undervaluations should be reduced as much as possible so that the results provide a solid basis for decision-making.
- **Transparency:** The results should be presented transparently and clearly comprehensibly.

2. Company portrait and goal definition

This report provides an overview of the results of the emissions accounting and refers to the company's business activities va-Q-tec AG with the 11 sites.

The data assessed for GHG emissions are from 2022. Unless otherwise stated, the data was provided by the company va-Q-tec AG and evaluated and documented by natureOffice GmbH. The Company declares that the data provided is complete and accurate. There is no verification of the data by natureOffice.

The **Corporate Carbon Footprint** is used to identify the largest sources of emissions within the company and along the upstream and downstream stages of the value chain. It thus forms the basis for the development of a climate protection strategy in which goals, measures and responsibilities for reducing greenhouse gas emissions are defined. In the following years, it serves to check whether set targets have been achieved, in which areas progress has been made and in which areas there is a need for action to reduce CO₂ emissions.

The starting point for the preparation of the company's initial balance sheet va-Q-tec AG was to record the current situation and to evaluate the methodical handling of the data in order to:

- Define the largest emission sources verifiably
- Define reduction targets
- Examine the consideration of compensatory measures

3. System boundaries

Accounting approach:

Operationally control-oriented

Description of all locations
included in the balance sheet:

- Germany
- UK
- USA¹
- Japan
- Korea
- Singapore
- Uruguay
- Switzerland
- India²
- Brazil³
- China³

Description of all company
activities included in the
balance sheet:

The balance includes all Scope 1 emissions caused by stationary or mobile combustion.

Emissions from volatile gases are also taken into account. The balance includes all Scope 2 emissions resulting from the use of electrical energy.

Scope 3 upstream emissions are fully reported unless otherwise stated. Downstream Scope 3 emissions are partially reported.

Reporting period:

January 1st 2022 to December 31st 2022

Remark:

1 - USA: A second location was opened in the USA.

2 - India: India was added as a sales location in the financial year 2022.

3 - Brazil: Brazil was added as a sales location in the financial year 2022.

4 - China: China was added as a sales location in the financial year 2022.

List of Scope 3 activities considered:

- Category 1 - Purchased goods and services
- Category 2 - Capital goods
- Category 3 - Fuel- and energy-related activities
- Category 4 - Upstream transportation and distribution
- Category 5 - Waste generated in operations
- Category 6 - Business travel
- Category 7 - Employee commuting
- Category 8 - Upstream leased assets
- Category 11 - Use of sold products
- Category 12 - End-of-life treatment of sold products

List of scope 3 emissions not taken into account with justification for exclusion:

- Category 9 - Downstream transportation and distribution: Downstream transports were not recorded due to negligible relevance.
- Category 10 - Processing of sold products: The further processing of products is not relevant.
- Category 13 - Downstream leased assets: There is no leasing of property, plant and equipment.
- Category 14 - Franchises: There are no franchises.
- Category 15 - Investments: There are no investments or shareholdings.

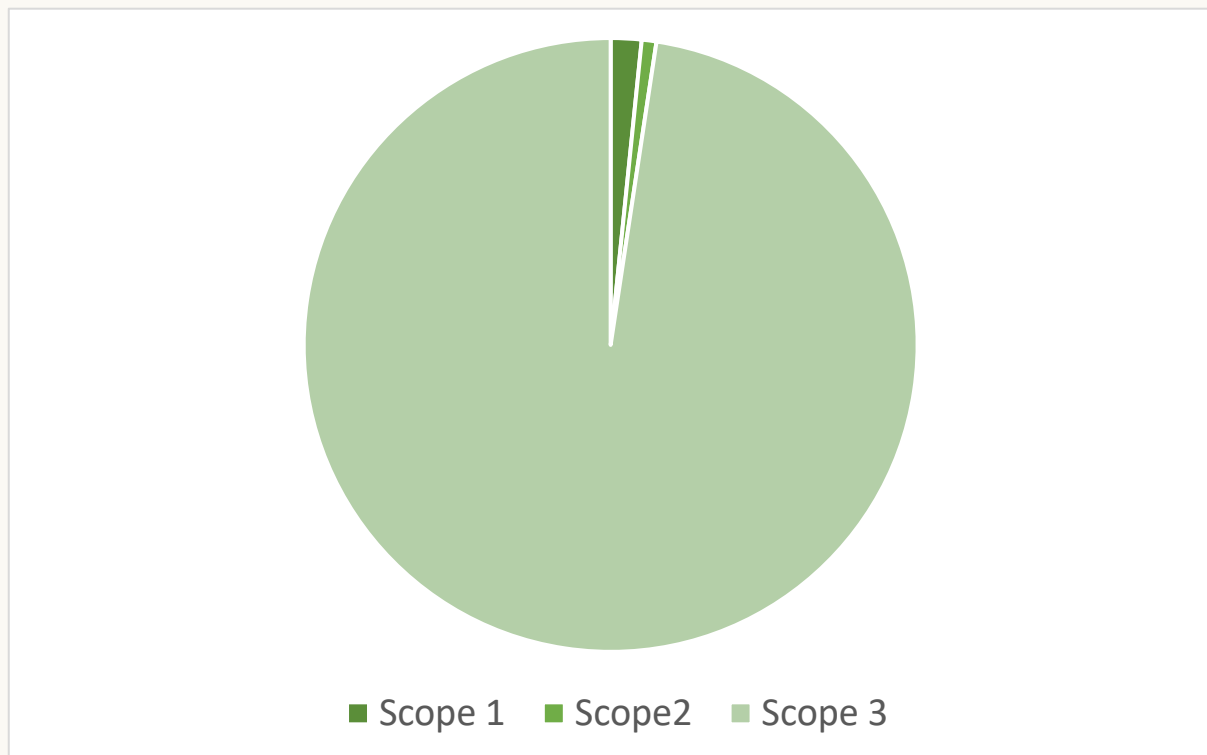
4. Results overview – all locations

The emissions for the financial year amount to **102.181,01 tonnes of CO₂e** for the entire company across all locations and are distributed across the scopes as follows:

Scope according to GHG Protocol	Share in %	Quantity (in tonnes of CO ₂ e)
Scope 1	2,61%	2.668,28
Scope 2	0,78%	794,40
Scope 3	96,61%	98.718,33
Emissions	market based	102.181,01

Note: According to the GHG Protocol, this documentation shows both the GHG emissions resulting from the purchase of electricity market-based, as well as location-based. These are listed in Section 5 "Detailed Results CCF".

Distribution of emissions according to GHG Scopes



5. Detailed results CCF

Entire company – all locations

Scope according to GHG Protocol	Share in %	Quantity (in tonnes of CO ₂ e)
Scope 1: Direct emissions from	2,61%	2.668,28
combustion by stationary sources	1,75%	1.785,54
combustion by mobile sources	0,24%	250,11
by volatile gases	0,62%	632,64
physical or chemical processes	0,00%	0,00
Scope 2: indirect emissions from	0,78%	794,40
purchased electricity market based	0,78%	794,40
purchased electricity location based		825,01
District heating/cooling	0,00%	0,00
purchased steam	0,00%	0,00
Scope 3: indirect emissions (upstream)	36,84%	37.643,66
Category 1 Purchased Goods & Services	19,25%	19.674,61
Category 2 Means of production and fixed assets	4,12%	4.209,55

Category 3 upstream energies market-based	0,62%	636,40
Category 3 upstream energies location based		681,23
Category 4 upstream transport	11,96%	12.215,93
Category 5 Waste generation	0,22%	225,68
Category 6 Business trips	0,26%	260,96
Category 7 Arrival of employees	0,41%	420,54
Category 8 Leasing/Rental	0,00%	0,00
Scope 3: indirect emissions (downstream)	59,77%	61.074,66
Category 9 Downstream transport	0,00%	0,00
Category 10 Processing of sold products	0,00%	0,00
Category 11 Use of sold products	59,18%	60.469,23
Category 12 Disposal of sold products	0,59%	605,43
Category 13 Lessors	0,00%	0,00
Category 14 Franchisor	0,00%	0,00
Category 15 Investments	0,00%	0,00

Emissions	market based	102.181,01
	location based	102.256,45

Germany

Scope according to GHG Protocol	Share in %	Quantity (in tonnes of CO ₂ e)
Scope 1: Direct emissions from	2,58%	2.623,60
combustion by stationary sources	1,73%	1.757,15
combustion by mobile sources	0,23%	233,81
by volatile gases	0,62%	632,64
physical or chemical processes	0,00%	0,00
Scope 2: indirect emissions from	0,44%	444,86
purchased electricity market based	0,44%	444,86
purchased electricity location based		475,47
District heating/cooling	0,00%	0,00
purchased steam	0,00%	0,00
Scope 3: indirect emissions (upstream)	36,81%	37.362,75
Category 1 Purchased Goods & Services	19,38%	19.674,25
Category 2 Means of production and fixed assets	4,15%	4.209,55

Category 3 upstream energies market-based	0,56%	570,14
Category 3 upstream energies location based		614,97
Category 4 upstream transport	12,03%	12.215,93
Category 5 Waste generation	0,20%	202,14
Category 6 Business trips	0,14%	143,12
Category 7 Arrival of employees	0,34%	347,64
Category 8 Leasing/Rental	0,00%	0,00
Scope 3: indirect emissions (downstream)	60,17%	61.074,66
Category 9 Downstream transport	0,00%	0,00
Category 10 Processing of sold products	0,00%	0,00
Category 11 Use of sold products	59,57%	60.469,23
Category 12 Disposal of sold products	0,60%	605,43
Category 13 Lessors	0,00%	0,00
Category 14 Franchisor	0,00%	0,00
Category 15 Investments	0,00%	0,00

Emissions	market based	101.505,87
	location based	101.581,31

UK

Scope according to GHG Protocol	Share in %	Quantity (in tonnes of CO ₂ e)
Scope 1: Direct emissions from	17,37%	27,98
combustion by stationary sources	14,14%	22,78
combustion by mobile sources	3,23%	5,20
by volatile gases	0,00%	0,00
physical or chemical processes	0,00%	0,00
Scope 2: indirect emissions from	15,52%	25,00
purchased electricity market based	15,52%	25,00
purchased electricity location based		25,00
District heating/cooling	0,00%	0,00
purchased steam	0,00%	0,00
Scope 3: indirect emissions (upstream)	67,11%	108,10
Category 1 Purchased Goods & Services	0,10%	0,16
Category 2 Means of production and fixed assets	0,00%	0,00

Category 3 upstream energies market-based	8,87%	14,29
Category 3 upstream energies location based		14,29
Category 4 upstream transport	0,00%	0,00
Category 5 Waste generation	0,08%	0,12
Category 6 Business trips	36,40%	58,64
Category 7 Arrival of employees	21,66%	34,89
Category 8 Leasing/Rental	0,00%	0,00
Scope 3: indirect emissions (downstream)	0,00%	0,00
Category 9 Downstream transport	0,00%	0,00
Category 10 Processing of sold products	0,00%	0,00
Category 11 Use of sold products	0,00%	0,00
Category 12 Disposal of sold products	0,00%	0,00
Category 13 Lessors	0,00%	0,00
Category 14 Franchisor	0,00%	0,00
Category 15 Investments	0,00%	0,00

Emissions	market based	161,09
	location based	161,09

USA

Scope according to GHG Protocol	Share in %	Quantity (in tonnes of CO ₂ e)
Scope 1: Direct emissions from	1,89%	5,60
combustion by stationary sources	1,89%	5,60
combustion by mobile sources	0,00%	0,00
by volatile gases	0,00%	0,00
physical or chemical processes	0,00%	0,00
Scope 2: indirect emissions from	78,48%	232,58
purchased electricity market based	78,48%	232,58
purchased electricity location based		232,58
District heating/cooling	0,00%	0,00
purchased steam	0,00%	0,00
Scope 3: indirect emissions (upstream)	19,63%	58,17
Category 1 Purchased Goods & Services	0,03%	0,10
Category 2 Means of production and fixed assets	0,00%	0,00

Category 3 upstream energies market-based	13,03%	38,60
Category 3 upstream energies location based		38,60
Category 4 upstream transport	0,00%	0,00
Category 5 Waste generation	0,03%	0,08
Category 6 Business trips	0,00%	0,00
Category 7 Arrival of employees	6,54%	19,38
Category 8 Leasing/Rental	0,00%	0,00
Scope 3: indirect emissions (downstream)	0,00%	0,00
Category 9 Downstream transport	0,00%	0,00
Category 10 Processing of sold products	0,00%	0,00
Category 11 Use of sold products	0,00%	0,00
Category 12 Disposal of sold products	0,00%	0,00
Category 13 Lessors	0,00%	0,00
Category 14 Franchisor	0,00%	0,00
Category 15 Investments	0,00%	0,00

Emissions	market based	296,35
	location based	296,35

Japan

Scope according to GHG Protocol	Share in %	Quantity (in tonnes of CO ₂ e)
Scope 1: Direct emissions from	0,00%	0,00
combustion by stationary sources	0,00%	0,00
combustion by mobile sources	0,00%	0,00
by volatile gases	0,00%	0,00
physical or chemical processes	0,00%	0,00
Scope 2: indirect emissions from	6,42%	1,28
purchased electricity market based	6,42%	1,28
purchased electricity location based		1,28
District heating/cooling	0,00%	0,00
purchased steam	0,00%	0,00
Scope 3: indirect emissions (upstream)	93,58%	18,70
Category 1 Purchased Goods & Services	0,05%	0,01
Category 2 Means of production and fixed assets	0,00%	0,00

Category 3 upstream energies market-based	0,73%	0,15
Category 3 upstream energies location based		0,15
Category 4 upstream transport	0,00%	0,00
Category 5 Waste generation	41,55%	8,30
Category 6 Business trips	41,54%	8,30
Category 7 Arrival of employees	9,70%	1,94
Category 8 Leasing/Rental	0,00%	0,00
Scope 3: indirect emissions (downstream)	0,00%	0,00
Category 9 Downstream transport	0,00%	0,00
Category 10 Processing of sold products	0,00%	0,00
Category 11 Use of sold products	0,00%	0,00
Category 12 Disposal of sold products	0,00%	0,00
Category 13 Lessors	0,00%	0,00
Category 14 Franchisor	0,00%	0,00
Category 15 Investments	0,00%	0,00

Emissions	market based	19,98
	location based	19,98

Korea

Scope according to GHG Protocol	Share in %	Quantity (in tonnes of CO ₂ e)
Scope 1: Direct emissions from	17,98%	6,83
combustion by stationary sources	0,00%	0,00
combustion by mobile sources	17,98%	6,83
by volatile gases	0,00%	0,00
physical or chemical processes	0,00%	0,00
Scope 2: indirect emissions from	60,70%	23,04
purchased electricity market based	60,70%	23,04
purchased electricity location based		23,04
District heating/cooling	0,00%	0,00
purchased steam	0,00%	0,00
Scope 3: indirect emissions (upstream)	21,32%	8,10
Category 1 Purchased Goods & Services	0,03%	0,01
Category 2 Means of production and fixed assets	0,00%	0,00

Category 3 upstream energies market-based	10,58%	4,02
Category 3 upstream energies location based		4,02
Category 4 upstream transport	0,00%	0,00
Category 5 Waste generation	0,02%	0,01
Category 6 Business trips	2,19%	0,83
Category 7 Arrival of employees	8,51%	3,23
Category 8 Leasing/Rental	0,00%	0,00
Scope 3: indirect emissions (downstream)	0,00%	0,00
Category 9 Downstream transport	0,00%	0,00
Category 10 Processing of sold products	0,00%	0,00
Category 11 Use of sold products	0,00%	0,00
Category 12 Disposal of sold products	0,00%	0,00
Category 13 Lessors	0,00%	0,00
Category 14 Franchisor	0,00%	0,00
Category 15 Investments	0,00%	0,00

Emissions	market based	37,96
	location based	37,96

Singapore

Scope according to GHG Protocol	Share in %	Quantity (in tonnes of CO ₂ e)
Scope 1: Direct emissions from	6,77%	4,27
combustion by stationary sources	0,00%	0,00
combustion by mobile sources	6,77%	4,27
by volatile gases	0,00%	0,00
physical or chemical processes	0,00%	0,00
Scope 2: indirect emissions from	28,22%	17,82
purchased electricity market based	28,22%	17,82
purchased electricity location based		17,82
District heating/cooling	0,00%	0,00
purchased steam	0,00%	0,00
Scope 3: indirect emissions (upstream)	65,01%	41,06
Category 1 Purchased Goods & Services	0,08%	0,05
Category 2 Means of production and fixed assets	0,00%	0,00

Category 3 upstream energies market-based	5,38%	3,40
Category 3 upstream energies location based		3,40
Category 4 upstream transport	0,00%	0,00
Category 5 Waste generation	0,55%	0,35
Category 6 Business trips	50,82%	32,09
Category 7 Arrival of employees	8,19%	5,17
Category 8 Leasing/Rental	0,00%	0,00
Scope 3: indirect emissions (downstream)	0,00%	0,00
Category 9 Downstream transport	0,00%	0,00
Category 10 Processing of sold products	0,00%	0,00
Category 11 Use of sold products	0,00%	0,00
Category 12 Disposal of sold products	0,00%	0,00
Category 13 Lessors	0,00%	0,00
Category 14 Franchisor	0,00%	0,00
Category 15 Investments	0,00%	0,00

Emissions	market based	63,15
	location based	63,15

Uruguay

Scope according to GHG Protocol	Share in %	Quantity (in tonnes of CO ₂ e)
Scope 1: Direct emissions from	0,00%	0,00
combustion by stationary sources	0,00%	0,00
combustion by mobile sources	0,00%	0,00
by volatile gases	0,00%	0,00
physical or chemical processes	0,00%	0,00
Scope 2: indirect emissions from	81,37%	47,35
purchased electricity market based	81,37%	47,35
purchased electricity location based		47,35
District heating/cooling	0,00%	0,00
purchased steam	0,00%	0,00
Scope 3: indirect emissions (upstream)	18,63%	10,84
Category 1 Purchased Goods & Services	0,02%	0,01
Category 2 Means of production and fixed assets	0,00%	0,00

Category 3 upstream energies market-based	9,15%	5,32
Category 3 upstream energies location based		5,32
Category 4 upstream transport	0,00%	0,00
Category 5 Waste generation	0,02%	0,01
Category 6 Business trips	0,00%	0,00
Category 7 Arrival of employees	9,44%	5,49
Category 8 Leasing/Rental	0,00%	0,00
Scope 3: indirect emissions (downstream)	0,00%	0,00
Category 9 Downstream transport	0,00%	0,00
Category 10 Processing of sold products	0,00%	0,00
Category 11 Use of sold products	0,00%	0,00
Category 12 Disposal of sold products	0,00%	0,00
Category 13 Lessors	0,00%	0,00
Category 14 Franchisor	0,00%	0,00
Category 15 Investments	0,00%	0,00

Emissions	market based	58,18
	location based	58,18

Switzerland

Scope according to GHG Protocol	Share in %	Quantity (in tonnes of CO ₂ e)
Scope 1: Direct emissions from	0,00%	0,00
combustion by stationary sources	0,00%	0,00
combustion by mobile sources	0,00%	0,00
by volatile gases	0,00%	0,00
physical or chemical processes	0,00%	0,00
Scope 2: indirect emissions from	44,65%	1,92
purchased electricity market based	44,65%	1,92
purchased electricity location based		1,92
District heating/cooling	0,00%	0,00
purchased steam	0,00%	0,00
Scope 3: indirect emissions (upstream)	55,35%	2,38
Category 1 Purchased Goods & Services	0,23%	0,01
Category 2 Means of production and fixed assets	0,00%	0,00

Category 3 upstream energies market-based	9,86%	0,42
Category 3 upstream energies location based		0,42
Category 4 upstream transport	0,00%	0,00
Category 5 Waste generation	0,19%	0,01
Category 6 Business trips	0,00%	0,00
Category 7 Arrival of employees	45,07%	1,94
Category 8 Leasing/Rental	0,00%	0,00
Scope 3: indirect emissions (downstream)	0,00%	0,00
Category 9 Downstream transport	0,00%	0,00
Category 10 Processing of sold products	0,00%	0,00
Category 11 Use of sold products	0,00%	0,00
Category 12 Disposal of sold products	0,00%	0,00
Category 13 Lessors	0,00%	0,00
Category 14 Franchisor	0,00%	0,00
Category 15 Investments	0,00%	0,00

Emissions	market based	4,30
	location based	4,30

India

Scope according to GHG Protocol	Share in %	Quantity (in tonnes of CO ₂ e)
Scope 1: Direct emissions from	0,00%	0,00
combustion by stationary sources	0,00%	0,00
combustion by mobile sources	0,00%	0,00
by volatile gases	0,00%	0,00
physical or chemical processes	0,00%	0,00
Scope 2: indirect emissions from	1,63%	0,54
purchased electricity market based	1,63%	0,54
purchased electricity location based		0,54
District heating/cooling	0,00%	0,00
purchased steam	0,00%	0,00
Scope 3: indirect emissions (upstream)	98,37%	32,71
Category 1 Purchased Goods & Services	0,05%	0,02
Category 2 Means of production and fixed assets	0,00%	0,00

Category 3 upstream energies market-based	0,18%	0,06
Category 3 upstream energies location based		0,06
Category 4 upstream transport	0,00%	0,00
Category 5 Waste generation	44,08%	14,66
Category 6 Business trips	54,05%	17,98
Category 7 Arrival of employees	0,00%	0,00
Category 8 Leasing/Rental	0,00%	0,00
Scope 3: indirect emissions (downstream)	0,00%	0,00
Category 9 Downstream transport	0,00%	0,00
Category 10 Processing of sold products	0,00%	0,00
Category 11 Use of sold products	0,00%	0,00
Category 12 Disposal of sold products	0,00%	0,00
Category 13 Lessors	0,00%	0,00
Category 14 Franchisor	0,00%	0,00
Category 15 Investments	0,00%	0,00

Emissions	market based	33,26
	location based	33,26

Brazil

Scope according to GHG Protocol	Share in %	Quantity (in tonnes of CO ₂ e)
Scope 1: Direct emissions from	0,00%	0,00
combustion by stationary sources	0,00%	0,00
combustion by mobile sources	0,00%	0,00
by volatile gases	0,00%	0,00
physical or chemical processes	0,00%	0,00
Scope 2: indirect emissions from	0,00%	0,00
purchased electricity market based	0,00%	0,00
purchased electricity location based		0,00
District heating/cooling	0,00%	0,00
purchased steam	0,00%	0,00
Scope 3: indirect emissions (upstream)	100,00%	0,32
Category 1 Purchased Goods & Services	0,00%	0,00
Category 2 Means of production and fixed assets	0,00%	0,00

Category 3 upstream energies market-based	0,00%	0,00
Category 3 upstream energies location based		0,00
Category 4 upstream transport	0,00%	0,00
Category 5 Waste generation	0,00%	0,00
Category 6 Business trips	0,00%	0,00
Category 7 Arrival of employees	100,00%	0,32
Category 8 Leasing/Rental	0,00%	0,00
Scope 3: indirect emissions (downstream)	0,00%	0,00
Category 9 Downstream transport	0,00%	0,00
Category 10 Processing of sold products	0,00%	0,00
Category 11 Use of sold products	0,00%	0,00
Category 12 Disposal of sold products	0,00%	0,00
Category 13 Lessors	0,00%	0,00
Category 14 Franchisor	0,00%	0,00
Category 15 Investments	0,00%	0,00

Emissions	market based	0,32
	location based	0,32

China

Scope according to GHG Protocol	Share in %	Quantity (in tonnes of CO ₂ e)
Scope 1: Direct emissions from	0,00%	0,00
combustion by stationary sources	0,00%	0,00
combustion by mobile sources	0,00%	0,00
by volatile gases	0,00%	0,00
physical or chemical processes	0,00%	0,00
Scope 2: indirect emissions from	0,00%	0,00
purchased electricity market based	0,00%	0,00
purchased electricity location based		0,00
District heating/cooling	0,00%	0,00
purchased steam	0,00%	0,00
Scope 3: indirect emissions (upstream)	100,00%	0,54
Category 1 Purchased Goods & Services	0,00%	0,00
Category 2 Means of production and fixed assets	0,00%	0,00

Category 3 upstream energies market-based	0,00%	0,00
Category 3 upstream energies location based		0,00
Category 4 upstream transport	0,00%	0,00
Category 5 Waste generation	0,00%	0,00
Category 6 Business trips	0,00%	0,00
Category 7 Arrival of employees	100,00%	0,54
Category 8 Leasing/Rental	0,00%	0,00
Scope 3: indirect emissions (downstream)	0,00%	0,00
Category 9 Downstream transport	0,00%	0,00
Category 10 Processing of sold products	0,00%	0,00
Category 11 Use of sold products	0,00%	0,00
Category 12 Disposal of sold products	0,00%	0,00
Category 13 Lessors	0,00%	0,00
Category 14 Franchisor	0,00%	0,00
Category 15 Investments	0,00%	0,00

Emissions	market based	0,54
	location based	0,54

6. Location comparison

Scope according to GHG Protocol	Quantity (in tonnes of CO ₂ e)
Scope 1: Direct emissions from	2.668,28
combustion by stationary sources	
Germany	1.757,15
UK	22,78
USA	5,60
Japan	0,00
Korea	0,00
Singapore	0,00
Uruguay	0,00
Switzerland	0,00
India	0,00
Brazil	0,00
China	0,00
combustion by mobile sources	
Germany	233,81
UK	5,20
USA	0,00
Japan	0,00
Korea	6,83
Singapore	4,27

Uruguay	0,00
Switzerland	0,00
India	0,00
Brazil	0,00
China	0,00

by volatile gases

Germany	632,64
UK	0,00
USA	0,00
Japan	0,00
Korea	0,00
Singapore	0,00
Uruguay	0,00
Switzerland	0,00
India	0,00
Brazil	0,00
China	0,00

physical or chemical processes

Germany	0,00
UK	0,00
USA	0,00
Japan	0,00
Korea	0,00
Singapore	0,00
Uruguay	0,00
Switzerland	0,00
India	0,00
Brazil	0,00
China	0,00

Scope according to GHG Protocol**Quantity**
(in tonnes of CO₂e)**Scope 2: indirect emissions from****794,40**

purchased electricity market based

Germany	444,86
UK	25,00
USA	232,58
Japan	1,28
Korea	23,04
Singapore	17,82
Uruguay	47,35
Switzerland	1,92
India	0,54
Brazil	0,00
China	0,00

District heating/cooling

Germany	0,00
UK	0,00
USA	0,00
Japan	0,00
Korea	0,00
Singapore	0,00
Uruguay	0,00
Switzerland	0,00
India	0,00



Brazil	0,00
China	0,00

purchased steam

Germany	0,00
UK	0,00
USA	0,00
Japan	0,00
Korea	0,00
Singapore	0,00
Uruguay	0,00
Switzerland	0,00
India	0,00
Brazil	0,00
China	0,00

Scope according to GHG Protocol

Quantity
(in tonnes of CO₂e)

Scope 3: indirect emissions (upstream)	37.643,66
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Category 1 Purchased Goods & Services

Germany	19.674,25
UK	0,16
USA	0,10
Japan	0,01
Korea	0,01
Singapore	0,05

Uruguay	0,01
Switzerland	0,01
India	0,02
Brazil	0,00
China	0,00

Category 2 Means of production and fixed assets

Germany	4.209,55
UK	0,00
USA	0,00
Japan	0,00
Korea	0,00
Singapore	0,00
Uruguay	0,00
Switzerland	0,00
India	0,00
Brazil	0,00
China	0,00

Category 3 Upstream energy-related emissions

Germany	570,14
UK	14,29
USA	38,60
Japan	0,15
Korea	4,02
Singapore	3,40
Uruguay	5,32
Switzerland	0,42
India	0,06
Brazil	0,00
China	0,00

Category 4 upstream transport

Germany	12.215,93
UK	0,00
USA	0,00
Japan	0,00
Korea	0,00
Singapore	0,00
Uruguay	0,00
Switzerland	0,00
India	0,00
Brazil	0,00
China	0,00

Category 5 Waste generation

Germany	202,14
UK	0,12
USA	0,08
Japan	8,30
Korea	0,01
Singapore	0,35
Uruguay	0,01
Switzerland	0,01
India	14,66
Brazil	0,00
China	0,00

Category 6 Business trips

Germany	143,12
UK	58,64
USA	0,00

Japan	8,30
Korea	0,83
Singapore	32,09
Uruguay	0,00
Switzerland	0,00
India	17,98
Brazil	0,00
China	0,00

Category 7 Arrival of employees

Germany	347,64
UK	34,89
USA	19,38
Japan	1,94
Korea	3,23
Singapore	5,17
Uruguay	5,49
Switzerland	1,94
India	0,00
Brazil	0,32
China	0,54

Category 8 Leasing/Rental

Germany	0,00
UK	0,00
USA	0,00
Japan	0,00
Korea	0,00
Singapore	0,00
Uruguay	0,00

Switzerland	0,00
India	0,00
Brazil	0,00
China	0,00

Scope according to GHG Protocol

Quantity

(in tonnes of CO₂e)

Scope 3: indirect emissions (downstream)

61.074,66

Category 9 Downstream transport

Germany	0,00
UK	0,00
USA	0,00
Japan	0,00
Korea	0,00
Singapore	0,00
Uruguay	0,00
Switzerland	0,00
India	0,00
Brazil	0,00
China	0,00

Category 10 Processing of sold products

Germany	0,00
UK	0,00
USA	0,00
Japan	0,00

Korea	0,00
Singapore	0,00
Uruguay	0,00
Switzerland	0,00
India	0,00
Brazil	0,00
China	0,00

Category 11 Use of sold products

Germany	60.469,23
UK	0,00
USA	0,00
Japan	0,00
Korea	0,00
Singapore	0,00
Uruguay	0,00
Switzerland	0,00
India	0,00
Brazil	0,00
China	0,00

Category 12 Disposal of sold products

Germany	605,43
UK	0,00
USA	0,00
Japan	0,00
Korea	0,00
Singapore	0,00
Uruguay	0,00
Switzerland	0,00
India	0,00

Brazil	0,00
China	0,00

Category 13 Lessors

Germany	0,00
UK	0,00
USA	0,00
Japan	0,00
Korea	0,00
Singapore	0,00
Uruguay	0,00
Switzerland	0,00
India	0,00
Brazil	0,00
China	0,00

Category 14 Franchisor

Germany	0,00
UK	0,00
USA	0,00
Japan	0,00
Korea	0,00
Singapore	0,00
Uruguay	0,00
Switzerland	0,00
India	0,00
Brazil	0,00
China	0,00

Category 15 Investments

Germany	0,00
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UK	0,00
USA	0,00
Japan	0,00
Korea	0,00
Singapore	0,00
Uruguay	0,00
Switzerland	0,00
India	0,00
Brazil	0,00
China	0,00

	Total Scope 1-3 incl. Safety surcharge* (in tonnes of CO ₂ e, market based)	Total Scope 1-3 without safety surcharge (in tonnes of CO ₂ e, market based)
Germany	101.505,87	101.505,87
UK	161,09	161,09
USA	296,35	296,35
Japan	19,98	19,98
Korea	37,96	37,96
Singapore	63,15	63,15
Uruguay	58,18	58,18
Switzerland	4,30	4,30

India

33,26

33,26

Brazil

0,32

0,32

China

0,54

0,54

7. Special features of the balance sheet

The data quality, any assumptions made, as well as the use of key figures to evaluate the company's emissions and the resulting safety premium on the total emissions are defined in the following table.

Quality:	Activity data: Provided by the client. The data quality can be rated as good. All data collection methodologies listed in the GHG Protocol were approved. Emission factors: The evaluation of the activity data with regard to the resulting emissions was carried out by natureOffice GmbH. The emission factors come from scientifically sound databases (probas, ecoinvent) or are determined by data modelling by natureOffice GmbH and can be rated as good on average.
Assumptions made:	Switzerland: Electricity and Heat" data from 2021 used. For the global sites (except Germany), market-based was assumed to be the same as location-based for electricity. For emissions from the purchase of water, key figures determined by nO on a Va-Q-Tec basis were used for the sites in Switzerland and the USA. Site allocation Scope3 category 1, 11 and 12: All emissions were assigned to the sites in Germany. Due to the current data situation, a differentiated allocation to other sites was not possible in the present balance sheet.
Use of natureOffice internal key figures:	kg CO ₂ e/employee to evaluate employee mobility
Resulting safety surcharge:	0 % on total emissions

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