



Serviceplan Group SE & Co. KG

# CLIMATE REPORT

2021/22



# About Serviceplan

The Serviceplan Group is the largest independent, partner-managed agency group in Europe. Founded in 1970 as a classic advertising agency, Serviceplan quickly developed the concept of the "House of Communication" - the only fully integrated agency model in Germany to date that combines all modern communication disciplines from the areas of creative and content,

media and data, and experience and technology under one roof: brand strategists, creatives, experience designers, media, marketing technology and CRM experts, data scientists, market researchers, PR consultants and sales professionals. With 23 of its own locations and additional partnerships, the Serviceplan Group is represented in a total of 34 countries worldwide and in all major economic areas.







# Introduction

This report provides an overview of the methodology used to calculate greenhouse gas (GHG) emissions of Serviceplan Group SE & Co. KG in accordance with the Greenhouse Gas Protocol. The Protocol is the leading international standard for quantifying and reporting GHG emissions and provides a robust and transparent framework for calculating and reporting emissions from various sources.



GREENHOUSE  
GAS PROTOCOL

By following the guidelines of the GHG Protocol Standard, this report aims to provide an accurate and reliable representation of the GHG emissions of Serviceplan Group SE & Co. KG.



# Scope of Emissions



## SCOPE 1

Direct emissions from sources that are owned or controlled by the reporting entity.

## SCOPE 2

Indirect emissions from the generation of electricity, heat, or steam consumed by the reporting entity.

## SCOPE 3

Other indirect emissions from the production of goods and services consumed by the reporting entity but are not included in Scope 2.



To effectively delineate direct and indirect emission sources, improve transparency, and provide utility for different types of organizations and business goals, three scopes are defined for GHG accounting and reporting purposes.



**Reporting Period Covered**  
01/07/2021 – 30/06/2022



# Descriptive Information

## System Boundary

Uncertainty Charge: 10%

Flight Emission Calculation: With Radiative Forcing

Chosen Consolidation Approach: Operational control

Refrigerants allocation method: Sales Based

Refrigerants protocol: Emissions including only Kyoto products

Electricity allocation method: Market Based



Berlin



Hamburg



Cologne



Munich

# GHG Emission Inventory

## Activities included in the inventory

### Scope 1

- Mobile Combustion
- On-site Renewables
- Refrigerants

### Scope 2

- Purchased electricity
- Heat and steam

### Scope 3

- Purchased goods and services
- Fuel- and energy-related activities
- Use of sold products
- Waste generated in operations
- Business travel
- Employee commuting
- Upstream leased assets

## Activities excluded from the inventory

This report excludes certain categories of emissions due to data unavailability, irrelevance, or not being applicable. The exclusion of these categories was based on a thorough analysis of the available data and the applicable guidelines and was done in accordance with the principles of accuracy, transparency, and consistency. The exclusion of these categories does not indicate a lack of effort to comprehensively report emissions, but rather a recognition of the limitations of the data and the reporting framework.

The reporting entity remains committed to continuously improving the accuracy and completeness of its GHG emissions reporting and will include these categories in future reports if the necessary data becomes available and relevant.

### Scope 3 activities (excluded)

- Capital goods
- Upstream transportation and distribution
- Downstream transportation and distribution
- Processing of sold products
- End-of-life treatment of sold products
- Downstream leased assets
- Franchises
- Investments

### Activity data quality

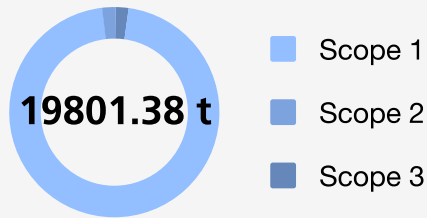
Reporting the activity data that underlies the calculation of the corporate carbon footprint lies within Serviceplan Group SE & Co. KG's responsibility. Accuracy and completeness of activity data is, therefore, part of Serviceplan Group SE & Co. KG's area of accountability. yourFootprint UG does not claim to anticipate, identify, or determine missing or faulty data.

An overview of activity data quality, data sources and assumptions can be found in the Appendix.

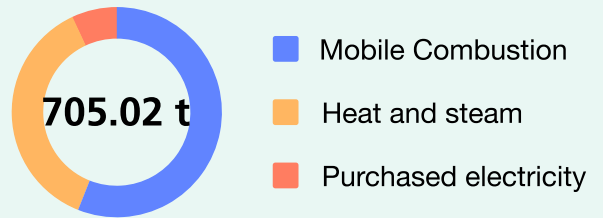


# GHG Emissions

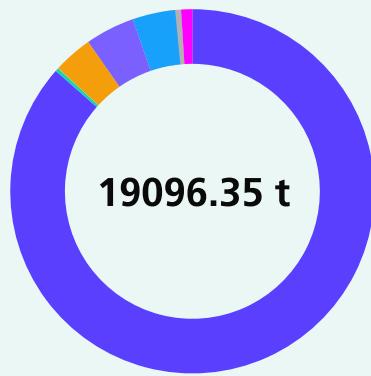
## All Scopes













## Scope 1&2

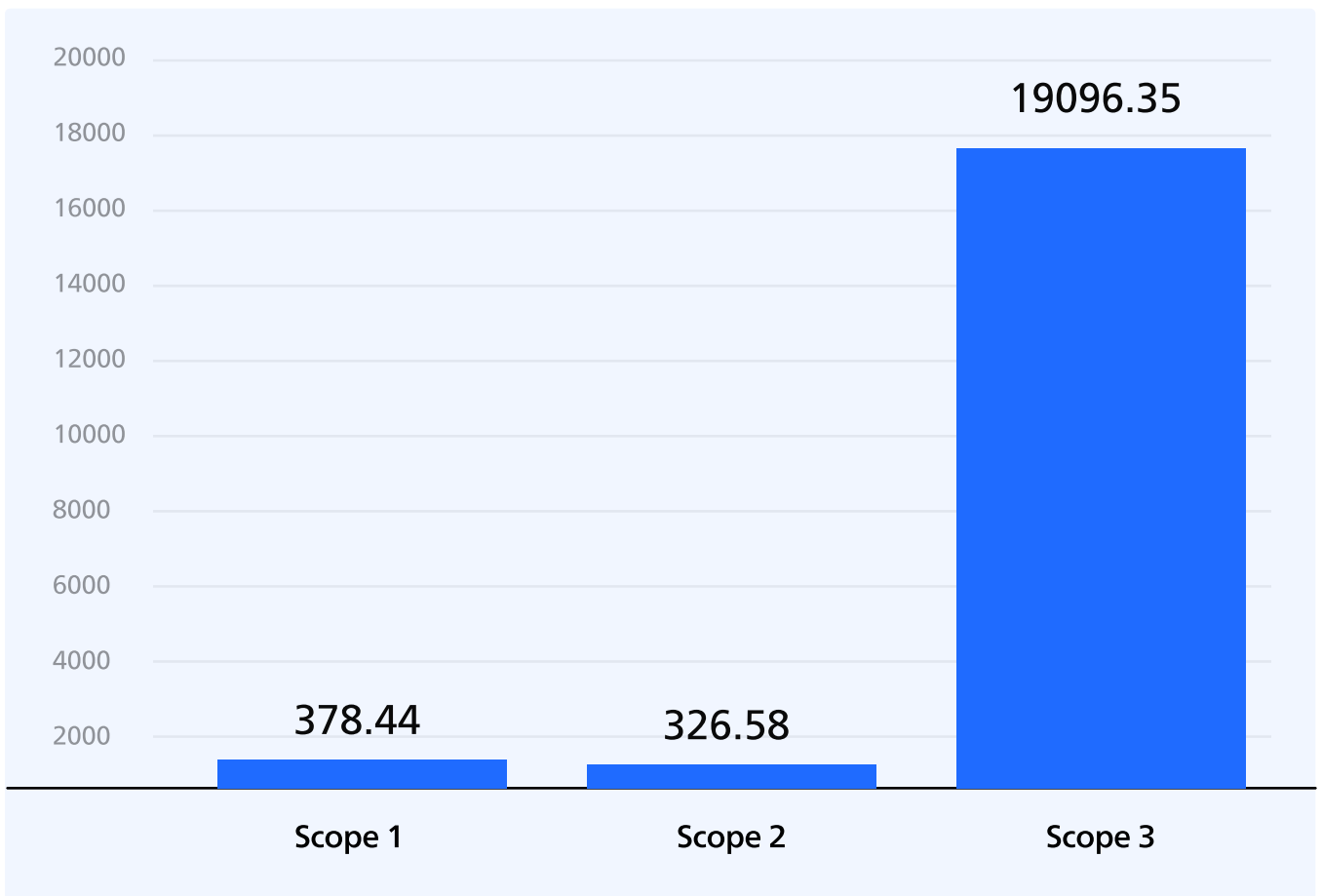


## Scope 3



- Purchased goods and services
- Waste generated in operations
- Fuel- and energy-related activities
- Business travel
- Employee commuting
- Upstream leased assets
- Use of sold products

Purchased goods and services	<b>83.49%</b>		<b>16532.17 t CO2e</b>
Employee commuting	<b>4.21%</b>		<b>834.51 t CO2e</b>
Business travel	<b>3.64%</b>		<b>721.43 t CO2e</b>
Upstream leased assets	<b>3.36%</b>		<b>666.19 t CO2e</b>
Mobile Combustion	<b>1.91%</b>		<b>378.44 t CO2e</b>
Fuel- and energy-related activities	<b>1.68%</b>		<b>332.17 t CO2e</b>
Heat and steam	<b>1.35%</b>		<b>268.12 t CO2e</b>
Purchased electricity	<b>0.30%</b>		<b>58.46 t CO2e</b>
Waste generated in operations	<b>0.05%</b>		<b>9.55 t CO2e</b>
Use of sold products	<b>0.00%</b>		<b>0.32 t CO2e</b>



The following table displays emission data of Serviceplan Group SE & Co. KG. All data is given in tons CO<sub>2</sub> equivalent.

<b>Scope 1 GHG emissions</b>	<b>378.44</b>
Mobile Combustion	378.44
<b>Scope 2 GHG emissions (Gross Market Based Emissions)</b>	<b>326.58</b>
Scope 2 GHG emissions (Gross Location Based Emissions)	452.66
Purchased electricity	58.46
Heat and steam	268.12
<b>Significant Scope 3 GHG emissions</b>	<b>19096.35</b>
Purchased goods and services	16532.17
Fuel- and energy-related activities	332.17
Waste generated in operations	9.55
Business travel	721.43
Employee commuting	834.51
Upstream leased assets	666.19
Use of sold products	0.32
<b>Total GHG emission (Gross Market Based Emissions)</b>	<b>19801.38</b>
Total GHG emission (Gross Location Based Emissions)	19927.46

Specific GHGs (CO<sub>2</sub>, CH<sub>4</sub>, N<sub>2</sub>O, PFCs, SF<sub>6</sub>, NF<sub>3</sub>) are not reported separately. All GHGs listed under the Kyoto Protocol are included in the inventory.

# Biogenic GHG emissions

Biogenic emissions in tons CO2 equivalent: 11.65

	Biogenic Emissions
Mobility, Business Travel, Company Car Travel	11.65
<b>Total energy consumption</b>	<b>11.65</b>

Biogenic emissions result from the combustion, decomposition, or processing of biologically based materials. These processes emit carbon that has recently been part of the biogenic carbon cycle, i.e., the carbon emissions released have been taken up during the growing period of the plants or organisms, the material originates from. Therefore, CO2 emissions resulting from the combustion or biodegradation of biogenic material are considered to be zero. Emissions resulting from the release of other Green house gas emissions, not taken up during plant growth (e.g., CH4, N2O), are included in the report.

# Description of Methodologies

The following section provides an overview of the methods used to calculate emissions, sources of activity data and emission factors, as well as activity data quality. A summary including details on assumptions can be found in the Appendix.

## SCOPE 1

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### On-site renewables

The on-site production of renewable energy did not occur at any location in Germany during the reporting year. Therefore, no emissions caused by the production of renewable energy were included in the inventory.

### Refrigerants

Refrigerants (R32) are used for air conditioning at the location in Hamburg. However, no refrigerants have been refilled within the reporting period, therefore, fugitive emissions from refrigerant were considered negligible.

### Fuels

Emissions from mobile fuel combustion of company-owned or -controlled vehicles were calculated based on the distance driven within the reporting period and emission factors from DEFRA (2022).

An employee survey was conducted to sample driving behaviors, which were scaled up to estimate the total distance.

WTT emissions were accounted for and included in scope 3 category fuel- and energy-related activities.

Data quality of reported emissions\*: Good

Percentage of emissions calculated using data obtained from suppliers or other value chain partners: 0%

## SCOPE 2

### Electricity consumption

Emissions from purchased electricity were calculated based on consumption data gathered from electricity bills, for all locations, respectively. Market-based emissions factors were provided by suppliers. For the location-based approach, emission factors from EEA (2022) were used.

T&D losses were accounted for and included in scope 3 category fuel- and energy-related activities.

Data quality of reported emissions\*: Very good

Percentage of emissions calculated using data obtained from suppliers or other value chain partners: 100%

### Heat and steam

All locations in Germany are heated with district heat. Since precise amounts were unavailable, consumption was estimated based on the total (heated) floor areas and conversion factors from EIA (2022). Emissions from district heat consumption were calculated using emissions factors from DEFRA (2022).

WTT emissions were accounted for and included in scope 3 category 'fuel- and energy-related activities.

Data quality of reported emissions\*: Fair  
Percentage of emissions calculated using data obtained from suppliers or other value chain partners: 0%

## SCOPE 3

### Purchased goods and services

Emissions of purchased goods and services were calculated following a spend-based approach. Data on expenses on goods and services that occurred during the reporting period were gathered from internal accounting and documentation. Environmentally extended input-output (EEIO) emission factors from Exiobase 3.8.2; Stadler et al. (2018) were used for the calculation.

Data quality of reported emissions\*: Very good

Percentage of emissions calculated using data obtained from suppliers or other value chain partners: 0%

Emissions caused by water consumption are based on an estimation of the average water consumption per employee per day (South Staff Water) and calculated using emission factors from DEFRA (2022).

Data quality of reported emissions\*: Fair

Percentage of emissions calculated using data obtained from suppliers or other value chain partners: 0%

Additional uncertainty surcharge: 10%

## Fuel- and energy-related activities (not incl. in Scope 1 or 2)

Well-to-tank (WTT) emissions that occur due to the production, processing, and transportation of fuels or district heat, as well as transmission and distribution (T&D) losses of purchased electricity, were calculated using activity data of the corresponding area of activities (fuels, business travel, employee commuting, district heat, purchased electricity) and emissions factors from DEFRA (2022).

Data quality of reported emissions\*: Good

Percentage of emissions calculated using data obtained from suppliers or other value chain partners: 0%

## Waste

The amount of waste generated during the reporting period was estimated based on an assumption of the average amount of waste produced by an employee on a workday (ClearItWaste). This assumption was scaled up by the total number of employees and average number of days spent at the workplace. The most likely end-of-life scenario was chosen (combustion) and emissions factors from DEFRA (2022) were used for the calculation.

A similar approach was followed in calculating emissions caused by wastewater treatment (South Staff Water).

Data quality of reported emissions\*: Fair

Percentage of emissions calculated using data obtained from suppliers or other value chain partners: 0%

Additional uncertainty surcharge: 10%

## Business travel

The calculation of emissions caused by business travel is based on the distances covered using cars, planes, or public transportation for this purpose during the reporting period. Data on the total distances were gathered from internal accounting and documentation. DEFRA (2022) were used for the calculation. Business travel using company-owned or -controlled vehicles was included in scope 1 category fuels.

Emissions of hotel stays during the reporting period were accounted for using the total number of nights spent in hotels and emission factors from DEFRA (2022) for the respective location.

Data quality of reported emissions\*: Very good

Percentage of emissions calculated using data obtained from suppliers or other value chain partners: 0%



## Employee commuting

Travel modes, distances, and the number of days of employee commuting to the workplace were surveyed among all employees to extrapolate the commuting behavior of the entire workforce. Likewise, the total number of hours working remotely was retrieved from the same survey.

Emission factors from DEFRA (2022) were used for the calculation.

Employee commuting in company-owned or -controlled vehicles was included in scope 1 category fuels.

Data quality of reported emissions\*: Good

Percentage of emissions calculated using data obtained from suppliers or other value chain partners: 0%

## Upstream leased assets

Emissions caused by the use of leased assets during the reporting period are included in scope 1 fuels and scope 2 purchased electricity, respectively.

Embodied emissions were calculated following a spend-based approach using expenses gathered from internal accounting and documentation, and emission factors from Exiobase 3.8.2 (Stadler, et al., 2018).

Data quality of reported emissions\*: Very good

Percentage of emissions calculated using data obtained from suppliers or other value chain partners: 0%

Data storage in data centers was accounted for using information on absolute emissions made available by providers (MS Azure).

Data quality of reported emissions\*: Very good

Percentage of emissions calculated using data obtained from suppliers or other value chain partners: 100%

## Use of sold products

The calculation of emissions resulting from data transmission to and the use of end-user devices while interacting with the reporting company's online presence were based on user statistics provided by the webhost, and conversion factors from (Öko-Institut (2020), Aslan et al. (2018), Pihkola et al., 2018, (Suski et al., 2020) and emission factors from (DEFRA, 2022).

Data quality of reported emissions\*: Good

Percentage of emissions calculated using data obtained from suppliers or other value chain partners: 100%



## **Biogenic carbon emissions**

Biogenic emissions from the biogenic share of the average biofuel blend accounted for in scope 1 fuels were calculated using emission factors from (DEFRA, 2022).

Data quality of reported emissions\*: Very good

Percentage of emissions calculated using data obtained from suppliers or other value chain partners: 0%

\* Subjective evaluation of the data quality of the direct emissions data, activity data, and emission factors. The Evaluation is based on criteria defined in the GHG Protocol Corporate Accounting and Reporting Standard (Technology, Time, Geography, Completeness, and Reliability)

# Appendix

Activity	Data type	Data source	Data quality	Assumptions
Mobile Combustion	Fuel consumption [l]	Internal documentation	Very good	Company-owned or -controlled vehicles. Considering details on fuel types
Purchased electricity	Electricity consumption [kWh]	Electricity provider	Very good	Green tariff
Heat & steam	District heat consumption [kWh]	Estimation	Good	Consumption based on facility space (EIA, 2022).
Purchased goods and services	Expenses [€]	Internal accounting	Very good	Excl. transportation of goods
Fuel- and energy-related activities (T&D)	Energy consumption [kWh]	Supplier, Estimation	Good	Amounts derived from transmission & distribution relevant energy consumption.
Fuel- and energy-related activities (WTT)	Fuel consumption [l]	Employee survey, Internal documentation	Good	Amounts derived from Well-to-Tank relevant fuel consumption.
Residual waste	Waste generation [t]	Estimation	Fair	Amount based on workforce size and workdays (South Staff Water)
Water supply & -treatment	Water supply [m <sup>3</sup> ]	Estimation	Fair	Amount based on workforce size and workdays (ClearItWaste)
Business travel	Distance [km]	Internal documentation	Very good	Considering details on travel modes and vehicle types
Hotel stays	Rooms [nights]	Internal documentation	Very good	Considering location and type of accommodation
Employee commute	Distance [km]	Employee survey	Good	Considering different transport modes
Home office	Working hours [h]	Employee survey	Good	Heating and electricity consumption of office equipment
Upstream leased assets	Expenses [€]	Internal accounting	Very good	Embodied emissions
Use of sold products	Usage [h]	User Analytics	Very good	Considering devices and local electricity mix of end-users

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# About Footprint

This report was created by Footprint Intelligence, a German climate-tech organization, empowering organizations to get climate ready in record time. This includes carbon emissions assessment, effective data-driven decarbonization strategies and engaging features for employees and customers.



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