Carbon Reduction Plan (PPN006)

Supplier name	**Porsche Consulting GmbH**
Publication date	**01.08.2026**

Commitment to achieving net zero

Porsche Consulting GmbH strives to achieve net-zero greenhouse gas emissions across its value chain by **2050.** This is defined in accordance with the Science Based Targets initiative (SBTi) Net-Zero Standard.

In line with the SBTi net-zero logic, Porsche Consulting GmbH has set the following **long-term targets**:

Porsche Consulting GmbH intends to reduce absolute scope 1 and 2 GHG emissions 90.0% by 2050 from a 2023 base year. Porsche Consulting GmbH also seeks to reduce absolute scope 3 GHG emissions from purchased goods and services, fuel- and energy related activities, waste generated in operations, business travel and employee commuting 90.0% within the same timeframe.

Baseline emissions footprint

Baseline emissions are a record of the greenhouse gases that have been produced in the past and were produced prior to the introduction of any strategies to reduce emissions. Baseline emissions are the reference point against which emissions reduction can be measured.

Baseline year: January – December 2023
Additional details relating to the baseline emissions calculations:
The baseline year is FY2023 (1 January – 31 December 2023). The inventory is prepared on an operational control basis and covers all entities fully controlled by the company. All baseline emissions were calculated in accordance with the GHG Protocol Corporate Accounting and Reporting Standard. Scope 1 and 2 emissions were calculated using primary data where available. Where data gaps existed, estimates were derived using intensity-based metrics. Baseline Scope 3 emissions include categories 5, 6, and 7. Scope 3.4 and 3.9 were assessed and found to be immaterial because Porsche Consulting is a pure service provider and does not transport or distribute physical products. As a pure service provider, the company neither produces physical goods nor delivers products to customers. Where Scope 3 emissions were calculated for other relevant categories, activity-based data were used wherever available. In cases where primary or activity-based data were not available, emissions were estimated using spend-based emission factors. Emission calculations were largely based on DEFRA emission factors, in line with the GHG Protocol Scope 3 Calculation Guidance and the proportionality principle applied under PPN 006.

Baseline year emissions: January – December 2023	
Emissions	Total (tCO2e)
Scope 1	1,277.68
Scope 2	363.1
Scope 3 (included sources)	**Scope 3.4:** 0 **Scope 3.5:** 1.1 **Scope 3.6:**10,699.9 **Scope 3.7:** 686.9 **Scope 3.9:** 0 **Sum: 11,387,9**
Total emissions	**13,028.7**

Current emissions reporting

Reporting year: January – December 2024	
Emissions	TOTAL (tCO2e)
Scope 1	1,576.8
Scope 2	185.7
Scope 3 (included sources)	**Scope 3.4:** 0 **Scope 3.5:** 21 **Scope 3.6:** 8,762.3 **Scope 3.7:** 528.5 **Scope 3.9:** 0 **Sum: 9,311.8**
Total emissions	**11,074.3**

The assessment of greenhouse gas emissions for the year 2025 has not yet been completed. The results of the calculation are expected to be available in JOctober 2026.

Emissions reduction targets

In order to continue our progress to achieving net zero, the company has adopted the following carbon reduction targets.

Porsche Consulting GmbH is working towards achieving net-zero emissions by 2050 in line with the SBTi Corporate Net-Zero Standard.

As a near term target, Porsche Consulting GmbH intends to reduce absolute scope 1 and 2 GHG emissions 42.0% by 2030 from a 2023 base year. Porsche Consulting GmbH also commits to reduce absolute scope 3 GHG emissions from fuel- and energy-related activities, business travel and employee commuting 25.0% within the same timeframe.

As a long term target, Porsche Consulting GmbH aims to reduce absolute scope 1 and 2 GHG emissions 90.0% by 2050 from a 2023 base year. Porsche Consulting GmbH also has the ambition to reduce absolute scope 3 GHG emissions from purchased goods and services, fuel- and energy related activities, waste generated in operations, business travel and employee commuting 90.0% within the same timeframe.

SBTi Services has validated that the greenhouse gas emissions reduction targets submitted by Porsche Consulting GmbH conform with the SBTi Criteria and Recommendations (Near-Term Criteria V5.3 AND Net-Zero Criteria V.13).

While the reporting boundaries differ, Porsche Consulting GmbH's SBTi-validated targets provide an equal or higher level of ambition than the carbon reduction commitments required under PPN 006.

Progress made towards achieving the long-term target is illustrated in the figure below:

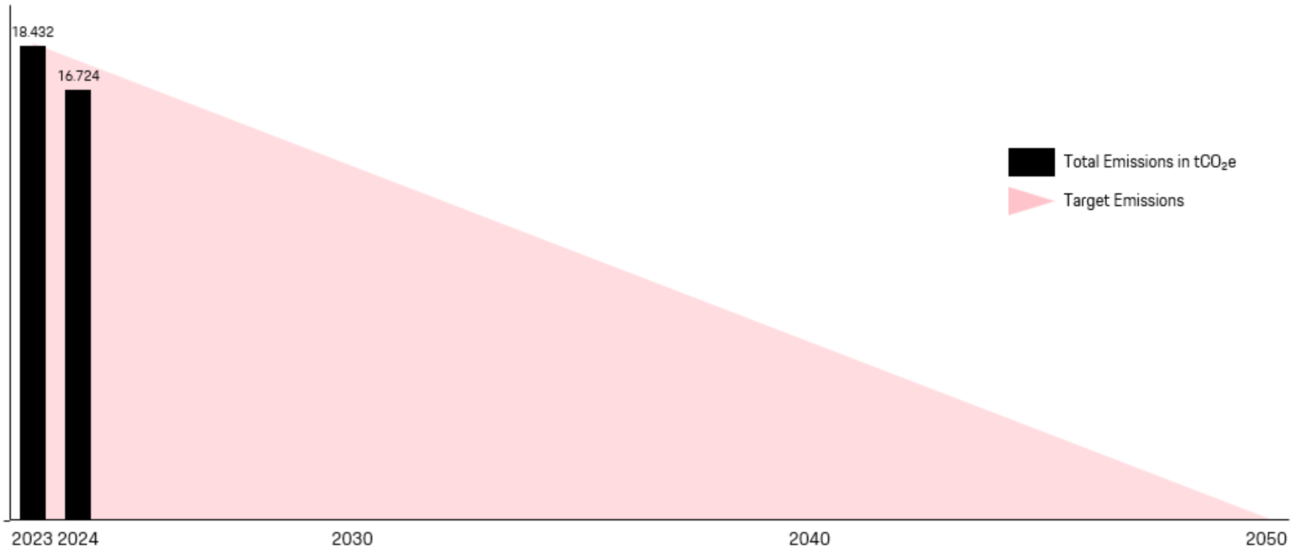

Figure 1: Net Zero Emissions Pathway (2023 – 2050)

Note: The emissions presented are based on the material emission categories of Porsche Consulting GmbH in accordance with the GHG Protocol, including Scope 1 and 2 as well as Scope 3.1, 3.3, 3.5, 3.6 and 3.7. This differs from the PPN 006 methodology, which excludes Scope 3.1 and 3.3 but includes Scope 3.4 and 3.9. As SBTi target-setting is also based on the GHG Protocol, emission reductions are reported in line with these boundaries.

Carbon reduction projects

Completed carbon reduction initiatives

The following environmental management measures and projects have been completed or implemented since the 2023 baseline. The carbon emission reduction achieved by these measures amounts to approx. 1,708 tCO_2e, based on 2024 data, representing an approx. 9.3 % reduction compared to the 2023 baseline. The calculation of these emission reductions is based on the accounting methodology of the GHG Protocol (see Figure 1) rather than PPN 006. The carbon footprint for 2025 is currently being calculated; however, the measures developed and implemented to date are already in effect and will continue to be implemented going forward.

Since 2026, official climate targets validated by the Science Based Targets initiative (SBTi) have been in place and are underpinned by concrete emission reduction measures.

Further carbon reduction measures have already been implemented at Porsche Consulting GmbH:

- **Electrification of the internal vehicle fleet:** The internal vehicle fleet of Porsche Consulting GmbH has been fully transitioned to battery electric vehicles (BEVs) and is now operated entirely electrically.
- **Revision of the travel policy**: The corporate travel policy has been updated to include a clear recommendation to use rail travel for short- and medium-distance journeys where feasible.
- **Incentivisation of sustainable business travel:** Employees are actively incentivised to choose rail travel for business trips.
- **Use of renewable electricity for company and leased vehicles:** Battery electric vehicles within the company car and leased vehicle fleet are operated using contractually secured renewable electricity by the Porsche AG.
- **100% renewable electricity for office locations:** All office locations of Porsche Consulting GmbH in Germany, as well as the offices in Atlanta and Milan, are operated using electricity from renewable sources.
- **Energy efficiency measures in buildings:** Where feasible and appropriate, LED lighting systems and motion or presence sensors have been installed to improve energy efficiency at Porsche Consulting GmbH.
- **Digitalisation of processes:** Ongoing digitalisation of internal processes supports the reduction of paper consumption and overall energy use.
- **Procurement and supply chain management:** The supply chain at Porsche Consulting GmbH is regularly reviewed, and more sustainable products and suppliers are selected wherever possible.
- In addition, awareness-raising activities for employees and the continuous review of internal policies support the achievement of emission reduction targets.

Future carbon reduction initiatives

In the future Porsche Consulting GmbH hopes to implement further measures at Porsche Consulting GmbH such as:

- **Electrification of the leased vehicle fleet:** The leased vehicle fleet is planned to be transitioned to battery electric vehicles (BEVs) until 2050.
- **Further tightening of the travel and expense policy:** The corporate travel policy will be further refined and strengthened to systematically prioritise low-emission modes of transport.

- **Optimisation of travel routes and travel times:** Business travel will be further reduced through optimised route planning and adjusted travel schedules to minimise emissions.
- **Promotion of online meetings and virtual collaboration:** The increased use of online meetings and digital collaboration tools will continue to be promoted to avoid business travel.
- **Expansion of renewable electricity at international locations:** The share of renewable electricity at international sites is planned to be further increased where local conditions allow.
- **Supply chain management:** In the longer term, direct key suppliers may be encouraged – where appropriate and proportionate – to align with the company's climate target or to adopt equally ambitious or more ambitious targets.

These initiatives build on the measures already implemented and support the achievement of long-term, SBTi-validated climate targets.

Declaration and sign off

This Carbon Reduction Plan has been completed in accordance with PPN 006 and associated guidance and reporting standard for Carbon Reduction Plans.

Emissions have been reported and recorded in accordance with the published reporting standard for Carbon Reduction Plans and the GHG Reporting Protocol corporate standard[1] and uses the appropriate government emission conversion factors for greenhouse gas company reporting.[2]

Scope 1 and Scope 2 emissions have been reported in accordance with SECR requirements (where required), and the required subset of Scope 3 emissions have been reported in accordance with the published reporting standard for Carbon Reduction Plans and the Corporate Value Chain (Scope 3) Standard.[3]

This Carbon Reduction Plan has been reviewed and signed off by the board of directors (or equivalent management body).

Signed on behalf of the supplier:

Joachim Lamla

Dr. Joachim Lamla (CFO)

Date: 2026-05-18

[1] https://ghgprotocol.org/corporate-standard
[2] www.gov.uk/government/collections/government-conversion-factors-for-company-reporting
[3] https://ghgprotocol.org/standards/scope-3-standard