

# Assurance Statement: CO<sub>2</sub> Footprint 2023

## Bystronic Laser AG

**Swiss Climate was commissioned by Bystronic Laser AG (hereinafter called Bystronic) to provide assurance on its 2023 carbon footprint data (scope 1, 2 and 3) published in the company's annual reporting as well as for the response submitted to CDP.**

### INTENDED USERS

The intended users of this assurance statement are the management and stakeholders of Bystronic. More specifically, the not-for-profit organisation CDP and the investors linked to CDP belong to the stakeholders of Bystronic and are interested in the results of an externally verified carbon footprint. The results of the verified footprint will be included in the yearly online questionnaire.

Bystronic, with its headquarters at Industriestrasse 21, CH-3362 Niederönz, is a Swiss-origin international technology company in the field of sheet metal processing. Alongside its home market of Switzerland, Bystronic is active in over 30 countries. Its focus lies on the automation of the entire material and data flow of the cutting, bending and welding process chain. The portfolio includes laser-cutting systems, press brakes and corresponding automation, software solutions and comprehensive services.

### RESPONSIBILITIES OF BYSTRONIC AND OF THE ASSURANCE PROVIDER

The management of Bystronic has sole responsibility for the preparation and content of its submission to CDP and for the development and maintenance of its carbon management system, including the calculation of the reported carbon footprint.

Swiss Climate was commissioned to assure the carbon emissions data relating to Bystronic's 2023 Greenhouse Gas accounting for the company's annually published sustainability report and for the CDP submission. This assurance statement represents Swiss Climate's independent and balanced opinion on the content and accuracy of the information resulting in the CO<sub>2</sub><sup>1</sup> footprint and environmental data held within.

### ASSURANCE STANDARDS AND LEVEL OF ASSURANCE

Swiss Climate undertook the assurance in accordance with **AA1000 Assurance Standard (AA1000AS v3) Type 2 moderate-level assurance**, covering:

- the evaluation of adherence to the **AA1000 Principles** of Inclusivity, Materiality, Responsiveness, and Impact (the Principles); and
- the reliability of carbon footprint data from **scope 1, 2 and 3 emissions sources**.

The information on which the carbon footprint is based has been selected based on the materiality determination and is meaningful to the intended users of the assurance statement. In addition, Swiss Climate used the *The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (Revised Edition, 2004)* to

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<sup>1</sup> In the following document, the term "CO<sub>2</sub>" is used as a synonym for "CO<sub>2</sub>e" and includes the sum of CO<sub>2</sub> and other emissions (e.g. methane (CH<sub>4</sub>), nitrous oxide (N<sub>2</sub>O)).

evaluate Bystronic's specified carbon footprint performance data and its adherence to the AA1000 Principles. Important criteria mentioned by the Greenhouse Gas Protocol considered during this assurance process are relevance, completeness, consistency, transparency and accuracy.

## CARBON FOOTPRINT: SCOPE, LIMITATIONS AND PROCESSES

**Data period:** The carbon emissions data cover the period from 01 January 2023 to 31 December 2023.

**Organisational boundaries:** Bystronic took an operational control approach to define the organisational boundaries. The organisational boundaries include 10 production, assembly and pre-owned business sites as well as 29 sales companies worldwide.

**Operational boundaries:** The emission sources in scopes 1, 2 and 3 (categories 1, 2, 3, 4, 5, 6, 7, 9, 11, 12) are accounted for in accordance with the GHG Protocol.

**Limitations:** Referring to the GHG Protocol, no significant emission sources have been excluded for scopes 1, 2 and 3.

### Activity data scope 1 and 2:

- For the emissions linked to heating, electricity consumption and cooling agents, activity data based on measurements and invoices are collected for each site.
- For emissions linked to business trips and transports, fuel consumption and/or mileage were provided by the site. Where both fuel consumption and mileage were provided, fuel consumption was used to calculate emissions. Where no fuel consumption information was provided, the emission factor per kilometre driven was used to calculate emissions.

### Activity data scope 3:

- For the financial years 2020 to 2022, only 2 out of 15 categories were included: purchased goods and services (Category 1) and use of sold products (Category 11)
- Based on these 2 categories, Bystronic set its science-based target for Scope 3
- For financial year 2023, all relevant categories within Scope 3 (categories 1, 2, 3, 4, 5, 6, 7, 9, 11, 12) have been calculated at the corporate level, largely based on central procurement data from the SAP database.

### Process of activity data collection:

- The specific data was made available by the individual Bystronic locations via data collection in Jedox (tool for data collection and emissions calculation) and by central procurement data from the SAP database (Scope 3 activity data)
- The data was then evaluated and checked by Vianney Courbon (Bystronic). The activity data check included the following aspects: the analysis of the data collection methodology, the completeness of the data (especially compared to the defined emission sources) and the development of consumption and emission patterns over time (2021-2023). In the event of anomalies, i.e., where plausibility was questioned, the respective location was consulted for feedback. This resulted in either confirmation of accuracy or correction of the data.
- All sites were directly managed by Vianney Courbon for the clarification of questions and uncertainties as well as in the process of checking the activity data.

### Calculation of emissions:

- Vianney Courbon was also responsible for the calculation of the corporate carbon footprint for all sites.
- For the reporting year the emission factors were collected by Vianney Courbon from the following sources: Probas, ecoinvent, IPCC, ADEME
- The total CO<sub>2</sub>e emissions of Bystronic are reported based on activity data multiplied by the corresponding emission factors.
- The specific data was collected in accordance with the defined accounting period for the year 2023.

Carbon Footprint: Swiss Climate has verified the following greenhouse gas emissions for the year 2023:

Emission source	t CO <sub>2</sub>
<b>Scope 1, total</b>	<b>6'406</b>
– stationary energy consumption (natural gas, heating oil)	1'836
– mobile energy consumption (service fleet, trucks)	4'152
– cooling agents	417
<b>Scope 2, total (market-based)</b>	<b>4'384</b>
– stationary electricity consumption	3'517
– district heating	840
– mobile energy consumption (electric vehicles)	26
<b>Total Scope 1 + Scope 2 (market-based)</b>	<b>10'789</b>
<b>Scope 3, total</b>	<b>1'116'876</b>
– Cat 1 – Purchased goods & services	302'927
– Cat 2 – Capital goods	557
– Cat 3 – Fuel and energy related not included in Scope 1 or 2	1'970
– Cat 4 – Upstream transportations and distribution	2'884
– Cat 5 – Waste generated in operations	157
– Cat 6 – Business travel	4'078
– Cat 7 – Employee commuting	10'049
– Cat 9 – Downstream transportation and distribution	14'593
– Cat 11 – Use of sold products (country spec. emission factor method)	776'783
– Cat 12 – End-of-life treatment of sold products	2'877
<b>Total Scope 1, 2 (location-based) and 3</b>	<b>1'127'665</b>

## DESCRIPTION OF ASSURANCE METHODOLOGY

Swiss Climate's assurance methodology included the following activities:

- Desk Review: Swiss Climate checked the documents provided by Bystronic against the criteria of the GHG Protocol.
- Remote audit: Verification was carried out by means of interviews and additional verification material based on the criteria of the GHG Protocol. Virtual meetings were held with Bystronic (Vianney Courbon) in June 2023, including:
  - Verification of AA1000 Principles of Inclusivity, Materiality, Responsiveness, and Impact (the Principles)
  - Verification of activity data accuracy, audit of standards, operational and organisational boundaries, data quality, methodologies, conversion factors and calculations used, with an emphasis on the plausibility of the information
  - Review of responsibilities, processes and systems used to gather and consolidate carbon footprint data
- Follow-up: Swiss Climate checked verification documents and corrections made.

## FINDINGS AND CONCLUSIONS CONCERNING ADHERENCE TO THE AA1000 PRINCIPLES

Principle	Comments
<b>Inclusivity:</b> People should have a say in the decisions that impact them	Bystronic establishes partnerships with organisations such as CDP, in order to improve its sustainability and carbon management performance. Important stakeholders made an integral part of determining relevant sustainability topics and the identification of emission reduction measures.
<b>Materiality:</b> Decision makers should identify and be clear about the sustainability topics that matter	In its annual sustainability report, Bystronic evaluates the relevance and significance of climate change and energy to the company and its stakeholders. Furthermore, the carbon footprint as a tool to measure performance related to the materiality criteria. Bystronic has not followed entirely the GHG Protocol guidance on screening of Scope 3 activities. It is recommended that the screening will be done thoroughly after this methodology (see page 11 of Scope 3 Calculation Guidance).
<b>Responsiveness:</b> Organisations should act transparently on material sustainability topics and their related impacts	In order to meet the interests of its stakeholders, Bystronic is committed to mitigating its negative environmental, social and economic impacts and reducing its greenhouse gas emissions, and therefore implements a series of measures. Bystronic communicates its performance in its annual sustainability report and in its response to CDP every year.
<b>Impact:</b> Organisations should monitor, measure, and be accountable for how their actions affect their broader ecosystems	Bystronic monitors its actions through the annual carbon footprint. Bystronic also has goals to reduce greenhouse gas emissions and therefore takes into account the global challenge regarding climate change.

**Nothing came to Swiss Climate's attention to suggest that Bystronic's carbon management and carbon footprint did not adhere to the AA1000 Principles of Inclusivity, Materiality, Responsiveness and Impact.**

## FINDINGS AND CONCLUSIONS CONCERNING THE RELIABILITY OF THE CO<sub>2</sub> FOOTPRINT

Swiss Climate planned and performed its work to obtain the information, explanations and evidence considered necessary to provide a moderate-level assurance that the carbon footprint emissions for the period from 01 January 2023 to 31 December 2023 are fairly stated.

**Swiss Climate did not find evidence to insinuate that the processes and systems in place to collect the data and to calculate the carbon footprint are such that the company's carbon management performance would be erroneously described, and that the carbon footprint would not fulfil the criteria of relevance, completeness, consistency, transparency and accuracy.**

## FURTHER RECOMMENDATION

Some methodological improvements have been communicated through a report directly to Bystronic for consideration in future carbon footprint calculations.

## ASSURANCE PROVIDER

Swiss Climate, headquartered in Bern, is a leading consultancy and service provider in the area of CO<sub>2</sub> management and sustainability. Our interdisciplinary team is made up of experts from the fields of environmental science and technology, economics, sustainability and corporate social responsibility (CSR). Swiss Climate has already established and verified more than 300 corporate carbon footprints. Therefore, Swiss Climate's research team has the relevant professional and technical competencies and experience to conduct an assurance to the AA1000 standard (AA1000AS v3).

Swiss Climate has not provided any services to Bystronic that could conflict with the independence of this work, and therefore is able to provide an independent and impartial statement.

Bern, 13 June 2024

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