



all for one
Group

2021
/ 2022

**NOTES ON GREENHOUSE GAS
CALCULATION METHODS**

NOTES ON GREENHOUSE GAS CALCULATION METHODS 2021/22

About this document

Our »notes on greenhouse gas calculation methods 2021/22« disclose the detailed procedure for determining the emissions stated in section 13 of our Sustainability Report 2021/22 (see http://www.all-for-one.com/reports_e).

Process design and determination of materiality

The Sustainability Managers at All for One Group measured our GHG emissions independently in financial year 2021/22, based on the »GHG (Greenhouse Gas) Protocol Corporate Accounting and Reporting Standard«, »GHG Protocol Scope 2 Guidance« and the »GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard« issued by the World Resources Institute and the World Business Council for Sustainable Development. The aforementioned documentation represents the acknowledged standard for compiling a greenhouse gas footprint and assures the ability to comply with the requirements of GRI SRS-305-1, GRI SRS-305-2, GRI SRS-305-3 and GRI SRS-305-5. Guided by these documents, we classified our entire greenhouse gas emissions in the three scopes, which is presented in section 13 of the Sustainability Report 2021/22 together with year on year comparisons.

Reporting year 2020/21: »based on GHG Protocol«, 2021/22: »GHG Protocol compliant«

We calculated GHG emissions for the first time in financial year 2020/21 and stated them individually for Scope 1, Scope 2 and Scope 3 in the Sustainability Report. This first-time disclosure was, however, only based on the GHG Protocol standards. For the current financial year 2021/22, we followed the requirements of the guidelines to the letter – while including materiality in our considerations – and also involved external resources. These resources primarily acted as consultants, offering support on issues of interpretation and acting as »sparring partners« to help determine materiality, especially within Scope 3. Likewise during this process we also reviewed our previous classification of the GHG emissions stated under Scopes 1 and 2.

Development of a standard process

In the course of our standard process developed in financial year 2021/22 to identify and calculate GHG emissions, we analyse in detail the actual development status of our business model at least once per reporting year and compare it with the disclosure specifications of the relevant Greenhouse Gas Protocol as amended. This is particularly relevant for the other indirect greenhouse gas emissions recognised under Scope 3. The Scope 3 categories that we have identified as material can be found in section 13 of the Sustainability Report 2021/22, together with the current figures. The other categories included in the provisions of the Greenhouse Gas Protocol for »Scope 3 emissions« cannot be meaningfully applied to our business model.

We applied this standard process as explained above not just for the current year under review but also retrospectively for the financial year 2020/21, for which the reporting procedure had already been concluded. In addition, the impacts of our GHG emissions with regard to the considerable expansion of our scope of consolidation in financial year 2021/22 (see Sustainability Report 2021/22, section »General information«) must also be considered for the prior financial year 2020/21 as per GHG Protocol. This necessitated amendments to prior-year figures that had already been published.

In keeping with our strict principles of consistency and transparency, we have highlighted these amendments separately in each case and have transparently reconciled the initially reported prior-year figures to the amended prior-year figures. Highlighting prior-year figures separately that were not even calculated until the current year under review 2021/22 and therefore not yet included in our disclosure of GHG emissions in the Sustainability Report 2020/21 is also in keeping with our principles of consistency and transparency.

Factors for conversion to greenhouse gas emissions

We used external conversion and extrapolation factors to calculate our GHG emissions. We also used proprietary extrapolation factors based on our own report statistics from prior periods, such as average consumption per basic unit (e.g. litres of fuel per vehicle) or power consumption per square metre of office space. We indicate CO₂ emissions as CO₂ equivalents (CO₂e) and include the greenhouse gases governed by the Kyoto Protocol in accordance with the GHG Protocol. Individual emissions factors are derived from information provided by our business partners (suppliers, utility companies, etc.) or scientifically acknowledged sources in the public domain. Information obtained directly from manufacturers (»product carbon footprints«) is validated by direct comparison with corresponding information available in the public domain.

DIRECT GHG EMISSIONS (SCOPE 1)

In financial year 2020/21, we did not report any Scope 1 GHG emissions. For our procedure in FY 2021/22, however, we have selected an operational approach in line with the GHG Protocol, which is why we are now recognising emissions from energy consumption for heating, and fuel consumption in this category.

INDIRECT ENERGY-RELATED GHG EMISSIONS (SCOPE 2)

Our new approach to compiling the GHG footprint has also resulted in minor changes to Scope 2 – where all emissions from power consumption at our offices and co-location data centers, and our fleet are now included.

OTHER INDIRECT GHG EMISSIONS (SCOPE 3)

In the current year under review 2021/22, we analysed our Scope 3 emissions in great detail, identifying five out of the total 15 Scope 3 categories as per GHG Protocol as applicable and including them in our greenhouse gas footprint. The selection was derived from our careful assessment of materiality (see section 2 of the Sustainability Report 2021/22). In taking this approach, we can assure consideration of those emissions that are hugely relevant for our core business and can be influenced by the same. A further key criterion of materiality for us is the proportionate share in the amount of emissions by an issuer relative to total emissions. To identify this, we first selected a cost-based approach that is subsequently supplemented by an analysis of the actual emissions.

Category 1: Purchased goods and services

We recognise the GHG emissions of the following goods and services in this category:

- Hyperscalers
- Website
- Corporate events (customers, partners, employees)

The GHG emissions from operating our Group-wide eLearning platform ONE Academy are included under **hyperscalers**.

Categories 2 and 8: Capital goods and upstream leased assets

To calculate the respective GHG emissions to be stated in these categories, we analysed the additions to tangible fixed assets and right-of-use assets (from leases). In the process, we were able to identify the additions to IT systems in offices and data centers as material, together with additions to our fleet.

The aforementioned **IT systems** are classified as hardware in the broader sense. In this category, we consider those

GHG emissions caused by the production of servers and storage systems delivered to us for processing, transmitting and storing business data. »Large-scale systems« such as these characterise to a large degree our own IT infrastructure in the co-location data centers we use. The GHG emissions caused by the production of notebooks, tablets and screens for our staff are also included under IT systems. Adopting a cost-based approach, we only recognise GHG emissions relating to other Category 2 or Category 8 IT systems if they exceed a materiality limit of 1 percent (2020/21: 1 percent) of the value of all IT systems added in the course of one reporting year (capital goods and upstream leased assets combined). This materiality limit was not exceeded in the year under review nor in the previous year.

In the case of additions to our vehicle pool, we also only consider other GHG emissions if – according to our cost-based approach – a limit of value materiality of 1% relative to all additions of office and business equipment in the course of one reporting year (capital goods and upstream leased assets combined) is exceeded.

Category 6: Business travel

In this category, we recognise emissions caused by hotel accommodation, rail travel, air travel and business trips by private vehicle.

The figures for greenhouse gas emissions caused by our business travel are largely derived from reports issued by Lanes & Planes GmbH, Munich, whose reservation portal is mainly used for business trips. The portal already includes models for calculating the amount of GHG emissions, which we have validated and applied to other business trips that are currently not managed by Lanes & Planes for the time being. The greenhouse gas emissions from **fuel consumption** during business trips by private vehicle were calculated using the same procedure as for the fuel-related emissions recognised under Scope 1.

Category 7: Employee commuting

These emissions are caused by staff commuting between home and work at one of our offices. We have considered all means of transport with the exception of commuters who use company cars. They are not included because the relevant GHG emissions are recognised under Scope 1. The data was collated from findings from a Group-wide survey on staff commutes, which we conducted in mid-2022. Since many of our staff still largely work from home, the survey not only collected data on the distance between home and work and the means of transport used, but also on commuting frequency. The captured data was extrapolated to the number of full-time employees (less employees with company cars). Survey findings from the prior year (2020/21) – which was still considerably influenced by »COVID-19« – are not available. We

therefore calculated the data for financial year 2020/21 from the figures for 2021/22 and applied a »Covid factor« of 0.75. This factor was determined by extrapolation based on the ratio of the average number of times individual

business premises were accessed to the headcount in both financial years.

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DISCLAIMER

This Report contains forecasts, estimates and expectations that involve risks and uncertainties. Actual results and developments may differ considerably from our expectations and assumptions. Such deviations may be the result of changes in the general economic situation and competitive environment, especially in our core business areas and markets, or amendments to laws. The company is under no obligation to update the statements in this Report.

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