

Greenhouse Gas Verification Opinion Number 7467086-1

The calculation of greenhouse gas emissions for the period
01/01/2024 – 31/12/2024

D-ploy GmbH

Dorfstrasse 48
4303 Kaiseraugst
Switzerland

has been reviewed in accordance with the requirements of the
ISO 14064-3:2019

The total amount of greenhouse gas emissions is:

1288,4 t CO₂e

of which Scope 1&2: 167,2 t CO₂e

of which Scope 3: 1121,1 t CO₂e

For the following activities
IT Services and Engineering Solutions

Lead Assessor: Adriana Rodríguez Coto

Technical Reviewer: Dr. Anne Rödl

Verification Opinion Date: 16.09.2025

This opinion is not valid without the full verification scope, objectives, criteria, and findings
available on pages 2 to 3 of this opinion.

Authorised by:



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Schedule Accompanying Greenhouse Gas Verification Opinion Number 7467086-1

Brief Description of Verification Process

SGS was commissioned by D-ploy GmbH with the verification of direct and indirect carbon dioxide (CO₂) equivalent emissions as provided by D-ploy GmbH, Dorfstrasse 48, 4303 Kaiseraugst Switzerland, in their Greenhouse Gas Emissions Report covering CO₂ equivalent emissions for the year 2024.

In September 2025, SGS carried out an independent review in accordance with the requirements of ISO 14064-3 for the transmitted GHG calculations. The audit included an online audit with D-ploy GmbH as well as a desktop review. The verification was based on the objectives and scope of the investigation agreed between D-ploy GmbH and SGS on 02.07.2025.

Roles and responsibilities

The Sustainability Manager of D-ploy GmbH is responsible for the GHG information system, the development and maintenance of records and reporting procedures in accordance with that system, including the calculation and determination of GHG emissions information and the reported GHG emissions.

It is SGS responsibility to issue an independent verification opinion on the climate balance prepared by D-ploy GmbH for the period from 01.01.2024 to 31.12.2024.

Scope

D-ploy GmbH has commissioned an independent review of reported GHG emissions caused by their activities to determine compliance with the requirements of the WRI / WBCSD GHG Protocol. D-ploy has provided the data and information used for the calculation.

This project included the review of anthropogenic GHG emission sources that are within the defined company limits that meet the requirements of the WRI/ WBCSD GHG Protocol.

- The organizational system boundary was set according to the operational control approach.
- Description of activities: IT Services and IT Engineering Solutions
- Location/ border of activities: D-ploy's 12 residential entities of which 3 are physical offices.
- Physical infrastructure, activities, technologies, and processes of the organization: offices, transports, business trips
 - Sources, sinks and/or storage of greenhouse gases included:
 - Scope 1 - Mobile combustion
 - Scope 2 - Purchased electricity, district heating.
 - Scope 3 –
 - Purchased goods and Services, fuel and energy related activities, upstream transportation and distribution, waste generation in operations, business travel, employee commuting, upstream leased assets, use of sold products

Objective

The purpose of this verification is to independently assess, by verifying objective evidence, the following:

- Whether the reported CO₂-Equivalents correspond to the information provided by the organization
- Whether the data used is appropriate, complete, consistent, transparent, and free of material errors or omissions.

Criteria

Criteria against which the verification assessment are the principles of relevance, completeness, consistency, accuracy, and transparency.

Conclusion

D-ploy GmbH has prepared the climate balance based on the requirements of the WRI / WBCSD GHG Protocol. The balance sheet for the period from 01.01.2024 to 31.12.2024, disclosing gross emissions of 1288,4 tonnes of CO₂ equivalent, was verified by SGS to a reasonable level of assurance, consistent with the agreed verification scope, objectives, and criteria.

The SGS approach is risk-based, i.e., it is based on risks associated with emission sources and the controls put in place to mitigate those risks. Our audit included the random assessment of evidence relevant to the calculation of GHG emissions.

SGS concludes with a reasonable degree of assurance that there is no evidence that the proposed climate balance is factually incorrect, that the data and emission factors used have not been adequately presented and that they have not been prepared in accordance with the requirements of the WRI/ WBCSD GHG Protocol.

We have planned and conducted our audit to obtain information, explanations and evidence that we deemed necessary within a reasonable degree of safety in order to adequately confirm the results of the climate assessment.

SGS makes the following qualifications:

- The calculation of D-ploy's emissions was done using SWEEP, a carbon footprint calculation software. The verification of this software was not part of SGS's analysis.
- Emission Factors in SWEEP come from different sources (ecoinvent, DEFRA, ADEME, IEA), so there is a certain lack of consistency.
- Some of the Emission Factors checked were outdated, but since they led to slight overestimations, the results remain conservative and acceptable. Special attention will be given to check the currentness of Emission Factors in the future.
- Emissions excluded by D-ploy (not relevant / not applicable to the company's business activities):

Scope 1:

Direct GHG emissions from stationary combustion, direct physical or chemical processing GHG emissions, direct fugitive GHG emissions, direct GHG emissions and removals from land use, land use change, and forestry.

Scope 3:

Downstream transportation and distribution, downstream leased assets, processing of sold products, end-of-life treatment of sold products, franchises, investments.

Note: This opinion is issued, on behalf of D-ploy GmbH, by SGS Institut Fresenius GmbH ("SGS") under its General Conditions for GHG Validation and Verification Services. The findings recorded hereon are based upon an audit performed by SGS. A full copy of this opinion, the findings and the details in context of the tool may be consulted at D-ploy GmbH. This opinion does not relieve client from compliance with any bylaws, federal, national or regional acts and regulations or with any guidelines issued pursuant to such regulations. Stipulations to the contrary are not binding on SGS and SGS shall have no responsibility vis-à-vis parties other than its client.