

Best in Parking AG

Consolidated gross greenhouse gas report 2025
for Scope 1 and 2
based on ESRS E1-6 (audited by EY)

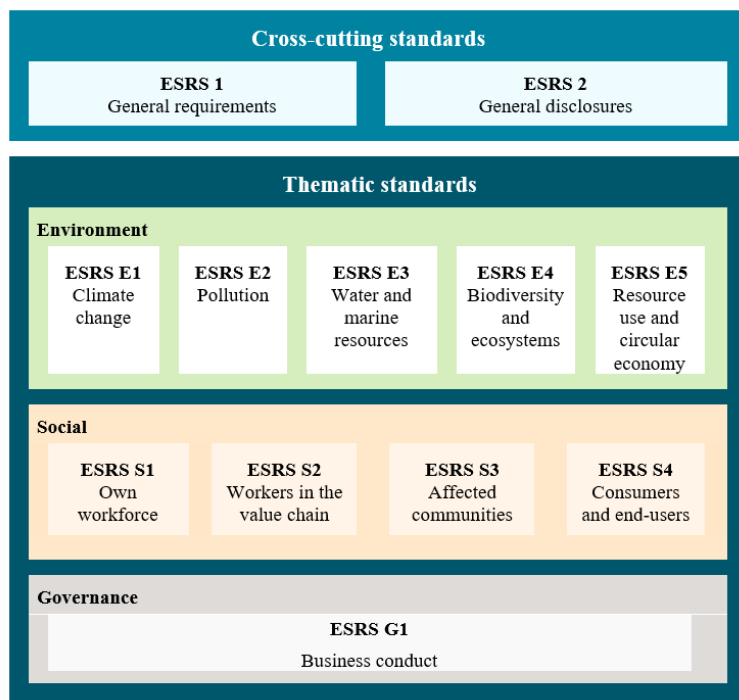
Best in Parking AG

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1. Disclosure requirements ESRS E1-6: Gross Scopes 1 and 2 and Total GHG emissions

The Corporate Sustainability Reporting Directive (CSRD) was introduced by the European Union to standardise corporate sustainability reporting. The aim of the Directive is to create more transparency on companies' impact on the environment, society and governance. The European Sustainability Reporting Standards (ESRS) are harmonised sustainability reporting standards and an integral part of the CSRD.



The ESRS E1 standard addresses climate change and sets mandatory reporting requirements related to climate change mitigation measures, adaptation strategies and the disclosure of greenhouse gas (GHG) emissions. Although Best in Parking is not currently subject to a legal obligation to report under the CSRD, the preparation of the greenhouse gas balance continues to follow the requirements of ESRS E1. This ensures a transparent, consistent and comparable presentation of greenhouse gas emissions.

Climate change is one of the key topics for Best in Parking, as it impacts both the company's own operations and its entire value chain. In line with the ambition to achieve net zero by 2040 (Scope 1 & 2, market-based), the company is focusing on the active reduction of emissions across all areas of its business operations. To measure and manage emissions, Best in Parking has prepared a greenhouse gas balance annually since the 2023 reporting year. The balance is prepared on the basis of the Greenhouse Gas Protocol (GHG Protocol) and covers the emissions of Scope 1 and Scope 2.

The reporting year of the current greenhouse gas balance corresponds to the 2025 calendar year (01.01.2025 – 31.12.2025), which also serves as the basis for financial reporting. Continuous data collection across several reporting years enables consistent comparability of greenhouse gas emissions in accordance with ESRS E1-6 paragraph 47. During the reporting year, structural changes occurred as a result of the acquisition of the technology company RI-ING in Croatia in accordance with ESRS E1 AR 42c. The additional office location and the associated vehicle fleet were included in the scope of consolidation and reflected accordingly in the current reporting year. From 2026, RI-ING is to be merged with RAO, so that both entities will be reported jointly as a single company going forward. No adjustment of the 2023 base year (rebaselining) was made.

2. About the company

Best in Parking is one of the leading developers, owners and operators of parking and mobility infrastructure in Central and Southeastern Europe, with core markets in Austria, Italy and Croatia. As of December 2025, the Group operates approximately 94,000 parking spaces (2024: 92,000) across 215 locations (2024: 210) in 44 cities (2024: 44). The majority of locations are operated under long-term agreements (e.g. building rights and concessions) or are owned directly. The Group focuses primarily on off-street parking in prime locations, with the portfolio complemented by on-street locations, including the management of entire cities' parking areas.

In addition to its core parking operations, the Group complements its offering with digital and sustainable solutions that support the implementation of future mobility concepts in European cities. The Group's offering includes innovative parking and payment services (e.g. the Bmove app), integrated IT solutions (e.g. RAO, RI-ING), sustainable building technologies (e.g. Flexiskin) and new business models such as electric vehicle (EV) charging, with the aim of transforming car parks into the mobility hubs of the future. As of December 2025, the Group offers 906 EV charging points (2024: 606), including 19 fast chargers (2024: 1) with an output of 50 kW each. Given the ongoing shift towards e-mobility, the Group plans to further expand its network of electric vehicle charging stations and where possible, to operate them using self-generated solar power. In doing so, the Group combines a stable and well-established business model in parking space management with complementary, innovative and sustainable offerings that support the growth of its core business.

3. Methodology of the calculation

The calculation of greenhouse gas emissions is based on the requirements of the Greenhouse Gas Protocol (GHG Protocol), which divides emissions into three categories: Scope 1, Scope 2 and Scope 3:

1. **Scope 1 – Direct emissions:** Scope 1 includes the direct emissions generated by activities controlled by the Group.
2. **Scope 2 – Indirect emissions:** Scope 2 includes the indirect emissions generated by the purchase of energy. Scope 2 emissions are calculated on both a market-based and a location-based approach:
 - Location-based (LB): Emissions calculated using the average emission intensity of the respective electricity grid.
 - Market-based (MB): Emissions calculated using contractual or market-based information regarding the origin of electricity.
3. **Scope 3 – Indirect emissions along the value chain:** Scope 3 includes all indirect emissions that occur along the upstream and downstream value chain. This includes emissions caused by external suppliers, partners and end users that are not directly under the control of the Group.

Scope 3 emissions were not included in the present greenhouse gas balance for the year 2025.

The Group currently does not support any greenhouse gas reduction projects financed through CO₂-certificates. The company currently focuses on reducing emissions across all areas of its business operations. As part of its Net Zero ambition (Scope 1 & 2, market-based) by 2040, however, the future use of CO₂-certificates to offset remaining emissions is not excluded.

4. Consolidation

In accordance with ESRS E1-6 AR 40, the reporting covers those locations where the company was able to exercise operational control over greenhouse gas emissions during the reporting period. Based on this definition, management sites have been excluded as these are purely operational oversight and operational decisions cannot be made without the contracting partner. In addition, equity-consolidated sites with a shareholding of 50% and less are not included in the calculation of Scope 1 and 2 emissions, as Best in Parking does not exercise operational control in accordance with ESRS E1-6 paragraph 50b (significant influence but no control). These sites would be included in Scope 3 and 3.15 emissions.

5. Calculation of CO₂ equivalents

To calculate Best in Parking's total emissions, the different greenhouse gases are converted into CO₂ equivalents (CO₂eq). This metric unit of measurement is used to compare the emissions of different greenhouse gases based on their global warming potential.

Scope 1 – Direct emissions

Direct emissions from the consumption of fossil fuels were calculated for the reporting year 2025 based on the emission factors published by the Austrian Environment Agency (Umweltbundesamt) as of December 2025:

- Diesel: 2.49 kg CO₂eq/l
- Petrol: 2.15 kg CO₂eq/l
- Natural gas: 0.20 kg CO₂eq/kWh

Scope 2 – Indirect emissions (LB)

For the location-based calculation of electricity emissions, the country-specific electricity mix was used. In Austria, the values are provided by the Austrian Environment Agency (Umweltbundesamt); in other countries, data from the Lowcarbonpower platform was used.

For the location-based calculation of district heating emissions, which are used exclusively at the Vienna headquarters, the corresponding emission factor published by the Austrian Environment Agency (Umweltbundesamt) was applied.

- Austria: 0.123 kg CO₂eq/kWh
- Croatia: 0.243 kg CO₂eq/kWh
- Slovenia: 0.165 kg CO₂eq/kWh
- Slovakia: 0.091 kg CO₂eq/kWh
- Italy: 0.324 kg CO₂eq/kWh
- Switzerland: 0.042 kg CO₂eq/kWh
- District heating (AT): 0.12 kg CO₂eq/kWh

Scope 2 – Indirect emissions (MB)

For the market-based calculation, the specific emission factor from the electricity supply contract was used where available. If no guarantees of origin or contractual data were available, the country-specific residual mix was applied, reflecting the average emission intensity of untracked electricity. The underlying values are based on the 2024 Residual Mix Report published by the Association of Issuing Bodies, as updated figures were not yet available at the time of calculation. In Austria and Switzerland, where the use of guarantees of origin is mandatory, no residual mix is available; in these markets, the average electricity mix was therefore also used for the market-based calculation.

For the market-based calculation of district heating consumption in Vienna, the specific emission factor of Wien Energie was applied.

- Croatia: 0.573 kg CO₂eq/kWh
- Slovenia: 0.429 kg CO₂eq/kWh
- Slovakia: 0.334 kg CO₂eq/kWh
- Italy: 0.324 kg CO₂eq/kWh
- District heating (AT): 0.02 kg CO₂eq/kWh

6. Scope 1

Scope 1 includes all direct emissions from sources owned or controlled by the Best in Parking Group. These primarily comprise emissions from the company's own vehicle fleet, the operation of emergency power generators and the use of natural gas for heating purposes. In the reporting year 2025, Scope 1 emissions amounted to 333 tCO₂eq, representing an increase of 0.9% compared to the base year (2023: 330 tCO₂eq).

	2023	2024	2025	Δ 2025/2023 (%)
Scope 1 GHG emissions (tCO ₂ eq)	330	337	333	+0.9%
Percentage of Scope 1 GHG emissions covered by regulated emission trading schemes (%)	0.0%	0.0%	0.0%	0.0%

In accordance with the requirements of ESRS E1-6 paragraph 48b, it should be noted that the Group does not participate in the Emissions Trading Scheme (ETS). As per ESRS E1-6 AR 43c, there were no biogenic CO₂-emissions from the combustion or biodegradation of biomass, and therefore these were not included within Scope 1 emissions.

in tCO ₂ eq	2023	2024	2025	Δ 2025/2023 (%)
Diesel	273	252	247	-9.3%
Petrol	23	51	46	+96.4%
Natural gas	34	34	39	+17%
Total Scope 1	330	337	333	+0.9%

Vehicle fleet

Emissions from the company-owned vehicle fleet represent the largest share of Scope 1 emissions, at around 87%. The fleet comprises a total of 105 vehicles, most of which run on diesel, petrol or hybrid drivetrains. Emissions are calculated separately by fuel type, diesel and petrol. In the reporting year, emissions from the vehicle fleet amounted to 289.7 tCO₂eq, slightly below the prior-year figure (2024: 296.3 tCO₂eq). Electricity consumption of the remaining electric vehicles is accounted for under Scope 2. Due to current data availability, hybrid vehicles are accounted for in Scope 1 solely on the basis of their fuel consumption. Overall, the development is stable to slightly declining, reflecting methodological refinements in the individual countries and units.

For the Austrian fleet, consumption is recorded on the basis of fuel card statements with detailed information on kilometres driven and fuel consumed. In the reporting year, the calculation logic for allocating fuel types was refined. The statements provided by the lessor contain detailed information on kilometres driven as well as litres of diesel and petrol consumed. In this context, some previously incorrect allocations were corrected. No retrospective adjustments were made to prior-year figures. Total consumption in litres remained stable. In Italy, the data basis was substantially improved in the reporting year. While estimates in the prior year were based on the annual mileage agreed in the leasing contract, figures are now determined on the basis of regularly documented odometer readings. The decrease in emissions is therefore primarily attributable to this methodological improvement. The methodology was also further developed in Croatia. While estimates per employee based on mileage and the average consumption of the respective vehicle model were used in the prior year, emissions in the reporting year are calculated on the basis of actually recorded fuel consumption.

In the Other Business segment, which includes the subsidiary Flexiskin among others, vehicle fleet consumption is subject to project-related fluctuations, as vehicle use depends heavily on the respective order situation. In addition, the acquisition of RI-ING in the reporting year led to an expansion of the vehicle fleet, as the company operates its own fleet of six petrol-powered vehicles, which have been included in the emissions balance accordingly.

Emergency power generators

In addition to vehicle fleet emissions, Scope 1 also includes fuel consumption for emergency power generators. These are used for legally required test runs at various office and garage locations. In 2025, refuelling volumes were at a level comparable to the previous year. Consumption is nonetheless subject to fluctuation, as it depends on which years individual generators need to be refilled and what tank volumes are required to meet regulatory requirements. Data quality was further improved in the reporting year. In Austria, data is recorded on the basis of centralised billing

from a Vienna-based provider, supplemented by additional reports of recorded consumption volumes from the federal states. In the other countries, refuelling volumes are documented on an ongoing basis.

Gas heating

At several locations, buildings are heated using natural gas, resulting in corresponding direct greenhouse gas emissions under Scope 1. In the reporting year, the scope of data collection in Italy was expanded. For the first time, consumption data from three additional locations could be fully captured and included in the emissions balance. In previous years, sufficient or reliable data was not available for these locations, and they were therefore not part of the reporting. The inclusion of these locations is attributable to improved data availability as well as the further development of internal data collection and reporting processes.

7. Scope 2

Scope 2 includes indirect emissions from the consumption of purchased electricity and district heating. These emissions arise primarily from the operation of car parks and offices, as well as from the electric vehicle fleet.

In the reporting year 2025, location-based Scope 2 emissions amounted to 2,916 tCO₂eq, representing a reduction of 7.1% compared to the base year (2023: 3,140 tCO₂eq). Market-based Scope 2 emissions amounted to 899 tCO₂eq, 76.2% below the base-year figure (2023: 3,780 tCO₂eq) – a result that clearly reflects the Group's consistent focus on renewable energy.

in tCO ₂ eq	2023	2024	2025	Δ 2025/2023 (%)
Scope 2 GHG emissions (LB)	3,140	2,766	2,916	-7.1%
Scope 2 GHG emissions (MB)	3,780	919	899	-76.2%

in kWh	2023	2024	2025	Δ 2025/2023 (%)
Electricity	12,598,822	12,502,182	13,084,972	3.9%
<i>thereof from renewable energy</i>	<i>4,771,415</i>	<i>9,454,183</i>	<i>10,133,034</i>	<i>112.4%</i>
District heating	33,363	31,630	31,250	-6.3%
Total energy consumption	12,632,184	12,533,811	13,116,223	3.8%

The changes in Scope 2 emissions in the reporting year 2025 are attributable to several factors. In the location-based calculation, deteriorating country-specific emission factors had a negative effect on the prior-year figures, especially in Italy and Croatia, where the average electricity mix shifted markedly to the disadvantage of renewable energy. The further reduction in market-based Scope 2 emissions, on the other hand, is mainly attributable to improved data quality. Key contributing factors were lower emission factors for district heating in Austria as well as an increased share of renewable energy in total electricity consumption.

Electricity

Purchased electricity is accounted for under Scope 2 and includes electricity consumption for the operation of car parks and office spaces and the electric vehicle fleet. Electricity consumption was generally recorded based on invoices provided by energy suppliers. Where an invoice was only available for a partial period of 2025, an extrapolation was made for the remaining period. Where no invoice was available, an estimate was prepared using the consumption data from other locations, with the number of parking spaces serving as a reference point for the calculation.

Electricity consumption across the Group was slightly higher overall compared to the previous year. Regional differences arose partly from an improved data basis, with actual consumption figures used for the first time at several locations – including, for the first time, Switzerland and Bratislava – instead of extrapolations. These changes resulted in a more precise consumption balance. In addition, the acquisition of RI-ING as well as renovation work and the commissioning of new locations had an increasing effect on the Group's total electricity consumption.

Electric vehicle fleet

For the electric vehicles in operation in Austria, electricity consumption was estimated based on the number of kilometres driven, multiplied by the average consumption in kWh. Electricity charged was included in total electricity consumption.

District heating

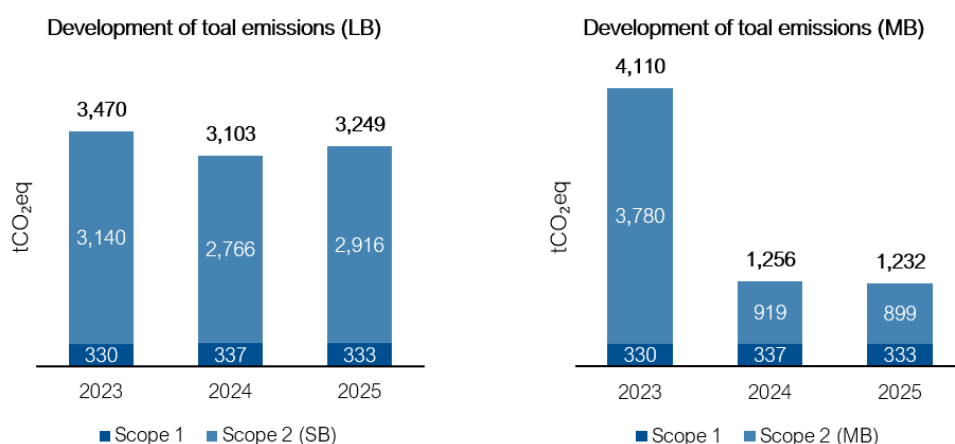
Furthermore, district heating for the headquarters in Vienna is included in Scope 2. The majority of locations do not have comprehensive heating and cooling systems, as they are used as car parks or parking areas. Heating and cooling of staff and technical rooms or other public spaces and facilities is instead provided by electric heating systems and is therefore included in electricity consumption. District heating consumption at the Vienna headquarters showed a slight reduction compared to the previous year. For the market-based calculation of Scope 2 emissions, the emission factor of the district heating provider Wien Energie was used for the first time in the reporting year.

In accordance with ESRS E1-6 AR 45e, it should be noted that no biogenic CO₂ emissions were generated from the combustion or biodegradation of biomass. Consequently, these have not been included in the Scope 2 emissions.

8. Total emissions

The following table presents the development of total greenhouse gas emissions (Scope 1 and 2) compared to the base year, shown for both the location-based and market-based approaches. In addition, the two charts illustrate the composition of total emissions by scope for the years 2023, 2024 and 2025. While Scope 1 emissions remained largely stable, a significant decrease can be observed in Scope 2 emissions, both in the location-based approach (-6.4%) and in the market-based approach (-70.0%).

in tCO ₂ eq	2023	2024	2025	Δ 2025/2023 (%)
Total GHG emissions (LB)	3,470	3,103	3,249	-6.4%
Total GHG emissions (MB)	4,110	1,256	1,232	-70.0%



The breakdown is based on the core markets Austria, Italy and Croatia. The "Other Markets" category includes Slovakia, Slovenia and Switzerland, while the "Other Business" category includes the subsidiaries Flexiskin, RAO and RI-ING, which operate in the Building Technologies and Digital Solutions segments. The Group's headquarters is included in the Austria segment. The Payment Solutions division is of minor relevance in terms of greenhouse gas emissions and is therefore included within the respective markets.

The following table shows the development of location-based total Scope 1 and 2 emissions by country and segment over the period 2023 to 2025. The change column shows the percentage deviation from the 2023 base year. While total emissions decreased by 6.4% compared to the base year, the picture at country level is more differentiated: the "Other Markets" category shows a significant decrease of 78.7%, mainly attributable to the use of country-specific emission factors and an improved data basis. In Austria, a reduction of 19.8% compared to the base year results, among other things, from an improved country-specific electricity mix. In contrast, emissions in Italy and Croatia rose slightly compared to the previous year, 2024, due to a deterioration in country-specific emission factors, particularly a shift in the average electricity mix to the disadvantage of renewable energy.

in tCO ₂ eq	2023	2024	2025	Δ 2025/2023 (%)
Austria	966	980	775	-19.8%
Italy	1,812	1,595	1,884	4.0%
Croatia	398	368	431	8.4%
Other Markets	167	36	36	-78.7%
Other Business	127	124	122	-3.7%
Total GHG emissions (LB)	3,470	3,103	3,249	-6.4%

The following table shows the development of market-based total Scope 1 and 2 emissions by country and segment over the period 2023 to 2025. The change column shows the percentage deviation from the 2023 base year. Total emissions could be reduced by 70.0% compared to the base year, to 1,232 tCO₂eq – a development driven mainly by three factors.

The largest contribution came from Italy, with a reduction of 91.6%, attributable to the widespread switch to electricity from renewable sources under existing electricity supply contracts. In Croatia, emissions decreased by 29.1% compared to the base year, partly because of the use of supplier-specific emission factors that were significantly below the national average electricity mix. The “Other Markets” category recorded a reduction of 72.8%, mainly attributable to improved country-specific emission factors as well as more precise consumption data collection.

in tCO ₂ eq	2023	2024	2025	Δ 2025/2023 (%)
Austria	190	197	173	-8.8%
Italy	2,567	249	215	-91.6%
Croatia	903	619	640	-29.1%
Other Markets	314	69	85	-72.8%
Other Business	136	122	118	-13.4%
Total GHG emissions (MB)	4,110	1,256	1,232	-70.0%

9. Net Zero strategy (Scope 1 & 2, market-based)

The Best in Parking Group is pursuing the goal of achieving Net Zero for Scope 1 and Scope 2 emissions (market-based) by 2040. Based on the requirements of the Science Based Targets initiative (SBTi), a linear reduction pathway to 2040 was calculated using the 2023 greenhouse gas balance as a starting point. This pathway provides for a reduction of greenhouse gas emissions of 42% by 2030 and 63% by 2035. The long-term goal is to reduce Scope 1 and 2 emissions (market-based) by at least 90% by 2040 compared to the 2023 base year. The remaining residual emissions are potentially to be neutralised through climate protection measures outside the value chain. Scope 3 emissions are not currently the subject of reporting and were therefore not included in the target setting.

in tCO ₂ eq	Historical			Milestones and target years (SBTi)		
	2023	2024	2025	2030	2035	2040
Total GHG emissions (MB)	4,110	1,256	1,232	< 2,383	< 1,521	< 410

Based on a detailed analysis of its greenhouse gas emissions, the Group has developed its own Net Zero strategy (Scope 1 & 2, market-based). The strategy comprises concrete decarbonisation measures in the areas of energy supply, vehicle fleet, heating systems and energy efficiency. Key measures include the gradual electrification of the vehicle fleet, the expansion of renewable electricity supply in the garages, energy efficiency measures, the switch to climate-friendly heating systems and the reduction of fuel consumption. The identified measures enable an emissions reduction pathway that, based on current projections, envisages lower emissions than the linear SBTi reference pathway. While the SBTi requirements provide for maximum emissions of 2,383 tCO₂eq by 2030, the defined measures are projected to result in an emissions level of around 1,252 tCO₂eq projected, which corresponds to a reduction of 70% compared to the base year 2023. For 2035, emissions of around 893 tCO₂eq are projected, corresponding to a reduction of 78% compared to the base year 2023. By 2040, emissions are to be reduced to around 360 tCO₂eq, corresponding to a reduction of 91% compared to the base year 2023.

in tCO ₂ eq	Historical			Milestones and target years (Net Zero strategy, Scope 1&2, market-based)		
	2023	2024	2025	2030	2035	2040
Scope 1	330	337	333	302	171	90
Scope 2 (MB)	3,780	919	899	950	722	270
Total GHG emissions (MB)	4,110	1,256	1,232	1,252	893	360

10. Greenhouse gas intensity

In accordance with ESRS E1-6 paragraph 53, the following table shows greenhouse gas intensity based on net revenue. The underlying revenue figures were taken from the consolidated income statement of the Best in Parking Group. Intensity is calculated in tCO₂eq per million euros of revenue and is based on total emissions, calculated separately for the location-based and market-based approaches. Net revenue amounted to EUR 137.5 million in the reporting year 2025 (2024: EUR 133.5 million; 2023: EUR 118.0 million).

in tCO ₂ eq / MEUR	2023	2024	2025	Δ 2025/2023 (%)
Total GHG emissions (LB) per net revenue	29.41	23.24	23.63	-19.7%
Total GHG emissions (MB) per net revenue	34.84	9.40	8.96	-74.3%

Compared to the 2023 base year, location-based intensity was reduced by 19.7% and market-based intensity by 74.3%. This decrease reflects both the emission reductions achieved and increased revenue.