



GHG Emissions Recalculation Policy

for Redcare Pharmacy N.V.

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Version | 1.0

Confidentiality level | Public

Redcare Pharmacy accounts for its greenhouse gas (GHG) emission using the base year 2020. For tracking significant changes and accounting progress over time, the base year calculation of GHG emissions will be adjusted with a threshold of 5% making the changes significant. Increases or decreases greater than 5% need to be adjusted, changes of less than 5% may also be recalculated, especially when structural changes occur.

Structural changes

Structural changes are acquisitions, divestitures or mergers. Any significant changes larger than the defined threshold require a base year recalculation.

Methodological changes

Significant methodological improvements of GHG accounting require a recalculation of the base year. These changes are updated emission factors, improved data access or updated calculation methods or protocols.

Data error and other changes

Significant errors will cause an immediate base year recalculation, cumulative errors that are together causing significant changes likewise require a base year recalculation. Significant operational boundary changes, such as the inclusion of additional Scope 3 emissions, and significant organizational boundaries, such as a switch from operational to financial control require a recalculation of GHG emissions.

Timeline

Recalculations of the base year will be performed at the end of the financial year and will be disclosed in the annual report of Redcare Pharmacy.

