The 2022 emissions have been reported in compliance with the GHG Protocol Corporate Accounting and Reporting Standard, which outlines requirements and guidance for companies and organizations creating a greenhouse gas (GHG) emissions inventory. The outcomes presented in this statement are specific to the year 2022. To address the uncertainty in emission factors, a 10% markup has been incorporated into all calculations.

ESMT Berlin opted for an operational control approach to establish the parameters for Greenhouse Gas (GHG) reporting. ESMT does not generate any Scope 1 emissions or maintain a vehicle fleet. Our emission reporting is confined to specific categories, including heating, electricity use, remote work, waste, facility supply, and employee commuting. The emission factors for the total emissions incorporate market-based heating and electricity information, in accordance with the GHG Protocol. In 2022, our heating market-based emission factor was 7.10 g/kWh, and our electricity market-based emission factor was 256 g/kWh. The remaining data has been approximated using Plan A software. A comma is used as a thousands separator, and a dot is used as a decimal separator.

Emissions, categorized by scopes and expressed in t CO₂e, are as follows:

**SCOPE 1**
- 0 t CO₂e (TOTAL)
- 0 t CO₂e VEHICLE FLEET
- Not available FUGITIVE EMISSIONS

**SCOPE 2 (MARKET-BASED)**
- 434.25 t CO₂e (TOTAL)
- 12.09 t CO₂e HEATING
- 422.16 t CO₂e ELECTRICITY
- Not available HOSTED SERVERS

**SCOPE 3**
- 151.46 t CO₂e (TOTAL)
- 53.94 t CO₂e WORKING FROM HOME
- 6.88 t CO₂e WASTE
- 66.92 t CO₂e FACILITY SUPPLY
- 23.72 t CO₂e EMPLOYEE COMMUTE
- Not available CLOUD SERVERS
- Not available BUSINESS TRAVEL

**TOTAL EMISSIONS (MARKET-BASED)**
- 585.71 t CO₂e