

Review Report

July 2, 2025

Test Report Number: CF-2025-07-21260516

Corporate Carbon Footprints for the years 2022, 2023 and 2024 of
SEGGER Microcontroller GmbH

SEGGER Microcontrolller GmbH
Ecolab-Allee 5
40789 Monheim am Rhein

Critical Review of the documents:

CCF calculations:

- For the accounting year 2022:
„240219_CCF_Berechnungsblatt_2022_revTÜV.xlsx“
(final version sent on June 10, 2025)
- For the accounting year 2023:
„CCF_Berechnungsblatt_2023_revTÜV-1.xlsx“
(final version sent on June 25, 2025)
- For the accounting year 2024:
„2024_CCF_Berechnungsblatt_revTÜV-1.xlsx“
(final version sent on June 10, 2025)

CCF report:

- For all three accounting years:
„250429_Vergleich_Emissionen.pptx“
(final version sent on June 25, 2025)

TÜV Rheinland Energy & Environment
GmbH
Am Grauen Stein
D-51105 Cologne

Tel +49 221 806-5200
Fax +49 221 806-1349
Mail tre-service@de.tuv.com
Web www.umwelt-tuv.de
www.eco-tuv.com

Management and headquarters of the
company:

Managing Director: Dirk Fenske

Registered office of the company: Cologne
District Court: HRB Cologne 56171
Sales tax ID number: DE 814653989

Project:	Corporate Carbon Footprints for the years 2022, 2023 and 2024 of SEGGER Microcontroller GmbH
Client:	SEGGER Microcontrolller GmbH Ecolab-Allee 5 40789 Monheim am Rhein
Main contact persons:	Maximilian Tietz
Date of creation:	July 2, 2025
GHG covered:	direct / indirect / CO ₂ equivalents
Verifier:	TÜV Rheinland Energy & Environment GmbH
Editor:	Susanne Dunschen (Sustainability Expert)
Internal peer review:	Magdalena Karnassnigg (Sustainability Expert)
Accounting boundary:	Scope 1, 2 & Scope 3.3, 3.5, 3.6 and 3.7
Applied Standards:	GHG Protocol: 2004, A Corporate Accounting and Reporting Standard, revised edition
Accounting periods for certification:	01.01.2022 – 31.12.2022 01.01.2023 – 31.12.2023 01.01.2024 – 31.12.2024
Calculation period (baseline):	Calendar years 2022, 2023 and 2024
Accounting methodology:	retrospective
Report	Corporate Carbon Footprints for the years 2022, 2023 and 2024 of SEGGER Microcontroller GmbH
Verified results Carbon Footprint 2022 (acc. to the above mentioned accounting boundaries):	171.0 tCO ₂ e (location-based) 106.9 tCO ₂ e (market-based)
Verified results Carbon Footprint 2023 (acc. to the above mentioned accounting boundaries):	214.5 tCO ₂ e (location-based) 140.7 tCO ₂ e (market-based)
Verified results Carbon Footprint 2024 (acc. to the above mentioned accounting boundaries):	213.3 tCO ₂ e (location-based) 144.5 tCO ₂ e (market-based)

TÜV Rheinland Energy & Environment GmbH
Am Grauen Stein, 51105 Cologne
Susanne Dunschen
susanne.dunschen@de.tuv.com
+49 221 806 4568

Review Statement

A critical review in accordance with the GHG Protocol: 2004 was carried out for the Corporate Carbon Footprints (Scope 1, Scope 2 and Scopes 3.3, 3.5, 3.6 and 3.7) of SEGGER Microcontroller GmbH. The present study was conducted by SEGGER Microcontroller GmbH.

The organizational boundaries follow the operational control approach. Therefore, it accounts for the GHG emissions from all operations over which it or one of its subsidiaries has the authority to introduce and implement operating policies (i.e., operational control). This applies irrespective of the company's ownership stake in the operation. 100% of the emissions from operations it controls, regardless of the proportion of equity owned are accounted for. Emissions from operations where the company does not have operational control are excluded under this approach (even if it holds an ownership interest).

The CCF was calculated for SEGGER Microcontroller GmbH at the Monheim site. The relevant Scope 1 and Scope 2 emissions were calculated for this site. Upstream Scope 3 categories were partly considered. It shall be noted that due to the limited consideration of Scope 3 categories, it cannot be ensured that all significant emissions in the value chain have been taken into account. It is therefore not possible to confirm that the CCF calculations fully comply with the requirements of The Corporate Value Chain (Scope 3) Accounting and Reporting Standard (2011).

For the considered reporting periods January 1 – December 31 of the years 2022, 2023 and 2024, mainly activity data provided by SEGGER Microcontroller GmbH and appropriate / current emission factors were used from DEFRA and Umweltbundesamt, as well as market-specific emission factors (for electricity), are used.

The organizational and operational system boundaries, calculations and data used (emission factors and activity data) in the CCF report were reviewed for accuracy and completeness. All analysis steps were performed correctly in accordance with the GHG protocol. They are scientifically justified and correspond to the state of the art. The results are conclusive. Regarding the objectives and scope of the study, the data used can be classified as good. The presentation of the results is understandable. Relevant recommendations for the report/calculation were discussed during the review process. The study presented is inherently consistent and transparent.

The greenhouse gas emissions calculated are as follows:

	2022	2023	2024
Scope 1:	25.3 t CO ₂ e	23.0 t CO ₂ e	27.0 t CO ₂ e
Scope 2 (location-based):	64.2 t CO ₂ e	73.8 t CO ₂ e	68.7 t CO ₂ e
Scope 2 (market-based):	0 t CO ₂ e	0 t CO ₂ e	0 t CO ₂ e
Scope 3 (relevant upstream emissions):	81.6 t CO ₂ e	117.8 t CO ₂ e	117.6 t CO ₂ e
Total (location-based):	171.0 t CO₂e	214.5 t CO₂e	213.3 t CO₂e
Total (market-based):	106.9 t CO₂e	140.7 t CO₂e	144.5 t CO₂e

The calculations were checked based on the documents provided.

In the review process, no significant misstatements or errors were identified which would have led to a significant change in the greenhouse gases assessed. The calculated values are therefore correctly determined in relation to the defined boundaries.

Cologne, July 2, 2025


Susanne Dunschen


Magdalena Karnassnigg