

BOI GOES NET ZERO

BOI BETTER
ORGANIZED
INFORMATION



BOI GOES NET ZERO

Climate protection strategy and action plan

Dear readers,

We are all facing existential threats from climate change. Only by making collective changes to our lifestyles and economic practices can we avert climate catastrophe and secure a liveable environment for ourselves and future generations. We all share the responsibility of drastically reducing greenhouse gas emissions. We are therefore calling for strong climate policies that enable a socially just transition to a climate-friendly economy and global net zero emissions. However, it is not only governments worldwide that we are calling on to do their part; we also want to contribute ourselves.

Our family business BOI has stood for responsible business practices for over 45 years. Our economic activities in software development go hand in hand with social commitment and ecological action. We consider the challenges posed by climate change to be crucial.

For 15 years, we have been implementing targeted measures to minimize the environmental impact of our economic activities. In line with our philosophy of „better organized information,“ we aim to enhance our climate protection initiatives and contribute to the realization of the Paris Climate Agreement’s objectives as BOI. For this reason, we have committed ourselves to drastically reducing our greenhouse gas emissions, aiming to emit no more than 1 ton per employee from 2026 onwards. We will offset the unavoidable residual emissions with measures to eliminate and permanently store greenhouse gases. This will ensure that no emissions from our activities remain in the atmosphere, allowing us to operate at net zero. We can and must achieve this goal together, from management to individual employees.

In July 2024, we presented our first corporate carbon footprint and an action plan containing numerous measures. In this report, we are pleased to share our progress over the last 12 months and explain how we at BOI, as a small IT company, intend to achieve our goal.

Our vision is a world in which climate protection is part of every company’s agenda. BOI wants to set an example and inspire others to take similar steps.

August 2025

The BOI Software Entwicklung und Vertrieb GmbH team

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Summary

BOI is clearly committed to its responsibility in the fight against climate change. Our goal is to reduce greenhouse gas emissions to less than 1 ton of CO₂e per full-time equivalent by 2026 – in line with the goals of the Paris Climate Agreement. We want to achieve this ambitious goal by implementing consistent reduction measures and offsetting unavoidable emissions.

Results for 2024

- ➔ Our total emissions amounted to 13.68 t CO₂e, which corresponds to a 28 % reduction compared to 2023.
- ➔ Per FTE, we emitted 0.77 fewer tons of CO₂e, which corresponds to a 39 % reduction.
- ➔ The main contributors were the areas of energy (7.46 t CO₂e) and mobility (5.34 tCO₂e).

Structure & Organization

- ➔ Establishment of a central, excel-based data collection system for ongoing monitoring.
- ➔ Improvement of data quality, e.g., detailed recording of emissions from commuting and business trips.
- ➔ Close involvement of all employees through meetings, workshops, and joint goal pursuit.

Measures & Areas of Action

1. **Green Office Life** – paperless office, recycling, regional and fair food, sustainable procurement.
2. **Green IT** – durable and repairable hardware, green coding, performance optimization (up to 97% faster table access for customers).
3. **Green Mobility** – public transportation, electric cars for exceptions, no air travel, public transportation tickets for employees.
4. **Green Heating/Cooling** – replacement of old gas heating systems with air source heat pumps. (largest CO₂ reduction in 2024).
5. **How to go Net Zero** – teamwork, internal knowledge platform, continuous improvement of climate accounting, compensation.
6. **Green Energy** – second PV system (5 kWp), 100% certified green electricity, energy-saving measures in everyday life.
7. **More Green (Biodiversity)** – flower meadow, insect hotel, 5% of annual profits donated to environmental NGOs.
8. **Report on Our Actions** – annual report, communication on website and LinkedIn.
9. **Green Finance** – sustainable financial investments, green bank account, sustainable pension fund.

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Our Goal

According to the German Federal Environment Agency (UBA), global per capita emissions of CO₂ equivalents (CO₂e) must be reduced by at least 50 percent by 2050 compared to the base year 1990 in order to limit global warming to well below 2°C, as outlined in the UN Paris Agreement. This requires reducing per capita emissions to less than one ton of CO₂e per year.

Although we know that we can only collect our key figures related to the working environment, we use this approach as a reference for our target setting. Therefore, we select greenhouse gas emissions per employee as the most significant key figure for BOI in climate accounting, as this figure allows for year-on-year comparability despite changes in company size. In the base year of 2023, our greenhouse gas emissions equaled 1.34 tons of CO₂e per employee and 2 tons of CO₂e per full-time equivalent (FTE).

„We have set ourselves an ambitious goal – by 2026, we want to reduce our per capita greenhouse gas emissions (FTE) at BOI to less than 1 ton of CO₂e per year.“

– Dr. Frank Sinner, CEO of BOI Software GmbH

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

This means that we want to reduce our greenhouse gas emissions by half in three years by significantly cutting them across the entire company in all categories. Since 2023, we have been calculating and publishing our carbon footprint on our website. Transparent reporting and regular reviews are crucial to ensuring that we are operating at net zero.

Our economic activities inevitably continue to generate emissions, e.g., through the electricity required for our software development and office operations. That is why we have been donating 5% of our annual profits to NGOs for climate protection measures since 2023 and are implementing further measures for More Green, including in our immediate vicinity. It goes without saying that these investments are merely a supplement and in no way serve as a substitute for our efforts to further reduce our emissions.

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Materiality Analysis

BOI is a small, highly specialized IT company with currently 17 employees. Our greenhouse gas emissions are generated at our two locations in Linz and Graz, on the one hand through everyday office operations and on the other hand through the operation of our server landscape for software development: electricity and (district) heating requirements for the offices, server cooling, mobility through business trips, our employees' commutes to the office, the purchase of office supplies and new hardware, and (negligibly) our waste generation.

For the base year 2023 and the year 2024, we have carried out a comprehensive assessment of our greenhouse gas emissions for both of our locations. This assessment was prepared in accordance with the Greenhouse Gas Protocol criteria. We used the „Climate Portal for SMEs¹“, a publicly available tool from the Austrian Chamber of Commerce, and verified the results with the „Clim Calc²“, a tool from the BOKU University.

In our corporate climate footprint calculations, we fully accounted for Scope 1 (direct emissions from company facilities) and Scope 2 (indirect emissions from purchased energy). As in 2023, electricity is calculated using the previous method and not on a location-specific basis.

The following categories are taken into account for Scope 3:

Categorie	Considered	Justification
Purchased goods and services	yes	own data collection, incl. materials requested in the accounting tools
Capital goods	yes	own data collection, incl. IT equipment requested in the accounting tools
Energy- and fuel-related activities	yes	
Upstream transport and distribution	yes	own data collection, consumables and equipment
Waste	yes	own data collection, no hazardous substances
Business travel	yes	own data collection
Employee commuting	yes	own data collection
Leased tangible assets	no	n.a. no leasing (emissions from company car are included in Scope 2)
Downstream transport and distribution	no	not considered
Processing of sold products	no	n.a. no processing of standard software by customers etc.
Use of sold products	no	electricity demand for customer use of the software currently not considered
End-of-life treatment of sold products	no	n.a. deinstallation of software
Verleaste Sachanlagen	no	n.a. as there is no leasing
Franchise	no	n.a. as there is no franchise
Investments	no	currently not considered

1 This tool is available at: <https://wk.esg-portal.at/>

2 This tool is available at: <https://klimaneutralität.boku.ac.at/projects/climcalc/>

Structure & Organization

For a small IT company like ours, preparing a corporate carbon footprint report is particularly challenging because it must be done during ongoing operations alongside many other important activities. The following points were crucial in this regard:

1. Clarify responsibilities and define who is responsible.

Ms. Daniele Haiböck-Sinner was assigned the role of sustainability manager. She has relevant experience, including the management of the first corporate carbon footprint project in 2023. Mr. Alexander Raich set up monitoring Data collection was distributed among several people and primarily carried out by Ms. Martina Haiböck and Ms. Mariam Nazemi. Ms. Victoria Hainz was responsible for the graphic design of our Net Zero Progress Report.

2. Establishing central data collection

We set up our central data collection for climate accounting using Excel. This system allows us to easily compare our results with those from the previous year and forms the basis for ongoing monitoring.

3. Improving data quality

While the 2023 corporate carbon footprint was based on available data and included estimates (Scope 3), the quality of the data was significantly improved in 2024, including:

- Emissions from commuting can now be calculated directly from entries in the time recording system.
- Forms for business trips only contain information on the kilometers traveled per mode of transport.
- Purchases of office supplies and IT equipment are continuously recorded in the central document management system.

4. Continuously involving employees

We can only achieve our goal together. That's why, as in the previous year, organizing Net Zero Meetings with all employees was particularly important. We are proud that the entire BOI team, including management, is involved in implementing the reduction measures.

5. Set a schedule

Since we do not receive some data (e.g., operating cost statements) until midyear, summer is the ideal time to calculate the previous year's emissions. The publication of the results in the summer will therefore be maintained in the future.

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Results of Corporate Carbon Footprint 2024

In 2024, we emitted 13.68 tons of greenhouse gases. The largest share was generated in Scope 3 with 8.39 tons, followed by Scope 1 with 5.10 tons. The share of Scope 2 is negligible at 0.19 tons. In terms of individual categories, 55% of emissions (7.46 tons) were generated in the energy sector, followed by 39% (5.34 tons) from our mobility. Compared to the previous year, we reduced our overall emissions by 5.37 tons (28%). Specifically, we saved 3.29 tons in Scope 3, 1.95 tons in Scope 1, and 0.13 tons in Scope 2.

Our goal is to reduce CO₂e emissions to less than 1 ton per FTE by 2026. Therefore, monitoring this key figure is crucial for us. Based on our results in 2024, we will have saved 0.77 tons per FTE, representing a 39% reduction compared to 2023. This means we have significantly exceeded our target of minus 20% in the first year.

Categorie	Unit	Base year 2023	CO2e emissions 2024 total			Base year 2023	CO2e emissions 2024 per FTE		
			Year 2024	Δ to base year	Δ % to base year		Year 2024	Δ to base year	Δ % to base year
Scope 1	to CO2 eq.	7,05	5,10	-1,95	-0,28	0,74	0,46	-0,28	-0,38
Scope 2	to CO2 eq.	0,32	0,19	-0,13	-0,41	0,03	0,02	-0,02	-0,50
Scope 3	to CO2 eq.	11,68	8,39	-3,29	-0,28	1,23	0,75	-0,47	-0,39
Energy	to CO2 eq.	10,34	7,46	-2,88	-0,28	1,09	0,67	-0,42	-0,38
Mobility	to CO2 eq.	6,73	5,34	-1,39	-0,21	0,71	0,48	-0,23	-0,32
Material	to CO2 eq.	1,95	0,84	-1,11	-0,57	0,20	0,08	-0,13	-0,63
Waste	to CO2 eq.	0,03	0,03	0,00	0,12	0,00	0,00	0,00	-0,05

„In 2024, BOI invested heavily in climate protection. We replaced our heating system, switched to green electricity, reduced our car travel, and now operate as a paperless office. These efforts are paying off! Within a year, we reduced our greenhouse gas emissions by 39% per FTE.“

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

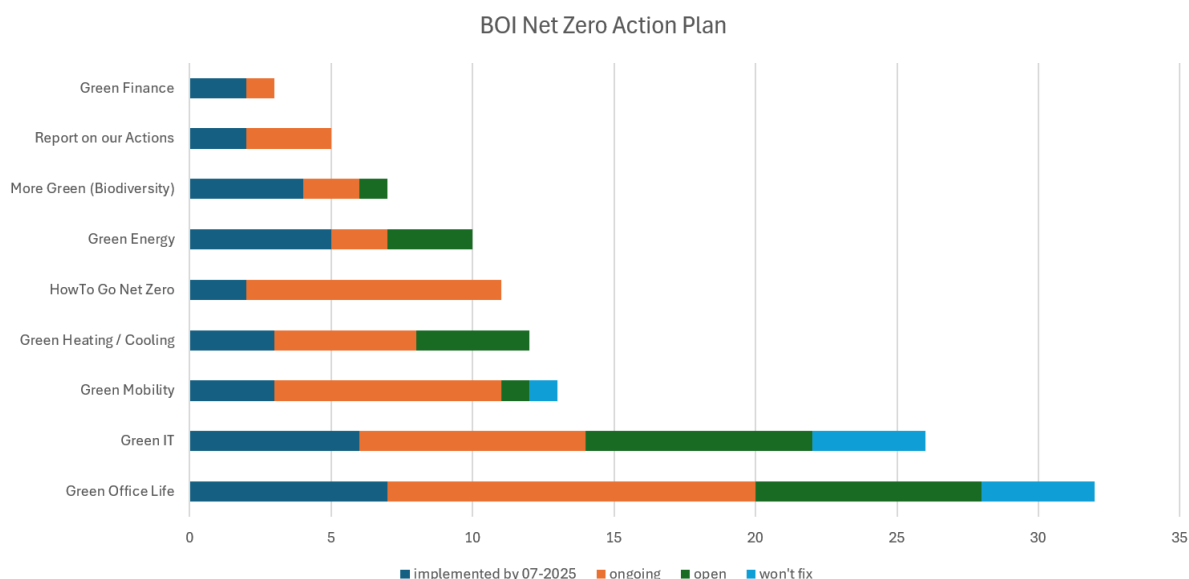
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Areas of Action and Measures

The result of 13.68 tons of CO₂e emissions is the outcome of our long-standing focus on sustainable business practices and the measures and investments we implemented last year. We will continue to take sustainable steps in the various categories.

We updated our Net Zero Action Plan in the first half of 2025 during workshops with all employees. The plan contains 119 individual measures to help us achieve our ambitious goal of limiting CO₂e emissions to a maximum of 1 ton of CO₂e emissions per FTE. For each measure, we have defined the reduction and implementation potential, the costs, and planned implementation period. We are pleased that we are all working on these measures as a team, as every saving, no matter how small, contributes to improving our carbon footprint.



„In spring 2024, I had the opportunity to provide scientific support to BOI in developing the measures as part of the first corporate carbon footprint. I was impressed by the large number of measures formulated and the commitment of all employees.“

– Dr. Ingrid Kaltenegger, JOANNEUM RESEARCH Forschungsgesellschaft mbH

Areas of action & measures



1. Green Office Life

Our everyday office life provides many opportunities to work in a climate-friendly way. We have defined 32 measures for how we want to achieve this goal. Most of them are already being implemented, some are waiting in the wings, and we have discarded others when better alternatives emerged. For example: we decided not to use refillable toner cartridges. Instead, in April 2024, we switched to a paperless office and are trying to minimize our overall toner consumption.

Examples of measures that have already been implemented include:

- We only use recycled paper and certified printing materials and avoid plastic film in our marketing documents.
- Proper recycling and strict waste separation are a matter of course for us.
- Responsible use of food.
- Production of soda water with SodaStream, apple juice from a regional farm (no plastic bottles).
- Organic fair trade coffee/tea.
- Change in purchasing office supplies: criteria for suppliers (including environmental criteria, certificates).
- When ordering food, we look for vegetarian options and check the type of delivery.

„We look for trustworthy labels on all our purchases, including beverages, the weekly fruit basket, cleaning products, and general office supplies. Switching to electronic invoices helped us transition to a paperless office.“

– Mariam Nazemi, Front Office at BOI Software GmbH

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2. Green IT

As a software manufacturer, the topic of Green IT is particularly important to us. We live by this principle in both the equipment and operation of our server landscape and in our programming. We have developed 26 measures in this area.

Energy efficiency and repairability are key criteria for us when purchasing new devices. We use our hardware for as long as possible and make repairs a priority over new purchases. Discontinued devices are donated to NGOs for reuse.

Our current focus is on implementing green coding: we are developing measures to optimize storage space and power requirements in both the development and usage phases of our software products, using CI/CD and agile methods to increase efficiency, and relying on cloud platforms for dynamic resource utilization. "Tree shaking" and API reuse ensure smart, lean code.

Our software products also contribute to climate protection for our customers. BOI's TABEX4 and JTC products improve table access performance, reducing access times by up to 97% compared to direct access to relational databases. This results in savings on cooling and power consumption.

„Green coding aligns with the development principles that we at BOI have practiced for a long time. Optimal performance and efficiency of our software is very important to us. The fact that this also reduces greenhouse gas emissions is a great incentive for us.“

– DI Dieter Müller-Wipperfürth, Technical Director at BOI Software GmbH

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3. Green Mobility

Most of our work is done in a hybrid manner, either at our locations in Linz and Graz or via teleworking. As a result, we travel frequently between our homes, the office, and other locations. We have developed thirteen measures for the area of mobility.

For many years, we have primarily used public transportation for business trips. An electric car is only available for company trips when public transportation is not possible. We do not fly at all. This is possible because all of our customers are located in Europe.

We support our employees' climate-friendly travel to the office by covering public transportation costs. They can also use these tickets for personal travel, which reduces their personal carbon footprint. In addition, we provide bicycle tools for free use in the office. We are delighted when our customers and suppliers travel by public transportation and like to thank them with a small, sweet gift.

The additional electricity consumption resulting from our employees working from home has been considered in the 2024 corporate carbon footprint.



4. Green Heating / Cooling

This area encompasses a total of 12 measures, including our largest investment in climate protection.

Our office in Linz is housed in two small buildings dating from the interwar period of the last century. The old gas heating systems produced most of the greenhouse gases.

Therefore, the greatest potential for reduction lay in switching from gas heating to an air heat pump for both buildings. This measure was implemented in June 2024.

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5. How to Go Net Zero

Climate protection is teamwork!

Since we can only go down this path together, we encourage our employees to adopt climate-friendly behaviors. First and foremost through knowledge, whether through

- ➔ Events on the topic of climate protection, such as climate workshops for further work on the Net Zero Action Plan, or after-work events. For example, we hosted a movie night on the topic of „Ideas for Public Transportation.“
- ➔ Establishment of an internal climate protection knowledge center, freely accessible to all employees in our central document management system.

It is crucial to implement climate protection measures as a team. Due to the great interest shown by the entire team, the original plan for a smaller BOI Green Team was rejected. Now, the entire team is invited to the Net Zero events. The 11 measures in this area also include all activities to improve and update our carbon footprint, including:

- ➔ Central data collection.
- ➔ Improvement of the database, e.g., generating missing relevant data (teleworking).
- ➔ Identifying key drivers and updating the Net Zero Action Plan.
- ➔ Last but not least: offsetting remaining greenhouse gas emissions.

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6. Green Energy

We develop innovative software products for various operating systems. Our IT systems must therefore be continuously available on these operating systems, both for our own development and for customer support. This means that we have a high demand for electricity and energy to cool our servers.

The most important measures since the beginning of 2024 have been:

- ➔ Construction and commissioning of a second photovoltaic system with 12 modules and 5 kWp output in March 2024.
- ➔ Purchasing all of our electricity exclusively from certified green energy since April 2024.

We are continuously integrating measures into our daily work to reduce our electricity consumption, such as consistently switching off electronic devices when we are away or using energy-saving mode. We have installed on-off power strips at every workstation. And it goes without saying that we switch off the lights when they are not needed.

7. More Green (Biodiversity)

In the More Green category, we summarize measures aimed at promoting climate protection, nature conservation, and biodiversity.

We implement measures on site, such as planting a flower meadow in the office garden or installing an insect hotel. We do not use insecticides or pesticides in our garden.

We also support measures that promote climate protection elsewhere: every year, we consistently donate 5% of our annual profits to environmental organizations. Additionally, we collaborate with NGOs and environmental organizations to promote joint sustainability projects.



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8. Report on Our Actions

Do good and talk about it—we take this to heart! Communicating our climate protection efforts is therefore very important to us, and we do so online via our website and our LinkedIn account. Our annual progress report is also published there. The first one is currently in your hands.



9. Green Finance

This area currently comprises three measures:

- ➔ For over 10 years, we have been purchasing predominantly sustainable financial investments.
- ➔ We have opened a green account.
- ➔ We have reviewed our company pension fund with regard to sustainability. For several years now, the Valida pension fund has been awarded the Gold Certificate from the Austrian Society for Environment and Technology (ÖGUT), the best possible rating for the sustainable orientation of company pension funds. The decisive factor here was above all the fulfillment of strict criteria in capital investment. For example, the Valida pension fund's sustainability concept excludes weapons, human rights violations, and fossil fuels.

„We are confident that by implementing all these measures, BOI will achieve its ambitious goal of a maximum of 1 ton of CO₂e per FTE by 2026. Any remaining emissions will be offset each year. We are certain that this will enable us to make our possible contribution to global climate protection.“

– Dr. Frank Sinner, CEO at BOI Software GmbH

Compensation for greenhouse gas emissions



Mit dieser Urkunde bestätigt First Climate

BOI Software Entwicklung und Vertrieb GmbH

die Förderung von Klimaschutzmaßnahmen mit einem zertifizierten Klimanutzen
durch Emissionseinsparungen bzw. eine CO₂-Senkenleistung in Höhe von:

 **14 t CO₂e**

Diese Emissionen wurden durch die Unterstützung des verifizierten
Klimaschutzprojektes:

Sauberes Trinkwasser, Kenia, Nigeria

eingespart bzw. aus der Atmosphäre entfernt.

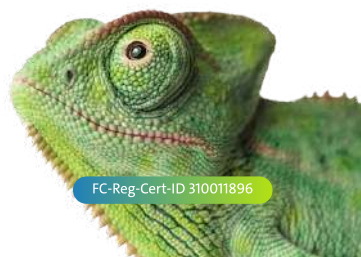
Die entsprechenden CO₂-Zertifikate wurden dem Markt durch Stilllegung
unwiderruflich entzogen.

Bad Vilbel, August 2025



Olaf Bachert

CEO First Climate AG



FC-Reg-Cert-ID 310011896

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Outlook for 2026

We will present the next corporate carbon footprint for the 2025 calendar year in the summer of 2026.

Our goal is to continuously reduce our greenhouse gas emissions. We will therefore continue to implement as many reduction measures as possible and as appropriate, while continuously adding new measures to our Net Zero Action Plan. Additionally, we aim to improve the data foundation for our climate accounting.

With our location in Graz, we have joined the Graz Climate Pact³. The Climate Pact is based on voluntary participation. As a signatory, we are committed to contributing to climate protection within our own area of responsibility and to working together with other companies to achieve the goal of a climate-neutral Graz by 2040. As part of the Climate Pact, we have committed ourselves to publicly monitor our progress. In the future, we will verify and publish the results of our corporate climate footprint using the pact's tools.



Klima-Pakt-Unterzeichner:in

BOI

„Unsere Vision ist eine Gesellschaft, die ökonomi
Wirtschaften mit sozialem Engagement und
ökologischem Handeln vereint.

Unser zentrales Klimaschutzziel ist es, ab 2026
mit netto null CO₂e-Emissionen zu wirtschaften.“

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³ See https://www.klimaschutz.graz.at/cms/beitrag/10430604/11269117/Als_Wirt_schaftstreibende_und_Organisation_mitmachen.html

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 in a net zero manner 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

Over 45 years of success and innovation.
Your expert for table management.

We develop innovative software solutions for audit-proof data maintenance and high-performance data access to better organize the management of your critical data.

ISO/IEC 27001 certified. Secure. Future-focused.

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