



# Together We Advance

FY 2025 Basis of Reporting

# BD Basis of Reporting

## FY 2025

This document provides definitions and calculation methods for selected Environmental, Social, and Governance (ESG) key performance indicators (KPIs) subjected to limited assurance related to BD’s FY 2025 Sustainability Report.

## Reporting Principles

BD’s inventory is based on 5 principles to ensure that the inventory has been prepared in accordance with industry accepted best practices. The accounting and reporting principles set forth below are in accordance with those outlined in the World Resource Institute (WRI) / World Business Council on Sustainable Development (WBCSD) Greenhouse Gas Protocol: Corporate Accounting and Reporting Standard.

- **Relevance:** Ensure the inventory appropriately reflects impacts and emissions and serves the decision-making needs of users both internal and external to the organization.
- **Completeness:** Account for and report all key environmental sources and activities within the defined inventory boundary.
- **Consistency:** Use consistent methodologies to allow for meaningful comparisons of emissions and usage over time. Transparently document any changes to the data, inventory boundary, methods, or any other relevant factors in the time series.
- **Transparency:** Address all relevant issues in a factual and coherent manner, based on a clear audit trail. Disclose any relevant assumptions and make appropriate references to the accounting and calculation methodologies and data sources used.
- **Accuracy:** Ensure that the quantification of impacts and emissions is neither systematically over nor under actual emissions, as far as can be judged, and that uncertainties are reduced as far as practicable. Achieve sufficient accuracy to enable users of your data to make decisions with reasonable assurance of the integrity of the reported information.

## Reporting Period

Baseline Year	BD Fiscal Year 2019 (October 1, 2018 – September 30, 2019)
Current Reporting Year	BD Fiscal Year 2025 (October 1, 2024 – September 30, 2025)

### Restatement

To ensure a more accurate and up-to-date emissions baseline, BD is restating the FY 2019 Scope 1 and 2 emissions inventory. The current restatement reflects three methodological improvements:

- Our baseline years of 2021 (Scope 3 emissions) and 2019 (all other environmental goals) have been recalculated to include recent acquisitions and updated emission factors.
- For fleet data streams, BD identified more accurate prior-year data on vehicle distance travel and updated fleet activity data accordingly.
- BD conducted a detailed review of which sites use natural gas, have specific waste streams, and require wastewater estimations.
- Site open and close dates were re-evaluated. Based on the results of this review, prior year estimations were updated as needed to improve precision.

Data exclusions or assumptions are noted throughout the document.

# Environmental Operational Boundary

An operational control approach is used. This boundary includes facilities where BD has, at least, a controlling interest from an operational perspective or at best, the facility is owned entirely by BD. In cases where BD has operational control but does not wholly own facilities, these facilities are included in the inventory.

Facilities include main offices, manufacturing facilities, laboratories, and distribution centers (DCs).

## GHG Baseline Recalculations

Recalculation Triggers	Consistent with the GHG Protocol, a recalculation shall be performed if any significant qualitative or quantitative change is made to the data, inventory boundary, and/or methods. 'Significant' is defined as a structural change such as merger or acquisition or a data error over 5% (SBTI Corporate Near-Term, Version 5.2, 2024).
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BD's base year and subsequent year inventories will be adjusted for mergers, acquisitions, and divestitures according to guidance as set forth in the WRI/WBCSD Greenhouse Gas Protocol. BD's base year inventory and subsequent years' emissions reports will be updated when a **significant** cumulative change in BD's base year emissions is triggered. The following conditions will require such an adjustment if a **significant** change is identified:

- A structural change of BD's organizational boundaries (*i.e.*, merger, acquisition, or divestiture).
- A change in calculation methodologies or emission factors.
- Additional or new data or methodology are available on source emissions that was not previously available.
- Outsourcing (*i.e.*, production of goods that is moved outside of BD's defined reporting boundaries) or insourcing (*i.e.*, opposite of "outsourcing") where the modified case includes emissions that were not previously accounted for within the inventory in Scopes 1, 2, or 3; or
- A significant error or a number of cumulative errors in BD's inventory are discovered.

**In this case, "significant" is defined as a cumulative change (+/-) of five percent (5%) or larger in BD's total base year emissions on a CO<sub>2</sub>-e basis. This applies for Scope 1 and Scope 2 collectively and Scope 3.**

In the instance where BD has acquired or merged with a company and base year data for the new company is not available after best efforts to collect such data, an alternative simplified method may be used to update the base year data using available data. *Note that if this is to occur, associated procedures, calculation methodologies, and supporting data will be accordingly documented.*

If absolutely no data for the new company is available and it is impossible to estimate the impact on BD's cumulative base year emissions, a corresponding base year inventory will be established for the current reporting year (which will include the new acquisition / merger) and such modifications to the reporting program will be documented accordingly.

The following are conditions that do **NOT** warrant a change to base year emissions. Note this list includes commonly encountered activities but is not exhaustive.

- Acquisition or merger of new facilities that did not exist in the base year.
- Outsourcing (*i.e.*, production of goods that is moved outside of BD's defined reporting boundaries) or insourcing (*i.e.*, opposite of "outsourcing") that has been reported under core indirect emissions (or Scope 2) so long as these are indirect emissions.
- Organic growth or decline – *i.e.*, increases or decreases in production output, changes in processes or product mix, and closure / openings of operating units owned or controlled by BD.

# Acquisitions/divestitures Rules

- Acquisitions
  - Acquisitions will be reported in the subsequent reporting cycle two (2) years after the acquisition date and will be adjusted through the baseline year in cases where the above criteria are met.
  - This timeline is necessary to account for the fact that data gathering for facilities without historical emissions tracking will require more time for data gathering.
- Divestitures
  - Divestitures will be removed back to the baseline. This will be implemented in the year following the announcement, since reporting cycles report on the previous year's data.
- FY 2025 status
  - BD Advanced Patient Monitoring (acquired in FY 2024) is included in the FY 2025 inventory and added to the baseline inventories.
  - The following divestitures occurred in FY 2025 and have been each removed from the baseline inventories:
    - Villamarzana, Italy manufacturing site to Hantech Medical Device Co., Ltd in December 2024
    - Caesarea, Israel operational divestiture in January 2025

# Scope 1, Scope 2 and Environmental Data Collection

The sources of activity data include but are not limited to monthly purchase records, meters, internal tracking controls, gap-fills, and estimations. Gap-fills and estimations are utilized when data is not available.

**Gap-fill** is conducted when the site is missing up to 4 months of data and has surrounding months data or previous years for missing months. A gap-fill is completed by filling with the previous year's same month or averaging surrounding month's consumption.

**Estimation** is conducted if primary data is not available and a gap-fill cannot be completed. Estimation uses either third-party intensity values or custom intensity values.

## GHG emissions, Scope 1

Definitions	Scope 1: Direct Sources - are emissions from sources that are owned, generated, or controlled by BD and occur on-site within its operational boundaries.
Units of Measure	Metric tonnes CO <sub>2</sub> e, absolute emissions
Methods	Activity data from emission sources is multiplied by the correlating emission factors as defined in the GHG Reporting Protocol or by the engineering evaluations for the respective activity. Activity units are converted, if needed, to kWh.  All GHG emissions are calculated in metric tonnes (MT) of pollutant (CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O) and converted to MT of CO <sub>2</sub> equivalents.

Source	<p>Activity data and emissions include on-site stationary combustion of fossil fuel burning equipment, diesel/gasoline consumption for fleet/trucking/transportation as well as natural gas used for power/heating/cooling, and non-ODS refrigerants. Onsite renewable energy from solar production is also tracked, though emissions are zero. Data is collected via Schneider Electric’s Resource Advisor from invoices, third-party, or on-site readings, gap-fills, or estimates.</p> <p>Emission factors used for BD’s inventory are based on geographically and temporally relevant factors by reputable publishing bodies. For direct emissions, equivalent emission factors for CO<sub>2</sub>, CH<sub>4</sub>, N<sub>2</sub>O, and HFC by fuel type or process application are used for all sites worldwide according to figures published by the United States Mandatory Reporting Rule.</p> <p>Emission factors are from:</p> <ul style="list-style-type: none"> <li>• 2025 Climate Registry General Reporting Protocol-USA Commercial edition</li> </ul> <p>Global Warming Potential Factors are from:</p> <ul style="list-style-type: none"> <li>• Intergovernmental Panel on Climate Change (IPCC) Sixth Assessment Report (AR6) 2022 using 100-year values</li> </ul>
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## GHG Emissions, Scope 2 (Location and Market-based)

Definitions	Scope 2: Indirect Sources – are emissions associated with the consumption of purchased or acquired electricity, steam, heating, or cooling.
Units of Measure	Metric tonnes CO <sub>2</sub> e, absolute emissions
Methods	<p>Activity data from emission sources is multiplied by the correlating emission factors as defined in the GHG Reporting Protocol or by the engineering evaluations for the respective activity. Activity units are converted, if needed, to kWh.</p> <p>All GHG emissions are calculated in metric tonnes (MT) of pollutant (CO<sub>2</sub>, CH<sub>4</sub>, N<sub>2</sub>O) and converted to MT of CO<sub>2</sub> equivalents.</p>
Source	<p>Location-based: Activity data and emissions include the purchase of steam or electric power from the local utility and are collected via Schneider Electric’s Resource Advisor. Data comes from invoices, third-party, or on-site readings, gap-fills, or estimates. For indirect emissions from electric power or steam, emission factors for the specific electricity supplied to BD’s facilities are defined by the following methods, in each relative geography, where BD operates.</p> <ul style="list-style-type: none"> <li>• US: 2025 US EPA Emissions &amp; Generation Resource Integrated Database (eGRID)</li> <li>• Non-US: 2024 International Energy Agency (IEA) Location-based: Quantifies Scope 2 GHG emissions based on average energy generation emission factors for defined geographic locations, including local, subnational, or national boundaries (e.g., local power grid).</li> </ul> <p>Market-Based Utility: 2024 Emission factors published by utilities, where applicable</p> <ul style="list-style-type: none"> <li>• US: eGRID</li> <li>• Europe: 2024 RE-DISS Residual European Mix</li> <li>• Non-US or Europe: IEA</li> </ul> <p>Market-based: Quantifies Scope 2 GHG emissions based on GHG emissions emitted by the generators from which the reporter contractually purchases electricity bundled with contractual instruments or contractual instruments on their own (e.g., utility-specific emission factors, renewable energy certificates).</p> <p>As such, market-based Scope 2 emissions reflect the emissions characteristics associated with renewable energy contracts, such as PPAs and REC purchases.</p>

# Energy

Definitions	<p>Total Energy Consumption (Non-renewable and Renewable sources) – energy usage from non-renewable and renewable sources.</p> <p>Non-Renewable sources – sources such as electric power, diesel, gasoline (petrol), propane, liquefied petroleum gas (LPG), natural gas, number 2 fuel oil, fleet fuel, jet fuel, and steam.</p> <p>Renewable sources such as green electric power, green power, electric power sourced onsite solar, and renewable energy credits.</p>
Units of Measure	Megawatt hours (MWh)
Methods	Activity data is collected via Schneider Electric’s Resource Advisor. Data is converted as needed to MWh.
Source	<p>Data comes from invoices, third-party, or on-site readings, gap-fills, or estimation.</p> <p>Gap-fills are utilized when primary information is not available and there are surrounding months or previous year’s data.</p> <p>Estimates are used when actual energy consumption data is unavailable or cannot be gap-filled.</p> <ul style="list-style-type: none"> <li>• Manufacturing Sites: When actual data is missing, estimated consumption is based on a custom intensity factor developed from 12 months of actual data from other BD manufacturing sites.</li> <li>• Non-Manufacturing Sites: Estimates are applied when a location lacks 12 months of actual consumption data. Estimated energy use is calculated using either custom intensity values or the U.S. EIA’s <i>2018 Commercial Buildings Energy Consumption Survey (CBECS): Energy Consumption in Large Buildings</i> for electricity and natural gas.</li> </ul>

# Water

Definitions	<ul style="list-style-type: none"> <li>• Water Withdrawal<sup>1</sup> / Total Water Use: Sum of all water drawn within BD’s boundary from all sources during the reporting period, prior to reuse, recycling, or discharge.</li> <li>• Water-Purchased from local utility: Water provided by municipal water suppliers or public or private utilities.</li> <li>• Water-Groundwater: Water from an underground formation.</li> <li>• Water-Rainwater: Water from rain fall that is captured for BD facility use.</li> <li>• Water-Recycled: Water that is recovered and reused after initial use but prior to discharge for BD facility use.</li> <li>• Water-Surface water: Water that is naturally occurring on Earth’s surface in ice sheets, ice caps, glaciers, icebergs, bogs, ponds, lakes, rivers, and streams.</li> <li>• Wastewater: Total volume of water discharged from BD’s boundary during the reporting period, excluding water consumed (e.g., evaporation).</li> </ul>
Units of Measure	Cubic meters

<sup>1</sup> We have recently changed the nomenclature of our water metric from “water consumption” metric to “water withdrawal.” In prior years’ reports, this metric is referred to “water consumption.” The definition remains the same.

Methods	<p>Activity data is collected via Schneider Electric's Resource Advisor.</p> <p>Data is converted as needed to cubic meters.</p> <p>Gap fills are utilized when primary information is not available and there are surrounding months or previous year's data. Estimations are used for locations without 12 months of actual data.</p> <p>Estimated withdrawal is calculated using a third-party water intensity factor, by multiplying the applicable intensity factor by the site's square footage. The same factor is applied to both water and wastewater, and sites are assumed to generate equal volumes of each. These intensity factors are sourced from <i>CBECS</i>.</p>
Source	Sources include monthly purchase records, meters, internal tracking controls, gap fills, and estimations.

## Waste

Definitions	<ul style="list-style-type: none"> <li>• Nonhazardous Waste generated – any garbage, refuse, solid, liquid, semi-solid, or contained gaseous substance, object, or material that is not harmful to humans or the environment that is discarded, inherently waste-like, disposed of, or intended to be recycled.</li> <li>• Waste diverted from landfill – Nonhazardous waste that is not landfilled (e.g. recycling, reuse, etc.).</li> <li>• Waste disposed of via incineration – Nonhazardous waste disposed of by incineration.</li> <li>• Hazardous Waste – Any solid, liquid, semi-solid or contained gaseous substance, object, or material that is harmful to humans or the environment that is abandoned, discarded, inherently waste-like, disposed of, or intended to be disposed of. Classification of hazardous waste follows legal classification under local jurisdictions.</li> <li>• Regulated Medical Waste generated - regulated by specific federal (national), state, and local guidelines and regulations that specify the categories of biohazardous waste that are subject to regulation and outline the requirements associated with treatment and disposal. Made up of Biohazardous and controlled waste.</li> <li>• Biohazardous Waste- Sometimes called medical waste, refers to waste that has the risk of carrying infectious diseases. Biohazardous waste may include, but is not limited to, these broad categories: <ul style="list-style-type: none"> <li>▪ cultures and stocks of infectious agents and associated biologicals – specimens from medical and pathology laboratories; cultures and stocks of infectious agents from clinical, research, and industrial laboratories; disposable culture dishes and devices used to transfer, inoculate, and mix cultures; waste from the production of biologicals; discarded live and attenuated vaccines</li> <li>▪ human blood and blood products – waste blood, serum, plasma, and blood products</li> <li>▪ pathological waste – tissue, organs, body parts, blood, and body fluid</li> <li>▪ sharps – contaminated hypodermic needles, syringes, scalpel blades, Pasteur pipettes, and broken glass</li> <li>▪ contaminated animal carcasses, body parts and bedding – contaminated animal carcasses, body parts, and bedding of animals that were intentionally exposed to pathogens</li> <li>▪ miscellaneous laboratory waste – contaminated specimen containers, slides, cover slips, disposable gloves, lab coats, aprons, towels, padding, equipment, and tubing</li> </ul> </li> <li>• Controlled Waste – A waste that requires special handling due to its physical, chemical, or biological characteristics or local regulations.</li> </ul>
Units of Measure	Metric tonnes

Methods	<p>Activity data is collected via Schneider Electric’s Resource Advisor. Data is converted as needed to metric tonnes.</p> <p>Gap fills are utilized when primary information is not available and there are surrounding months or previous year’s data. Estimations are used for locations without 12 months of actual data.</p> <p>For estimated data, a materiality assessment was completed assessing the material waste types for each facility type (office, warehouse, manufacturing, and lab). For any site with no waste reported, only estimated data for waste stream material to that facility type were applied.</p> <p>Estimated consumption is calculated using custom intensity factors. Intensity factor is multiplied by the square footage of the site. The intensity factor is created using similar BD building types that have 12 months of actual data for that given waste stream.</p>
Source	Sources are from waste manifests, internal tracking controls, gap fills, and estimations.

## Air

Definitions	<ul style="list-style-type: none"> <li>• Hazardous Air Pollutants – air contaminants which are known to cause cancer or other serious health impacts.</li> <li>• Ozone Depleting Substances (ODS) – Synthetic chemicals, including CFCs, halons, and HCFCs which when released into the atmosphere, damage the stratospheric ozone layer. The ozone layer is a protective shield that protects humans and the environment from harmful levels of ultraviolet radiation from the sun. ODS are often solvents that are used in production or refrigerants.</li> <li>• Volatile Organic Compound – Any compound of carbon which has a high vapor pressure at room temperature and participates in atmospheric photochemical reactions or has a health impact.</li> </ul>
Units of Measure	Metric tonnes
Methods	Activity data is collected via Schneider Electric’s Resource Advisor. Data is converted as needed to metric tonnes.
Source	Sources are from direct measurements or internal tracking controls.

## GHG Emissions, Scope 3

### Acquisitions and Divestures Notes

- Acquisitions will be reported in the subsequent reporting cycle two within (2) years of the acquisition date and will be adjusted through the baseline year in cases where the significant change criteria are met. This timeline is necessary to account for the fact that data gathering for facilities without historical emissions tracking will require more time for data gathering.
- Acquisitions emissions are calculated based on data availability to determine materiality. Materiality is determined through an analysis of the acquisitions spend data relative to BDX.
- As acquisitions are integrated, data collection and quality will improve.
- Divestitures will be removed back to the baseline. This will be implemented in the following year of the announcement, since reporting cycles report on the previous year’s data.

# Scope 3

## Category 1 – Purchased goods and services

Definitions	Category 1 of Scope 3 as categorized by the Greenhouse Gas Protocol for purchased goods and services.
Scope	This category includes all upstream (i.e., cradle-to-gate) emissions from the production of products purchased or acquired by BD in the reporting year. Products include both goods (tangible products) and services (intangible products).
Units of Measure	Metric tonnes CO <sub>2</sub> e, absolute emissions
Methods	<p>BD procurement report data is sorted according to spend category. Purchases associated with capital spend (Category 2), Fuel- and energy-related services (Category 3), Logistics (Category 4), and business travel (Category 6) are not included in Category 1 calculations as they are included in the other associated Scope 3 category.</p> <p>GHG emissions of purchased goods were estimated by applying an appropriate material-based emission factor, sourced from Ecoinvent, to the quantity of goods, where mass data and material information were available. Packaging of inbound goods was included by applying a 10% uplift to the mass of purchased goods, to account for the additional GHG emission from the manufacture of inbound packaging. Additional energy consumption for manufacture under clean room conditions was accounted for by applying an estimated uplift to the calculated GHG emissions. For high spend suppliers, where mass data and/or material information were not available, a bespoke supplier-spend emission factor was generated using supplier emissions data and annual revenue data. Where mass data and/or material information were not available, and a bespoke supplier-spend emission factor has not been generated, an appropriate spend-based emission factor, sourced from the US Supply Chain Greenhouse Gas Emission Factors v1.3 database, was applied to the USD spend of goods purchased. GHG emissions of purchased services were estimated by using supplier emissions data and a weighted average of supplier emissions data for suppliers without GHG emissions data.</p> <p><b>Assumption</b></p> <p>Data in the procurement report and in the supplementary mass data account for the mass of the purchased good only, excluding any inbound packaging used during transit from the Tier 1 supplier. Data relating to the mass and material composition of inbound packaging of purchased goods is not available. It is assumed that inbound packaging would account for an additional 10% of the mass of the purchased goods themselves. The additional mass of the packaging is included in material based GHG emissions calculations.</p> <p>Several products purchased are manufactured under conditions requiring additional measures such as temperature control and air filtration and require an additional uplift factor. This factor is determined based on BD data and industry average GHG emissions to maintain clean room conditions. This is applied for relevant L2 categories.</p> <p><b>Basis of Assumption</b></p> <p>A conservative estimate for packaging associated with the delivery of goods to BD has been assumed of 10% of the mass of the goods themselves. This estimate is based on an average of data gathered for product LCAs of BD products.</p>

Source	<p>Activity data for this category consists of BD spend data in US dollars for the financial year (FY). These data were sourced as procurement data files provided by BD.</p> <p>Supplementary mass data were provided by Becton Dickinson, where available, for purchased good line items for which mass information are not available in procurement data. The supplementary mass data were gathered by BD, via manual weighing of individual purchased good items, for use in the Scope 3 Category 1 calculations.</p> <p>For high-spend suppliers, supplier specific spend-based GHG emissions data were provided by Becton Dickinson, calculation using reported supplier GHG emissions, supplier annual revenue, and proportion of supplier revenue allocated to BD.</p> <p>Sources:</p> <ul style="list-style-type: none"> <li>• Ecoinvent 3.10 (2023) Ecoinvent material and process emission factors, with GWPs from the IPCC(International Panel on Climate Change) Fifth Assessment Report, 2013 (AR5)</li> <li>• USEEIO Supply Chain Factors (2020) database, USEPA, using GWP100 from IPCC AR5 (2013) &amp; emission factors with margins</li> <li>• U.S. EPA (2024), Supply Chain GHG Emission Factors v1.3 (NAICS6), using 2022 GHG data and IPCC AR5 GWPs</li> </ul>
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## Category 2 – Capital Goods

Definitions	Category 2 of Scope 3 as categorized by the Greenhouse Gas Protocol for Capital goods.
Scope	This category includes all upstream (i.e., cradle-to-gate) emissions from the production or construction of capital goods (i.e., equipment, machinery, buildings, facilities, and vehicles) purchased or acquired by BD in the reporting year. Emissions from the use of capital goods by the company were accounted for in either Scope 1 (e.g., for fuel use) or Scope 2 (e.g., for electricity use) rather than in Scope 3.
Units of Measure	Metric tonnes CO <sub>2</sub> e, absolute emissions
Methods	GHG emissions of capital goods were estimated by applying an appropriate spend-based emission factor, sourced from the US Supply Chain Greenhouse Gas Emission Factors v1.3 database, to the USD spend of capital goods purchased.
Source	<p>Activity data for this category consists of BD spend data in US dollars for the financial year (FY). These data were sourced as procurement data files. Capital goods were separated from purchased goods and service data.</p> <p>Sources:</p> <ul style="list-style-type: none"> <li>• USEEIO Supply Chain Factors (2020) database, USEPA, using GWP100 from IPCC AR5 (2013) &amp; emission factors with margins</li> <li>• U.S. EPA (2024), Supply Chain GHG Emission Factors v1.3 (NAICS6), using 2022 GHG data and IPCC AR5 GWPs</li> </ul>

## Category 3 – Fuel and Energy-Related Activities

Definitions	Category 3 of Scope 3 as categorized by the Greenhouse Gas Protocol for fuel-and energy-related activities (not included in Scopes 1 or 2).
Scope	Global fuel-and energy-related activities within BD operational control
Units of Measure	Metric tonnes CO <sub>2</sub> e, absolute emissions
Methods	Fuel- and energy-related activities were calculated using BD Scopes 1 and 2 data and applying electricity and fuel transmission and distribution loss factors from US EPA eGRID and IEA, and well-to-tank factors from UK Department for Environment, Farming, and Rural Affairs (DEFRA).
Source	BD Scope 1 and 2 data.

## Category 4 – Upstream Transportation and Distribution

Definitions	Category 4 of Scope 3 as categorized by the Greenhouse Gas Protocol for Upstream Transportation and Distribution.
Scope	<ul style="list-style-type: none"> <li>• Transportation and distribution of products purchased in the reporting year, between BD's tier 1 suppliers and its own operations in vehicles not owned or operated by the reporting company (including multi-modal shipping where multiple carriers are involved in the delivery of a product but excluding fuel and energy products); and</li> <li>• Third-party transportation and distribution services purchased by BD company in the reporting year (either directly or through an intermediate), including inbound logistics, outbound logistics (e.g., of sold products), and third-party transportation and distribution between BD's own facilities.</li> </ul>
Units of Measure	Metric tonnes CO <sub>2</sub> e, absolute emissions
Methods	<p>GHG emissions of upstream transportation and distribution were estimated by applying an appropriate distance-mass based emission factor, sourced from the Global Logistics Emission Council (GLEC) Framework, to the mass and distance travelled of transported loads.</p> <p>GHG emissions relating to inbound transportation of goods from Tier 1 suppliers was estimated based on BD data. It is assumed that transportation from Tier 1 suppliers is comparable to transportation purchased by BD, plus a 10% uplift to account for the additional mass load of packaging for inbound goods.</p> <p>Inbound transportation of raw materials and purchased goods were estimated using the emissions from transportation of finished products paid for by BD plus a 10% uplift. Specific information relating to packaging used for inbound transport of goods is not available. Therefore, a conservative estimate for packaging associated with the delivery of goods to BD has been assumed of 10% of the mass of the goods themselves. This estimate is based on an average of data gathered for product LCAs of BD products.</p> <p>Third party transportation and distribution services relevant to Category 4 are calculated using BD activity data covering transportation services purchased by BD for inbound and outbound logistics. BD logistics data comprise mass of transported load, distance transported, and mode of transport. The mass of transported load and distance transported were multiplied together in order to generate a tonne-kilometre (tkm) value for goods transportation. The value is then multiplied by the selected mode of transport emission factor.</p>

### Assumption

Due to the incomplete availability of data for upstream transportation distances and mode of transport for inbound raw materials, we used outbound distribution distances and mode of transport for BD inbound raw materials transportation data. Inbound transportation of raw materials and purchased goods were estimated using the emissions from transportation of finished products paid for by BD, plus a 10% uplift to account for inbound packaging. Packaging associated with the delivery of goods to BD has been assumed of 10% of the mass of the goods themselves. This estimate is based on an average of inbound packaging weight data gathered for product LCAs of BD products covering approximately 65% of our annual units produced.

Product weight has been assumed the same (inbound=outbound weights) based on manufacturing data show minimal (i.e., 0.25-1.5% manufacturing process waste.)

For lanes where multiple transport modes are likely to have occurred, the primary transport mode has been assumed to have occurred origin to destination.

Source	<p>BD activity data comprise transportation services purchased by BD including shipment data related to transportation paid for by BD of its sold products. Shipment weight and distance travelled are included within the BD activity data. The distance travelled data includes a combination of actual distance, shortest feasible distance, and planned distance. For one region shipment data were not available and therefore the relevant spend associated with transportation was extracted from BD spend data in US dollars for the financial year (FY), sourced as procurement data files, provided by BD.</p> <p>Source:</p> <ul style="list-style-type: none"> <li>Smart Freight Centre. (2025). GLEC Framework v3.2: Global Logistics Emissions Council Framework for Logistics Emissions Accounting and Reporting. Smart Freight Centre.</li> </ul>
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## Category 5 – Waste in Operations

Definitions	Category 5 of Scope 3 as categorized by the Greenhouse Gas Protocol for Waste generated in operations.
Scope	Global waste generation activities within BD operational control that include major offices, manufacturing facilities, R&D facilities, and distribution centers.
Units of Measure	Metric tonnes CO <sub>2</sub> e, absolute emissions
Methods	Primary waste data (recyclables, solid waste including both incinerated and sent to landfill) was used with the EPA Waste Reduction Model emission factors, EPA EF Hub, and DEFRA.
Source	Reporting facilities usage data collected via a third-party data collection and analysis platform.

## Category 6 – Business Travel

Definitions	Category 6 of scope 3 as categorized by the Greenhouse Gas Protocol for business travel.
Scope	Global business travel activities within BD operational control
Units of Measure	Metric tonnes CO <sub>2</sub> e, absolute emissions
Methods	<p>Air travel – each flight segment was categorized into specific flight haul lengths and then multiplied by DEFRA’s published emission factors for those flights.</p> <p>Rail travel – based on city-pair distances and a vendor report, which shows the origin station and destination station for each trip. The total distances travelled from both reports are calculated and then converted to emissions with DEFRA Rail Factors by rail type.</p> <p>Reimbursed car – mileage data, which was converted to emissions by using DEFRA factors by vehicle and fuel type.</p> <p>Rental car – calculated based on reports from BD vendors that included total miles driven and fuel type with the calculation based on DEFRA emission factors.</p> <p>Hotel Stays – the total of room nights by each country was multiplied by the DEFRA hotel stay emissions factors for that country, using a composite emission factor for countries with hotel stays</p>
Source	<p>Air travel: calculated from reports received from BD vendors, where each flight segment was categorized into specific flight haul lengths and then multiplied by DEFRA’s published emission factors for those flights.</p> <p>Rental car: calculated based on reports from BD vendors. These reports included total miles driven with the calculation based on DEFRA emission factors. For hotel stays, the total of room nights by each country was multiplied by the DEFRA hotel stay emissions factors for that country.</p> <p>Rail travel: calculated based on city-pair distances and a vendor report, which shows the origin station and destination station for each trip. The total distances travelled from both reports are calculated and then converted to emissions with DEFRA Rail Factors by rail type.</p> <p>Reimbursed car: converted mileage data to emissions by using DEFRA factors by vehicle and fuel type.</p>

## Category 7 – Employee commuting

Definitions	Category 7 of scope 3 as categorized by the Greenhouse Gas Protocol for employee commuting.
Scope	This category includes emissions from the transportation of employees between their homes and their worksites. Emissions from employee commuting may arise from automobile travel, bus travel, rail travel, air travel, and other modes of transport (e.g., subway, cycling, and walking). Emissions from teleworking (i.e., employees working remotely) are included in this category.
Units of Measure	Metric tonnes CO <sub>2</sub> e, absolute emissions
Methods	BD data providing information on working and commuting pattern of employees per year, broken down by location

Source	<p>GHG emissions for employee commuting are estimated by applying an appropriate passenger transportation emission factor, sourced from DEFRA, to the total annual distance commuted by employees per country.</p> <p>Total annual commuting distances were calculated based on employee numbers and working practices, supplemented by publicly available data on average commuting distance and transport mode.</p> <p>GHG emissions for employees working from home are estimated based on operation of a laptop computer. The country-specific grid electricity emissions factor, sourced from the IEA, is applied to the total annual number of hours of laptop operation by employees working from home, per country. Total annual hours of working from home laptop operation were estimated based on employee numbers and working practices, supplemented with average energy consumption of a laptop computer and assuming an 8-hour workday.</p> <p>Sources:</p> <ul style="list-style-type: none"> <li>• Department for Energy Security and Net Zero. (2025). <i>Greenhouse gas reporting: conversion factors 2025</i>. UK Government.</li> <li>• International Energy Agency (IEA). (2024). <i>Emissions Factors 2024</i>. IEA.</li> </ul>
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## Category 8 – Upstream Leased Assets

Definitions	Category 8 of scope 3 as categorized by the Greenhouse Gas Protocol for upstream leased assets.
Scope	Global upstream leased assets within BD operational control.
Units of Measure	Metric tonnes CO <sub>2</sub> e, absolute emissions
Methods	<p>Not relevant</p> <p>FY 2023 data – following review of locations covered by this category, locations were reclassified into either Scope 1, Scope 2, or Scope 3, category 4.</p> <p>For calculation methodology for FY 2021 and FY 2022, please refer to our 2022 ESG report.</p>
Source	BD location list

## Category 9 – Downstream Transportation and Distribution

Definitions	Category 9 of scope 3 as categorized by the Greenhouse Gas Protocol for downstream transportation and distribution.
Scope	This category includes emissions from transportation and distribution of products sold by BD in the reporting year between BD's operations and the end consumer (if not paid for by the company), in vehicles and facilities not owned or controlled by BD.
Units of Measure	Metric tonnes CO <sub>2</sub> e, absolute emissions
Methods	Due to the lack of data relating to transportation from BD to end consumer, the calculated carbon impact values for BD purchased logistics provide the basis for estimating the emissions from downstream transportation and distribution of finished goods. Distribution distances and mode of transport were assumed to be the same as BD purchased transportation data. BD purchased transportation data comprises mass of transported load, distance transported, and mode of transport. The mass of transported load and distance transported were multiplied in order to generate a tonne kilometre (tkm) value for goods transportation. The value is then multiplied by the selected mode of transport emission factor, using the GLEC Framework.
Source	No activity data is available from BD for downstream transportation and distribution.  The source of data used to estimate emissions for this category is logistics data for Category 4, upstream transportation and distribution.

## Category 10 – Not relevant

## Category 11 – Use of Sold Products

Definitions	Category 11 of scope 3 as categorized by the Greenhouse Gas Protocol for use of sold products.
Scope	This category includes direct emissions from the use of goods and services sold by BD in the reporting year.
Units of Measure	Metric tonnes CO <sub>2</sub> e, absolute emissions
Methods	BD sold products are categorized against exemplar product groups, according to product characteristics and their typical use profile. Exemplar product USP GHG emissions per unit were multiplied by the total number of units sold per product category. The weight of the exemplar product accounts for both the product and its packaging. USP scenarios were developed separately for direct and indirect emissions. To calculate direct and indirect GHG emissions associated with each exemplar product, product activity data were multiplied by the relevant emission factor, accounting for country-specific grid electricity factors for energy-consuming products.
Source	BD sold product activity were used with calculations with Ecoinvent material and process factors using global warming potentials (GWP) consistent with <ul style="list-style-type: none"> <li>• International Panel on Climate Change (IPCC) Fifth Assessment Report, 2013 (AR5); or</li> <li>• 2025 UK government Department for Energy Security and Net Zero and Department &amp; Industrial Strategy greenhouse factors database, using global warming potentials (GWP) consistent with International Panel on Climate Change (IPCC) Fifth Assessment Report, 2013 (AR5).</li> </ul>

## Category 12 – End-of-Life Treatment of Sold Products

Definitions	Category 12 of scope 3 as categorized by the Greenhouse Gas Protocol for end-of-life treatment of sold products.
Scope	Global end-of-life treatment of sold product activities within BD operational control.
Units of Measure	Metric tonnes CO <sub>2</sub> e, absolute emissions
Methods	<p>BD has a broad and diverse product portfolio, including products that have no impact in use per se and those where the majority of the life cycle impact is in the use phase (i.e., energy-using products), as well as products and markets both where end-of-life recovery can be expected to be high and where it can be expected to be low. It is not feasible to consider each product separately, and therefore 10 exemplary products were selected to represent product categories and to assess the footprint of Categories 11 and 12 in each case. This data was supplemented with data calculated via life cycle assessment for syringe products, before extrapolating to the rest of the product categories.</p> <p>BD sold products for the FY are categorized against exemplar product groups, according to product characteristics and typical end-of-life treatment method. Exemplary product ETSP GHG missions per unit were extrapolated to account for the total number of units sold per product category.</p> <p>ETSP scenarios were developed separately for product and packaging. To calculate GHG emissions associated with each exemplar product, the weight of the product and packaging were multiplied by the relevant waste management emission factor.</p>
Source	<p>BD data material composition, end-of-life treatment method product and packaging, and market country sold information were used with calculations from:</p> <ul style="list-style-type: none"> <li>• Ecoinvent 3.10(2023) Ecoinvent material and process emission factors, with GWPs from the IPCC (International Panel on Climate Change) Fifth Assessment; or</li> <li>• 2025 UK government Department for Energy Security and Net Zero and Department &amp; Industrial Strategy greenhouse factors database, using global warming potentials (GWP), consistent with International Panel on Climate Change (IPCC) Fifth Assessment Report, 2013 (AR5).</li> </ul>

## Category 13 – Upstream Leased Assets

Definitions	Category 8 of scope 3 as categorized by the Greenhouse Gas Protocol for upstream leased assets.
Scope	Global upstream leased assets within BD operational control.
Units of Measure	Metric tonnes CO <sub>2</sub> e, absolute emissions
Methods	<p>Not Relevant</p> <p>Following review of FY23 locations covered by this category, locations were reclassified into Scope 1, 2, and / or Scope 3.4</p>
Source	BD location list

# Health and Safety

Lost Time Injury Frequency Rate (LTIFR)	Number of lost time injuries per 200,000 hours worked. Working hours include standard working hours and overtime.
Scope	Data includes BD associate in manufacturing and supply chain operation only.
Units of Measure	Rate per 200,000 hours worked
Methods	Number of lost time injuries in the reporting period x 200,000 divided by total hours worked
Source	Associate injury information and hours worked collected via Intelex reporting platform on a monthly basis. Working hours include standard working hours and overtime.
Total Recordable Incident Rate (TRIR)	Number of work-related injury or illness that is diagnosed by a physician or other licensed health care professional and resulted in (death, days away from work, restricted work or transfer due to an injury, medical treatment beyond first aid, loss of consciousness, and work-related hearing loss per 200,000 hours.
Scope	Data includes BD associate in manufacturing and supply chain operation only.
Units of Measure	Rate per 200,000 hours worked
Methods	Number of injuries and illnesses times 200,000 divided by total hours worked
Source	Associate injury data such as injury information and hours worked is reported by site-level to Intelex reporting platform.

**Special Category** refers to a limited classification used in our sustainability reporting to identify rare, exceptional incidents that arise from extraordinary circumstances outside normal operations and are not representative of day to day workplace risks. In limited cases, such incidents may be excluded from LTIR and TRIR calculations where reporting standards allow, ensuring these metrics reflect routine, controllable safety performance. Any exclusions are consistently applied, formally reviewed, and transparently disclosed to maintain the integrity of our reporting.