

Accounting Manual
Corporate Carbon Footprint 2021

Making a

difference 

Scout24

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2018: 6,123 CO₂e → 2019: 4,211 CO₂e → 2020: 2,423 CO₂e → 2021: 1,415 CO₂e

1. Introduction

Scout24 SE ("Scout24") is a digital company founded in 1998 with 850 employees (2021). The company is headquartered in Munich. Scout24 develops and operates a number of well-known online marketplaces, such as immoscout24.de.

The calculation of a Corporate Carbon Footprint (CCF) serves to systematically record and track the greenhouse gas emissions caused by a company. Our calculation is based on the Greenhouse Gas Protocol Corporate Accounting and Reporting Standard¹ („GHG Protocol“). All significant climate-impacting emissions that occur directly, indirectly and along a company's value chain (scopes) are taken into account. The subsequent analysis of total emissions by scope, activity or company allows recommendations for action to reduce emissions to be developed. The Sustainability, DEI & Facility Team at Scout24 is responsible for preparing the CCF.

Our CCF shows our gross greenhouse gas emissions for the fiscal & calendar year 2021 and represents the data basis for the further development of the Scout24 climate strategy. By analyzing the CCF, it is possible to identify reduction potentials and levers, develop corresponding measures, and define climate protection targets. The results were prepared and presented in our **non-financial statement 2022**. This accounting manual contains transparent documentation on the methodological procedure for data collection, quality assurance and calculation of greenhouse gas emissions, with references to sources used.

2. Methodology

In preparing our CCF, the five basic principles of the GHG Protocol were ensured :

- **Relevance:** Consideration of all significant sources of emissions when preparing a CCF for a company. The result should be useful for decision making inside and outside the company;
- **Completeness:** coverage of all relevant emission sources within the selected system boundaries;
- **Consistency:** use of calculation methods, emission factors, and selection of system boundaries which allow comparability across years;
- **Transparency:** Clear and comprehensible presentation of data, emission factors, calculations and results used for external third parties;;
- **Accuracy:** biases and uncertainties were minimized so that the results provide a solid basis for decision making.

In determining significant greenhouse gas emissions ("GHG emissions"), the following GHGs, as defined by the Intergovernmental Panel on Climate Change (IPCC) and the Kyoto Protocol, were generally considered: Carbon dioxide (CO₂), methane (CH₄), nitrous oxide (N₂O), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), sulfur hexafluoride (SF₆), and nitrogen trifluoride (NF₃).

For a clearer presentation, the main GHG emissions were converted to CO₂ equivalents (CO₂e) using selected emission factors based on the respective defined global warming potentials.

¹ The Greenhouse Gas Protocol Corporate Standard Revised, Version 3.51 (<https://ghgprotocol.org/corporate-standard>)

The conversion of the collected consumption data (such as electricity consumption or fuel consumption) is done by means of emission factors, which indicate the GHG emissions per unit (e.g. per kilowatt hour or liter). The emission factors were obtained primarily from public sources and have been documented in a calculation tool. The process for creating the CCF was done in five steps, which are outlined below:

- Target setting
- Definition of the accounting period and system boundaries
- Collection of activity data
- Calculation of GHG emissions
- Documentation and summary of results

2.1 Target setting

Our CCF serves to identify, monitor and consistently reduce the largest sources of emissions within our company and along our upstream and downstream value chain.

The CCF thus forms the basis for the further development of our climate strategy, in which targets, measures and responsibilities for reducing greenhouse gas emissions are defined. In subsequent years, it is used to review whether targets have been met, in which areas progress has been made, and in which areas there is still a need for action to achieve further GHG reductions.

2.2 Definition of the accounting period and system boundaries

The accounting period was set at the fiscal and calendar year 2021 and thus for the period from 01.01.2021 - 31.12.2021.

2.2.1 Organizational boundaries

Subsequently, the organizational boundaries of the balance sheet were reviewed and defined according to the operational control approach. In addition to Scout24 SE with its registered office in Munich, the subsidiaries were evaluated according to the type of consolidation, the share of ownership and the location or staff size. The following companies were included, with the Austrian companies sharing one office in Vienna:

- Scout24 SE, Munich
- Immobilien Scout GmbH, Berlin
- FlowFact GmbH, Cologne
- **new:** Immoverkauf24 GmbH, Hamburg
- **new:** Immobilien Scout Österreich GmbH, Vienna
- **new:** Immoverkauf24 GmbH Österreich, Vienna

Compared to the previous year's CCF, the organizational boundary were expanded to include the highlighted companies and their sites in Hamburg and Vienna.

The organizational boundaries will again be reviewed at the start of the next data collection for the 2022 balance year.

2.2.2 Operational boundaries

In the subsequent step, the operational boundaries were reviewed and confirmed or adapted. With the operational boundaries, the corresponding GHG emission sources are considered within the previously defined organizational boundaries. The operational boundaries are divided into three scopes according to the GHG Protocol. It should be noted that only direct emissions (Scope 1) and indirect, energy-related emissions (Scope 2) are regulated under the GHG standard.

Scope 1 – Direct greenhouse gas emissions that occur directly within the organization, e.g., combustion by stationary sources (e.g. boilers) or mobile sources (e.g. company-owned vehicle fleet).

Scope 2 – Indirect, energy-related greenhouse gas emissions that result from the provision of energy outside the organization by an energy utility.

Scope 3 – Other indirect greenhouse gas emissions caused by activities of the organization, such as upstream and downstream processes. .

The GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard² and the GHG Protocol Scope 2 Guidance³ were used as extended methodological bases to meet the reporting requirements formulated by GRI, CDP, TCFD and the Science Based Targets Initiative. The following business activities were identified.

² GHG-Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard: <https://ghgprotocol.org/standards/scope-3-standard>

³ GHG-Protocol Scope 2 Guidance: https://ghgprotocol.org/scope_2_guidance

Identified business activities by scope and subcategory

2021

Scope 1 category		Business activities	Consideration or reason for exclusion
1.1	Stationary Combustion	Natural gas heating (Cologne)	considered
1.2	Mobile Combustion	Fuel consumption of the leased vehicle fleet	considered
1.3	Fugitive Emissions	No business activities detected	
1.4	Process Emissions	No business activities detected	
Scope 2 category			
2.1	Indirect emissions from purchased electricity	Electricity purchase of the sites and charging current for the e-vehicles	considered
2.2	Indirect emissions from district heating/cooling	District heating purchased from sites	considered
2.3	Indirect emissions from purchased steam	No business activities detected	
Scope 3 category			
3.1	Purchased goods and services	Office supplies, catering, electrical equipment, external programming and consulting	considered for central and emission-relevant procurement categories
3.2	Fixed assets	No business activities detected	
3.3	Fuel and energy-related emissions	Derived from 1.1; 1.2; 2.1;	considered
3.4	Upstream transport and distribution	No business activities detected	
3.5	Generated Waste	Waste (Household-type) at the sites; electronic waste	Excluded due to missing data and high rate of electronic device reuse in collaboration with AfB Social & Green IT.
3.6	Business travel	Air travel, rail travel, business travel with rental vehicles or private cars, hotel accommodation	considered
3.7	Commuting & Home-Office	All sites	considered
3.8	Leased assets of the upstream value chain	No business activities detected	
3.9	Downstream transport and distribution	No business activities detected	
3.10	Further processing of sold intermediate products	No business activities detected	
3.11	Use of sold products	Energy use by external data centers and from the use of our digital marketplaces	considered
3.12	Disposal of sold products	No business activities detected	
3.13	Leased assets in the downstream value chain	No business activities detected	
3.14	Franchise operations	No business activities detected	
3.15	Investments	No business activities detected	

2.3 Collection of activity data

Based on the defined targets, balance year, and system boundaries, the required activity data was identified according to the respective scope 1, 2, and 3 categories. The responsible parties were identified, assigned, and instructed in the process of data entry.

In accordance with the GHG Protocol, business activities were recorded primarily on the basis of solid data on real consumption. Proxies or assumptions were only used in justified exceptions and were documented transparently. All data entries were checked according to the principle of dual control and plausibility was verified by comparing them with the previous year. For the majority of the activity data - especially those that are to be classified as particularly relevant due to the level of associated GHG emissions - a comparison was made with supporting documents. For this purpose, for example, the annual accounts of the suppliers were compared with the activity data.

2.4 Calculation of GHG emissions

For the calculation, corresponding GHG emission factors were identified as part of the activity data collection.

Following the 'dual reporting' procedure from the Greenhouse Gas Protocol, GHG emissions were calculated both location-based and market-based (limited to electricity). Market-based figures refer to the emission factors of the electricity supplier or an individual electricity product. Location-based figures refer to the average emission factors of the area where the electricity consumption takes place. Here, the average at country level is used.

2.5 Documentation and summary of results

The results were compiled in an internal report. This report contains transparent documentation on the methodological procedure for data collection and GHG calculation as well as source information. The factors and sources used, the calculation formulas and results were documented.

Documentation of the data collection

Scope 1	Business activity	Category compared to previous year	Activity data collection and calculation
			<p>For the balance year, an audit was carried out at site level to determine at which sites fuel-powered heating systems were installed and which energy sources were used. In 2021, natural gas heating was only installed at the Cologne site. No other energy sources (heating oil, pellets, etc.) were used. The other locations of the Scout24 companies were heated with district heating (Scope 2). Due to the billing period being shifted to the balance year, a recalculation was made for the period Jan - Dec 2021.</p>
1.1	Natural gas heating (Cologne)	same	<p>Source: Billing of energy suppliers Emission factor: ▶UBA, 2021, p.90</p>
1.2	Fuel consumption of the leased vehicle fleet	same	<p>Scout24 maintained a fleet of permanently leased vehicles in the financial year. An audit was conducted to determine which car types the vehicle fleet comprises and which fuels are used. In addition to electric vehicles, the vehicle fleet also includes diesel and gasoline-powered passenger cars. The purchased electricity from the electric vehicles is included in Scope 2. The consumption values of diesel and gasoline were entered into the balancing tool aggregated in liters (l) for the entire fleet. From the two Immoverkauf24 GmbH companies in Hamburg and Vienna, the fuel expenditures in euros were used as the data basis for the diesel vehicles. The average price of fuel in the reporting year in the respective country was used to determine the amount of fuel consumed.</p> <p>Source: Extract from management system, which lists the refuelings and fuel receipts. Emission factors: ▶GEMIS-Datenbank, Version 4.94 - Vorketten Öl-Gas 2010, Flüssiggas frei Tankstelle + Diesel frei Tankstelle; Heating value ▶BAFA (2020)</p>
Scope 2			
2.1	Electricity purchase of the sites and charging current for the e-vehicles	same	<p>Electricity consumption was recorded at site level. The electricity consumption of the leased fleet is recorded under "Charging electricity (electric vehicles)". A Forecast has been used for Cologne.</p> <p>Source: Billing of energy suppliers Emission factors: ▶UBA, 2022 (Germany), ▶UBA AT 2021 (Austria)</p>
2.2	District heating procurement from sites	same	<p>With the exception of the Cologne site, all other sites were heated with district heating in the balance year. Steam is not being purchased.</p> <p>Source: Consumption data on the statements of operating costs Emission factors: ▶UBA 2021, p. 90 (Germany), ▶UBA AT 2021 (Austria)</p>

Scope 3	Business activity	Category compared to previous year	Activity data collection and calculation
			The quantity of paper products/printed products was largely surveyed according to their purchase value. This included paper for copying, envelopes and other printed products and promotional items. If available and applicable, "spend-based" emission factors were used. For certain printed products, such as credit reports and Christmas cards, a conversion was made, as the purchase value of these products does not correlate with the amount of paper.
3.1	Office supply	same	Emission factors: ► Climatiq 2021 , ► ezeep 2021
3.1	Catering	same	Includes coffee, milk, cereal, and beverages. Workforce catering products were available activity data (volume) for each site. Emission factor: ► ifeu 2020
3.1	Electrical equipment	new	Information on the purchase of electrical equipment was available as an economic value (in €). Emission factors: ► Öko-Institut 2020 , ► Climatiq 2021
3.1	External programming and consulting	new	Via the external programming and consulting service commissioned by Scout24, GHG emissions are generated for electricity and heat energy demand during working hours. The activity data are available as economic values and by means of average daily rates. First the working days and then the resulting GHG emissions from electricity and heat use are calculated. The calculation is made according to the same method as the calculation of emissions in the home office Source: Scout24 Cost of assignments; methodology such as HomeOffice. (see 3.7) Emission factor: ► UBA, 2022 , ► UBA, 2021 p.90
3.3	Fuel and energy-related emissions	same	See 1.1; 1.2; 2.1;
3.5	Waste (Household-type) at the sites; electronic waste	Excluded due to missing data and high rate of electronic device reuse in collaboration with AfB Social & Green IT.	With the exception of the Cologne site, the data collection revealed gaps that could not be closed for the balance year 2021. The household-type of waste from the office sites is not considered to be significant and the balancing is not pursued further with the justification. GHG emissions associated with the disposal of electrical equipment were excluded due to the high rate of recycling and reuse: During the balance year, the AfB partnership processed a total of 230 IT and mobile devices with a total weight of 952 kilograms. AfB was able to remarket 86 percent of the devices after data destruction, hardware testing, repair, upgrading and cleaning.
3.6	Train travel	same	For rail trips, the distance traveled in passenger-kilometres and the country of travel were determined. Source: Travel expense reports Emission factors: ► UBA 2020 (Germany), ► Umweltbundesamt AT 2022 (Austria)
3.6	Air travel	same	The number of business-related air journeys in 2021 was broken down by origin, destination and by flight segment by the travel service provider. The flight routes were allocated in passenger-kilometres to the segments domestic (DE), intra-European and long-haul (breakdown according to DEFRA recommendation). In one individual case (Immoverkauf24 GmbH Austria), no information was available on the flight distance. In this case, the distance was calculated on the basis of the departure and destination locations. The CO ₂ emissions from air travel were multiplied by a factor of 3 to account for the non-CO ₂ effects or the Radiative Forcing Index. These include, for example, the formation of cirrus clouds or ozone depletion. Source: Travel expense reports Emission factors: ► UBA 2021 , p. 38, ► DEFRA 2021

			<p>For 2021, the fuel consumption of passenger cars owned or controlled by third parties and used by Scout24 for business trips was determined. As no information on fuel consumption and type was available, fuel costs were used to determine fuel consumption and then multiplied by an average emission factor for the fuels gasoline and diesel. The distance was calculated using the mileage allowance paid (3 cents per kilometer) when using private cars, and an average fuel consumption was assumed. In the case of expenses for cab rides, the average price of the service in the respective country in the balance year was applied to determine the distance traveled.</p>
3.6	Business travel with rental vehicles or private cars	same	<p>Source: Travel expense reports or booking costs. Emission factors: see 1.2</p>
3.6	Hotel accomodiation	new	<p>Scout24 records the number of hotel nights, including the respective country of stay, spent by employees for business purposes. Since it was not possible to break down the hotel nights by country, the number of nights was allocated proportionately to the top 10 destinations. This allocation was matched with the flight routes. This made it possible to build up a country-specific database.</p> <p>Source: Travel booking tool Emission factors: among others ▶Cornell University 2021, ▶DEFRA 2021</p>
3.7	Commuting & Home-Office	same	<p>The results of the survey on mobility and work behavior were analyzed to determine commuting profiles and the associated GHG emissions. The distance to the place of work, the mode of transport used, and the number of office and home office days of the employees were taken into account. The calculations were allocated to the individual sites based on the number of employees (FTE). Average electricity and heating energy requirements were used in the calculation for GHG emissions in the home office.</p> <p>Source: Mobility survey and location-based FTE metrics; Method used for Home Office: ▶Öko-Institut, 2021 p.93 & 123; ▶EcoAct, 2020 (White Paper)</p> <p>Rush hour Emission factors: ▶Krauss et. al, 2022; ▶UBA, 2021; ▶Statista, 2022; ▶ADAC, 2022; ▶Umweltbundesamt (Österreich), 2022</p>
3.11	External data centres	new	<p>HomeOffice Emission factors: District heating/Energy from UBA 2022/2021 (see 2.1-2.2)</p> <p>Since 2021, Scout24 no longer uses its own data centers at any of its locations. All related services are now provided by a service provider. Emissions data from the service provider are available and are included in the GHG balance. The service provider offers its own customers a tool for calculating the GHG emissions caused. In a discussion with the service provider, the basic features of the tool were explained and evidence of the use of renewable electricity in the locations used by Scout24 was provided.</p> <p>Source/Emission Data: Service provider (Could-Service)</p> <p>In addition, the energy required for accessing and using the marketplaces by Scout24 customers was taken into account. The respective end devices were identified as a significant and thus relevant source of emissions and taken into account in the balance. For the calculation, data on the frequency of calls (sessions) to the respective marketplaces, the average dwell time, and the platform used (web, iOS, Android) are available. Based on this data and with the help of average power data of the end devices (cell phone and laptop), power requirements and GHG emissions were calculated.</p> <p>Sources: Scout24 - IT: ▶Öko-Institut, 2021 p.128</p>
3.11	Energy demand of customers	new	<p>Emission factor: ▶UBA, 2022</p>

Impressum

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