IMD Carbon Footprint Report
Full Assessment 2021
June 2023
This audit includes Scope 1, 2 and 3 emissions for the year 2021, and conforms with the internationally recognised standards of the Greenhouse Gas Protocol Corporate Accounting and Reporting Standard from the World Resources Institute (WRI) and the World Business Council for Sustainable Development (WBCSD), and ISO 14064.

The categories proposed by the GHG Protocol provide a wide scope for accounting carbon emissions along the value chain of an organization.

The scope is divided into three parts:
- **Scope 1 (direct)**
- **Scope 2 (indirect)**
- **Scope 3 (indirect)**
GHG footprint methodology

The categories of the GHG protocol that apply to IMD were considered in this study and listed in the scheme.

Green House Gasses are not only CO₂, but all their impact can be reported to a quantity of CO₂ equivalents.
Understanding the scope of a global problem

Bath tub = Atmosphere

**Anthropogenic CO₂ emissions**

**Pre-industrial atmospheric CO₂**

**Surplus CO₂**

**+2°C**

**Paris Agreement +1.5°C**

**+1°C**

**Pre-industrial temperature**

**Anthropogenic sinks**

Nature based or technology based man-made projects to capture, store, remove CO₂

**GOAL:** carbon neutrality or “Net Zero”

Balance tap and sink before the tub overflows

Source: Net Zero Initiative guidelines (2020)
How can organizations act on a global problem?

Atmosphere

- Pre-industrial atmospheric CO₂: 2,240 Gt
- Surplus CO₂ since 1870: 970 Gt

**EMISSIONS**

**SINKS**

**PILLAR A**
Reducing our own emissions

- Levers at a global scale
- Levers at a company scale

**PILLAR B**
Reducing other’s emissions

No existing recognized framework. Suggested by NZI
- No target, as large as possible
- Equal to x times the emissions from scope 1+2+3

**PILLAR C**
Developing carbon sinks

No existing recognized framework. Suggested by NZI
- No target, as large as possible
- Equal to x times the emissions from scope 1+2+3

Inspired by: https://www.net-zero-initiative.com
Step 1: measure our carbon footprint

1) Measure our carbon footprint = our contribution to the emissions

2) Set reduction targets and prepare a reduction plan

PILLAR A
Reducing our own emissions

Anthropogenic CO₂ emissions

Surplus CO₂
970 Gt since 1870

Pre-industrial atmospheric CO₂
2240 Gt

Anthropogenic sinks
Nature based or technology based man-made projects to capture, store, remove CO₂

Bath tub = Atmosphere

GHG Protocol
Scope 1
Scope 2
Scope 3
N₂O
HFCs
PFCs
Ch₄
SF₆
CO₂
Metric Tons
CO₂ equivalents
IMD’s baseline carbon footprint

**Total impact** of CO₂ eq. for IMD for the year 2021

2'606 tons CO₂ eq.

CO₂ eq. Impact by category for **Scope 1**
- Car: 12.7 t CO₂ eq. (19.7%)
- Refrigeration: 69.56 t CO₂ eq. (79.8%)
- A/C: 5.91 t CO₂ eq. (9.5%)
- Fire Suppression: 0.31 t CO₂ eq. (0.5%)
- BBQ: 0.19 t CO₂ eq. (0.3%)
- External generator for electricity: 0.37 t CO₂ eq. (0.6%)

CO₂ eq. Impact by category for **Scope 2**
- Electricity - Purchased: 513 t CO₂ eq. (52.25%)
- Heat: 137 t CO₂ eq. (14.77%)

CO₂ eq. Impact by category for **Scope 3**
- Purchased goods and services: 700 t CO₂ eq. (34.68%)
- Capital goods: 245 t CO₂ eq. (12.7%)
- Fuels and energy-related emissions: 60 t CO₂ eq. (3.16%)
- Upstream transportation and distribution: 10 t CO₂ eq. (0.53%)
- Waste generated in operations: 31 t CO₂ eq. (1.63%)
- Business travel: 31 t CO₂ eq. (1.63%)
- Employee commuting: 24 t CO₂ eq. (1.24%)
- Upstream leased assets: 7 t CO₂ eq. (0.37%)
- Investments: 0 t CO₂ eq.

*Online activities are included in the Purchased Services

1'303 people making roundtrip Geneva-NewYork

* with scope 2 we refer to Scope 2_Hybrid approach from Quantis. Location based value is 700 tCO₂ eq and marked based value is 245 tCO₂ eq.
Carbon footprint summary

**Scope 1**
Emissions from operations that are owned or controlled by the reporting company (incl. owned vehicles, direct fugitive emissions, direct air emissions).

- **12.7 t** CO₂ emissions
  - 0.5% of total emissions

**Scope 2**
Emissions from the generation of purchased or acquired electricity, steam, heating, or cooling consumed by the reporting company.

- **513 t** CO₂ emissions
  - 19.7% of total emissions

**Scope 3**
All indirect emissions (not included in scope 2) that occur in the value chain of the reporting company, including both upstream and downstream emissions.

- **2080 t** CO₂ emissions
  - 79.8% of total emissions
Carbon Strategy: Impact Reduction Target
Our strategy is informed by key standard-setting frameworks

SBTi is a collaboration between the CDP (was Carbon Disclosure Project), the United Nations Global Compact, World Resources Institute (WRI) and the World Wide Fund for Nature (WWF).

Since 2015 more than 1,000 companies have joined the initiative to set a science-based emissions reduction targets in line with climate science and Paris Agreement goals.

Target Criteria

- Cover all relevant GHGs as required by the GHG Protocol Corporate Standard.
- Scope 1 and scope 2 emissions are mandatory, as defined by the GHG Protocol. If a company’s relevant scope 3 emissions are 40% or more of total scope 1, 2, and 3 emissions, a scope 3 target is required.
- Companies must reduce emissions by >90% before neutralizing the final <10% of emissions with permanent removals.
- The use of carbon credits must not be counted as emission reductions toward the progress of companies’ near-term science-based targets.
- Avoided emissions fall under a separate accounting system from corporate inventories and do not count toward science-based targets.
- To ensure consistency with the most recent climate science and best practices, targets must be reviewed, and if necessary, recalculated and revalidated, at a minimum every 5 years.

The Net Zero Initiative:
releases guidelines for organizations to contribute to the global net-zero.

Led by Carbone 4 along with a dozen companies and a high-level Scientific Committee

- Focus on adopting a common language
- a sincere, transparent and constructive approach to reaching net-zero emissions worldwide, while being consistent with the existing tools and methods.
- a reference framework for action on carbon neutrality that is proportionate with the global challenge
- the idea of “corporate neutrality” through offsetting is not capable with triggering concrete action to meet the challenge

https://sciencebasedtargets.org/faqs#what-changes-is-the-sbti-making-to-its-criteria

How to navigate the target setting space considering growth

In accordance with the SBTI guidelines it is necessary for companies to include all scopes in their emissions reduction strategy if Scope 3 emissions account for more than 40% of the total emissions.

SBTI also emphasizes the importance of setting short-term and long-term targets, enabling companies to establish a realistic strategy for the next 5-10 years, while also planning ahead for more ambitious targets by 2050. However, as businesses continue to grow and evolve over time, and accounting for this growth in the emissions reduction strategy presents challenges. The relationship between growth and emissions is not always linear, making it difficult to accurately predict and plan for emissions reductions as companies expand.

Nevertheless, it is evident that as a company grows, especially in terms of Scope 3 emissions which are largely influenced by third-party activities, emissions are likely to increase unless there is a fundamental change in the business model. SBTi has proposed then, and recently confirmed and slightly adjusted in their latest release on March 29th, 2023, setting targets for Scope 1&2 in absolute values and for Scope 3 emissions based on economic intensity reduction.

This approach takes into account the relative emissions per value added, allowing for a more contextualized approach to emissions reduction, considering the growth rate of the business. By incorporating economic intensity reduction targets for Scope 3 emissions, companies can better navigate the challenges posed by business growth while striving to achieve their emissions reduction goals in a comprehensive and sustainable manner.
Step 2: set reduction target

1) Measure our carbon footprint = our contribution to the emissions

2) Set reduction targets and prepare a reduction plan

Bath tub = Atmosphere

PILLAR A
Reducing our own emissions

Anthropogenic CO₂ emissions

Surplus CO₂
970/trace 1870

Pre-industrial atmospheric CO₂
280/81

Anthropogenic sinks
Nature based or technology based man-made projects to capture, store, remove CO₂

1) Measure our carbon footprint = our contribution to the emissions

Scope 1
N₂O
HFCs
PFCs

Scope 2
CH₄
SF₆
CO₂

Scope 3
Metric Tons
CO₂ equivalents

2) Set reduction targets and prepare a reduction plan

Scientifically based targets
Impact reduction target - 2030

- Calculated current emissions
- Modelled future emissions based on projected growth rate
- Identified feasible actions to create a “reduced emissions scenario”

**Business as usual:**
No actions taken.

**Actions implementation:**
Recommended actions following the impact reduction modelling and cost analysis.

![IMD impact reduction potential with actions implementation, by scope](image)

**Scope 1&2 – Absolute reduction**
-57% from 2021 baseline

**Scope 3 – Economic intensity reduction**
-9% from 2021 baseline
Appendix and References
## Definitions scope 1 and 2

<table>
<thead>
<tr>
<th>Name</th>
<th>Definition</th>
</tr>
</thead>
<tbody>
<tr>
<td>Owned vehicles</td>
<td>All company-owned or operated vehicles, engines and equipment that generate GHG emissions through the combustion of various fuels while moving from one location to another. They include vehicles used on roads for transportation of employees or distribution trucks as well as off-road vehicles, engines and equipment used for many other purposes.</td>
</tr>
<tr>
<td>Refrigeration</td>
<td>All HFC, PFC and other types of refrigerants used in refrigerated trailers and air conditioning units should be accounted for in company-owned and -controlled equipment. This includes refrigerated transport, industrial process refrigeration, cold storage warehouses, mobile air conditioning.</td>
</tr>
<tr>
<td>A/C</td>
<td></td>
</tr>
<tr>
<td>Fire suppression</td>
<td>Fire Suppression emission sources can range in scale from a small portable fire extinguisher to a large-scale fire suppression system for an office building or warehouse. The emissions are caused by chemicals (e.g., HFCs, CO2) emitted from fire suppression devices during use, maintenance, and disposal.</td>
</tr>
<tr>
<td>BBQ</td>
<td>All company-owned or operated barbecues and/or grill.</td>
</tr>
<tr>
<td>External generator for electricity</td>
<td>All company-owned or operated external generators.</td>
</tr>
<tr>
<td>Heat</td>
<td>All acquired and consumed heat that may either be produced from electricity or through a non-electrical process such as solar thermal heat or thermal combustion processes (as with a boiler or a thermal power plant) outside the company’s operational control.</td>
</tr>
<tr>
<td>Electricity</td>
<td>Electricity purchased by the company (e.g. green mix, standard mix, autoproduction) that is used to operate machines, lighting, electric vehicle charging, and certain types of heat and cooling systems.</td>
</tr>
</tbody>
</table>
### Definitions scope 3

<table>
<thead>
<tr>
<th>Number</th>
<th>Category name</th>
<th>Definition</th>
<th>Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td>Category 1</td>
<td>Purchased goods &amp; Services</td>
<td>This category includes all upstream (i.e., cradle-to-gate) emissions from the production of products purchased or acquired by the reporting company in the reporting year. Products include both goods (tangible products) and services (intangible products).</td>
<td></td>
</tr>
<tr>
<td>Category 2</td>
<td>Capital goods</td>
<td>Capital goods are final products that have an extended life and are used by the company to manufacture a product, provide a service, or sell, store, and deliver merchandise. In financial accounting, capital goods are treated as fixed assets or as plant, property, and equipment (PP&amp;E). Examples of capital goods include equipment, machinery, buildings, facilities, and vehicles.</td>
<td></td>
</tr>
<tr>
<td>Category 3</td>
<td>Fuels and energy-related emissions</td>
<td>This category includes emissions related to the production of fuels and energy purchased and consumed by the reporting company in the reporting year that are not included in scope 1 or scope 2, which means it excludes emissions from the combustion of fuels or electricity consumed by the reporting company.</td>
<td></td>
</tr>
<tr>
<td>Category 4</td>
<td>Upstream transportation and distribution</td>
<td>This category includes emissions from the transportation and distribution of products (excluding fuel and energy products) purchased or acquired by the reporting company in the reporting year in vehicles and facilities not owned or operated by the reporting company, as well as other transportation and distribution services purchased by the reporting company in the reporting year.</td>
<td></td>
</tr>
<tr>
<td>Category 5</td>
<td>Waste generated in operations</td>
<td>This category includes emissions from third-party disposal and treatment of waste that is generated in the reporting company's owned or controlled operations.</td>
<td></td>
</tr>
<tr>
<td>Category 6</td>
<td>Business travel</td>
<td>This category includes emissions from the transportation of employees for business-related activities in vehicles owned or operated by third parties, such as aircraft, trains, buses, and passenger cars. NOTE: Emissions from transportation in vehicles owned or controlled by the reporting company are accounted for in either scope 1 (for fuel use) or scope 2 (for electricity use). Emissions from leased vehicles operated by the reporting company not included in scope 1 or scope 2 are accounted for in scope 3, category 8 (Upstream leased assets). Emissions from transportation of employees to and from work are accounted for in scope 3, category 7 (Employee commuting).</td>
<td></td>
</tr>
</tbody>
</table>
### Definitions scope 3

<table>
<thead>
<tr>
<th>Number</th>
<th>Category name</th>
<th>Definition</th>
<th>Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td>Category 7</td>
<td>Employee commuting</td>
<td>This category includes emissions from the transportation of employees between their homes and their worksites. Companies may include emissions from teleworking (i.e., employees working remotely) in this category.</td>
<td></td>
</tr>
<tr>
<td>Category 8</td>
<td>Upstream leased assets</td>
<td>This category includes emissions from the operation of assets that are leased by the reporting company in the reporting year and not already included in the reporting company’s scope 1 or scope 2 inventories. This category is only applicable to companies that operate leased assets (i.e., lessees). For companies that own and lease assets to others (i.e., lessors), see category 13 (Downstream leased assets).</td>
<td></td>
</tr>
<tr>
<td>Category 9</td>
<td>Downstream transportation and distribution</td>
<td>This category includes emissions from transportation and distribution of products sold by the reporting company in the reporting year between the reporting company’s operations and the end consumer (if not paid for by the reporting company), in vehicles and facilities not owned or controlled by the reporting company.</td>
<td>This is the participants travel</td>
</tr>
<tr>
<td>Category 10</td>
<td>Processing of sold products</td>
<td>This category includes emissions from processing of sold intermediate products by third parties (e.g., manufacturers) subsequent to sale by the reporting company. Intermediate products are products that require further processing, transformation, or inclusion in another product before use (see box 5.3), and therefore result in emissions from processing subsequent to sale by the reporting company and before use by the end consumer.</td>
<td>Not applicable</td>
</tr>
<tr>
<td>Category 11</td>
<td>Use of sold products</td>
<td>This category includes emissions from the use of goods and services sold by the reporting company in the reporting year. A reporting company’s scope 3 emissions from use of sold products include the scope 1 and scope 2 emissions of end users. End users include both consumers and business customers that use final products. Companies may optionally include emissions associated with maintenance of sold products during use.</td>
<td>Not applicable</td>
</tr>
</tbody>
</table>
## Definitions scope 3

<table>
<thead>
<tr>
<th>Number</th>
<th>Category name</th>
<th>Definition</th>
<th>Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td>Category 12</td>
<td>End-of-life treatment of sold products</td>
<td>This category includes emissions from the waste disposal and treatment of products sold by the reporting company (in the reporting year) at the end of their life.</td>
<td>Not applicable</td>
</tr>
<tr>
<td>Category 13</td>
<td>Downstream leased assets</td>
<td>This category includes emissions from the operation of assets that are owned by the reporting company (acting as lessor) and leased to other entities in the reporting year that are not already included in scope 1 or scope 2. This category is applicable to lessors (i.e., companies that receive payments from lessees). Companies that operate leased assets (i.e., lessees) should refer to category 8 (Upstream leased assets).</td>
<td>Not applicable</td>
</tr>
<tr>
<td>Category 14</td>
<td>Franchises</td>
<td>A franchise is a business operating under a license to sell or distribute another company’s goods or services within a certain location. 1) Franchisors should account for emissions that occur from the operation of franchises (i.e., the scope 1 and 2 emissions of franchisees) in this category. 2) Franchisees (i.e., companies that operate franchises and pay fees to a franchisor) should include emissions from operations under their control in this category if they have not included those emissions in scope 1 and scope 2 due to their choice of consolidation approach.</td>
<td>Not applicable</td>
</tr>
<tr>
<td>Category 15</td>
<td>Investments</td>
<td>This category includes scope 3 emissions associated with the reporting company’s investments in the reporting year, not already included in scope 1 or scope 2. This category is applicable to investors (i.e., companies that make an investment with the objective of making a profit) and companies that provide financial services.</td>
<td>Not applicable</td>
</tr>
</tbody>
</table>
### Key hypotheses | scope 1

<table>
<thead>
<tr>
<th>Phase</th>
<th>Hypothesis</th>
</tr>
</thead>
<tbody>
<tr>
<td>Campus</td>
<td>• Only the IMD campus based in Lausanne is considered, Singapore should be included in Scope 3, but no data were available at the time of the study. It should be included in calculations for next years.</td>
</tr>
<tr>
<td>Car</td>
<td>• Gasoline car.</td>
</tr>
<tr>
<td>Refrigeration</td>
<td>• The CO₂e impacts for this category were calculated with the help of the GHG protocol calculation sheet.</td>
</tr>
<tr>
<td></td>
<td>• Domestic refrigeration: most common used gas is R744, with a charge of 0.30 kg.</td>
</tr>
<tr>
<td></td>
<td>• Industrial Refrigeration including food processing and cold storage uses R404A gas, with a charge of 0.30 kg.</td>
</tr>
<tr>
<td></td>
<td>• Positive cold room (restaurant) uses R449A gas, with a charge of 2.00 kg.</td>
</tr>
<tr>
<td></td>
<td>• Negative cold room (restaurant) uses R404A gas, with a charge of 2.00 kg.</td>
</tr>
<tr>
<td>A/C</td>
<td>• The CO₂e impacts for this category were calculated with the help of the GHG protocol calculation sheet.</td>
</tr>
<tr>
<td></td>
<td>• Mobile air conditioning uses R410A gas, with a charge of 0.50 kg.</td>
</tr>
<tr>
<td></td>
<td>• Air conditioning (residence building) uses R22 gas, with a charge of 1.00 kg.</td>
</tr>
<tr>
<td></td>
<td>• Air conditioning (Bellerive 32 building) uses 3 types of gas: R22, R32 and R410A, all with a charge of 1.00 kg.</td>
</tr>
<tr>
<td>Fire suppression</td>
<td>• The CO₂e impacts for this category was calculated with the help of the GHG protocol calculation sheet.</td>
</tr>
<tr>
<td></td>
<td>• The fire extinguisher uses CO2 gas, and usually has a refrigerant charge between 2.00 and 5.00 kg. For this study, we used a charge of 3.50 kg.</td>
</tr>
<tr>
<td>BBQ</td>
<td>• BBQ uses propane gas.</td>
</tr>
<tr>
<td>External generator for electricity</td>
<td>• Generators uses diesel.</td>
</tr>
</tbody>
</table>
## Key hypotheses | scope 2

<table>
<thead>
<tr>
<th>Phase</th>
<th>Hypothesis</th>
</tr>
</thead>
<tbody>
<tr>
<td>Electricity</td>
<td>• The electricity factor considered is based on the OFEV recommendations, the split between Scope 2 and 3 is made according to what electricity source the OFEV considers.</td>
</tr>
<tr>
<td></td>
<td>• Location and market-based impacts are shown. Location based refers to the Swiss grid while market based refers to the electricity contract, in this case, Nativa from the SIL.</td>
</tr>
<tr>
<td></td>
<td>• The impact factor used in the calculation of the total footprint is a hybrid factor following the Quantis methodology in order to integrate the value of creating new renewable capacity in the country.</td>
</tr>
<tr>
<td>Heat</td>
<td>• District gas, natural gas.</td>
</tr>
</tbody>
</table>
## Key hypotheses | scope 3 – part 1

<table>
<thead>
<tr>
<th>Phase</th>
<th>Hypothesis</th>
</tr>
</thead>
<tbody>
<tr>
<td>Purchased goods and services</td>
<td>• Kitchen and restaurant appliances:</td>
</tr>
<tr>
<td></td>
<td>• We estimate the cost of this item is 250CHF / m2 of the total kitchen size</td>
</tr>
<tr>
<td></td>
<td>• We estimate the size of the kitchen to 100 m2</td>
</tr>
<tr>
<td></td>
<td>• Some of the items are grouped into larger categories:</td>
</tr>
<tr>
<td></td>
<td>• Furniture and other manufactured good;</td>
</tr>
<tr>
<td></td>
<td>• Office consumables;</td>
</tr>
<tr>
<td></td>
<td>• Small supplies;</td>
</tr>
<tr>
<td></td>
<td>• Textile and clothing;</td>
</tr>
<tr>
<td></td>
<td>• Computer, electronic, optical products.</td>
</tr>
<tr>
<td></td>
<td>• Details on the monetary values are reported for each line in the excel tool for 2021</td>
</tr>
<tr>
<td>Phase</td>
<td>Hypothesis</td>
</tr>
<tr>
<td>-----------------------</td>
<td>----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------</td>
</tr>
</tbody>
</table>
| Purchased services    | • Some of the items are grouped into larger categories:  
  • Service – repair and installation of machines and equipment;  
  • Service – printing, advertising, architecture and engineering, multi-technical building maintenance;  
  • Multi-technical maintenance;  
  • Service – insurance, banking services, advice and fees;  
  • Service – accommodation and catering.  
  • Vending machines: an average price per year for the maintenance is attributed: 873 CHF/unit/year.  
  • T-shirt (printshop): an average price per unit is attributed: 7.2 CHF/unit.  
  • Roll up: an average price per unit is attributed: 100 CHF/unit.  
  • IT (digital footprint):  
    • Asynchronous = Streaming, Synchronous = VC  
    • To compute the carbon footprint of online teaching, streaming and VC, we refer to streaming and video-conferencing activities respectively.  
    • For web-surfing, we assume 36GB daily of traffic from IMD, 365 days per year (emails are assumed included in the web-surfing)  
    • For the visits to the website, we assume 174'400 visits per week, 52 weeks per year.  
    • For the events, we assume that 75% of all the participants are connected at the same time each hour. Moreover, we use the same factors for low and high quality that we used for VC teaching.  
  • Campus management (total budget from the company = 2 mio CHF/year)  
    • Cleaning: we estimate the cost of cleaning to 0.1 CHF/m2 per cleaning days and that the buildings are cleaned twice a week.  
    • Technical maintenance of the buildings: we estimate the cost of building maintenance to 10 CHF/m2 per year  
    • Security: we estimate a cost of 10'000 CHF per month  
    • Gardening: we estimate the cost of gardening to 55 CHF/m2 per year  
    • In total we arrive to an estimated budget of 1.1 mio CHF/year which is coherent with the 2 mio budget given by the company.
<table>
<thead>
<tr>
<th>Phase</th>
<th>Hypothesis</th>
</tr>
</thead>
<tbody>
<tr>
<td>Mobility</td>
<td>• The data comes from an internal company survey.</td>
</tr>
<tr>
<td></td>
<td>• On average, there are 1.2 people per car, therefore we assume 1 person per car.</td>
</tr>
<tr>
<td>Travel</td>
<td>• Business travel by plane is calculated based on the CO2eq emission data from Egencia, while travel done by car and train is being calculated on the basis of the km done.</td>
</tr>
<tr>
<td></td>
<td>• Participants travel is calculated on the basis of the region form which they come from (allocation of the regions done on the basis of interviews with program directors). Specific numbers reported in each row of category 9 of the tool for 2021.</td>
</tr>
<tr>
<td>Food</td>
<td>• The repartition between types of meals was calculated following these indications:</td>
</tr>
<tr>
<td></td>
<td>• 35% of the menus are meat-based (the split between beef, chicken, pork and fish meals are equals).</td>
</tr>
<tr>
<td></td>
<td>• 65% of the menus are vegetable-based (the split between vegetarian and vegan meals are equals).</td>
</tr>
<tr>
<td></td>
<td>• Snacks and drinks:</td>
</tr>
<tr>
<td></td>
<td>• We estimate that 1 person out of 20 buys a 3 CHF snack per day</td>
</tr>
<tr>
<td></td>
<td>• We estimate that 1 person out of 100 buys a 20 CHF snack per day</td>
</tr>
<tr>
<td></td>
<td>• Events:</td>
</tr>
<tr>
<td></td>
<td>• We estimate the cost of food to 50 CHF/person per event</td>
</tr>
<tr>
<td></td>
<td>• We estimate the cost of drinks to 25 CHF/person per event</td>
</tr>
</tbody>
</table>
**Key hypotheses | scope 3 – part 4**

<table>
<thead>
<tr>
<th>Phase</th>
<th>Hypothesis</th>
</tr>
</thead>
<tbody>
<tr>
<td>Waste</td>
<td>• Values for household waste, biowaste and recyclable are taken from IMD sustainability report 2021 and a reallocation has been done by category of waste</td>
</tr>
<tr>
<td></td>
<td>• For Electronic waste: 359 laptops weighing 2kg + 106 tablets weighing 0.8kg + 65 monitors weighing 4kg + 84 printers weighing 142kg</td>
</tr>
<tr>
<td>Singapore</td>
<td>• Data from Singapore campus were scarce for 2021. Electricity consumption was estimated based on surface leased and average electricity consumption in Singapore city</td>
</tr>
<tr>
<td></td>
<td>• Business travel by plane was calculated based on the distance done for each flight</td>
</tr>
</tbody>
</table>
Additional literature references

  https://doi.org/10.1787/9789282102558-en

About EA – Environmental Action

EA - Environmental Action is a mission driven research consultancy. EA is leading the development of plastic footprint methodologies and data | www.e-a.earth

EA team involved in this assessment:
Margherita Pucino
margherita.pucino@e-a.earth
Sarah Perreard
sarah.perreard@e-a.earth
Marine Manche
marine.manche@e-a.earth