



University of St.Gallen

Greenhouse Gas Accounting 2019-2022

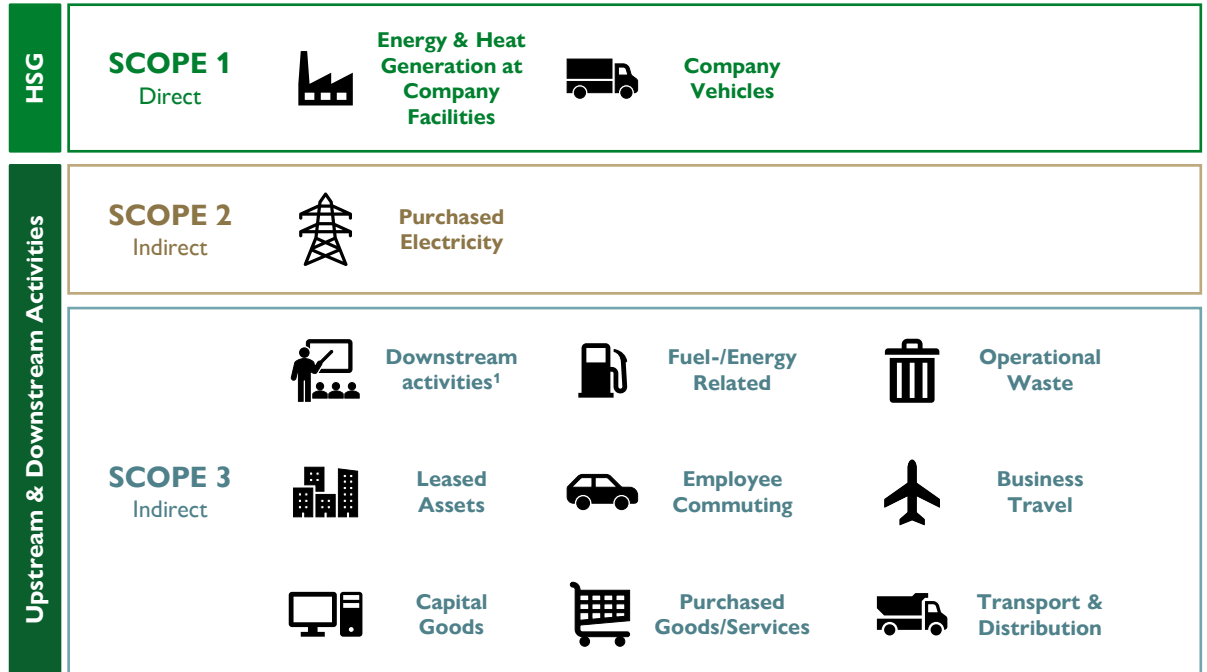
Final Report, 10 November 2023



From insight to impact.

Methodology – GHG Protocol

- The University of St.Gallen's GHG accounting and reporting is based on the standards defined in the Greenhouse Gas Protocol.
- The relevant scopes and categories for HSG's GHG inventory are shown on the right.
- The boundaries were defined using the operational control approach, meaning only entities under University of St. Gallen's operational control are included within this GHG inventory.
- Calculations were made by our external partner South Pole.



GHG Protocol Accounting Principles

Relevance

Ensure the GHG inventory appropriately reflects the GHG emissions of the company and serves the decision-making needs of users – both internal and external to the company.

Completeness

Account for and report on all GHG emission sources and activities within the chosen inventory boundary. Disclose and justify any specific exclusions.

Consistency

Use consistent methodologies to allow for meaningful comparisons of emissions over time. Transparently document any changes to the data, inventory boundary, methods, or any other relevant factors in the time series.

Transparency

Address all relevant issues in a factual and coherent manner, based on a clear audit trail. Disclose any relevant assumptions and make appropriate references to the accounting and calculation methodologies and data sources used.

Accuracy

Ensure that the quantification of GHG emissions is systematically neither over nor under actual emissions, as far as can be judged, and that uncertainties are reduced as far as practicable. Achieve sufficient accuracy to enable users to make decisions with reasonable assurance as to the integrity of the reported information.

University of St.Gallen's Footprint – GHG Inventories 2019-2022

Scope	Description	2019	%	2020	%	2021	%	2022	%
Scope 1	Stationary and mobile combustion fuels	532 tCO ₂ e	2%	456 tCO ₂ e	3%	539 tCO ₂ e	3%	413 tCO₂e	2%
Scope 2	Purchased electricity	0 tCO ₂ e	0%	0 tCO ₂ e	0%	0 tCO ₂ e	0%	0 tCO₂e	0%
Scope 3	Purchased goods and services, capital goods, upstream transport, business travel, employee commuting, waste, upstream leased assets and fuel-/energy-related activities, downstream activities	25,050 tCO ₂ e	98%	14,067 tCO ₂ e	97%	16,743 tCO ₂ e	97%	17,744 tCO₂e	98%
Total		25,583 tCO₂e		14,523 tCO₂e		17,282 tCO₂e		18,157 tCO₂e	

University of St. Gallen's total GHG emissions were **18,157 tCO₂e in 2022**. Total GHG emissions have changed by a rate of **-29% compared to the baseline year** (2019) and by **+5% compared to 2021**. It is worth noting that 2022 is the first full year where activities are comparable to pre-Covid levels. The reduction in 2022 compared to the baseline year results partly from **updated emission factors** (CEDA).

South Pole made **estimations where necessary** (mainly for downstream activity categories) and extrapolated data where needed based on headcount (employees, students, participants) or on area size (m²).

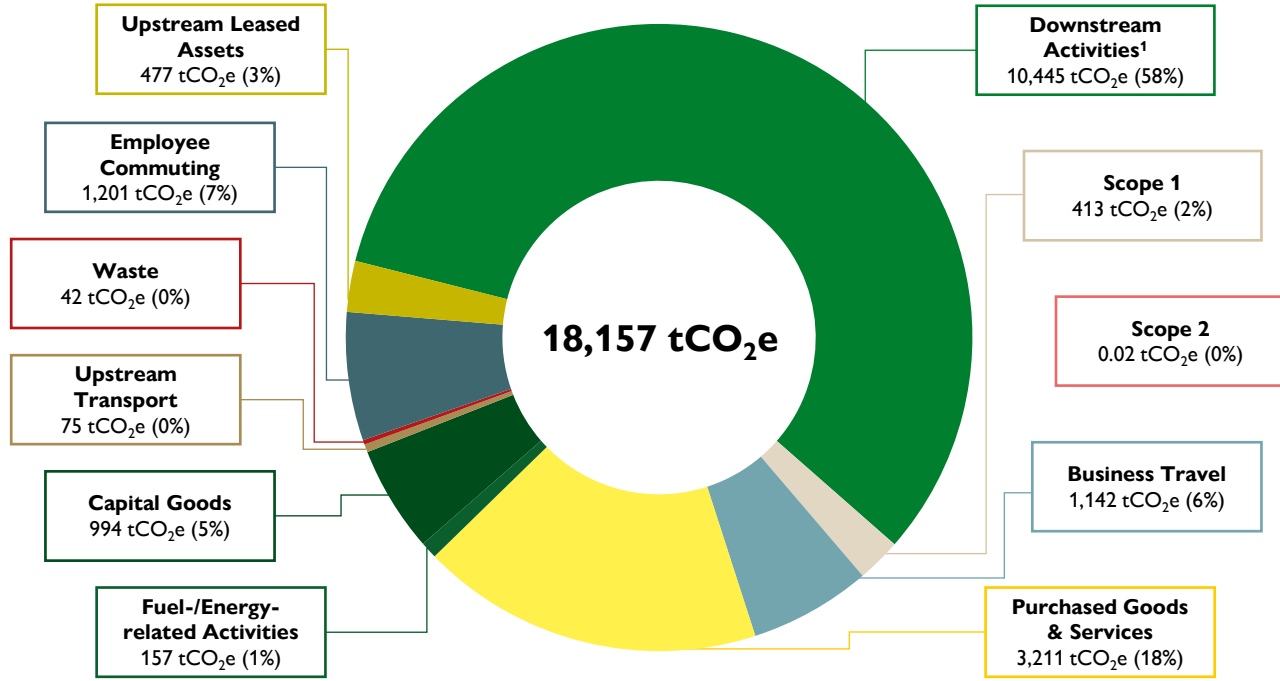
University of St.Gallen's Footprint – KPIs 2019-2022

Emission categories according to GHG Protocol	2019	2020	2021	2022*
Total GHG emissions (CO ₂ e)	25,583	14,523	17,282	18,157
Number of employees (headcount)	3,335	3,271	3,439	3,659
Number of students (headcount)	9,465	9,703	9,248	9,590
KPI: tCO₂e/employee	7.67	4.44	5.03	4.96
KPI: tCO₂e/student	2.70	1.50	1.87	1.89

Key Findings:

- GHG emissions per employee and per students **remained stable** in 2022 compared to 2021.
- Also in the context of KPI comparison, it is worth noting that the emission reduction in 2022 compared to the baseline year results partly from **updated emission factors** (CEDA).

Greenhouse Gas Inventory – GHG Emission Categories 2022



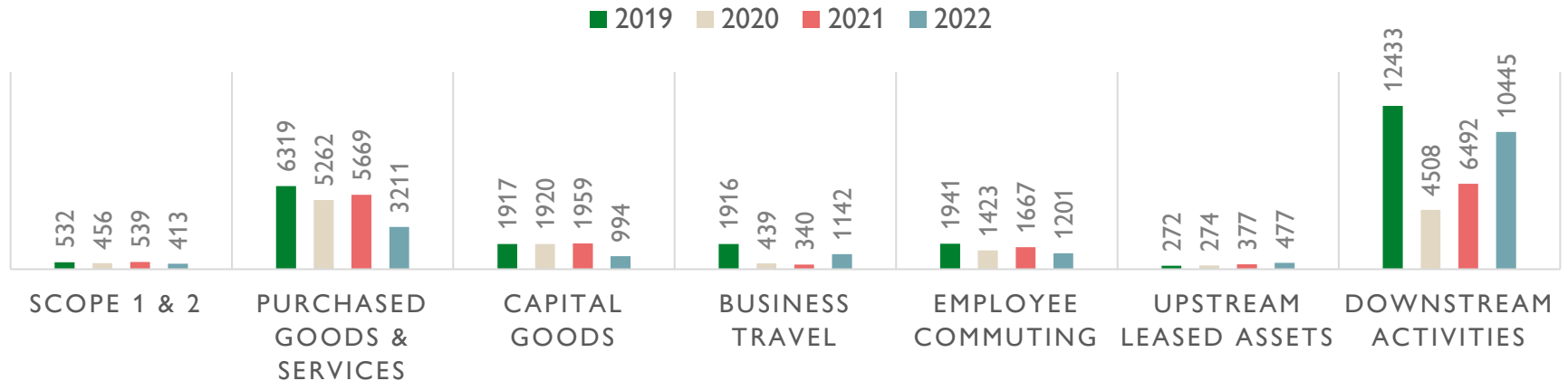
Key Findings:

- The majority of emissions are **Scope 3 emissions**, which make up 97.7 % of total GHG emissions.
- **Downstream activities¹** are an emission hotspot, contributing 57.5 % of total GHG emissions.
- **Purchased goods and services** present another emission hotspot accounting for 17.7 % of total GHG emissions.
- Emissions from **business travel** almost reached pre-Covid level, now counting for 6.3 % of total GHG emissions.

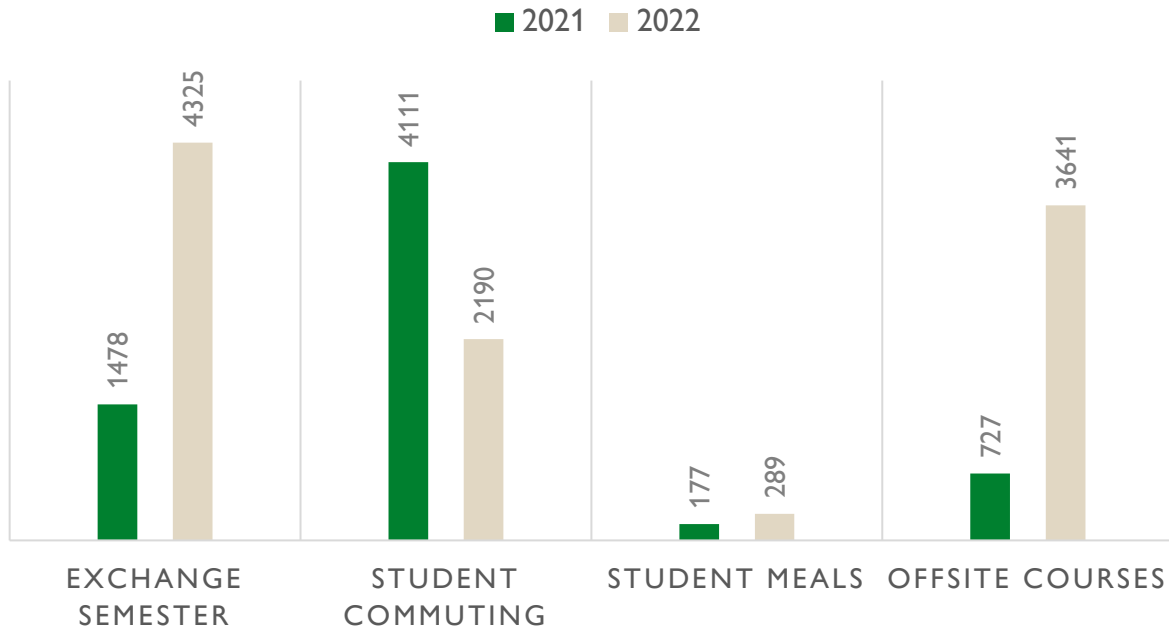
Development of Emission Hotspots 2019-2022

Key Findings:

- **Business travel** and **downstream activities**¹ almost reached pre-Covid levels, significantly increasing from 2021 to 2022.
- Emissions from **purchased goods and services** and **employee commuting** have decreased in 2022, mostly due to more precise, country-specific emission factors.



Downstream Activities 2021-2022



Key Findings:

- **Downstream activities** include student exchange travel, student commuting, student participation to external events and seminars, and student on-site meals.
- **Downstream emissions** (10,445 tCO₂e) dominate the total footprint of HSG with a share of 57.5%.
- Downstream emissions increased mostly due to **more exchange travel and events** in a year with pre-pandemic activity level. Emission hotspots are related to **long-distance travel** by students (exchange semesters and offsite courses).
- Significant decrease in **student commuting** emissions results out of updated emission factors.