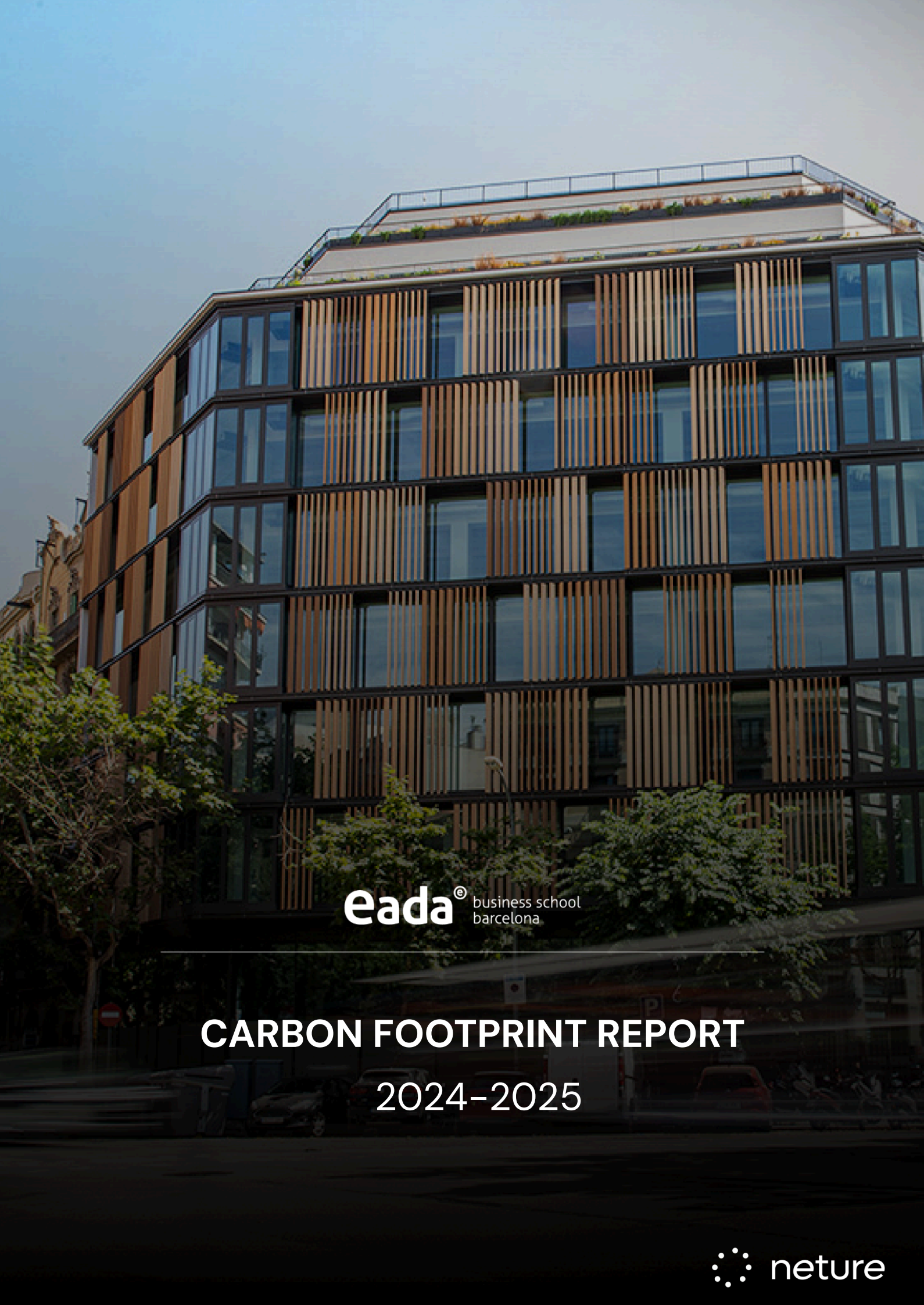


eada business school barcelona

# CARBON FOOTPRINT REPORT

2024-2025

neture


# Executive summary

EADA has assessed the environmental impact of its operations by calculating its carbon footprint across all three scopes, following the GHG Protocol methodology.

This initiative marks the university's first step in a long-term sustainability strategy, aimed at reducing its environmental impact and demonstrating a strong commitment to responsible and transparent business practices. Through this effort, EADA seeks to engage with stakeholders and position sustainability as a core value driving future actions.

**Neture** has helped EADA through this first step, assessing and reducing their environmental impact following the GHG protocol methodology, giving the following results:

| *Scope 1* | *Scope 2* | *Scope 3* |
|---|---|---|
| **0.00** | **202.12** | **1,142.33** |
| *$tCO_2eq.$* | *$tCO_2eq.$* | *$tCO_2eq.$* |

# INDEX

# Introduction

The following report details EADA's carbon footprint for the 2024-2025 academic year. Conducted with the help of Neture Impact, the study follows international standards and best practices to quantify greenhouse gas (GHG) emissions across three scopes, covering both direct and indirect emissions associated with the business school's operations. The report aims to establish a baseline for future emissions reduction initiatives, and offer transparency on the business' impact for all its stakeholders.

# Methodology

## The Greenhouse Gas Protocol

The measurement of EADA's carbon footprint followed the methodology set out in the Greenhouse Gas Protocol (hereby referred to as the *GHG Protocol*) (WRI & WBCSD, 2004).

Developed by the World Resources Institute (WRI) and the World Business Council for Sustainable Development (WBCSD), the GHG protocol provides a standardized framework for GHG emissions accounting, categorizing emission producing activities into 3 scopes.

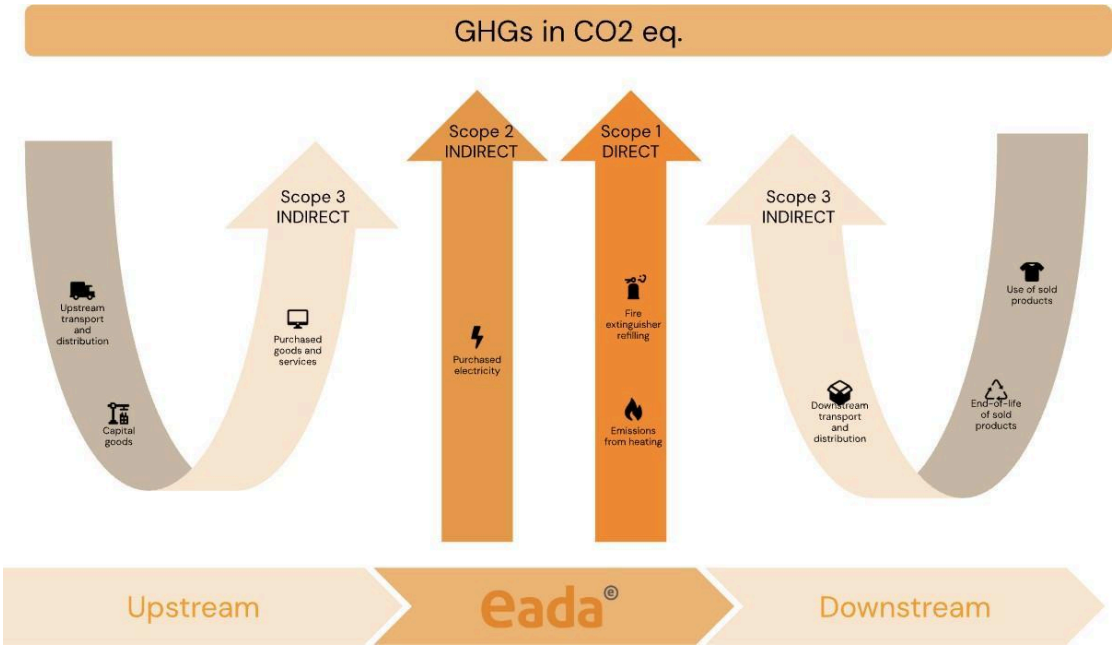
## The three scopes

The GHG Protocol's three scopes are defined as:

- Scope 1: direct emissions. These are emissions from sources owned or controlled by the reporting organization (e.g., company vehicles or on-site fuel combustion).

- Scope 2: indirect emissions from purchased energy. This covers emissions associated with the generation of electricity, steam, heating, and cooling consumed by the organization.
- Scope 3: other indirect emissions. This encompasses all of the remaining indirect emissions occurring in the organization's value chain (e.g., emissions from purchased goods and services, transportation and distribution, waste disposal).

While reporting scope 1 and 2 emissions is mandatory under the GHG Protocol standard, reporting scope 3 is voluntary, although increasingly recognized as crucial for comprehensive emissions accounting.




The three scopes by the GHG Protocol

## Our emissions accounting methodology

The following section describes the specific steps undertaken to conduct the accounting of EADA's GHG emissions for the 2024-2025 academic year.

## 1. Setting the boundary of the analysis

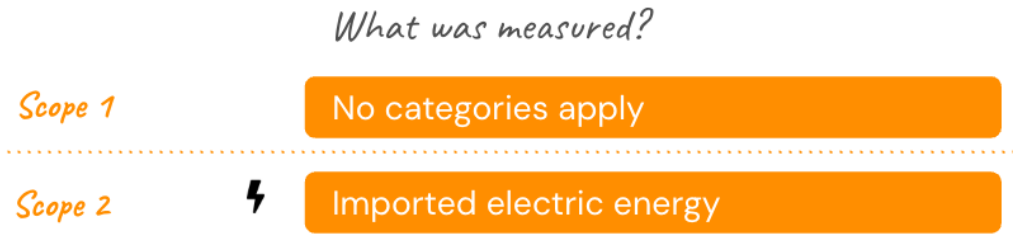

Measurement boundaries

For this analysis, the organizational boundary was set according to EADA's operational control. That is, the analysis considered the emissions sources corresponding to activities where the University had the authority to introduce and implement its operating policies.

For the 2024-2025 academic year, this operational control approach translated into the Aragó and Provença campuses being considered.

## 2. Inventory of scope 1 and 2 emissions

The following scope 1 and 2 emissions sources were identified:



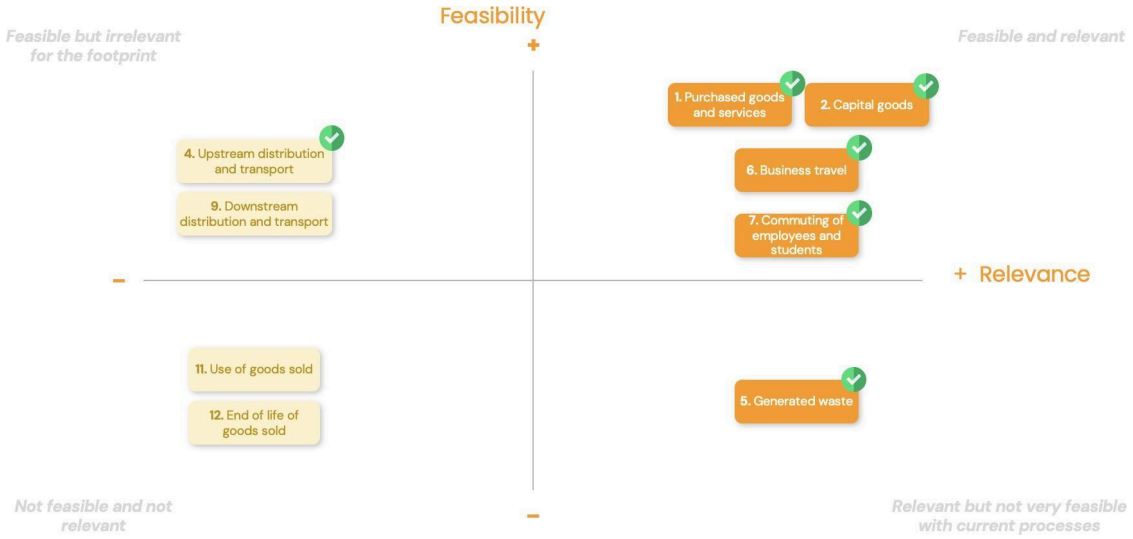

Scope 1 and 2 emission sources

## 3. Materiality Assessment for scope 3 emissions

In order to define the relevant scope 3 emissions categories for inclusion in the accounting exercise, a materiality assessment was conducted through a feasibility and relevance matrix.

This materiality assessment allowed for the identification of the most relevant emission sources based on their significance and the availability of data,

ensuring that the report focused on the emissions categories with the greatest impact:




Feasibility and relevance matrix

Following the assessment, we can observe the general overview of EADA's impact through its operations:


EADA's global impact vision for 2024-2025

Therefore, the following Scope 3 emissions were included in the final measurement:

- Purchased goods and services
- Capital goods[1]
- Transport[2]

[1] Capital goods were included as part of purchased goods and services

- Business travel
- Employee (and student) commuting (including emissions related to remote work)
- Generated waste
- Upstream transport and distribution[2]

Although some additional Scope 3 categories align with EADA's activities, they were presently excluded from this assessment. The reasons for these exclusions are detailed in the following table.

| Scope 3 category | Reason for exclusion |
|---|---|
| **4.** Upstream transport and distribution | Part of the emissions from upstream transport were included in the exercise (those relating to catering purchases). However, not all emissions were included due to lack of available data. |
| **9.** Downstream transport and distribution | Downstream transport emissions have not been included in the exercise. This is due to the difficulty in obtaining accurate data on shipping, the estimation that its contribution to EADA's emissions is insignificant, and the fact that the transport of goods is not a core activity of EADA. |
| **11.** Use of sold products | Emissions related to the processing, use, and end-of-life of sold products have not been included, as the sale of products is not part of EADA's core activity, and the volume of products sold (merchandising) is estimated to be minimal. |
| **12.** End-of-life treatment of sold products | |

## 5. Data Collection

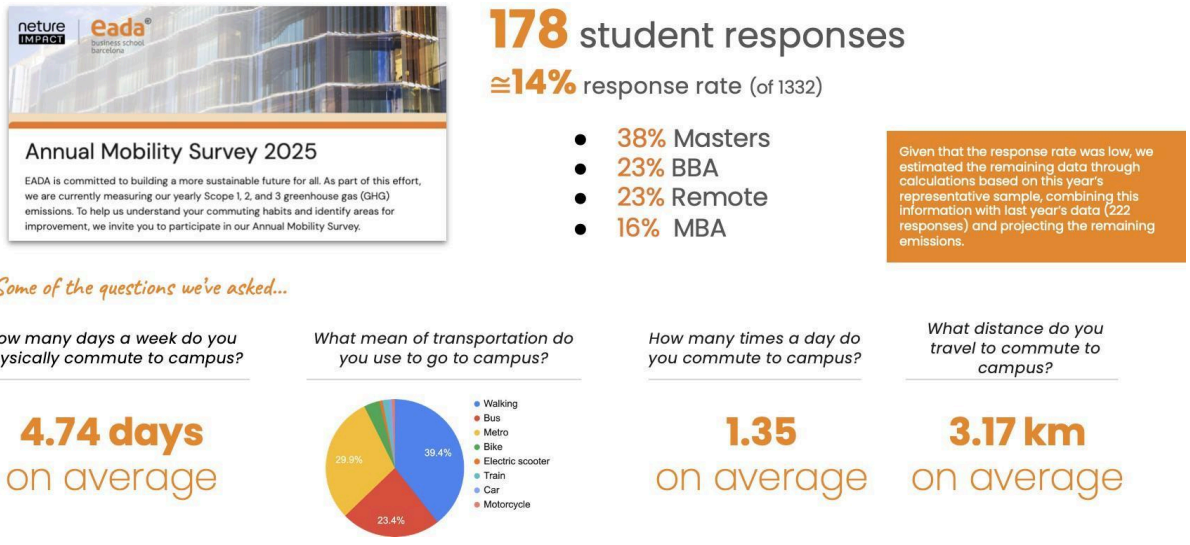
Activity data was sourced from both the financial and operational departments of the university. The majority of data used consisted of bills and invoices, as well as specific data from suppliers and service providers. This included energy consumption, travel records, procurement information, and waste management data.

[2]Only emissions from the purchase of catering were included in the upstream transport and distribution category as they represent a significant volume of purchase

| | What was measured? | What data was used? |
|---|---|---|
| Scope 1 | No categories apply | |
| Scope 2 | Imported electric energy | Electricity invoices |
| Scope 3 | 1. Purchased goods and services | Purchase records of the finance department |
| | 2. Capital goods | |
| | 4. Upstream transport and distribution | Purchase records of the finance department, including catering invoices |
| | 5. Generated waste | Data provided by maintenance + estimations |
| | 6. Business travel | Employee expense records and detailed travel invoices |
| | 7. Employee and student commuting | Mobility survey to students and employees |

Activity data collection sources

Additionally, a mobility survey was sent out to students of the university in order to quantify the emissions associated with their commuting.




Mobility survey results

## 6. Identification of the appropriate emission factors

Scope 2 emissions from electricity consumption were calculated using the emissions factors provided by the utility company for each billing period as reported by the Ministry for Ecological Transition and Demographic Challenge (MITECO).

Emission factors for scope 3 emissions were sourced from MITECO, ensuring geographical representativeness, as well as the ECOINVENT database.

To identify Scope 3 emission factors, we automated the process using the Dcycle platform. This tool assigned emission factors based on the supplier's name and the typical goods or services they provide. The majority of the methodology utilized for quantifying goods and services emissions was the spend-based method, as the calculations managed to convert two previously spend-based categories into activity based: merchandising provided and paper consumption.

## 7. Calculation

### Scope 2: Electricity consumption:

- Following the GHG Protocol, emissions related to energy consumption were calculated through the market-based approach. This means that the emissions factors were supplier-specific, giving a more accurate representation of the emissions associated with the business school's electricity consumption.

### Scope 3: Purchased goods and services (includes capital goods)

- The calculation of emissions from purchases was performed using the "spend-based method" on most categories. Purchase data was collected from EADA's finance department. Using the supplier's

name, an emission factor was automatically identified through the Dcycle software. This emission factor90 was multiplied by the purchase amount to obtain the corresponding emissions.

- Both purchases of goods and services have been included, excluding payments made directly to individuals (including salaries), as the associated emissions are estimated to be insignificant. Likewise, rental payments are excluded, as the energy consumption of the facilities has already been accounted for in the Scope 2 measurement.
- Some categories of purchased goods and services were calculated using the "activity-based method". That is, instead of deriving the carbon footprint from the associated cost, the emission factor is based on the material and the quantity used. This method was applied to quantify the emissions associated with merchandising items and paper purchases, making the carbon footprint estimates much more realistic than basing them on the product cost.
- Emissions associated with water consumption were calculated based on the volume of water consumed, as indicated in the water invoices.
- Water consumption at the Provença campus was not included, as EADA did not have access to the facility's water invoices, which made it impossible to obtain the water consumption volume data.

### Scope 3: Upstream transport and distribution

- Emissions corresponding to goods received have been accounted for in catering purchases under the following assumptions:
- A weight of 0.03 kg per € spent on catering is estimated, based on the analysis of some representative invoices.
- Transportation is assumed to have been carried out by car/van.
- The transportation distance is assumed to be equal to the distance from the supplier's headquarters (place of origin of the order) to the Aragó campus.

### Scope 3 : Business travel

- Business travel has been accounted for in the measurement using data from the finance department, both from employee reimbursements for travel outside of day-to-day activities and from purchase invoices made by EADA (e.g., coaches from one campus to another, purchased flights).
- To calculate emissions from business travel, we detailed the mode of transport (for cars, it was assumed to be a 5-seater car), the origin and destination, the date of travel, and the distance traveled.

With this data, we used a calculation software to calculate emissions using the factors from MITECO corresponding to the mode of transport.

- For flights, we have invoices from 2 main suppliers that detail the origin and destination of each flight.
- The travel calculation does not account for some trips in private cars provided by a coach company, as the data on the distance traveled is not available, and therefore the related emissions cannot be quantified.
- The travel calculation also does not account for some employee expenses, as the data on the origin/destination of the trip or the approximate distance is not available.

### Scope 3 : Employee (and student) commuting

- To obtain data on commuting emissions from employees and students, we launched a mobility survey targeting current students (academic year 2025–2026). In this survey, we collected data such as the mode of transport used, the number of trips to campus per week (and per day), the distance travelled, and, where possible, the type of fuel used. We received a total of 178 responses.
- Based on this year's representative sample, together with last year's results (222 responses), we estimated the emissions related to commuting for the academic year 2024–2025, using the combined outcomes from the 2024–2025 and 2025–2026 academic years. We calculated emissions using the transport mode, trip frequency, and distance travelled, multiplying the distance by the corresponding emission factor according to the MITECO guidance for the year in which the travel occurred.
- Remote work:
    - For students, remote work activity corresponds to study hours for 100% online programs (converted to remote-working days).
    - Number of 100% online students: 208.
    - For employees, remote work data was collected from employee contracts.

- Average remote-working days per week: 1.71 (for a total of 165 employees).
- Emission factor considered:
- For the calculation of teleworking for both employees and students, the following emission factor corresponding to teleworking emissions, provided by the Generalitat, has been considered: 0.883 kg of $CO_2$ per teleworking day.

### Scope 3 : Waste generated in operations

- The waste generated from operations was quantified thanks to the data provided by the maintenance team, which supplied the annual kilograms of the different types of waste collected during the academic year.
- Additionally, for the waste from bins within the Aragó and Provença campuses, the number of bins for each type of waste (paper, plastic, general, and organic) was recorded, and annual waste quantities per type and per campus were estimated.
- Using this information, one dataset being precise and the other estimated, the carbon emissions were calculated by multiplying the kilograms of each waste type by the corresponding emission factors, sourced from the Dcycle databases.

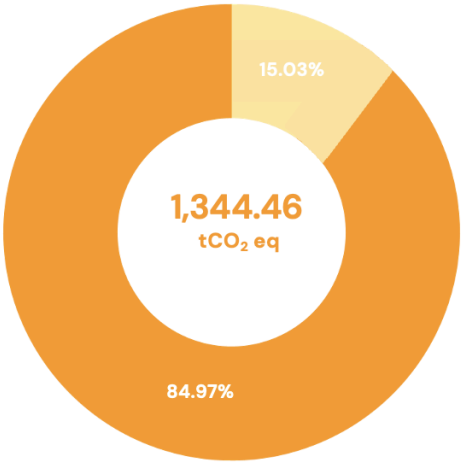
## 8. Quality Assurance and third-party audit

Internal reviews were conducted to ensure data accuracy and consistency in the calculation. In addition, a third-party audit was conducted to certify the measurement's compliance with the GHG protocol.

*For additional information, see the Limitations section and Appendix.*

# Results

The carbon footprint results were obtained by quantifying each identified emission source and multiplying by its respective emission factor. The results were:




| | | |
|---|---|---|
| Scope 1 | **0.00** $tCO_2eq$ | ***0.00%*** |
| Scope 2 | **202.12** $tCO_2eq$ | ***15.03%*** |
| Scope 3 | **1,142.33** $tCO_2eq$ | ***84.97%*** |

The results of EADA's carbon footprint reveal that Scope 3 emissions represent the vast majority of total emissions, accounting for 84.97% of the total 1,344.5 $tCO_2eq$. This reflects the significant impact of indirect activities such as procurement, transportation, and commuting. Scope 2 emissions, primarily from electricity consumption, make up 15.03%, while Scope 1 represents 0.00% of the total. These proportions highlight the importance of expanding data quality and reduction efforts beyond direct operations, particularly within Scope 3, to effectively address the institution's overall climate impact.

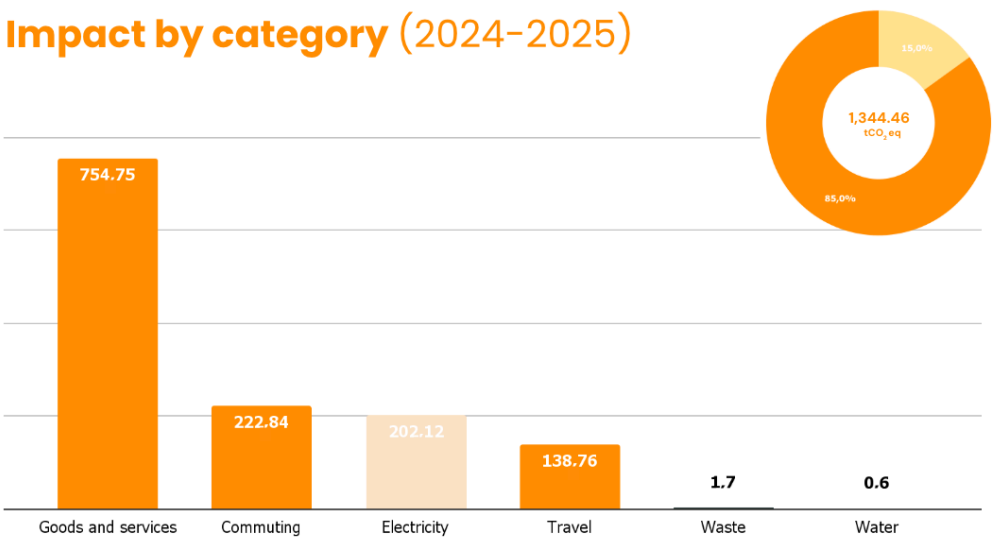
### Scope 2: Indirect energy

| Emission category | Quantity |
|---|---|
| Indirect emissions from purchased electric energy | **202.12** $tCO_2eq$ |

| | |
|---|---|
| **Total Scope 2 Emissions** | **202.12** $tCO_2eq$ |

### Scope 3: Indirect supply chain emissions

| Emission category | Quantity |
|---|---|
| Indirect emissions from the purchase of goods and services | **754.75** $tCO_2eq$ |
| Indirect emissions caused by the daily commuting of employees, students, and remote work | **222.85** $tCO_2eq$ |
| Indirect emissions caused by business travel from students and employees | **138.76** $tCO_2eq$ |
| Indirect emissions from waste | **1.70** $tCO_2eq$ |
| Indirect emissions from electricity T&D | **24.27** $tCO_2eq$ |
| Indirect emissions from water | **0.6** $tCO_2eq$ |
| **Total Scope 3 Emissions** | **1,142.33** $tCO_2eq$ |




Overall, EADA's carbon footprint for the 2024–2025 academic year is in line with most other companies within the sector that share a similar business model and size. The results confirm that the largest sources of emissions are not from direct operations but rather from upstream and indirect activities—typical for an education-focused institution. The high impact from categories such as goods and services and commuting reflects structural characteristics of the organization, where operational emissions are minimal compared to value chain emissions. This breakdown provides a useful roadmap for prioritizing action areas where the institution can most effectively reduce its climate impact, even in areas where it has less direct control. With 1332 students for the academic year, this translates to a $CO_2$ intensity of **1.01 $tCO_2eq$ per student.**

# Data Quality Assessment

For all of the GHG protocol categories considered in this report, the following table gives a qualitative measure of the uncertainty of the data:

| GHG scope | Emission category | Level of uncertainty | Detail |
|---|---|---|---|
| 2 | Electricity consumption | Low | The electricity consumption data (in kWh) has been collected from EADA's invoices. Although some consumption data has been estimated, by using consumption data from other years, the level of uncertainty is considered low. Additionally, the emission factor used in the calculation is specific to the supplier and published by MITECO. |
| 3 | Water consumption | Low | Water consumption data (in cubic meters) was collected from EADA's invoices and combined with an emission factor from the Ecoinvent 3.8 database. |
| 3 | Purchased goods and services | Medium | The use of the spend-based method and the automatic allocation of emission factors based on the supplier's name, without differentiating between the various types of products or services purchased, introduces a certain level of uncertainty in the estimate. However, this assessment includes relevant improvements, such as the application of the activity-based method in two of the categories. This establishes a foundation for future assessments to expand the number of categories evaluated using this more accurate approach.<br>Attached is a table with the emission factors used to calculate the carbon footprint of each item, together with the source of each factor and the calculation methodology. |
| 3 | Upstream transport and distribution | Medium | The use of estimated data introduces some uncertainty into the calculation. Furthermore, the emissions from the transportation of all subcategories of purchases have not been accounted for. |

| | | | |
|---|---|---|---|
| 3 | Business travel | Low - medium | Most business trips have been accounted for, and we have used data from the finance department and emission factors from MITECO. |
| 3 | Employee (and student) commuting | Low - medium | The level of uncertainty is estimated to be medium, given that primary data and emission factors published by MITECO were used. However, the mobility survey had a low response rate (approximately 15%), and the data was estimated based on the survey from two consecutive years (2024-2025 and 2025-2026). |
| 3 | Generated waste | Medium | The level of uncertainty for this category is estimated to be medium. This is because, although the waste collected by the waste management company is based on accurate and verified data, the waste generated from campus bins has been calculated using estimates, which reduces the overall precision of the final result. All emission factors used for the calculation come from Dcycle's databases, ensuring methodological consistency and traceability. |

In conclusion, the uncertainty levels of EADA's carbon footprint measurement are considered low to medium, with Scope 2 showing low uncertainty due to the use of direct consumption data and supplier-specific emission factors. The higher uncertainty in Scope 3 is mainly attributed to the use of the spend-based method, which relies on financial data rather than physical activity data, limiting precision. While some estimation was necessary, especially in areas like commuting and business travel, the methodology remains consistent with accepted standards. This assessment provides a solid foundation for improvement in future reporting cycles, especially as data collection processes are enhanced and more primary data becomes available.

## A word from EADA's Sustainability Department:

*EADA has committed to an environmental impact reduction strategy with the ambition of achieving* ***Net Zero carbon emissions for its Scope 1 and Scope 2 categories by 2033****, using the 2023-2024 academic year as its baseline.*

# Appendix

Bureau Veritas
Iberia S.L.

# Declaración de conformidad de verificación de

## emisiones de GEI

**GHG Protocol**

FUNDACION PRIVADA UNIVERSITARIA EADA C/
ARAGON, 204, BARCELONA CP 08011

29137133

**BUREAU VERITAS IBERIA S.L.**
Valportillo Primera 22-24
Edificio Caoba – P.I. La Granja
28108 Alcobendas – MADRID

# DECLARACION DE CONFORMIDAD. INVENTARIO CORPORATIVO DE EMISIONES DE GEI.

## 1. EMISIONES VALIDADADAS O VERIFICADAS

Conforme informe de la organización: Informe EADA GHG 24-25 v4.

EADA Business School Informe GHG Protocol Análisis de gases de efecto invernadero de 01/08/2024 a 31/07/2025 Versión: 04/12/2025

Para el alcance 1 – 2 y 3.

Alcance organizacional: Enfoque de control operacional.

Formación; la Investigación en Ciencias Económicas, Administración y Dirección de Empresas, Marketing, Comercio, Contabilidad y Turismo; la Transferencia de Talento y Conocimiento al Mundo Empresarial

Infraestructura física, actividades y procesos de la organización:

FUNDACIÓN PRIVADA UNIVERSITARIA EADA en dos campus:

- Campus Aragó: Carrer d'Aragó, 204, L'Eixample, 08011 Barcelona (forma parte del cálculo durante el periodo completo (31/07/2024 - 31/07/2025)

-Campus Provença: Carrer de Provença, 216, L'Eixample, 08036 Barcelona

| **EMISIONES VALIDADAS/VERIFICADAS PERÍODO 01/08/2024 a 31/07/2025** | |
|---|---|
| **Emisiones Alcance 1 (t CO2e)** | **0** |
| Emisiones directas por combustión estacionaria | 0 |
| Emisiones fugitivas directas por liberación de GEI en sistemas antropogénicos. | 0 |
| **Emisiones Alcance 2 (t CO2e)** | **202,12** |
| **Emisiones Alcance 3 (t CO2e)** | **1.142,33** |
| Emisiones indirectas Emisiones por compras de bienes y servicios | 741,44 |
| Emisiones indirectas por Emisiones de transporte y distribución aguas arriba | 0,03 |
| Emisiones indirectas causadas por el desplazamiento diario de los empleados, estudiantes y teletrabajo | 222,55 |
| Emisiones indirectas causadas por viajes de negocio | 138,77 |
| Emisiones derivadas del tratamiento de residuos | 1,70 |
| Emisiones derivadas de las pérdidas distribución electricidad | 37,85 |
| **Total (t CO2e)** | **1.344,46** |

## 2. DECLARACION DE CONFORMIDAD

**Opinión**

# DECLARACION DE CONFORMIDAD. INVENTARIO CORPORATIVO DE EMISIONES DE GEI.

El equipo auditor manifiesta la siguiente opinión de acuerdo con las normas de referencia indicadas a continuación.

☐ EN- ISO 14064-1
☐ EN- ISO 14064-2
☐ EN- ISO 14064-3
☒ GHG Protocol

**Bajo el nivel de aseguramiento:**

☐ **Limitado**
☒ **Razonable**

Tomando como base el proceso y los procedimientos realizados, se determina que es sustancialmente correcta y es una representación fiel de la información y de los datos de GEI y se elaborada de acuerdo con la norma relacionada con la cuantificación, el seguimiento y el informe sobre GEI, o con normas o prácticas nacionales pertinentes

De forma genérica, no se puede conseguir un aseguramiento absoluto debido al uso de juicios, a las limitaciones inherentes del control y la naturaleza cualitativa de algunos tipos de evidencia.

Leader auditor

Claudia Alonso Álvarez

Fecha 04-12-2025

Firmado por Claudia Alonso Álvarez, 16-12-2025- verificado tras revisión técnica de Bureau Veritas.