

RAESTIMO – PUBLIC ESG RATING FACTSHEET COMPANY INFORMATION

Company: BDO Austria GmbH
Country: Austria
Industry (NACE): M69.20
Company Size: LARGE
Website: <https://www.bdo.at>

ESG RATING RESULTS

Overall Rating: A
ESG Score: 73,68/ 100

ESG DIMENSION RESULTS

Environment (E): 18,19/30
Social (S): 25,51/35
Governance (G): 29,98/35

RATING INTERPRETATION

High ESG Performance
Peer Group: Auditing and Tax Consulting I Bookkeeping
NACE: M69.20

RATING STATUS

Rating Status: Active
Rating Type: Public ESG Rating
Rated Entity Participation: Company information provided and reviewed for factual accuracy.

RATING GOVERNANCE

Rating Date: 29 May 2026
Data as of: 1.0.3
Methodology Version: v1.0.7
Monitoring Period: January – December 2025
Rating Decision Date: 29 May 2026
Publication Date: 29 May 2026

Data Cut-Off Date: December 2025
Data Reference Period: 01 January 2025 – 31 December 2025
Next Scheduled Review: 29 May 2027
Rating Status: Active

METHOD VERSIONS

Public Methodology Version: 1.0.1
Rating Model Version: 1.0.0
Data Model Version: 1.0.3
Factsheet Version: 1.0

METHODOLOGY

The rating is conducted in accordance with raestimo's published ESG rating methodology.

SOURCES USED FOR THIS RATING

- Information provided by rated entity
- Company website
- Public corporate information
- Official registers
- Sustainability report
- Annual report
- External ESG data provider

ESTIMATES & PROXIES

This rating includes a limited use of estimated or proxy-based values where company-specific information was unavailable. Proxy and estimated values were applied in accordance with the published ESG Rating Methodology.

Proxy Use: Limited

SOLICITATION & COMPENSATION

Solicitation Status: Solicited
Rating initiated by: Rated Entity
Compensation Model: Issuer Pays

Compensation has no influence on methodology, scoring logic, assessment process or rating result.

INDEPENDENCE AND CONFLICTS OF INTEREST

As of the date of publication, there were no known conflicts of interest that would have been likely to materially impair the objectivity of the rating. Organisational and procedural safeguards are maintained to ensure the independence of rating activities from commercial activities.

LIMITATIONS AND INTENDED USE

This ESG Rating reflects raestimo's assessment of the sustainability performance of the rated entity as of the rating decision date.

The rating:

- is not a credit rating;
- is not an investment recommendation;
- does not constitute legal, financial or tax advice;
- does not represent a complete double materiality assessment under ESRS;
- does not guarantee future ESG or financial performance.

Results may be affected by limitations regarding the completeness, accuracy, consistency and timeliness of the underlying information.

Estimated or proxy values may have been used in accordance with the published methodology.

COMPLAINTS & REVIEW

Complaints and requests for review may be submitted under the raestimo Complaints and Appeals Procedure.

Email: complaints@raestimo.com

Procedure: <https://www.raestimo.com/kontakt/beschwerdeverfahren/>

REGULATORY STATUS

Raestimo FlexCo is preparing its application under Regulation (EU) 2024/3005 on the transparency and integrity of ESG rating activities.

Until completion of the applicable registration or authorisation procedure, raestimo does not represent itself as an ESG rating provider registered or authorised by ESMA.

The submission of any future notification or application does not constitute approval by ESMA of the methodology, rating model or rating result.