

Career Partner GmbH

# Carbon Neutrality - Qualifying Explanatory Statement

Baseline period 2019 & Commitment Period 2020

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# Commitment to carbon neutrality

Der Klimawandel gehört zu den größten Herausforderungen unserer Zeit. Im Pariser Klimaabkommen hat sich die internationale Staatengemeinschaft daher darauf geeinigt, die Erderwärmung auf möglichst 1,5 Grad zu begrenzen. Die Regierungen können die mit dem Klimawandel verbundenen Herausforderungen jedoch nicht alleine lösen. Unternehmen, Bildungseinrichtungen und das Verhalten jedes einzelnen spielt eine bedeutende Rolle beim Übergang zu einer klimafreundlichen Gesellschaft.

Als einer der Innovationsführer tertiärer Bildung erkennen wir, die Career Partner Gruppe, mit der IUBH Internationale Hochschule, unsere gesellschaftliche Verantwortung an. Ebenso engagiert, wie wir den Grundstein für eine erfolgreiche Zukunft unserer über 30.000 Studierenden legen, wollen wir zu einer lebenswerten Umwelt für künftige Generationen beitragen.

*„Mit Größe wächst Verantwortung. Als inzwischen größte Privathochschule für Online-Studium in Deutschland betrachten wir an der IUBH den Klimaschutz als unsere gesellschaftliche Verantwortung. Wir sind davon überzeugt, dass gesellschaftliche wie wirtschaftliche Entwicklung, das Wohl der Menschen und ein intaktes Klima miteinander im Einklang stehen müssen. Im Sinne des 1,5-Grad-Klimaplanes setzen wir uns daher für eine klimaneutrale Zukunft ein.“*

Dr. Sven Schütt, Geschäftsführer Career Partner GmbH

# 1 Introduction

## 1.1 About this statement

This document forms the Qualifying Explanatory Statement (QES), which gives a comprehensive overview on the carbon neutrality approach of Career Partner GmbH (CPG). It demonstrates that CPG has achieved carbon neutrality in 2019 (First achievement period with baseline date 01.01.2019) and is committed to maintaining carbon neutrality in 2020 (commitment period). It is the first declaration of commitment and achievement of carbon neutrality of the company.

The document is structured as follows: Chapter 1 introduces the project, gives a company description of Career Partner and describes the supporting role of DFGE. The overall carbon neutrality principles followed are explained in Chapter 2. Chapter 3 gives detailed information on the Carbon Footprint assessment. Chapter 4 includes information on climate related strategies, corresponding emission reduction activities and offsetting. All information provided within this report has been reviewed and verified by a third party. The verification statement of TÜV SÜD can be found in chapter 5.

This Qualifying Explanatory Statement will be made publicly available on the company's website after third party assurance of CPG's carbon neutral program. If significant changes occur during the commitment period 2020 that could affect the validity of this declaration, an updated QES will be released.

## 1.2 Company description

The Career Partner GmbH is one of the leading full-service providers for personnel development and private higher education in Germany and Austria. CPG unites academic and state-approved courses, certified training in hotel management as well as innovative further training opportunities for specialists and managers from all industries. Career Partner is the fastest growing market leader regarding private higher education and advanced training. CPG has established a widespread network offering school and university degrees based on innovative learning and proven quality.

Career Partner GmbH is a full subsidiary of the Oakley Capital Investments Ltd. The career Partner GmbH has eight full subsidiaries. The subsidiaries considered are Career Partner Sales and Marketing GmbH, Career Partner IT Services, Career Partner Services GmbH, Career Partner Human Resource and Financial Services GmbH, the IUBH Internationale Hochschule (IUBH) and the ProAktiv Management GmbH (ProAktiv). The IUBH GmbH Wien, Austria, is a full subsidiary of the IUBH Internationale Hochschule. DELVEO GmbH and hr Team Horst Rückle GmbH were inoperative in 2019 and no emissions were thus produced and considered.

The IUBH Internationale Hochschule is a private, state approved university of applied sciences with several locations in Germany and Austria. The IUBH offers distance studies, campus studies as well as dual studies. In 2019 more than 25.000 students were enrolled in the IUBH study courses. ProAktiv offers trainings for professionals such as leadership trainings, sales and communication

training or personal coaching. More than 17.000 people participated in the professional trainings in 2019.

For the Carbon Footprint calculation, the IUBH and ProAktiv were looked at separately. The Career Partner Sales and Marketing GmbH, Career Partner IT Services, Career Partner Services GmbH, Career Partner Human Resource and financial services GmbH as internal service providers are grouped together (grouped as “Career Partner”).

Mr. Marvin Lange (Chief Financial Officer and Managing Director), Mr. Franz Dellinger (Project Manager as defined by GHG Protocol) and Mr. Marc Mobergs are responsible for the evaluation and provision of data necessary for the substantiation of the declaration. The high quality and depth of the assessment would not have been possible without their support.

## 1.3 Support by the DFGE

On its way to carbon neutrality, Career Partner GmbH was supported by DFGE. Founded in 1999 as a spin-off of the technical University of Munich, the DFGE – Institute for Energy, Ecology and Economy provides consulting services in the field of sustainability. The DFGE offers Sustainability Intelligence featuring calculation, management and reporting solutions aims at bundling the effort of taking part in several sustainability/CSR standards and rankings like CDP, UNGC, EcoVadis or GRI. DFGE services are structured according to the ACCoRD scheme: Analyze, Collect, Compose, Review, and Document, to foster continuous improvement and collect reliable data. The clients range from international companies (DAX and fortune 500) to SMEs. The partners are key players in the domain (such as CDP and EcoVadis), and DFGE experts constantly monitor the current trends and existing norms, to support the organizations with dedicated solutions.

# 2 The carbon neutrality principles

## Carbon Neutrality

The carbon neutrality approach of the Career Partner GmbH follows the requirements of the PAS 2060:2014. The Publicly Available Specification (PAS) was published by the British Standards Institution (BSI) and can be linked to many areas, including products, companies, communities, travel, events, projects and buildings.

It was developed in response to the desire for a common, consistent approach to demonstrating carbon neutrality. Based on this specification, organizations must implement GHG reduction strategies in order to achieve real emissions savings. Furthermore, it enables comparability of claims and helps to reduce public scepticism about CO<sub>2</sub> neutrality. The PAS 2060 standard sets measurement and reduction targets and through documentation it allows the carbon neutrality statement to be verified.

PAS 2060:2014 defines carbon neutrality as the “condition in which during a specified period there has been no net increase in the global emission of greenhouse gases to the atmosphere as a result of the greenhouse gas emissions associated with the company, product etc. during the same period”<sup>1</sup>.

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<sup>1</sup> Pas2060:2014

Consequently, carbon neutrality means the balance between carbon emitted and carbon absorbed from the atmosphere into carbon sinks. The goal is to reach net zero emissions worldwide by counterbalancing all greenhouse gas emissions with carbon sequestration. Carbon sequestration refers to the process of removing carbon from the atmosphere and then storing it.

Any system that absorbs more carbon than it emits is called a carbon sink. Oceans, forests and soil are natural carbon sinks. Currently, there are no artificial sinks available that could remove enough carbon from the atmosphere to fight global warming. However, through forest fires and land-use changes the carbon stored in the natural sinks is released into the atmosphere. That is why a reduction in carbon emissions is essential for reaching climate neutrality<sup>2</sup>.

### **Carbon Accounting**

Carbon accounting is the first essential step towards carbon neutrality. The Carbon Footprint calculation is oriented on the accounting and reporting framework developed by the Greenhouse Gas Protocol, namely the “Corporate Accounting and Reporting Standard” and the “Corporate Value Chain (Scope 3) Accounting and Reporting Standard”. The Greenhouse Gas Protocol (GHG Protocol) is the outcome of a partnership between the World Resources Institute (WRI) and the World Business Council for Sustainable Development (WBCSD). It represents a set of voluntary standards for the accounting, reporting and management of greenhouse gas emissions for both Product and Corporate Carbon Footprints, and is the most widely used framework for these purposes. Furthermore, the GHG Protocol meets the requirements of the PAS 2060: 2014 as an appropriate GHG accounting standard.

### **Carbon Reduction and Offsetting**

Carbon reduction, also referred to as decarbonisation, means the decrease of carbon dioxide or all greenhouse gases in the atmosphere related to primary energy production. Emissions can be balanced by carbon sequestration if adequate reduction measures are implemented or enhanced carbon sinks exist.

Carbon offset offers an opportunity to reduce worldwide carbon emissions. Thereby, the emissions emitted in one sector are reduced somewhere else, thus reducing net global emissions. Carbon offsetting can be done through investments into energy efficiency, low-carbon technologies, renewable energies or carbon sink securing such as reforestation.

## **3 Carbon Footprint assessment**

### **3.1 Inventory Boundaries**

#### **Included Greenhouse Gases**

The Carbon Footprint of Career Partner GmbH includes emissions of CO<sub>2</sub> and six other greenhouse gas types specified in the Kyoto Protocol and adopted by the GHG Protocol standard: CH<sub>4</sub>, N<sub>2</sub>O, HFCs, PFCs, SF<sub>6</sub>, NF<sub>3</sub>.<sup>3</sup> Due to the different global warming impacts of the gases, the emitted amount of greenhouse

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<sup>2</sup> European Parliament, 2019

<sup>3</sup> GHG Protocol 2013, Accounting and Reporting Standard Amendment, p. 3

gas is multiplied by a specific factor, the so-called Global Warming Potential (GWP) which is fixed to a 100 years' time period. The GWP values are expressed in CO<sub>2</sub> equivalents (CO<sub>2</sub>e) and refer to the latest assessment report of the Intergovernmental Panel on Climate Change (IPCC)<sup>4</sup>.

No biogenic CO<sub>2</sub> emissions are taken into account. Exceptions are emissions from mandatory biofuel shares in regular fuel, and from the bioenergy share within the grid-based electricity mix. Unless otherwise stated, these emissions are included in the respective scope 1-3 categories.

### **Organizational boundaries**

Corporate Carbon Footprints usually cover the entire company. However, for more complex corporate structures with subsidiaries, investments, joint ventures etc., an explicit definition of the organizational boundaries of the reporting area is necessary. The GHG protocol proposes two approaches: the control and the equity share approach.<sup>5</sup> In the control approach, all operations are included over which the company exerts control – this can either be determined regarding operational control, or financial control. Minority participations usually remain outside. The equity share approach, on the other hand, takes into account the CO<sub>2</sub>e emissions from participations proportional to the financial involvement.

The organizational boundaries of the first GHG assessment of Career Partner are defined using the control approach based on operational control. The use of this approach is usually recommended by DFGÉ due to its more straightforward application. In the present case, this signifies that all emissions from operations over which the company exerts operational control are included in the emission inventory.

### **Temporal boundaries**

The present Carbon Footprint includes emissions from company activities in the calendar year 2019. Therefore, the period covered is January 1 - December 31 2019. Upstream and downstream emissions from activities in this period are also included, regardless of whether they actually occur in the same period.

### **Operational boundaries / included Scopes and Categories**

In general, the attribution to different categories of emissions sources follow the guidelines of the GHG Protocol with differentiation of different emissions scopes across the value chain. The GHG Protocol defines 21 categories for emissions, separated into three scopes (see figure 1). Together, these capture all influences on a company's emission balance, both direct and indirect.

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<sup>4</sup> IPCC Fifth Assessment Report, 2014 (AR5)

<sup>5</sup> GHG Protocol 2004, p. 17

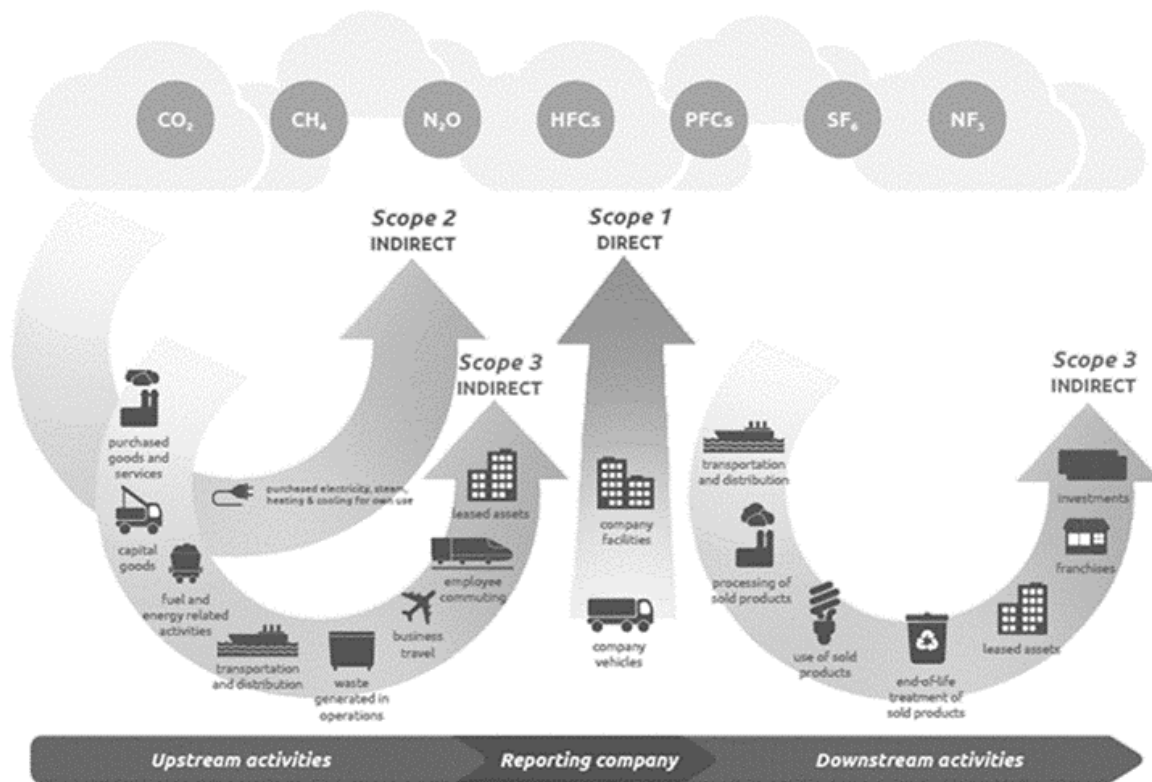


Figure 1: Scopes as defined by the Greenhouse Gas Protocol<sup>6</sup>

The carbon footprint of Career Partner GmbH includes all relevant direct and indirect emissions related to the operations of the company, including Scope 1, 2 and 3 emissions. Following the principles of the GHG Protocol, relevant emissions are identified using the following criteria:

Table 3-1: Criteria identifying relevant GHG emissions according to GHG Protocol

Criteria	Description
Size	Sensitive positions, contributing significantly to the total footprint
Influence	Sensitive positions and potential emission reductions
Risk	Risk exposure of a company regard to financial, regulatory, supply chain, customers, ...
Stakeholders	Critical key stakeholders (customers, supplier, investor, ...)
Outsourcing	Transparency to outsourced activities and their contribution to the CF
Sector Guidance	Defining if sector guidance of the GHG is applicable
Other	Additional requirements for the specific industry or business sector

Table 3-2 provides an overview of the scopes and categories according to the GHG Protocol and state whether they are applicable and relevant in the present case:

<sup>6</sup> GHG Protocol 2011, p. 5



Table 3-2: Scopes according to the GHG Protocol

Scope	Category	Description	Inclusion in Carbon Footprint
1	Energy consumption of combustion for vehicles	Emissions from fuel used by vehicles by the reporting company (incl. leased vehicles)	Included
	Energy consumption of combustion within Facilities	Emissions from fuel combustion (for heating, cooling, power generation or other applications) in facilities (incl. leased) by the reporting company.	Included
2	Purchased Electricity	Emissions associated with the production of electricity the reporting company purchased or acquired from an external supplier.	Included
	Purchased Steam	Emissions associated with the production of steam the reporting company purchased or acquired from an external supplier.	Not applicable: No purchased steam
	Purchased Heat	Emissions associated with the production of heat the reporting company purchased or acquired from an external supplier.	Included
	Purchased Cooling	Emissions associated with the production of cooling the reporting company purchased or acquired from an external supplier.	Not applicable: No purchased cooling
3 up	Purchased Good & Services	Extraction, production, and transportation of goods and services purchased, not otherwise included in Categories 2 - 8.	Included
	Capital Goods	Extraction, production, and transportation of capital goods purchased or acquired by the reporting company.	Included (buildings and equipment, depreciated over useful life)
	Fuel and Energy related Activities (not covered in Scope 1 or 2)	Extraction, production and transportation of fuels and energy not already accounted for in scope 1 or scope 2.	Not applicable, all energy-related activities are included in Scope 1 & 2, including upstream fuel and T&D emissions
	Upstream Transportation & Distribution	Transportation and distribution (T&D) of purchased products between tier 1 suppliers and the reporting company, T&D services purchased by the reporting company, (e.g., of sold products), and T&D between own facilities (always in vehicles and facilities not owned or controlled by the company).	Not applicable, no upstream transportation emissions
	Waste Generation in Operations	Disposal and treatment of waste generated in company's operations (in facilities not owned or controlled by the company)	Included
	Business Travel	Transportation of employees for business-related activities (in vehicles not owned or operated by the reporting company)	Included
	Employee Commuting	Transportation of employees between their homes and their worksites (in vehicles not owned or operated by the company)	Included
	Upstream Leased assets	Operation of assets leased by the reporting company (lessee) and not included in scope 1/2	Not applicable: No leased assets

Scope	Category	Description	Inclusion in Carbon Footprint
3 down	Downstream Transportation & Distribution	Transportation and distribution of products sold by the reporting company between company and end consumer (if not paid by the company), including retail and storage (in vehicles and facilities not owned or controlled by the reporting company)	Included
	Processing of sold products	Processing of intermediate products sold by downstream companies (e.g. manufacturers)	Not applicable
	Use of sold products	End use of goods and services sold by the reporting company in the reporting year	Included: emissions from students use of education service
	End-of-life treatment of sold products	Waste disposal and treatment of products sold by the reporting company (in the reporting year) at the end of their life	Not applicable: education is the main service
	Downstream leased assets	Operation of assets owned by the reporting company (lessor) and leased to other entities, not included in scope 1/2.	Not applicable: No downstream leased assets
	Franchises	Operation of franchises in the reporting year, not included in scope 1/2 – reported by franchisor	Not applicable: No franchises
	Investments	Operation of investments (including equity and debt investments and project finance) in the reporting year, not included in scope 1/2	Not applicable: No investments

Some slight deviations from the GHG Protocol standards have been made in order to increase practicability and comparability of results:

- Upstream /Well-to-tank emissions of combusted fuels are all included in the Scope 1 figures.
- Emissions from capital goods are depreciated over their useful life, including not only newly acquired goods, but also the complete capital goods stock. This is done to increase comparability and consistency of figures over time and give Career Partner GmbH a more consistent view of emissions development.
- Emissions from the use of company vehicles (fuels) and buildings (energy, heating) are reported in Scope 1 or Scope 2, respectively, regardless whether they are leased or owned, due to the operational control consolidation approach.
- The main product or service Career Partner GmbH offers is education. By numbers, the main users are the students at IUBH. Therefore, the students and the emissions resulting from the students' activities are included in Scope 3 - Use of Sold Products.
- The number of students enrolled in 2019 is calculated as an average of student numbers in 2018 and 2019 to account for fluctuations within the semesters.
- For Bad Honnef, Campus Mülheimer Straße, the total area was considered and assumed to be used as offices and classrooms as no detailed separation of areas for functional uses could be made available within the timeframe of this project.

## 3.2 Data collection and data quality

### Assumptions and calculations made

Primary and secondary data has been used for the carbon footprint assessment. Primary data is used where possible, only where primary data was not available or the relevant impact on the carbon footprint result was nominal, secondary data was used to quantify emission.

Where activity data has been estimated, calculations have been done based on a conservative approach that precludes underestimation.

### Emission factors

Greenhouse gas emissions result from a variety of processes, of which energy generation and transformation processes are the most important and common ones. To calculate the emissions for a specific process, an adequate conversion factor has to be used: the emission factor (short "EF").

It describes the amount of CO<sub>2</sub> or CO<sub>2</sub>e released in a certain process per unit of input or output (such as kg, kWh, or liter). Examples for CF units of measure are: kg CO<sub>2</sub>e/kg, kg CO<sub>2</sub>e/kWh, kg CO<sub>2</sub>e/l. The data sources for the emission factors used are generally acknowledged databases from environmental or governmental organisations, for example the DEFRA (Department for Environment, Food and Rural Affairs), the IEA (International Energy Agency) or the Umweltbundesamt (UBA).

The data describing the actual input or output amount of these processes is called "activity data" (e.g. amounts of fuel consumed, weight of materials purchased etc.). To calculate the total emissions for a process, the EF is multiplied with the respective activity data value. The reference unit the emissions are calculated in are tons CO<sub>2</sub>e.

### Data quality rating

The quality of used input data is rated by DFGE experts based on qualitative indicators defined by the GHG protocol. For the different balance groups, an error analysis is performed, including an estimation of the bandwidth in which the actual value is located. Results are then aggregated using mathematical methods.

The resulting data quality rating for the overall result is "Fair", corresponding to a bandwidth of ± 15-30%.

## 3.3 Tracking of changes

In order to evaluate activities and strategies towards emission reductions and carbon neutrality and to facilitate the setting and monitoring of emission reduction targets, Carbon Footprint calculation is needed on a regular basis. To allow the interpretation of emission changes, factors that may influence a company's emission balance and affect comparability must be identified and reported. In fact, structural changes within an organization and methodological changes in the assessment may have a strong influence on the greenhouse gas balance and affect comparability.

## **Base year selection**

For comparing emissions over time, and especially for defining an emission reduction target, it is necessary to select a base year as a point of reference. If no reduction target is set, comparison is usually based on the previous year.

Career Partner GmbH's initial baseline period is 1 January - 31 December 2019.

## **Recalculation policy**

In case of substantial variations due to structural and/or methodological changes, a recalculation of the base year (and potentially other previous years) emissions should be conducted, so that a statement about the actual emissions performance can be made (for example, a part of the company which has been sold after the base year, is excluded in the base year recalculation).

The same applies to methodological changes, e.g. due to the availability of more accurate data or improved calculation methods. If the more accurate data input may not reasonably be applied to all past years or new data points are not available for past years, it will be attempted to back-cast these data points if feasible. If a recalculation is not feasible, the change shall be acknowledged clearly in the report without recalculation.

The following cases trigger recalculation of base year emissions<sup>7</sup>:

- Structural changes in the reporting organization that have a significant impact on the company's base year emissions, including mergers, acquisitions, and divestments, outsourcing and insourcing of emitting activities
- Changes in calculation methodology or improvements in the accuracy of emission factors or activity data that result in a significant impact on the base year emissions data
- Discovery of significant errors or a number of cumulative errors, that are collectively significant

In the present case, no recalculations for previous reporting years were necessary as it was the first reporting year for Career Partner.

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<sup>7</sup> Compare GHG Protocol, 2004; p. 35

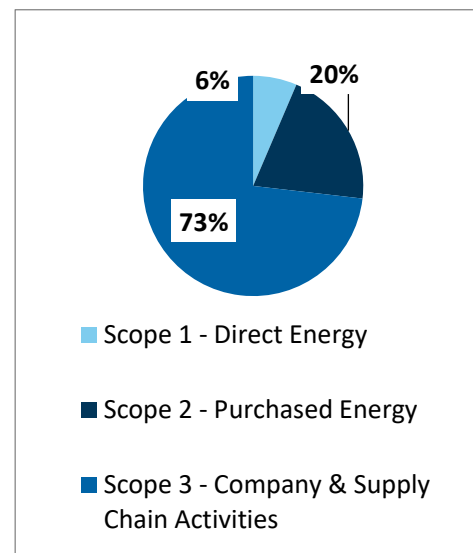
## 3.4 Results

Carbon Footprint for Career Partner GmbH was assessed via a complete analysis considering the selected inventory boundaries. The calculation is based on the methodology of the Greenhouse Gas Protocol (GHG Protocol) and covers all relevant Scope 1, 2 and 3 emissions.

The calculated total Carbon Footprint amounts to **7.451 t CO<sub>2</sub>e** (calendar year 2019).

Table 3-3: Scope 1, 2 and 3 results 2019

Scope	Value	Unit
Scope 1 total	479	t CO <sub>2</sub> e
Scope 2 total	1.520	t CO <sub>2</sub> e
Scope 3 total	5.452	t CO <sub>2</sub> e
<b>Total CF</b>	<b>7.451</b>	<b>t CO<sub>2</sub>e</b>



All greenhouse gas emission amounts are calculated in CO<sub>2</sub>-equivalents (CO<sub>2</sub>e). All results are based on the information provided by Career Partner GmbH.

## 4 Carbon reduction and offset

### 4.1 Emissions outlook and targets

Based on the economic projections communicated by CPG, business activity may grow notably in the following year(s). Also, no large re-structuring is planned. This means that overall emissions are unlikely to decrease based on a status-quo scenario.

However, if effective and accessible emission reduction activities are quickly implemented, it should be possible to partly de-couple increases in operations from an increase in emissions. This means that emission intensity needs to be decreasing.

## 4.2 Emission reduction strategies

### Ongoing and completed activities

As this project represents Career Partner GmbH first step towards an active Carbon Management and carbon neutrality, no explicit emission reduction activities were implemented during the application period 2019.

CPG's has set up a carbon management plan for the application period 2020 to reduce its carbon intensity footprint in order to demonstrate commitment to being carbon neutral in accordance with PAS 2060:2014

Table 4-1: Carbon management plan – Scope 1

Target	Measure	Details	Timeperiod	Status	Results
<b>Scope 1</b>					
<b>Reduction of carbon emissions from scope 1</b>	Have a fleet policy in place that restricts the maximum average emission output of newly leased cars	Reduce the average emission output of newly leased cars by 10%	until 2021	On going	
	Change rental car policy to electric car preferences	Increase the usage of electric cars for rental services.	until 2021	On going	

Table 4-2: Carbon management plan – Scope 2 & 3

Target	Measure	Details	Timeperiod	Status	Results
<b>Scope 2</b>					
	1. Identify energy efficiency potentials in offices 2. Introduce energy efficiency policies for offices	Reduce average energy use per employee	until 2020	On going	
	Increase use of electricity from renewable energy sources	Have at least 20% of purchased energy come from renewable/green energy sources	until 2021	On going	
<b>Scope 3</b>					
<b>Reduction of carbon emissions from scope 3</b>	1. Reduce business travels by airplane 2. Introduce green traveling policy	Reduce business travels by airplane by 10%	until 2021	On going	
	Reducing the amount of ordered student lecture notes	Reduce the average order amount of lecture notes per student by 5 %	until 2020	On going	

## 4.3 Offsetting

The present Carbon Footprint includes emissions from company activities in the calendar year 2019. Therefore, the period covered is January 1 - December 31 2019. Because this is Career Partners first application period, the total amount of carbon emissions in 2019 are offset by Career Partner GmbH.

In the subsequent years whilst the reduction measures take effect, only the residual emissions will be compensated.

The following projects were chosen for carbon compensation:

- Brazil: Forest Protection “Ceará Renewable Energy Bundled Project” (Gold standard certified)
- Zimbabwe: REDD+ “Kariba Forest Protection” (Verified Carbon Standard (VCS) certified)
- India: Wind power “100.5 MW Wind Madhya Pradesh Project in India” (Gold Standard certified)

The information on retired certificates will be provided as soon as they are available.

## 5 Verification statement

The carbon neutrality declaration has been independently validated as being in accordance with the PAS 2060 and underwent assessment by an independent third-party certification body, TÜV SÜD.

The declaration I3P-3 “Unified declarations of achievement and commitment in respect of carbon neutrality, both based on certification” can be found in figure 2.

Figure 2: TÜV SÜD Certificate





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What is carbon neutrality and how can it be achieved by 2050

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### PAS 2060:2014 - Specification for the demonstration of carbon neutrality

The British Standards Institution 2014, London, UK.

Munich/Germany, July 2020

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