



CLIMATE REPORT

2023/2024



GREENHOUSE
GAS PROTOCOL



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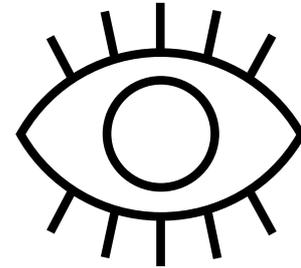
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DUCTION



Introduction

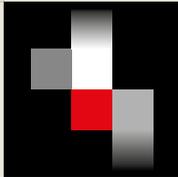
As a global company, Serviceplan Group SE & Co. KG, hereinafter referred to as Serviceplan Group, recognises its responsibility to address climate change and is committed to minimising as well as mitigating its environmental impact. This Climate Report marks a significant milestone in these efforts: It showcases the **first international Carbon Footprint assessment** for Serviceplan Group. The data presented here establishes our **Base Year**, meaning it serves as the foundation for our climate strategy and our upcoming commitment to the **Science Based Targets initiative (SBTi)** in 2026. Through this step, we aim to contribute meaningfully to the objectives of the **Paris Agreement**.

The report provides a comprehensive overview of our greenhouse gas (GHG) emissions and the methodology applied in accordance with the **Greenhouse Gas Protocol**, the leading international standard for quantifying and reporting GHG emissions. This robust and transparent framework ensures consistency and credibility in calculating emissions across all relevant sources within our operations.

We are committed to **transparency, continuous improvement, and collaboration with stakeholders** as we advance towards a more sustainable future. This report not only reflects our progress to date but also underscores our unwavering dedication to reducing emissions in the years ahead. Establishing this Base Year is a critical step in shaping our climate transition plans and setting long-term and short-term reduction targets aligned with global climate goals.



ABOUT



Serviceplan Group is Europe's largest independent, partner-led agency group. Founded in 1970 as a traditional ad agency, it quickly developed the "House of Communication" concept – the only fully integrated agency model in Europe today, combining Creative & Content, Media & Data, and Experience & Commerce under one roof.

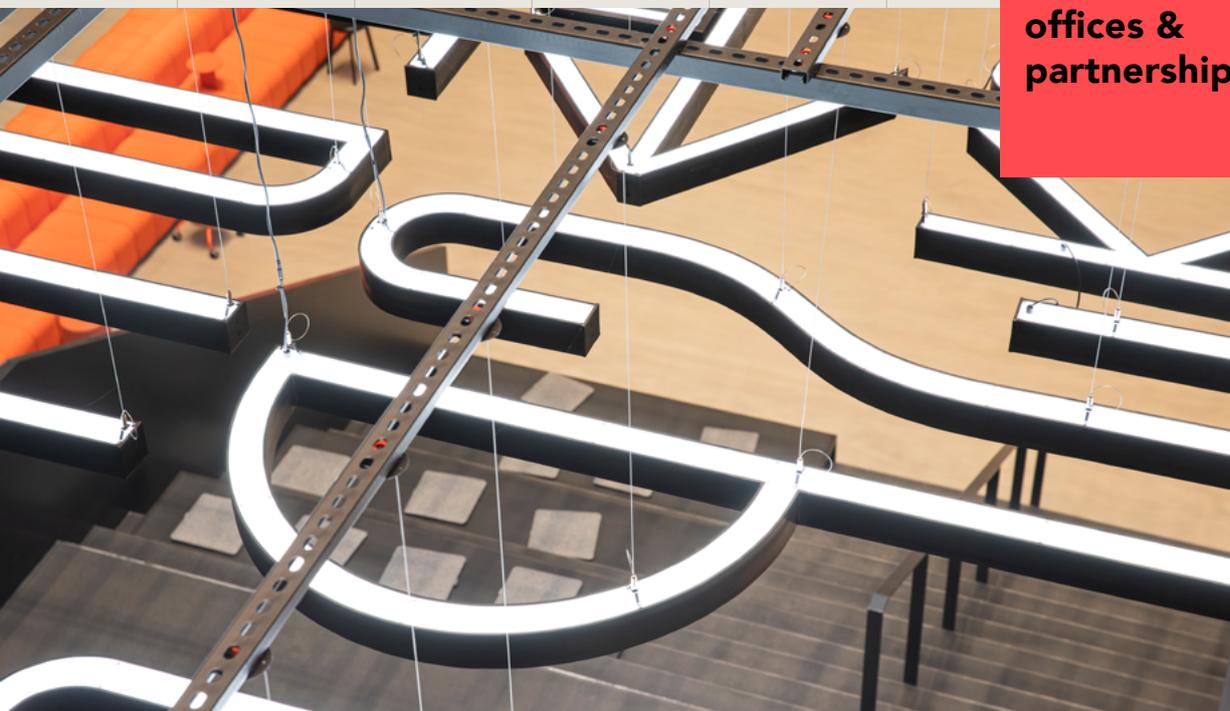
With 43 owned offices and additional partnerships, Serviceplan Group operates in 24 countries and all major economic regions worldwide.



**43 owned
offices &
partnerships**



**operates in
24 countries**





GENERAL INFORMATION

Reporting area covered

This Climate Report covers **all sites and agencies worldwide** over which Serviceplan Group exercises **financial or operational control**, internally defined as significant influence, regardless of whether the involvement is structured as a joint venture or a minority interest, forming the basis for consolidated data. Entities with minority shareholdings that are not included in the annual accounts due to a lack of significant influence are excluded.

Countries Represented in This Report:

Austria · Belgium · France · Germany · India · Italy · Netherlands · Poland · Romania · Saudi Arabia · Spain · Sweden · Switzerland · United Arab Emirates · United Kingdom · USA

**Serviceplan Group
SE & Co. KG**

**Reporting Period
Covered:
Serviceplan Group
Fiscal Year from
1/07/23 – 30/06/24**



**16
countries**

The difference between our broader commercial footprint and the countries represented in this Climate Report results from the application of the **operational control boundary**.

While Serviceplan Group operates across 24 countries when considering both owned offices and Serviceplan Group Network partners, only entities with active operations under operational control in the reporting year are included in the GHG inventory.

are represented in this report. **Partner agencies and holdings** without operational control **remain outside the scope** of the Corporate Carbon Footprint.

Operational Context

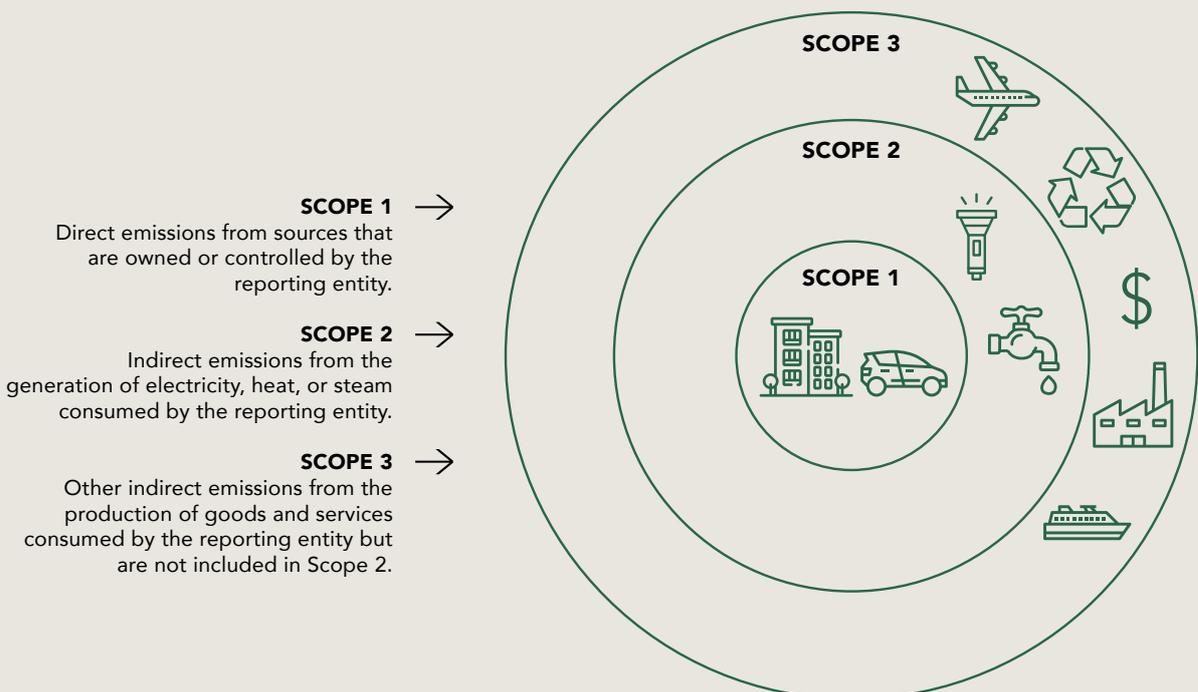
Across all locations, Serviceplan Group operates **solely as a tenant of business offices**. This limits our ability to directly influence facility-related aspects such as building infrastructure, energy systems, and certain sustainability upgrades. Consequently, we depend on the cooperation of landlords and property management to implement environmental initiatives.

Because **lease and service arrangements vary internationally**, some cost records do not contain itemised energy information. In such cases, **Scope 1 and Scope 2 emissions are derived from calculated estimates**, especially where utilities are billed as lump sum operating expenses rather than metered or itemised charges.

Despite these constraints, we remain committed to living out our value of transparency to present GHG Emissions data as much as we can. Additionally, part of our commitment to the environment is **collaborating with building owners, administrators, and city authorities** to pursue environmentally responsible solutions wherever possible.

Scope of Emissions

To ensure transparency and comparability, the **Greenhouse Gas Protocol** classifies emissions into three distinct scopes. This structure helps organisations identify direct and indirect sources of greenhouse gas emissions from their operations and supports effective climate strategies.



Scope 1

Direct Emissions

These are **direct GHG emissions** from sources that are owned or controlled by Serviceplan Group. Examples include fuel combustion in company-owned vehicles and **on-site fossil-fuel heating systems** (e.g., natural gas or fuel oil boilers).

Emissions from industrial processes would be accounted for here as well, but due to our business activities, we have no such emissions to report.

SCOPE 1



Scope 2

Indirect Energy Emissions

These are **indirect emissions** resulting from the generation of purchased electricity (heat or steam) consumed by our agencies and Houses of Communication.

Although these emissions occur at the facility where the energy is produced, they are attributed to us because the energy is consumed at our sites.

SCOPE 2



Scope 3

Other Indirect Emissions

Scope 3 encompasses **all other indirect emissions** that occur in the value chain of the reporting entity, excluding those already included in Scope 2. This scope typically includes all emissions from purchased goods and services, business travel, employee commuting, waste disposal, and upstream/downstream transportation.

For a service-based organisation like Serviceplan Group, **Scope 3 emissions represent the largest share of our overall Carbon Footprint**. Consistent with office-based professional services, our direct (Scope 1) and energy-related (Scope 2) emissions are comparatively small. However, the nature of our business-reliant on global supply chains, extensive use of purchased goods and services, and frequent business travel-means that most climate impact occurs outside our direct control. Addressing Scope 3 is therefore essential to achieving meaningful reductions, engaging suppliers in sustainability initiatives, and aligning with international standards such as the **Science Based Targets initiative (SBTi)**. By focusing on Scope 3, we can drive systemic change across our value chain and make a significant contribution to the Paris Agreement and global climate protection goals.

SCOPE 3



Activities included in the inventory

Scope 1

FUELS
REFRIGERANTS

Scope 2

HEAT AND STEAM
PURCHASED ELECTRICITY

Scope 3

CAT. 1 PURCHASED GOODS AND SERVICES
CAT. 2 CAPITAL GOODS
CAT. 3 FUEL- AND ENERGY-RELATED ACTIVITIES
CAT. 5 WASTE GENERATED IN OPERATIONS
CAT. 6 BUSINESS TRAVEL
CAT. 7 EMPLOYEE COMMUTING
CAT.15 INVESTMENTS



Activities not included

This report excludes certain categories of emissions due to data unavailability, irrelevance, or non-applicability. The exclusion of these categories is based on a thorough analysis of the relevant GHG Protocol guidelines, carried out in accordance with the principles of **accuracy, transparency, and consistency**.

Since the core business activities of Serviceplan Group lie in the **consulting and services sector**, as identified through our double materiality analysis, several Scope 3 categories defined by the GHG Protocol are currently not relevant to our operations or do not occur within our value chain. Serviceplan Group is committed to reassessing category applicability annually and will include any category that becomes applicable in the future. The following categories are therefore excluded from this year's Carbon Footprint assessment:



Scope 3

- CAT. 4 UPSTREAM TRANSPORTATION AND DISTRIBUTION
- CAT. 8 UPSTREAM LEASED ASSETS
- CAT. 9 DOWNSTREAM TRANSPORTATION AND DISTRIBUTION
- CAT.10 PROCESSING OF SOLD PRODUCTS
- CAT.12 END-OF-LIFE TREATMENT OF SOLD PRODUCTS
- CAT.13 DOWNSTREAM LEASED ASSETS
- CAT.14 FRANCHISES

Activity data quality

The responsibility for reporting activity data and the emission factors used in our calculations rests with Serviceplan Group. Ensuring the accuracy and completeness of this data is therefore a core element of our accountability. We utilise an external carbon accounting software as our dedicated ESG software solution for collecting, consolidating, and managing relevant environmental data.

To ensure a **comprehensive representation of all location-relevant emissions**, the reporting framework includes:



Activity-based data
wherever primary data was available.



Spend-based data
for categories where financial information served as the most reliable proxy.



Estimations applied where neither activity nor spend-based data was fully available.

These estimations were calculated based on Serviceplan Group's primary data using **employee numbers (FTE)** or **office size (m²)** as allocation keys. Dependent on the emissions source and the best possible reflection of operational emissions, one of the above-mentioned allocation keys was used in the calculations. This approach allows us to include all material emissions, even where data limitations exist due to varying international lease models or non-standardised reporting practices.

To safeguard the **integrity and reliability** of the underlying dataset, all submitted information was subject to a **four-eyes principle**, and **spot checks** were performed on input values as well as the associated emission factors. These measures ensure that the consolidated data meets the principles of **accuracy, transparency, and consistency** required under the Greenhouse Gas Protocol.



GHG Emissions Data

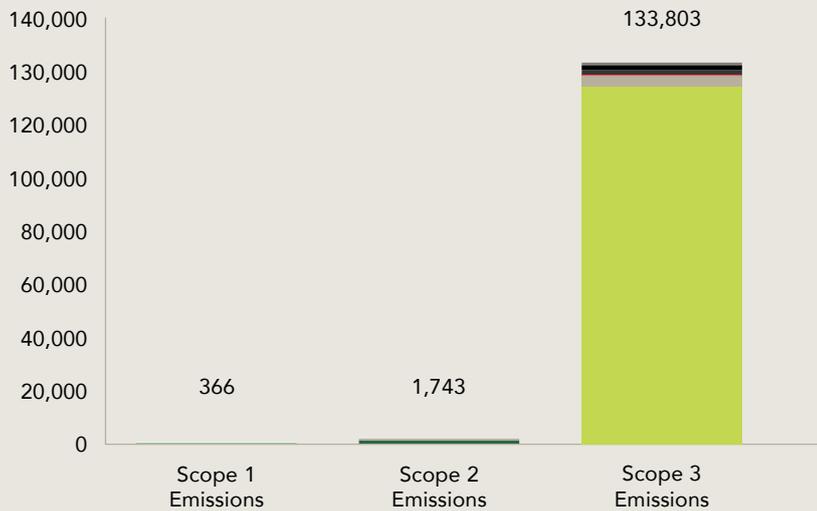
The following table presents the emissions data for Serviceplan Group. Comparisons to the previous fiscal year are not provided since this climate report is not comparable to the previous one. For the first time, we present a comprehensive international Carbon Footprint covering all entities under our operational control with active operations (internally defined as significant influence), unlike the previous climate report, which focused solely on Germany. Accordingly, this year serves as our Base Year, forming the foundation for all future emission reduction activities, performance tracking, and environmental data reporting.

All GHGs covered under the Kyoto Protocol are included in our inventory. For this reason, we report emissions as CO₂ equivalents (CO₂e), representing the aggregated climate impact of all relevant gases. All data is expressed in metric tons of CO₂e.

	Location-Based Emissions (tCO ₂ e)	Market-Based Emissions (tCO ₂ e)
Scope 1 GHG emissions	365.67	
Fuels	283.42	
Refrigerants	82.24	
Scope 2 GHG emissions	1,743.24	3,022.95
Purchased electricity	1,159.06	2,438.77
Purchased heat	584.18	584.18
Significant Scope 3 GHG emissions	133,802.77	
Cat. 1 Purchased goods and services *	125,661.90	
Cat. 2 Capital goods	4,275.30	
Cat. 3 Fuel- and energy-related activities (Not accounted for in Scope 1 or 2)	191.61	
Cat. 5 Waste generated in operations	6.86	
Cat. 6 Business travel	1,879.08	
Cat. 7 Employee commuting	1,701.97	
Cat. 15 Investments	86.05	
Total GHG emissions	135,911.86	

*Scope 3, Category 1 represents the largest share of Serviceplan Group's emissions. This category includes all purchased goods and services that are essential to our core business activities — specifically media spending across all media channels booked and purchased through Serviceplan Group agencies, irrespective of income structures such as provisions. It also includes content production, advertising-related services, and further business support services (such as freelancers and mobile services). As these activities constitute central elements of our value creation in a service-driven business model, they naturally account for a significant proportion of our total upstream emissions.

GHG emissions in metric tons CO₂e*



All Countries; Fiscal Year: 23/24

Fuels	0.21%
Refrigerants	0.06%
Purchased electricity	0.85%
Purchased heat	0.43%
Cat. 1 Purchased goods and services	92.46%
Cat. 2 Capital Goods	3.15%
Cat. 3 Fuel- and Energy-related activities (not accounted for in scope 1 or 2)	0.14%
Cat. 5 Waste generated in operations	0.005%
Cat. 6 Business Travel	1.38%
Cat. 7 Employee commuting	1.25%
Cat. 15 Investments	0.06%

GHG Intensity per Net Revenue

A greenhouse gas intensity per net revenue quantifies Serviceplan Group's total greenhouse gas emissions relative to its net revenue, providing a normalised measure of environmental impact in relation to economic performance. A lower ratio indicates greater operational efficiency and sustainability, demonstrating that the company is able to generate more revenue with a proportionally lower environmental footprint.

To ensure consistent international comparability of the intensity rate in the coming years, the total Group net revenue has been used as the reference metric. This allows the indicator to remain stable and meaningful even as the geographical scope of reporting expands.

FY 23/24

GHG Intensity per Group Net Revenue (FY 23/24)
Total GHG emissions per net revenue (kg CO₂e / net revenue €)

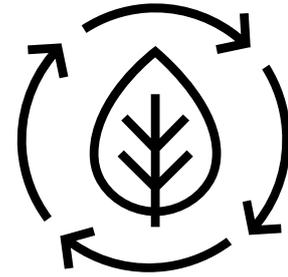
0.068

We use the GHG intensity rate as a meaningful indicator of our emission sensitivity. This metric enables us to track overall improvements long term and assess our environmental impact relative to business activities — particularly important in a service-based organisation where no uniform or tangible Product Carbon Footprint (PCF) exists.

While a PCF is not applicable to our business model, the use of intensity rates provides a transparent, comparable, and decision-relevant, method to demonstrate progress in reducing emissions across our global operations.



DOCUMENTATION, REFERENCES, & APPENDIX



Description of Methodologies

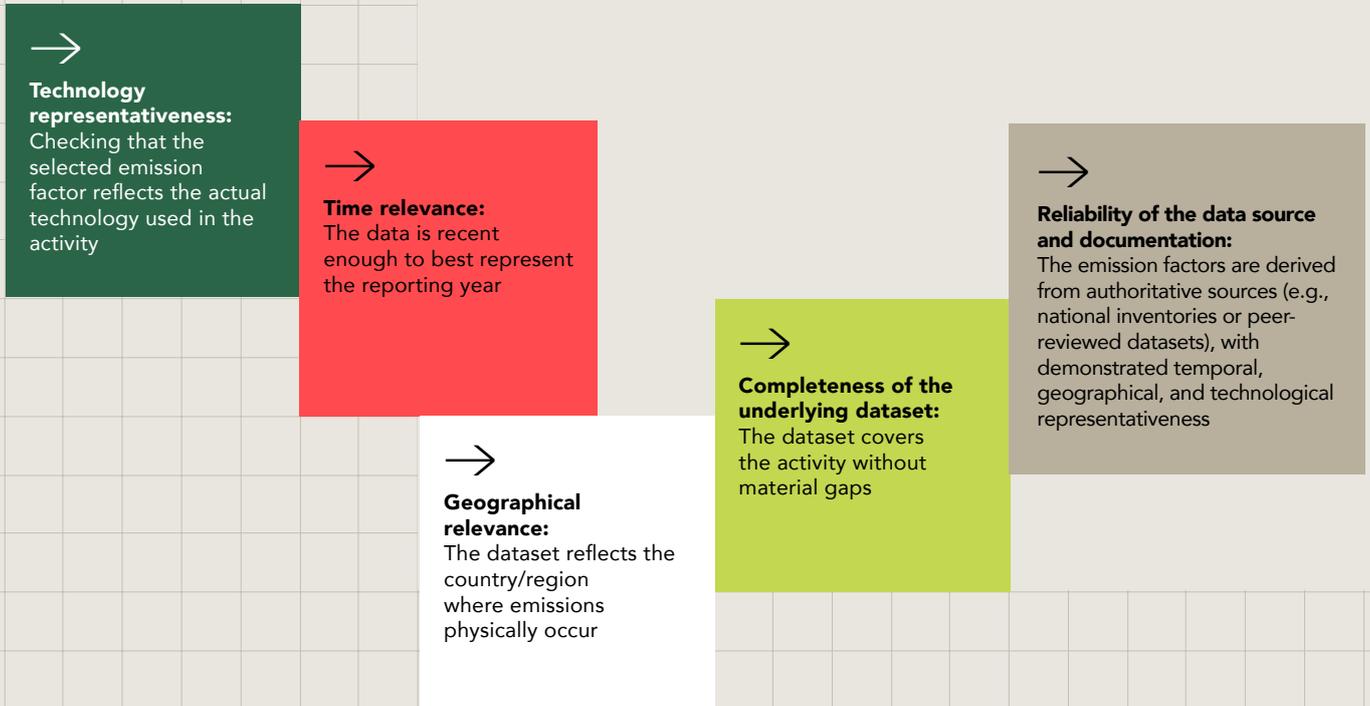
This appendix provides a structured overview of the methodologies applied to calculate greenhouse gas emissions for all Serviceplan Group locations within the defined organisational and operational boundaries. It summarises data sources, calculation approaches, emission factor references, and quality assurance procedures used during the preparation of the FY 2023/2024 GHG inventory.

The methodological framework follows the GHG Protocol Corporate Accounting and Reporting Standard (2014) and the Corporate Value Chain (Scope 3) Standard. Emissions were calculated using activity-based, spend-based, and estimation-based methods, depending on data availability and the nature of the emission source.

We acknowledge the methodological limitations associated with average and spend-based emission factors, including uncertainties related to model assumptions, geographic representativeness, and supplier variability. To address these limitations in the future, Serviceplan Group intends to progressively enhance methodological granularity by integrating supplier-specific emission factors and primary data where feasible. This applies especially to media investments and production-related services, which constitute the material share of the upstream footprint.



A structured data quality assessment was conducted in accordance with GHG Protocol criteria, evaluating each data point and emission factor against the following parameters:



General Calculation Methods

Method	Formula
Activity-based	Emissions (tCO ₂ e) = Activity Data x Emission Factor (if applicable: x Unit Conversion)
Spend-based	Emissions (tCO ₂ e) = Spend x Emission Factor (if applicable: x Price Change Rate x Currency Adjustment)
Estimation-based	Emissions (tCO ₂ e) = Intensity x FTE or m ²

We apply conservative assumptions, avoid double counting, and prioritise primary data where feasible.

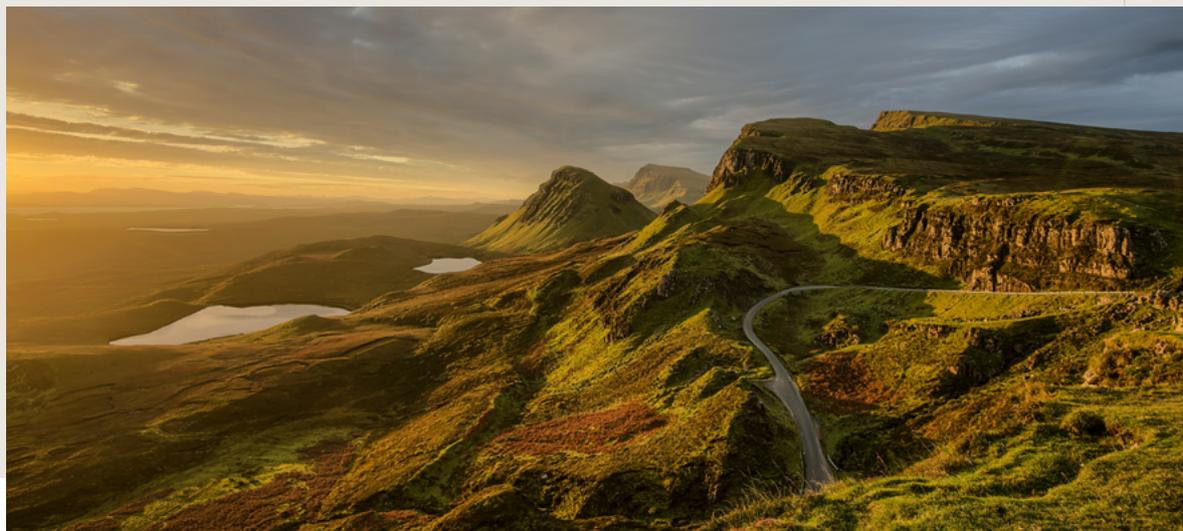
Spend-based factors introduce model uncertainty; estimation approaches add allocation uncertainty. We mitigate those uncertainties via quality checks, conservative assumptions, and ideally intensive supplier engagement to generate supplier-specific factors, especially in Scope 3 Category 1 (media and production-related services) for future Carbon Accounting years.

Scope 1 – Direct Emissions

Fuels

This category comprises direct GHG emissions from company-owned or -controlled mobile sources (both on-road and non-road vehicles), as well as stationary combustion of solid, liquid, or gaseous fuels. Well-to-tank (WTT) emissions are accounted for and included in the Scope 3 category 'Fuel- and energy-related activities'.

Calculation Method	Emission Factor Source	Assumptions / Exclusions	Data Quality
Activity-based (fuel purchase records, meter readings)	DEFRA (2024, 2023)	No fossil fuels in countries with alternative heating; zero use assumed for countries without data for car fleets	Primary data



Refrigerants

This category comprises direct GHG emissions from company-owned or -controlled equipment that uses refrigerants, such as air conditioning systems, refrigeration units, and heat pumps. Fugitive emissions result from leakage and servicing over the operational life of these systems. Although leakages are usually small, they represent a significant source of GHG emissions due to the high global warming potential (GWP) of refrigerants. Given the nature of office buildings, refrigerant use is limited to air conditioning systems, with no significant application for other purposes.

Calculation Method	Emission Factor Source	Assumptions / Exclusions	Data Quality
Activity-based (refill data, utility bill)	IPCC Fifth Assessment Report (2014)	Alternative cooling systems or zero use assumed for countries without data*	Primary data

*"Zero use" applies exclusively to locations without on-site refrigerant containing systems (as confirmed by the facility). This assumption does not reflect a lack of data collection.

Scope 2 – Indirect Emissions

Purchased electricity

This category consists of indirect emissions resulting from the generation of purchased electricity. Market-based emissions (supplier- or electricity product-specific) are distinguished from location-based emissions (national or regional average grid). Losses during transportation and distribution (T&D) are accounted for and included in Scope 3 category 'Fuel- and energy-related activities.'

Calculation Method location-based	Emission Factor Source	Assumptions / Exclusions	Data Quality
Activity-based (meter readings, utility bill)	DEFRA (2023); IEA (2024, 2023, 2022); US EPA (2023)	Stable consumption & similar office occupancy rates assumed	Primary + estimated data (based on m ²)
Calculation Method market-based	Emission Factor Source	Assumptions / Exclusions	Data Quality
Activity-based (meter readings, utility bill)	AIB European Residual Mixes (2024)	Stable consumption & similar office occupancy rates assumed	Primary + estimated data (based on m ²)

Heat and steam

This category consists of indirect emissions resulting from the generation of purchased heat and steam. Losses during transportation and distribution (T&D) are accounted for and included in the Scope 3 category 'Fuel- and energy-related activities'.

Calculation Method	Emission Factor Source	Assumptions / Exclusions	Data Quality
Activity-based (meter readings, utility bill)	DEFRA (2024); IEA (2023); US EPA (2024)	District heating & stable consumption assumed; offices in warm climates excluded	Primary + estimated data (based on m ²)



Scope 3 – Other Indirect Emissions

Purchased goods and services (cat. 1)

This category includes all upstream emissions of purchased goods and services, i.e., emissions caused by the extraction, production, and transportation of goods and services purchased by Serviceplan Group during the reporting period. Emissions caused by water supply are also included in this category.

Calculation Method	Emission Factor Source	Assumptions / Exclusions	Data Quality
Spend-based + activity-based (water)	DEFRA (2023, 2022); EXIOBASE (2024, 2023)	Locations without spend in certain categories assumed zero; similar & stable water consumption assumed at all locations	Primary + estimated data (based on FTE)

Capital goods (cat. 2)

This category includes all upstream emissions of capital goods, i.e., emissions caused by the extraction, production, and transportation of capital goods purchased or acquired by Serviceplan Group during the reporting period.

Calculation Method	Emission Factor Source	Assumptions / Exclusions	Data Quality
Spend-based	EXIOBASE (2024, 2023)	Locations without spend assumed zero	Primary data – Bookkeeping tool

Fuel- and energy-related activities (cat. 3)

Well-to-tank (WTT) emissions and transportation & distribution (T&D) losses include emissions related to the production of fuels and transportation of energy purchased by Serviceplan Group during the reporting period (that are not included in Scopes 1 or 2).

Calculation Method	Emission Factor Source	Assumptions / Exclusions	Data Quality
Activity-based (WTT & T&D)	DEFRA (2024); IEA (2024)	DEFRA EFs used as proxy. EXIOBASE factors already include WTT/T&D.	Primary + estimated data (based on m ²)

Waste (cat. 5)

This category comprises emissions caused by third-party disposal and treatment of solid waste and wastewater generated in Serviceplan Group's owned or controlled operations during the reporting period, considering the most likely end-of-life treatment scenarios for the selected types of waste.

Calculation Method	Emission Factor Source	Assumptions / Exclusions	Data Quality
Activity-based (utility bill) + Estimation	DEFRA (2025, 2024, 2023, 2022); US EPA (2023)	Similar waste generation assumed for all locations	Primary + estimated data (based on FTE)

Business travel (cat. 6)

This category includes emissions from the transportation of employees for business-related activities in vehicles owned or operated by third parties, such as aircrafts, trains, buses, and passenger cars, as well as hotel stays if applicable. Business travel using company-owned or -controlled vehicles is accounted for and included in Scope 1 fuels or Scope 2 purchased electricity. Well-to-tank (WTT) emissions are accounted for and included in this category.

Calculation Method	Emission Factor Source	Assumptions / Exclusions	Data Quality
Activity-based + Spend-based	DEFRA (2024, 2023); EXIOBASE (2024, 2023)	Locations without spend assumed zero	Primary data

Employee commuting (cat. 7)

This category includes emissions from the transportation of Serviceplan Group employees between their homes and their worksites during the reporting period. Employee commuting may include car, bus, rail, and air travel, as well as other modes of transportation. Employee commuting in company-owned or -controlled vehicles is accounted for and included in Scope 1 (fuels or generated renewable electricity) or Scope 2 (purchased electricity). Well-to-tank (WTT) emissions are accounted for and included in this category.

Calculation Method	Emission Factor Source	Assumptions / Exclusions	Data Quality
Activity-based (survey)	DEFRA (2024, 2023, 2022); US EPA (2024)	Remote work emissions not yet included; methodology under further development	Primary data – Survey data

Investments (cat. 15)

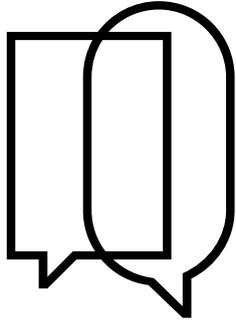
This category includes indirect emissions associated with investments in non-consolidated companies. Emissions are calculated based on financial data and estimated using proportional ownership shares, as direct emissions data from these investments is not available.

Calculation Method	Emission Factor Source	Assumptions / Exclusions	Data Quality
Emission-based (Scope 1 & 2)	EXIOBASE (2024)	Locations without spend in certain categories assumed zero; similar & stable water consumption assumed at all locations	Estimated data (based on FTE)





IMPRINT



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