Accounting Manual
Corporate Carbon Footprint 2022

Growing with impact

Scout24

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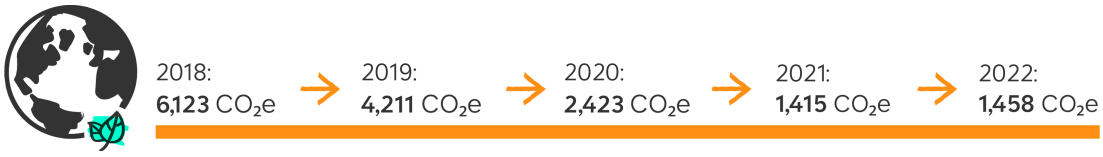

1. Introduction

Scout24 SE ("Scout24") is a digital company founded in 1998 with 960 employees (2022). 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 the greenhouse gas emissions caused by a company. Our calculation is based on the Greenhouse Gas Protocol Corporate Accounting and Reporting Standard[1] ("GHG Protocol"). All significant climate-impacting emissions that occur directly, indirectly and along a company's value chain (scopes) are taken into account. By subsequently analyzing the total emissions by scope, activity or company, recommendations for action to reduce emissions can 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 financial and calendar year 2022 and provides the data basis for the further development of the Scout24 climate protection strategy. By analyzing the CCF, it is possible to identify reduction potential and levers, develop appropriate measures and define climate protection targets. The results were prepared for and presented in our **▸2023 non-financial statement.** This accounting manual contains transparent documentation on the methodological approach to data collection, quality assurance and calculation of greenhouse gas emissions, including references.

2. Methodology

The five basic principles of the GHG Protocol were taken into account when creating our CCF:

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

When determining the main greenhouse gas emissions ("GHG emissions"), the following greenhouse gases defined by the Intergovernmental Panel on Climate Change (IPCC) and the Kyoto Protocol were taken into account: Carbon dioxide (CO_2), methane (CH_4), nitrous oxide (N_2O), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), sulphur hexafluoride (SF_6) and nitrogen trifluoride (NF_3).

For a clearer presentation, the main GHG emissions were converted into CO_2 equivalents (CO_2e) using selected emission factors based on the respective defined global warming potentials.

The conversion of the consumption data collected (e.g. electricity consumption or fuel consumption) is carried out using emission factors that indicate the GHG emissions per unit (e.g. per kilowatt hour or liter). The emission factors were mainly obtained from public sources and have been documented in a calculation tool. The process for creating the CCF was carried out in five steps, which are described below:

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

- Target setting
- Definition of the balancing period and system boundaries
- Collection of activity data
- Calculation of GHG emissions
- Documentation and summary of the 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 stages of the value chain.
The CCF therefore forms the basis for the further development of our climate protection strategy, in which targets, measures and responsibilities for reducing greenhouse gas emissions are defined. In subsequent years, it was 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 2022 and thus for the period from 01.01.2022 - 31.12.2022.

2.2.1 Organizational boundaries

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

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

Compared to the previous year's CCF 2021 balance sheet, the organizational boundary has thus been expanded to include the highlighted companies and their locations in Berlin.

The organizational boundaries will be reviewed again at the start of the next data collection for the 2023 reporting year.

2.2.2 Operational boundaries

In the subsequent step, the operational boundaries of the balance sheet were reviewed and confirmed or adapted. The operational boundaries take into account the corresponding GHG emission sources within the previously defined organizational boundaries. The operational boundaries are divided into three scopes

in accordance with the GHG Protocol. It should be noted that only direct emissions (Scope 1) and indirect, energy-related emissions (Scope 2) are regulated under the standard.

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

Scope 2 - Indirect, energy-related greenhouse gas emissions resulting from the provision of energy outside the organization by an energy supply company.

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

The GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard[2] and the GHG Protocol Scope 2 Guidance[3] were used as an extended methodological basis in order 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

		2022	
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	General 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	Commuting of employees to the office, energy consumption of employees working from home	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 consumption of external data centers and from the use of digital marketplaces by end users	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	Shares in other companies that are not part of the organizational boundaries were not taken into account.	

2.3 Collection of activity data

Based on the defined targets, the accounting year and the system boundaries, the required activity data was identified according to the respective Scope 1, 2 and 3 categories. Those responsible for data collection were identified, assigned and instructed in the data entry process.

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 in accordance with the principle of dual control and checked for plausibility by comparing them with the previous year. For the majority of activity data - especially those that are classified as particularly relevant due to the level of associated GHG emissions - a comparison with supporting documents was carried out. For example, the suppliers' annual invoices 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. For this calculation 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 information on sources. 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
1.1	Natural gas heating (Cologne)	same	For the reporting year, an audit was carried out at location level to determine at which locations fuel-powered heating systems were installed and which energy sources were used. In 2022, 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). Source: Invoices from the energy suppliers Emission factor: ▸**UBA, 2022, p.92**
1.2	Fuel consumption of the leased vehicle fleet	same	Scout24 maintained a fleet of permanently leased vehicles in the reporting year. An audit was carried out 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 petrol-powered cars. The electricity purchased for electric vehicles is recorded in Scope 2. The consumption figures for diesel and petrol were aggregated in liters (l) for the entire fleet and entered into the accounting tool. Immoverkauf24 GmbH in Vienna used the fuel expenditure in euros 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. **Source:** Extract from the administration system, which lists the refueling and fuel receipts. Emission factors: ▸**GEMIS database**, version 4.94 - upstream chains oil-gas 2010, LPG free filling station + diesel free filling station
Scope 2			
2.1	Electricity purchase of the sites and charging current for the e-vehicles	same	Electricity consumption was recorded at site level. For the Propstack GmbH site, electricity consumption was estimated on the basis of the number of m² as their usage is included as part of their rental contract. The electricity consumption of the leased fleet, which does not take place at the locations (external charging current), is recorded separately. For some vehicles, only the cost of electricity was known and the amount of electricity purchased was determined by an average price per kWh. Source: Billing from energy suppliers, billing from charging card providers for electric vehicles Emission factors: ▸**UBA, 2023**, p. 17 (Germany - location-based), ▸**UBA AT 2022** (Austria - location-based) and Supplier-specific emission factors of energy suppliers and charging electricity providers (market-based)
2.2	District heating procurement from sites	same	With the exception of the Cologne location, all other locations were heated with district heating in the reporting year. For the Propstack GmbH and Zenhomes GmbH locations, consumption was estimated on the basis of the number of m². No consumption data for district heating at the Berlin (Invalidenstr.) and Munich sites and for district cooling at the Munich site was available for the 2022 reporting year. As the respective building areas remained unchanged, consumption data from 2021 was used to estimate the associated GHG emissions. A correction with the actual values is planned for the next report. Source: Consumption data from the operating cost statements Emission factors: ▸**District heating network-specific emission factors for the locations in Berlin, Hamburg, Munich and Vienna** (new)
2.3	District cooling supply at locations	same	The location in Munich is cooled with district heating. Source: Consumption data from the operating cost statements Emission factor: ▸**District cooling network-specific emission factor**

Scope 3	Business activity	Category compared to previous year	Activity data collection and calculation
3.1	Office supply	same	The activity data for purchased paper products/printed products was collected partly on the basis of quantities and partly on the basis of purchase value. For the former, the weight in kg was calculated using an assumed average weight per product; for the latter, a spend-based emission factor was used. Source: Invoices and accounting data Emission factors: ▸**Defra 2022**, ▸**Defra 2020**

			Includes coffee, milk, cereals and beverages. Staff catering products were available as volume-based activity data for the individual locations. For individual locations and products, only purchase values were available, which were converted into volume-based activity data using assumed average purchase prices. Emission factors: **Ifeu 2020**
3.1	Catering	same	
3.1	Electrical equipment	new	For selected, frequently purchased electrical appliances, the manufacturer-specific type and number were recorded (new). Other electrical appliances were calculated both on the basis of quantity (number of laptops, monitors, smartphones) and spend-based on the basis of purchase values (if quantity-based data is not available and for small appliances such as mice or keyboards). Source: Invoices and accounting data Emission factors: **Dell, Apple, ADEME, Defra 2020 (spend-based)**
3.1	External programming and consulting	new	The external programming and consulting services commissioned by Scout24 generate GHG emissions for electricity and heating energy requirements during working hours. The activity data is available as economic values and the working days and then the resulting GHG emissions from electricity and heat use are calculated using average daily rates. The calculation is based on the calculation of emissions from employees working from home. Sources: Scout24 Costs of the assignments Emission factors: **UBA, 2023**, P. 17 **UBA 2022**, P. 93
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	Household-type waste from the office locations was already considered immaterial in previous years and the accounting was not pursued further for this reason. The GHG emissions associated with the disposal of electrical appliances were excluded due to the high rate of recycling and reuse: In the reporting year, a total of 239 IT and mobile devices with a total weight of 510 kilograms were processed as part of the AfB partnership. AfB was able to remarket 76 percent of the devices after data destruction, hardware testing, repair, upgrading and cleaning.
3.6	Train travel	same	For rail travel, the distance traveled was calculated in passenger kilometers. Source: Travel expense reports Emission factor: **UBA 2021** (Train DE)
3.6	Air travel	Calculation methodology improved	The number of business-related flights in the reporting year was broken down by origin and destination and by booking class (new). The flight distances in passenger kilometers were allocated to the segments "short-haul" (<= 700 km), "medium-haul" (>700 km, <=3700 km) and "long-haul" (> 3700 km). The pure CO_2 emissions from air travel were multiplied by a factor of 3 to take into account the non-CO_2 effects and the Radiative Forcing Index. These include, for example, the formation of cirrus clouds or ozone depletion. Source: Extracts from the travel service provider, receipts and invoices (immoverkauf24 GmbH Austria, Zenhomes GmbH Emission factor: **Defra 2022**
3.6	Business trips with rental vehicles or private cars	same	For the reporting year, the fuel consumption of cars owned or controlled by third parties and used by Scout24 for business travel was determined. As no information on fuel consumption and type was available, the fuel costs were used to determine fuel consumption and then multiplied by average emission factors for the fuels petrol and diesel. The distance was calculated using the flat rate per kilometer paid (30 € cents / km for DE and 42 € cents / km for AT) for the use of private cars and an average fuel consumption was assumed. In the case of expenses for cab journeys, the average price of the service in the respective country in the reporting year was used to determine the distance traveled. Source: Travel expense reports or booking costs Emission factors: See above (1.2)
3.6	Hotel accommodation	same	Scout24 records the number of hotel overnight stays, including the respective country of stay, made by employees for business purposes. Source: Travel booking tool Emissions factor: **Defra 2022**

3.7	Commuting	same	The results of the survey on mobility and working behavior were analyzed to determine commuter profiles and the associated GHG emissions. The distance to the place of work, the means 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 locations on the basis of the number of employees (FTE). Source: Survey on work and mobility behavior Emission factors: ▸**Krauss et. al, 2022**; ▸**UBA, 2021**; ▸**Statista, 2022**; ▸**ADAC, 2022**; ▸**Umweltbundesamt (Österreich), 2023;**
3.7	Home-Office	Calculation methodology improved	The calculation of GHG emissions in the home office is based on the value from the previous year. In contrast to the previous year, the distribution of the type of electricity (green electricity or grey electricity) and heat supply (district heating, gas, heating oil, heat pump) for employees at home was also taken into account at company level. Sources: Survey on work and mobility behavior as well as electricity and heat supply at home and location-based FTE key figures; methodology for home office and assumptions: ▸**Öko-Institut, 2021** p.93 & p.123; ▸**EcoAct, 2020** (White Paper) **Emission factors**: Distant heating/Energy from ▸**UBA 2023/2022** (see 2.1-2.2), Heating oil from ▸**Defra 2022**
3.11	External data centers	same	Since 2021, Scout24 no longer uses its own data centers in any of its locations. All associated services are now provided by a service provider. The service provider's emissions data is available and is included in the GHG balance sheet. The service provider offers its own customers its own tool for calculating the GHG emissions caused. Source/emission data: Service provider (cloud service)
3.11	Energy demand of customers	same	The energy required to access and use the marketplaces by Scout24 customers was taken into account. The respective end devices were identified as a significant and therefore relevant source of emissions and taken into account in the calculation. Data on the frequency of visits (sessions) to the respective marketplaces, the average length of stay and the platform used (web, iOS, Android) are available for the calculation. Electricity requirements and GHG emissions were calculated on the basis of this data and with the help of average performance data for cell phones and laptops. Source: Scout24 - IT: ▸**Öko-Institut, 2021** p.128 Emission factor: ▸**UBA 2022,** p. 93

Imprint

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