ELCA Group

Greenhouse Gas Report 2024

ELCA

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MESSAGE FROM THE EXECUTIVE BOARD

In this 'Green House Gas Report 2024', we present all stakeholders of the ELCA Group with calculations of the greenhouse gas emissions caused directly or indirectly by our activities.

In accordance with current standards, these key figures are divided into scopes 1, 2 and 3.

Scope 1 includes emissions from sources that ELCA controls directly, for example the heating and cooling our offices.

Scope 2 are emissions that originate from where the energy we purchase and consume is generated. In our case, this is primarily the electricity that we use.

Scope 3 comprises the emissions for which we are indirectly responsible in our value chain.

In other words, the products of suppliers, but also the journeys of your employees to and from the offices. We also set some clear targets for your behavior for the next years.

We have decided to lighten up these sober figures with testimonials from our employees.

Behind all efforts to reduce CO2 equivalents are ultimately people who make the change possible through their commitment, but above all through their actions.

I wish you an interesting read.

Laurent Wassenberg

General Secretary ELCA Group

PURPOSE OF THE REPORT

ELCA Group

Statement and Purpose

ELCA Group is an IT service company that is committed to high standards of Environmental Sustainability, Social Responsibility, Corporate Governance and Ethics, as well as Employee Engagement and Well-being.

We recognize that these core ESG topics are interconnected and require ongoing attention to ensure that we are creating a positive impact in our communities and beyond.

Our ESG charter outlines the commitment to these topics, including lowering our energy usage through increased efficiency and the adoption of renewable energy sources, minimizing waste while enhancing recycling efforts, and cutting down our greenhouse gas emissions.

We also commit to using technology to create a positive impact in society by engaging with our stakeholders to understand their needs and priorities and developing initiatives that address social challenges such as access to education, healthcare, and basic services.

As part of our commitment to building an inclusive workplace, we aim to attract and retain talent from varied backgrounds. We also develop policies that promote equality, foster inclusion, and ensure technology is used responsibly and ethically.

Our commitment to Corporate Governance and Ethics involves maintaining high standards of transparency and reporting, upholding ethical behavior, complying with all relevant laws and regulations, and maintaining robust data security practices.

Our Board is both diverse and independent, providing effective oversight and strategic guidance. This includes key areas such as data security, privacy, and risk management.

Finally, our commitment to Employee Engagement and well-being includes ensuring a safe and healthy work environment. We support the physical, mental, and emotional health of our people.

Our goal is to attract and retain talented individuals who share our dedication to ESG principles. We also offer opportunities for career growth and advancement, while encouraging a healthy work-life balance.

At ELCA Group, we believe that our success is tied to our ability to create a positive impact in our communities and beyond. We will continue to review and improve our ESG practices to ensure that we are making a meaningful difference

Mode and Publication

The "ELCA Group Sustainability Report 2024" and "ELCA Group GHG Report 2024" are published in Q2 2025.

These reports will be published on an annual basis until further notice.

TESTIMONIAL

Neeteshwary Mooneeramsing

Associate Project Manager, Mauritius

“At ELCA, sustainability is embedded in our approach, not just in reducing environmental impact, but in upholding ethical business practices, ensuring data privacy, and developing technological solutions that create long-term value for our clients and for societies. The company has a strong governance framework and ethical policies, which guide me and my team to act with integrity at every level, from optimizing processes to minimizing environmental footprints and delivering innovative, purpose-driven solutions to clients.

Trust and accountability are at the core of our operations. Clear ethical guidelines and a commitment to transparency help me and my team to align our actions with the ELCA's core values. These principles foster a culture where my decisions can be guided by responsibility, fairness, and long-term sustainability. Ultimately, at ELCA, our commitment to ethics is reflected not only in the solutions that we deliver but also in the way we conduct ourselves everyday: with integrity and responsible actions, to leave positive impacts for our people and our environment.”

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REPORT OVERVIEW

ELCA Group

General Description of the Organization

With 57 years of history and over 2'300 specialists, ELCA Group offers a broad spectrum of experience, skills and technical innovations to support digitization. We deliver sustainable positive impact to all our client projects. Our experts create, design, develop and operate software-centric solutions.

The privately-owned company has branches in Lausanne, Geneva, Basel, Bern, Zurich, Rapperswil-Jona, Paris, Madrid, Granada (nearshore development) Ho Chi Minh City and St Pierre (MUS) (offshore development), all operating according to a common process. The entities of our dynamic group are specialized in various fields such as software development, cybersecurity, cloud, and more. Together, we work collaboratively to drive innovation and ensure the seamless operation of our digital infrastructure.

ELCA Group is proactive in many areas of sustainability and has held certificates in the relevant areas for many years.

According to a verification conducted by The Green Web Foundation, the website is hosted by a verified green hosting provider, specifically ELCA Cloud Services, which is listed in the Green Web Dataset. This confirms that the electricity used to operate and maintain the website is sourced from certified renewable energy.

Positive Environmental Impact: This measure helps to reduce the carbon footprint associated with ELCA's digital operations and aligns with the company's sustainability goals and ESG (Environmental, Social and Governance) commitments.

External Review & Validation

NeuerEnergy

Our GHG inventory and calculations were reviewed and validated by NeuerEnergy, an independent sustainability expert. The final assessment confirms the robustness of our methodology and data alignment with the GHG Protocol.

British Made Awards 2023
NeuerEnergy
Best Climate Change AI Solutions Company 2023

COMMITTED ecovadis Sustainability Rating

Zertifiziertes Managementsystem SQS ISO/IEC 27001

Management System SQS ISO/IEC 27017

Zertifiziertes Managementsystem SQS ISO 9001 / ISO 14001

Système de Management SQS ISO/IEC 27018

TESTIMONIAL

Nguyen Nhat Minh

Expert, Vietnam

"In recent years, under the pressure of the shadow of the climate crisis and wildfires, issues related to the environment have become the focus of the world's attention.

The phrase "sustainable development" is being used more and more – the concept refers to the reconciliation between the viability of the Earth and the long-term viability of businesses.

We realize the importance of not only saving the Earth but also saving a safe and equal world so that we can all continue to grow. We all have a responsibility to protect those around us, and to protect our common planet.

Hopefully, you will join hands with me to make changes (big or small) within your capabilities, and so we can make a difference together.

We announced the launch of our Internal ESG Campaign, such as:

Small Action, Huge Impact encouraging all employees to actively participate in saving energy. By doing so, we contribute to both our environmental goals and our bottom line.

Energy-Saving Practices: We invite each member to adopt energy-saving practices at work. Simple steps like turning off lights, using energy-efficient devices, and minimizing waste can make a significant impact.

Every small action counts. Let's light the way toward a huge impact while making a positive difference in our community."

Organizational Boundaries

Definition of Organizational Boundaries

The carbon footprint of ELCA Group has been assessed using the GHG Protocol operational control approach. This approach fits best to our context as an IT services company and encompasses emissions from activities over which we hold direct operational control, covering Scopes 1, 2, and 3 emissions. The boundary extends to the gate of the client, ensuring comprehensive coverage.

Scope of Reporting

Included within our organizational boundaries are our owned or leased facilities, data centers, offices, and operational activities directly controlled by ELCA. This encompasses emissions from combustion of fuels, electricity consumption, transportation, employee commuting, and other operational sources. This assessment covers a total of 22 ELCA offices across 17 cities and 6 Data Centers. As this is ELCA's first GHG report, there are no previous reporting periods or scopes to compare with.

Geographic Boundaries

Our GHG inventory includes emissions from ELCA's operations located both domestically in Switzerland and internationally. We account for emissions from international operations by applying appropriate emission factors and data sources, ensuring consistency and accuracy in our reporting.

22 OFFICES

10 COUNTRIES

6 DATA CENTERS

17 CITIES

Reporting Boundaries

- Computed from real or estimated physical data
- Computed from financial data
- Exclusions

	IT Equipment and services	Workspaces and purchases of services	Business travels
Scope 1		Air conditioning Other Heating	Company Cars
Scope 2	Electricity (IT equipment in data centers)	Electricity District Heating	
Scope 3	Electricity (Data centers infrastructure) (IT equipment remote work) Infrastructures (Data centers) IT Equipment: Laptops	Purchases of goods and services	Commuting Plane Train Cars Kilometric allowances
Excluded	Waste Use of sold products and services IT Equipment of resell Hyperscalers Full IT park End-of-Life treatment		

Reto Schmid

Head of ESG@ELCA

“As a manufacturer of software solutions, ELCA generates relatively low emissions in Scopes 1 & 2, as we do not manufacture or transport any physical goods. The key to reducing emissions lies primarily in Scope 3, where we choose partners who work highly efficiently and enable our employees to implement reduction measures. We achieve the greatest leverage by developing solutions that perfectly fulfil the requirements throughout their entire service life of +15 years with the lowest possible energy consumption.”

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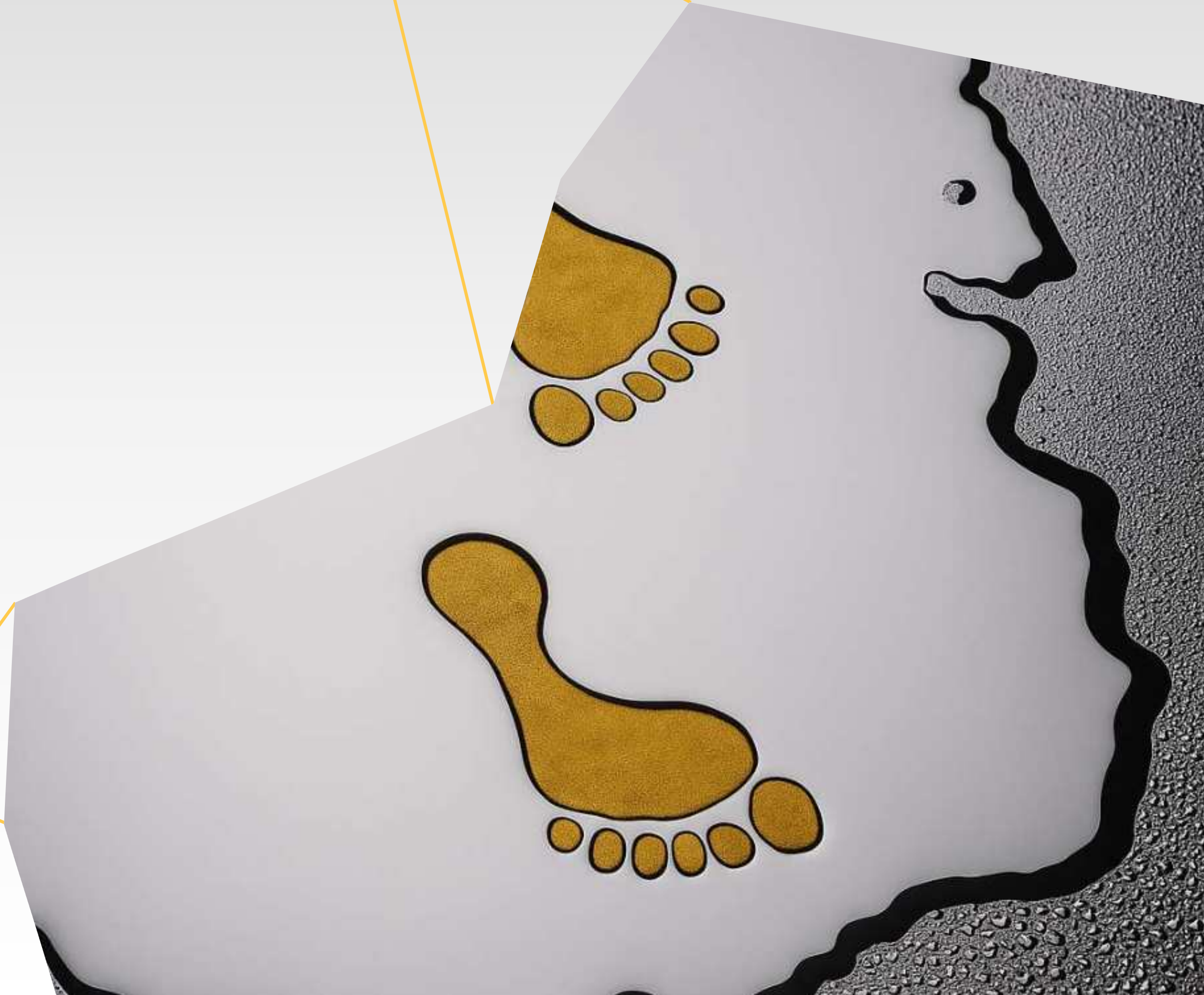
CARBON FOOTPRINT 2024

ELCA Group

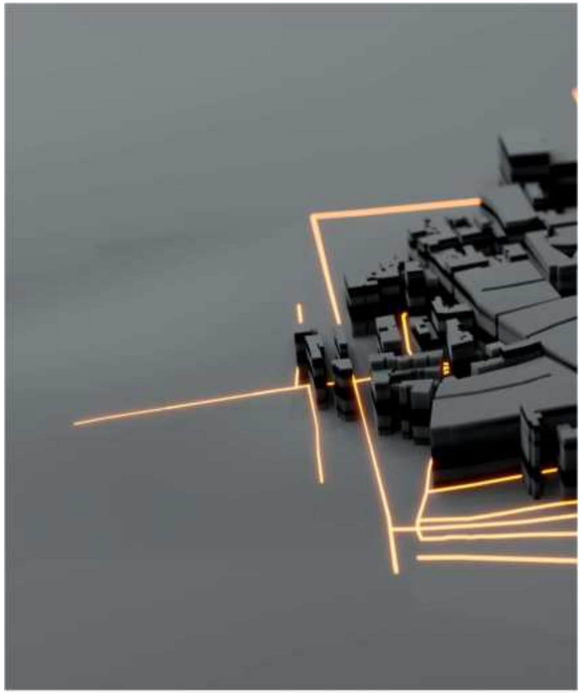


Data Sources and Methodologies

- ● Real data collected
- ● Low level estimates
- ● High level estimates

Data for emissions quantification within the operational boundaries are sourced from internal records and external databases, including DEFRA, the European Commission, and ADEME when needed. Emission factors and calculation methodologies are selected based on their relevance, accuracy, and alignment with relevant national emission factors where available (e.g. emission factors provided by OFEN, Mobitool).

	Emissions source	2024	Comments
SCOPE 1 & 2	**Electricity (Offices)**	●	Data collected for 23 offices; 5 extrapolations based on number of workplaces in location.
	Electricity (Data centers)	●	Data available for 5 of 6 data centers. Sebeillon was volume extrapolated based on the other ESC data centers' average consumption and an average PUE.
	Heating	●	Consumption data available for 17 offices. Volume extrapolation for 11 offices based on the annual heating consumption of the tertiary sector for office without collected consumption data.
	Air conditioning	●	Leakage data unavailable and refrigerant type known for 22 offices. Volume extrapolation based on the average annual leakage computed by PwC. Remaining 6 offices with mussing data are small offices and deemed out of scope.
	Company Car	●	-



Data Sources and Methodologies

🟢 Real data collected

🟡 Low level estimates

🔵 High level estimates

SCOPE 3

Emissions source	2024	Comments
Purchases of services and IT equipment	🟢	-
Purchases of goods	🟢	Accounting data available for ELCA Group
Capital goods	🟢	-
Electricity (IT equipment remote work)	🟡	No data collected. Extrapolation based on average remote work percentage computed from ELCA Commuting Survey and the yearly Typical Energy Consumption provided by the manufacturers. Extrapolation for types of IT equipment made from the purchased models in 2024
Business travels	🟡	Accounting data available for air and car travels and for train travels. Distance extrapolated from available data on costs per distance on departure/arrival locations for relevant transportation models
Commuting	🟡	Internal ELCA survey conducted: 45% response rate

Carbon Footprint Assessment 2024 | Overview

Calendar year 2024

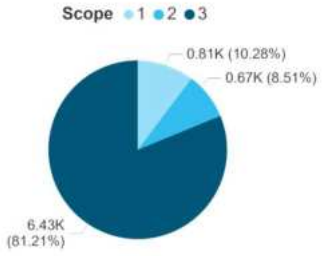
(01.01.24 to 31.12.24)

22 offices
and
6 data centers

10 countries
and
17 cities

Location-Based Emissions

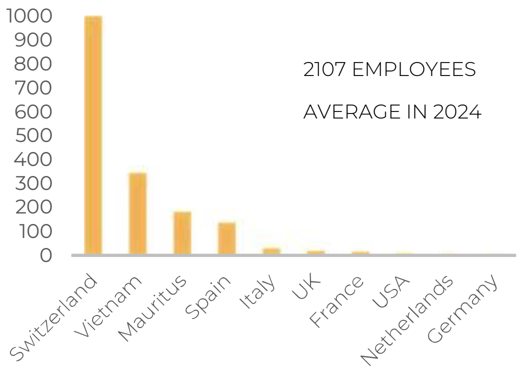
Scope	Emissions MTCO2e
1	813.50
2	673.93
3	6'428.13
Total	**7'915.55**

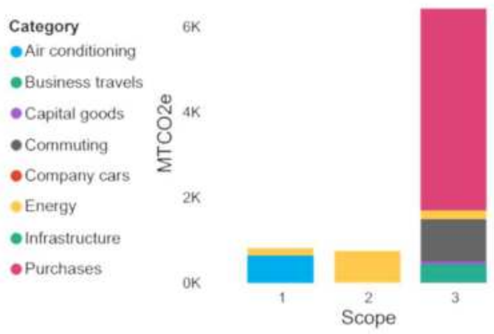


Market-Based Emissions

Scope	Emissions MTCO2e
1	813.50
2	92.92
3	6'420.38
Total	**7'326.80**

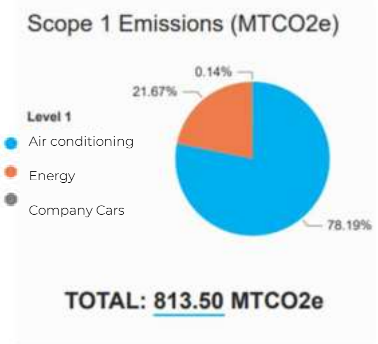
Number of employees evaluated, per country

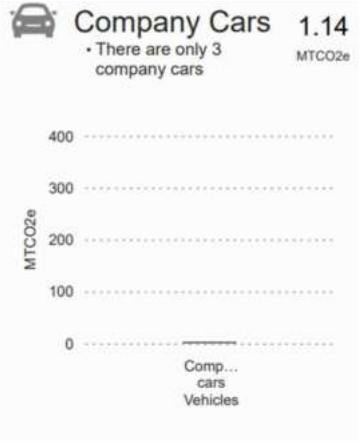


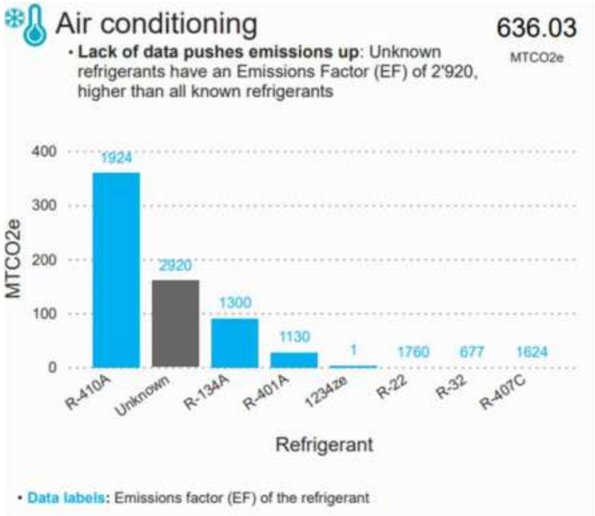


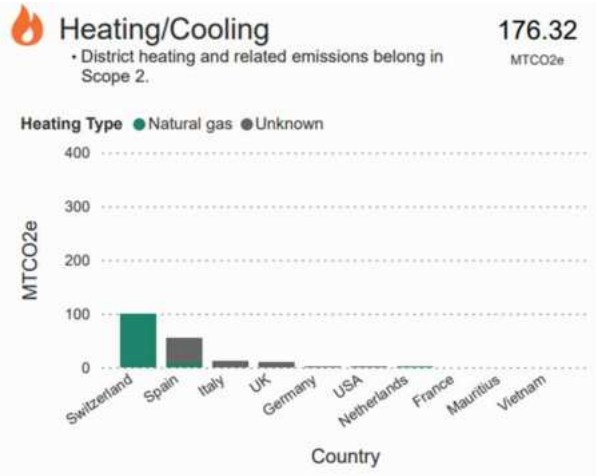
*MtCO2e: Metric tons of carbon dioxide equivalent

Scope 1: Direct Emissions









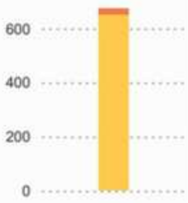
*MtCO2e: Metric tons of carbon dioxide equivalent

Scope 2: Indirect emissions linked to energetic consumption

Scope 2 Emissions

Location-Based

TOTAL
673.93 MTCO2e



Market-Based

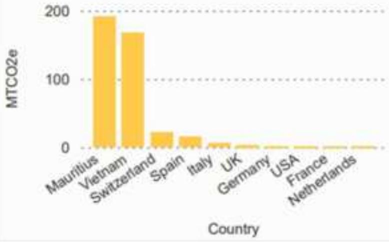
TOTAL
92.92 MTCO2e

Electricity

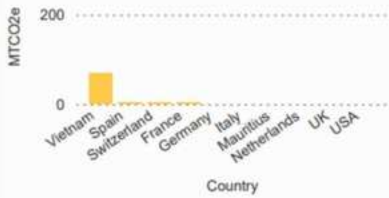
- Market-based values assign no emissions to renewable sources. Indirect emissions linked to such sources (upstream emissions, transmission and distribution) are accounted for in Scope 3 (Energy).
- Scope 2 comparison between Location- and Market-Based approach show that **ELCA Group is below average grid emissions due to its renewable energy** contracting approach for electricity.

Offices

409.65 MTCO2e
Location-based

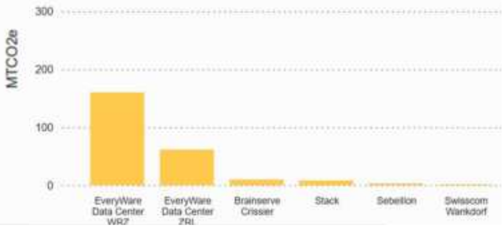


72.00 MTCO2e
Market-based



Data Centres

243.51 MTCO2e
Location-based



0.15 MTCO2e
Market-based

District Heating

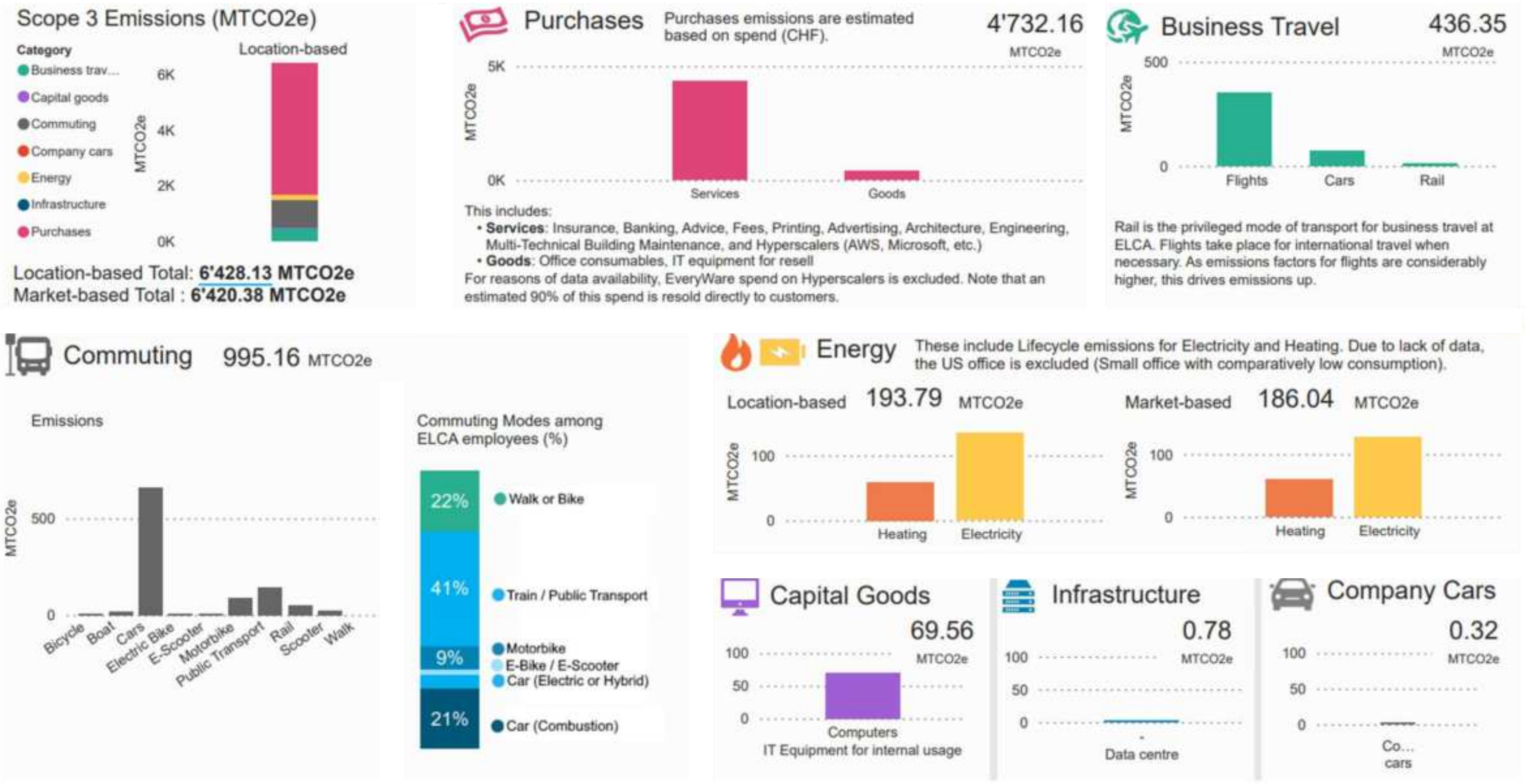
- **Only district heating** belongs in Scope 2 (other technologies are in Scope 1)
- There is no District Heating used for ELCA offices outside of Switzerland.

Emissions 20.77 MTCO2e

Most of our Electricity consumption for Offices and Data Centers is sourced from Renewable energies (according to RE100 criteria).

*MtCO2e: Metric tons of carbon dioxide equivalent

Scope 3: Other indirect emissions



*MtCO2e: Metric tons of carbon dioxide equivalent

Quantified GHG Inventory

Jeremy Craig

Senior Product Owner, Spain

“In my three years at ELCA, I´ve felt valued and important as a member of several different teams. As a father with lots of responsibilities, my work-life balance is incredibly important to me. Whenever I needed a morning for a doctor´s appointment, dentist, etc, my managers and team were always understanding and helpful. And when I needed to switch to work at home for a couple weeks while my wife recovered from a surgery, there were never any complaints or worries. Through all this, I feel like the work we have done together has been both rewarding and worthwhile, and I think that we can keep moving forward and doing more. I think ELCA can start new initiatives to increase the balance in the work life equation and allow people to work less or more as well as at home or in office according to their specific situations. I think this is an important piece to attracting and maintaining talented individuals and just the caliber of people to continue making ELCA a great place to work.”

Category	LOCATION-BASED Emissions MTCO2e	MARKET-BASED Emissions MTCO2e
SCOPE 1	**813,5**	**813,5**
Air conditioning	636,03	636,03
Company cars	1,14	1,14
Energy	176,32	176,32
SCOPE 2	**673,93**	**92,92**
District heating	**20,77**	**20,77**
Energy	20,77	20,77
Location-based	**653,16**	**72,15**
Energy	653,16	72,15
SCOPE 3	**6428,13**	**6420,38**
1. Purchades goods and services	**4732,16**	**4732,16**
Purchases	4732,16	4732,16
2. Capital goods	**69,56**	**69,56**
Capital goods	69,56	69,56
3. Fuel-and energy-related activities	**182,35**	**182,35**
Company cars	0,32	0,32
Energy	182,02	182,02
6. Business travel	**436,35**	**436,35**
Business travels	436,35	436,35
7. Employee commuting	**998,78**	**998,78**
Commuting	995,16	995,16
Energy	3,62	3,62
8. Upstream leased assets	**8,92**	**1,18**
Energy	8,14	0,4
Infrastructure	0,78	0,78
Grand Total	**7915,55**	**7326,8**

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ESG TARGETS

FOR THE UPCOMING YEARS

ELCA Group

As part of our ESG (Environmental, Social, and Governance) strategy, we have defined a clear roadmap of targets to guide our performance and impact.

These targets reflect ELCA Group's commitment to sustainable operations, continuous improvement, responsible business practices and alignment with internationally recognized frameworks such as the EcoVadis sustainability assessment.

At Group level, we have set ourselves the following targets:

2025-2026 Targets

1. Strengthening ESG Performance through EcoVadis by achieving a minimum of 60 pts in the EcoVadis assessment for 2025/2026, placing the company within the top 33% of rated organizations in our sector.

2. Activating Regional ESG Engagement through the deployment of impactful ESG initiatives, including:

- **1 Group-level initiative** with Team for the Planet
- **3 ESG initiatives** each in Mauritius and Vietnam offices
- **1 initiative** each in Spain and Italy centers

3. Laying the Groundwork for Carbon Footprint Reduction by developing a detailed GHG emissions inventory and energy consumption profile for each office, by November 2025.

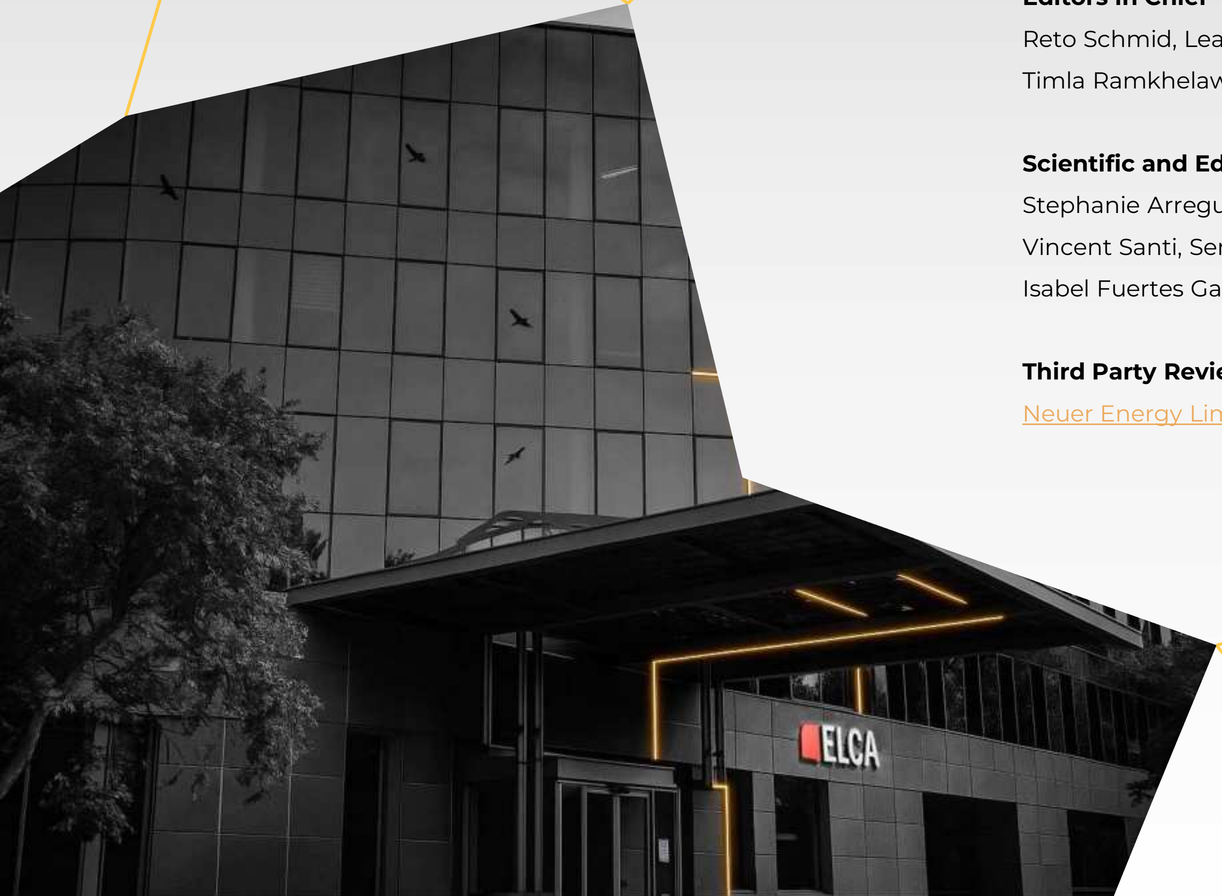
2028 Target

Tackling Digital Waste Through Local Partnerships

Identify and partner with at least one local or regional organization in each country of operation (Mauritius, Vietnam, Spain, Italy) to implement digital waste programs.

Focus

E-waste disposal, digital decluttering, employee awareness.



Editors in Chief

Reto Schmid, Lead Corp Dev & Head of ESG@ELCA

Timla Ramkhelawon, Quality Manager & ESG@ELCA Manager

Scientific and Editorial Staff

Stephanie Arreguit O'Neill, Customer Services Specialist

Vincent Santi, Senior Designer

Isabel Fuertes Garcia, Senior Specialist

Third Party Reviewer

Neuer Energy Limited

ELCA Group SA
Av. Général-Guisan 70a,
1009 Pully,
Switzerland

investors-relations@elca.ch
www.elca.ch