

BOI GOES NET ZERO

Climate protection strategy and action plan

PROGRESS REPORT 2025



Dear readers,

Climate change requires decisive action from politics, the business community, and society. As a family-owned company, we at BOI believe we bear responsibility not only for developing innovative software but also for conducting business in a sustainable and socially responsible manner.

For about 15 years, we have been implementing measures to reduce our environmental footprint.

In line with our philosophy of “better organized information” we want to do more than just help our customers better organize their data using our software. We also want to better organize our own climate protection measures and thereby make our contribution to the goals of the Paris Climate Agreement. We have set a goal to significantly reduce our greenhouse gas emissions and to emit less than one metric ton of CO₂ equivalent per full-time equivalent (FTE).

We offset unavoidable residual emissions through measures to permanently remove and store greenhouse gases in order to achieve net zero.

Since 2023, we have published an annual corporate carbon footprint report in accordance with international standards to transparently document our results and progress.

In this latest report, we provide an update on our progress in 2025 and outline where BOI stands today on its path to net zero. To ensure our progress is traceable over the long term, we have created a new page on our website: www.boi.at/en/about-us/net-zero. All net-zero reports since 2023 are available there..

Starting this year, we are publishing concise summaries containing the most important information: our goals, methodological changes, the previous year's results, progress achieved, key actions, and evidence that the remaining emissions have been offset.

With this new format, we aim to transparently and clearly demonstrate the steps we are taking on our path to net zero and the successes we are achieving. For us, transparency and verifiability are essential components of a credible climate strategy.

We invite you to explore our reports. Our goal remains unchanged: to show that even a small IT company can make an effective contribution to climate protection.

Linz, August 2026

The team at BOI Software Entwicklung und Vertrieb GmbH

„Our vision is a world in which climate protection is part of every company's business. BOI aims to serve as a role model and thereby inspire others to take similar steps.“

– Mag. Daniele Haiböck-Sinner, Sustainability Manager at BOI Software GmbH

Our goal: Less than 1 ton of CO₂e per full-time equivalent

The Intergovernmental Panel on Climate Change (IPCC) shows in its assessment reports that rapid and far-reaching emissions reductions across all sectors are necessary to limit global warming to 1.5°C or well below 2°C. In the long term, this means that global greenhouse gas emissions must fall to a level of approximately one ton of CO₂ equivalent (CO₂e) per person per year. Only in this way can net zero emissions be achieved worldwide by the middle of this century at the latest.

As a company, we can measure and influence our climate impact only within the scope of our business activities. We therefore use greenhouse gas emissions per full-time equivalent (FTE) as our core metric. This metric allows for a meaningful comparison over the years — regardless of changes in the company’s size.

In the long term, we aim to emit less than one ton of CO₂e per FTE per year — without compromising our economic performance.

Since 2023, we analyze our corporate carbon footprint in accordance with recognized standards and publish the results transparently on our website. In the base year 2023, our emissions, as calculated using ClimCalc, stood at 1.77 tons of CO₂e per full-time equivalent.

Our goal is to halve this figure by 2026. To achieve this, we have set annual interim targets:

Base year 2023	100 %
PLAN 2024	80 %
PLAN 2025	60 %
PLAN 2026	50 %

Even after achieving our goal, we will continue to monitor our emissions and further optimize them. Transparent reporting and regular reviews are essential components of our climate strategy and provide the foundation for climate-friendly business practices over the long term.

Because certain emissions — such as those resulting from electricity used for software development and office operations — cannot be completely avoided even in the long term, we supplement our reduction measures with targeted climate protection investments and offsets.

In addition, since 2023, we have been donating five percent of our annual profit to selected climate protection organizations and also support other projects as part of our “More Green” initiative, particularly in our local community.

We expressly regard these investments as a supplement to our emissions reductions — not a substitute for them. Consistently avoiding and reducing our greenhouse gas emissions always remains our top priority.

„We have set an ambitious goal — at BOI, we aim to emit less than one ton of greenhouse gas emissions, measured in CO₂e, per FTE per year.“

– Dr. Frank Sinner, CEO of BOI Software GmbH

Information on calculating the 2025 corporate carbon footprint

Since the base year 2023, we have been preparing an annual corporate carbon footprint report for our locations in Linz and Graz in accordance with the guidelines of the Greenhouse Gas Protocol (GHG Protocol). These reports serve as the basis for managing and evaluating our climate protection measures.

Our corporate carbon footprint fully accounts for Scope 1 (direct emissions) and Scope 2 (indirect emissions from purchased energy). Emissions from electricity consumption are calculated on a market-based basis using the supplier’s electricity mix; in addition, we also publish the location- based results. Scope 3 emissions are assessed for relevance in accordance with the GHG Protocol and – where material – included in the corporate carbon footprint. The categories considered are shown in the figure.

For the 2025 corporate carbon footprint report, we are using only ClimCalc, the accounting tool developed by the University of Natural Resources and Life Sciences, Vienna (version 2026-03-03), for the first time. In previous years, the tool was already used to validate the results from the Climate Portal for SMEs of the Austrian Federal Economic Chamber. We made this change because ClimCalc transparently documents methodological changes and regularly updates its emissions factors.

To ensure a consistent time series, all comparisons with previous years are based exclusively on the values calculated using ClimCalc. This may result in minor deviations from previously published results.

Another change is the inclusion of external staff members when they work in the office in a manner comparable to internal employees. They are now included in our calculation and have been incorporated retroactively into prior-year comparisons.

Since the financial statements were prepared in July 2026, nearly all data for the 2025 reporting year was fully available. Only for district heating consumption at the Graz site was it necessary to use the most recent consumption figure available.

A significant improvement over previous years concerns the mobility data: for the first time, all commutes could be accounted for based on fully collected data. Since the end of 2024, all commutes – including the type of transportation used – have been recorded without gaps. No extrapolation was required for 2025.

Category	considered
Purchased goods and services	Yes
Capital goods	Yes
Fuel- and energy-related activities	Yes
Upstream transportation and distribution	Yes
Waste generated in operations	Yes
Business travel	Yes
Employee commuting	Yes
Upstream leased assets	Yes
Downstream transportation and distribution	n.a.
Processing of sold products	n.a.
Use of sold products	No
End-of-life treatment of sold products	n.a.
Downstream leased assets	n.a.
Franchises	n.a.
Investments	No

Results of the 2025 corporate carbon footprint

The 2025 corporate carbon footprint report shows that our measures are having an impact. Compared to the base year 2023, we were able to halve our greenhouse gas emissions per FTE and have thus already achieved our goal in 2025! The transition to renewable energy, in particular, has contributed to a significant reduction in emissions. At the same time, the 2025 report highlights the areas where we need to further intensify our efforts to sustain this result in the long term.

In 2025, BOI generated a total of 10.5 tons of CO₂e using the market-based method. The table shows the breakdown by scope and category.

Compared to 2024, we were able to reduce our total greenhouse gas emissions by 9.3%. Scope 1 emissions fell by 73.2% compared to the previous year and by as much as 82.1% compared to the base year.

In the energy emissions category, this corresponds to a reduction of 86.7% since 2023. We also made progress in the mobility sector. Emissions decreased by 13.5% compared to the base year. By contrast, we recorded an increase in emissions from the purchase of equipment and materials. These were 131.7% higher than the baseline year's figure, mainly because refrigerant had to be refilled during scheduled maintenance for the air-conditioning systems at our Linz location and because hardware was purchased.

CO₂e per full-time equivalent (FTE) is the key metric used to manage our climate strategy. Our goal is to reduce it to less than one ton by 2026. Including all internal and external staff members, our emissions amounted to 0.84 tons of CO₂e per FTE in 2025. This means we were able to cut our emissions per FTE in half compared to the 1.77 tons recorded in the base year of 2023 and achieve our goal as early as 2025.

The results confirm that our action plan is effective. Our goal from now on is to secure this result in the long term and remain below one ton of CO₂e per FTE. If we consistently continue on this path and implement reduction measures across all areas, we are confident that we can achieve this goal.

By comparison, the location-based calculation yields total emissions of 13.1 metric tons of CO₂e. Of this total, 8.9 metric tons are attributed to Scope 3, 2.9 metric tons to Scope 2, and 1.3 metric tons to Scope 1.

Category	Total emissions (t CO ₂ e)			Emissions per FTE (t CO ₂ e/FTE)		
	2023 Base year	2024	2025	2023 Base year	2024	2025
Scope 1 market-based	7,52	5,02	1,35	0,75	0,43	0,11
Scope 2 market-based	0,37	0,24	0,30	0,04	0,02	0,02
Scope 3 market-based	9,86	6,36	8,91	0,98	0,55	0,71
Total market-based	17,75	11,63	10,55	1,77	1,00	0,84
Energy market-based	10,36	6,97	1,38	1,03	0,60	0,11
Mobility market-based	5,48	3,72	4,74	0,55	0,32	0,38
Material market-based	1,91	0,95	4,43	0,19	0,08	0,35

Action areas and measures

We can only achieve our goal of operating at net zero by working together. Climate protection is therefore an integral part of our daily work and our business decisions. Whether it's choosing how to commute to work, purchasing new hardware, or selecting our energy supplier – every action we take helps us continuously reduce our greenhouse gas emissions.

Our “Green Energy” actions made a major contribution. At our Linz and Graz locations, all electricity and the energy used for heating and cooling come exclusively from renewable sources. This was made possible through PV systems, certified green electricity, and modern air-source heat pumps. To identify further savings potential, we regularly analyze the electricity consumption and production of our photovoltaic systems.

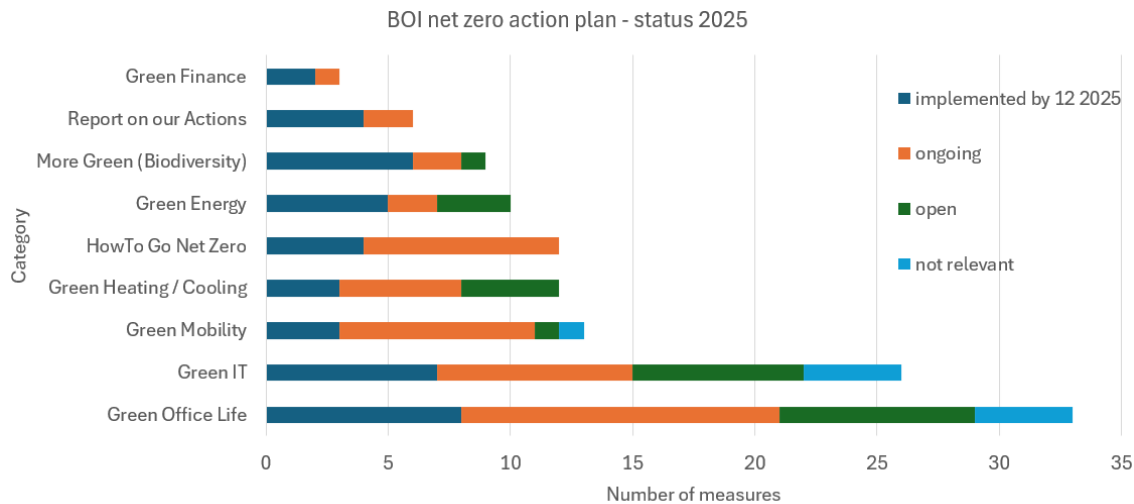
In the “Green Mobility” action area, a significantly higher proportion of commuting and business travel was undertaken by public transport or bicycle. In addition, BOI participated in the “OÖ radelt” initiative: The shared goal of 5,000 kilometers was significantly exceeded, with more than 6,000 kilometers cycled. Given the positive response, we will participate again in 2026—with an even more ambitious goal.

In “How to Go Net Zero,” we established a central data collection system and further improved the processes for gathering climate-related metrics. In “More Green,” we supported nature conservation, including through the purchase of a nutrient-poor meadow near Graz as part of the “Natur freikaufen” initiative by the Austrian Nature Conservation Association.

For external communication, we not only created a new page on www.boi.at, but also published an article in a regional newspaper and gave a presentation for the Upper Austria Climate Alliance.

We would also like to highlight our participation in the Graz Climate Pact. Since 2025, greenhouse gas emissions from our Graz site have been included in the City of Graz's Climate Pact monitoring, contributing to the city's municipal carbon footprint report.

Our Net Zero Action Plan contains 123 measures in total. The following chart shows the current implementation status of reduction measures in each area of action.

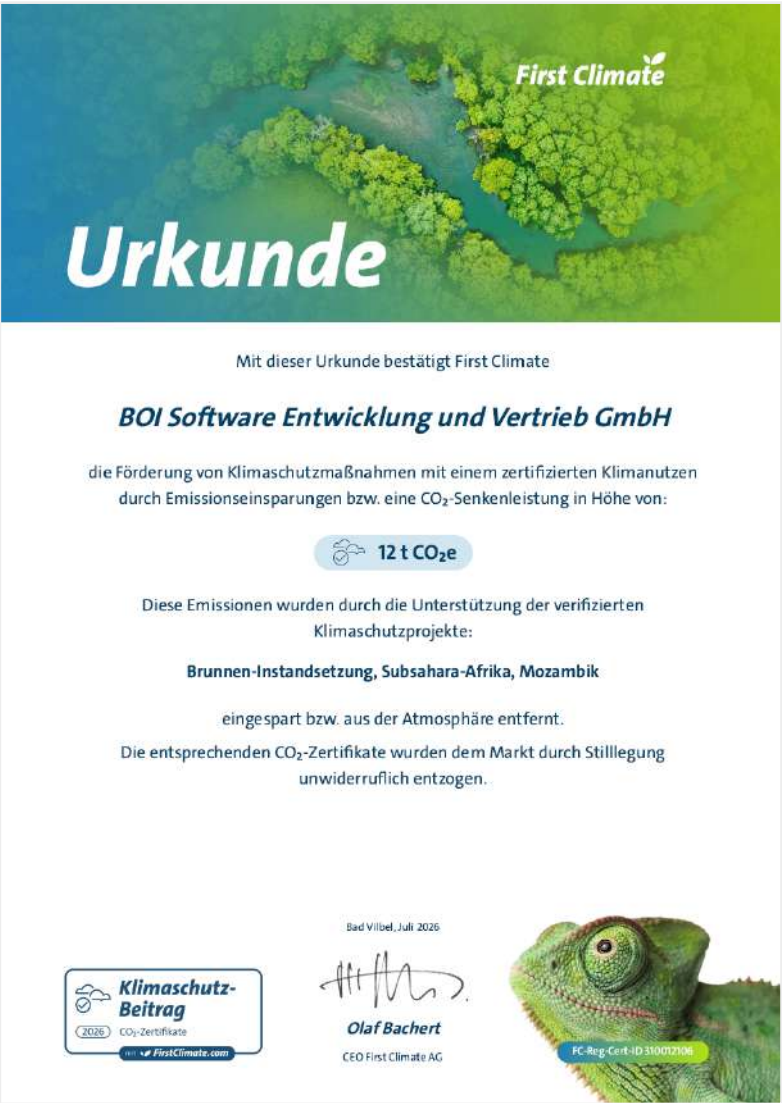


Offsetting greenhouse gas emissions

Despite consistent measures to avoid and reduce emissions, certain greenhouse gas emissions — such as those resulting from the electricity required for software development and office operations — cannot be completely avoided, even in the long term.

BOI offsets these unavoidable residual emissions by supporting carefully selected climate protection projects with verifiable and certified climate benefits. In doing so, we ensure adherence to recognized quality standards, transparency, and the permanent and verifiable reduction or removal of greenhouse gases. Offsetting complements our climate protection strategy but does not replace it. Our top priority is always the consistent avoidance and reduction of our own emissions.

We selected the following project to offset the greenhouse gas emissions generated in 2025.



BOI – FOR YOUR BETTER ORGANIZED INFORMATION

➔ Convincing Software

Efficient and audit-proof. High-performance and ultra-fast. Company-wide use for all databases and operating systems.

➔ Efficient Service

Over 45 years of experience. Excellent, dedicated team. One-stop consulting, technology and implementation.

➔ Certified. Secure. Future-focused.

We are certified to ISO/IEC 27001. This certification confirms our high standards in handling information and data, as well as our ongoing development in the field of information security.

BOI - We set an example.

- ➔ Our vision is a society in which economic management goes hand in hand with social commitment and ecological action.
- ➔ Our mission is to make the best possible contribution to ensuring sustainable development on an economic, social and ecological level.
- ➔ We operate on a net zero manner basis and take numerous measures to reduce our greenhouse gas emissions.
- ➔ We pay attention to the well-being of our employees and take measures to protect their health.
- ➔ We consistently donate 10% of our annual profit to social and environmental organizations.



BOI Software Entwicklung und Vertrieb GmbH

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Your expert for table management.

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