eada business school barcelona

CARBON FOOTPRINT REPORT

2023–2024

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 Impact 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*
0,01	**137,45**	**1.283,66**
tCO2eq.	*tCO2eq.*	*tCO2eq.*

INDEX

Introduction

The following report details EADA's carbon footprint for the 2023-2024 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.

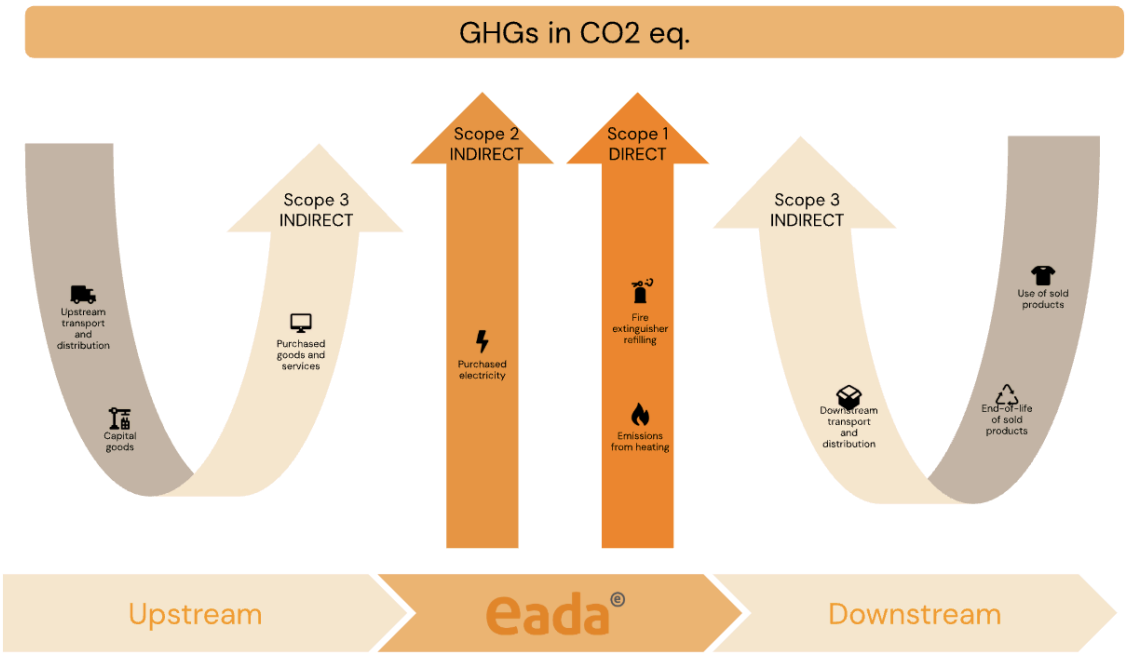
The three scopes

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 2023-2024 academic year.

1. Setting the boundary of the analysis

Measurement boundaries

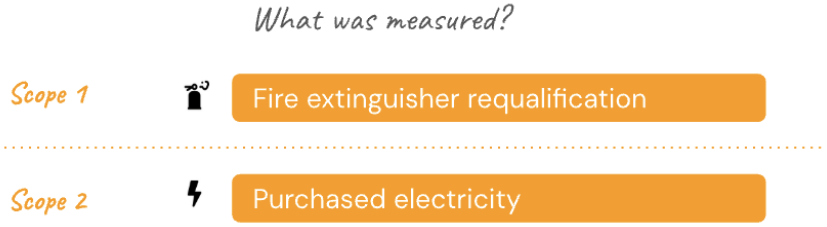
For this analysis, the organizational boundary was set according to EADA's operational control. That is, the analysis considered the emissions sources corresponding to activities where the University had the authority to introduce and implement its operating policies.

For the 2023-2024 academic year, this operational control approach translated into the Aragó and Provença campuses being considered.

Since EADA relinquished operational control of the Collbató campus after May 31st, 2023, the calculation for this academic year does not include any direct emissions related to the operation of the campus.

2. Inventory of scope 1 and 2 emissions

The following scope 1 and 2 emissions sources were identified:

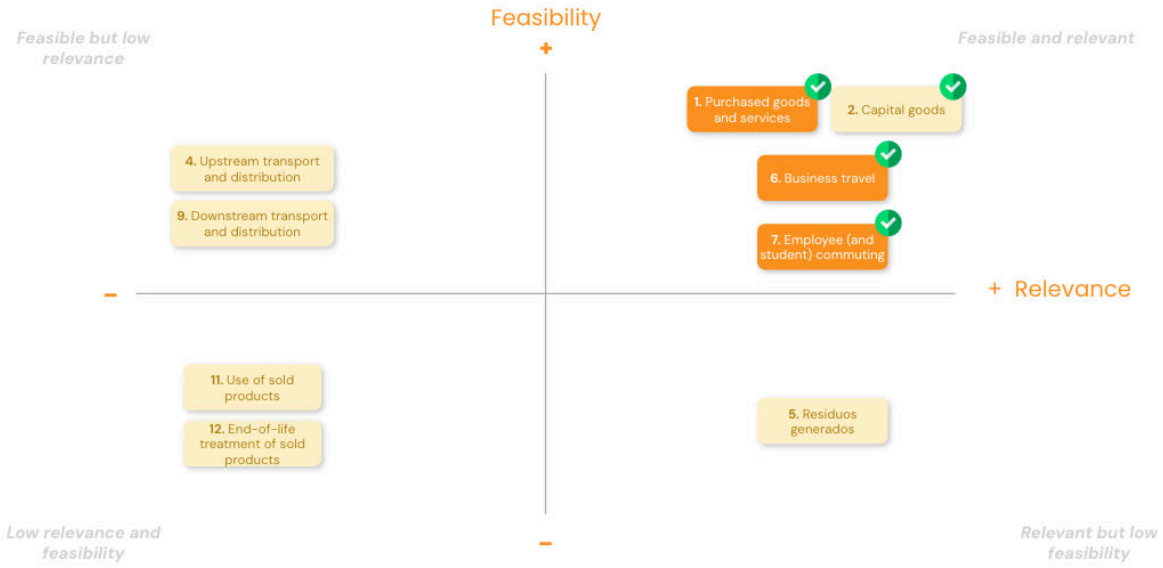


Scope 1 and 2 emission sources

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.

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

EADA's global impact vision for 2023-2024

Following the materiality assessment, the following Scope 3 emissions were included:

- Purchased goods and services
- Capital goods[1]
- Business travel
- Employee (and student) commuting (including emissions related to remote work)
- Upstream transport and distribution[2]

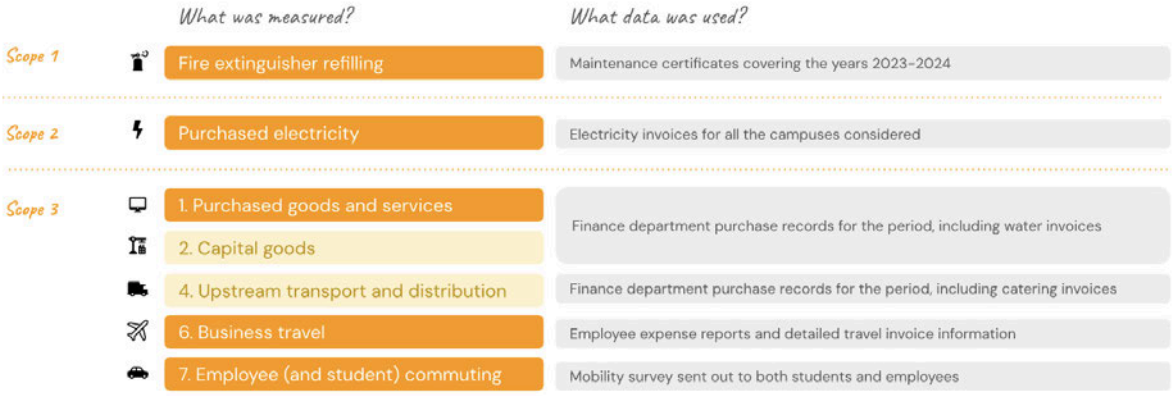
Although some additional Scope 3 categories align with EADA's activities, they were presently excluded from this assessment. The reasons for these exclusions are detailed in the following table.

Scope 3 category (name and number)	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.
5. Waste	The measurement of waste has not been included due to two main reasons: the waste management service is included in the regular cleaning and maintenance services, which makes it difficult to collect specific data on the volume and type of waste generated at EADA. Furthermore, the total volume of waste is estimated to be low and primarily composed of office waste such as paper.
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	

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

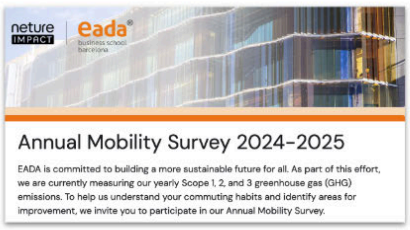
6. Data Collection

Activity data was sourced from both the financial and installation 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.



Activity data collection sources

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

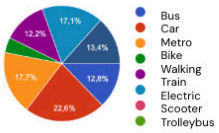


224 responses
56% response rate for employees (n=96)
≅10% response rate for students (n=133)

Some of the questions asked...

¿How many days a week do you physically travel to campus?
3,03 days on average

¿What mode of transport do you use to get to campus?



¿How many times a day do you travel to campus?
1,16x on average

¿What distance do you travel to get to campus?
19,2 km on average

7. Identification of the appropriate emission factors

Scope 2 emissions from purchased electricity 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).

Emissions 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. Due to time constraints, the methodology utilized for quantifying goods and services emissions was the spend-based method.

8. Calculation

Scope 1 : Fire extinguisher refilling:

- Refrigerant refills for the systems have not been included in the measurement, as the last maintenance with refill was carried out on July 12, 2022, before the start of the academic year considered in this measurement.
- For the requalification of CO2 fire extinguishers, a refill corresponding to 15% of the total extinguisher volume has been estimated based on the 2023-2024 maintenance records.

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." 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 factor 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. Finally, purchases under 1000 euros have also not been included in the measurement, as they would require a disproportionate effort in relation to the improvement in the accuracy of the measurement, considering the time constraints of this study.

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 the Dcycle tool to calculate emissions using the emission factors from MITECO corresponding to the mode of transport.
- For flights, we have invoices from 3 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 employee and student commuting, we launched a mobility survey to current employees and students (2024-2025 academic year).
- In this survey, we collected data such as the mode of transport used, the number of times the person travels to a campus per week (and per day), the distance traveled, and, if possible, the type of fuel used.
- We received a total of 222 responses (132 students and 90 employees).
- Considering the sample of results (n1 = 132 and n2 = 90) to be representative, we estimated the emissions related to employee transport for the 2023-2024 academic year based on the results from the 2024-2025 academic year.
- We calculated the emissions using the mode of transport, the frequency, and the distance traveled, multiplying the distance by the corresponding emission factor according to the MITECO factors corresponding to the year in which the transport took place.

  Remote work:

  - For students, teleworking activity corresponds to the hours of study for 100% online programs (converted into teleworking days).
  - Number of 100% online students: 292
  - For employees, teleworking activity data was collected from employee contracts.
  - Average number of days teleworked per week: 1.71 (with a total of 131 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.

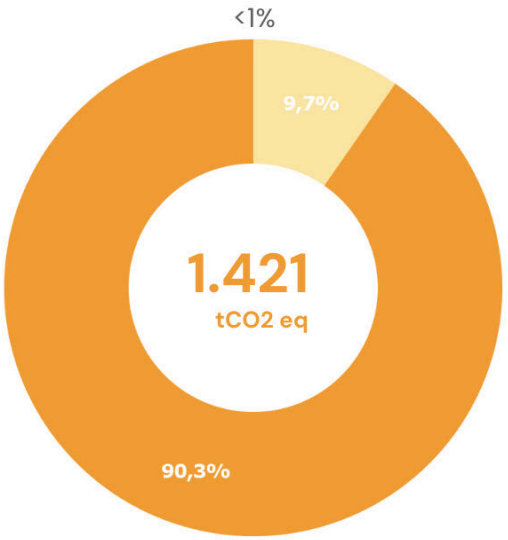
9. Quality Assurance and third-party audit

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	**0,01** tCO2eq	***<0,1%***
Scope 2	**137,45** tCO2eq	***9,7%***
Scope 3	**1283,66** tCO2eq	***90,3%***

The results of EADA's carbon footprint reveal that Scope 3 emissions represent the vast majority of total emissions, accounting for 90,3% of the total 1.421 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 9,7%, while Scope 1, which includes only minor emissions, represents <0,1% 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 1: Direct emissions

Emission category	Quantity
Direct fugitive emissions from CO2 fire extinguishers	**0,01** tCO2eq
Total Scope 1 emissions	**0,01** tCO2eq

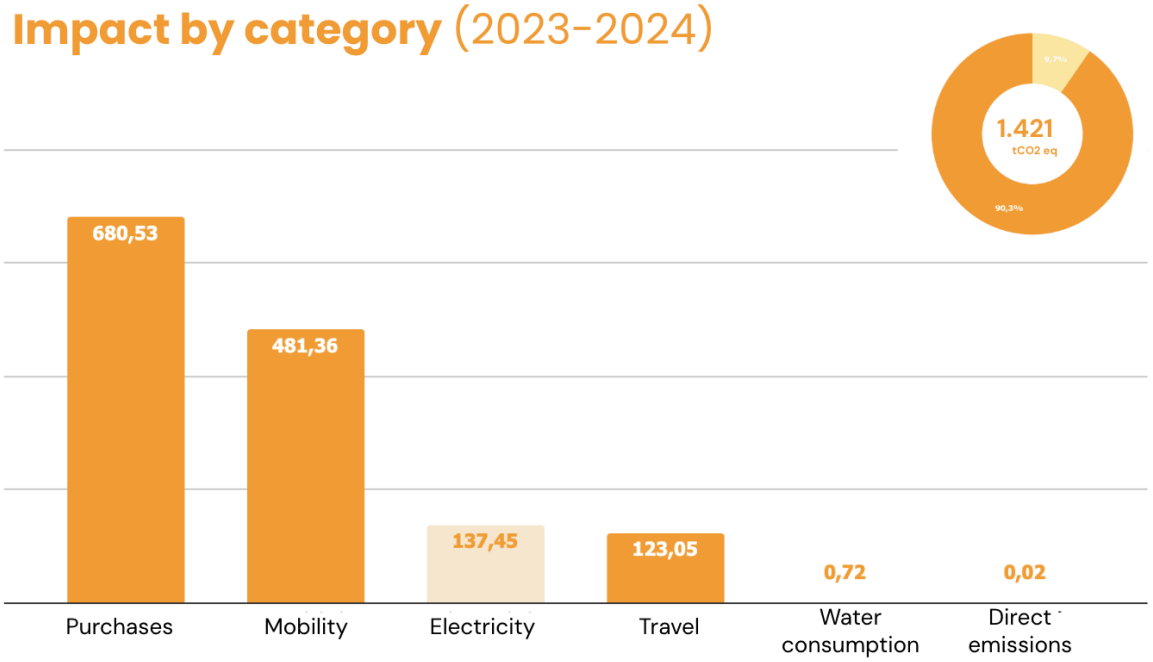
Scope 2: Indirect energy

Emission category	Quantity
Indirect emissions from purchased electric energy	**137,45** tCO2eq
Total Scope 2 Emissions	**137,45** tCO2eq

Scope 3: Indirect supply chain emissions

Emission category	Quantity
Emissions from the purchase of goods and services	**679,84** tCO2eq
Indirect emissions from upstream transport and distribution	**0,02** tCO2eq
Indirect emissions caused by the daily commuting of employees, students, and remote work	**480,77** tCO2eq
Indirect emissions caused by business travel from students and employees	**123,03** tCO2eq
Total Scope 3 Emissions	**1.283,66** tCO2eq

Impact by category (2023-2024)



Overall, EADA's carbon footprint for the 2023–2024 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.

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
1	Fire extinguisher refilling	Low	Although the activity data has been estimated based on the information available for the year 2023-2024, because it concerns CO2 refills, the emission factor has very low uncertainty, so we consider the calculation to have a low level of uncertainty.
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	Purchased goods and services	Medium	Although the totality of expenses from the academic period have been included in the measurement, the use of the "spend-based method" and the automatic identification of emission factors based on the supplier's name (without distinction between the type of product or service purchased) introduces some uncertainty.
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. However, we had to estimate the mode of transport for some trips, increasing the level of uncertainty.
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 20%), and the data was estimated based on the survey from the current year (2024-2025).

In conclusion, the uncertainty levels of EADA's carbon footprint measurement are considered low to medium, with Scopes 1 and 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.

The way forward

EADA Business School has taken an essential first step by measuring its carbon footprint and identifying the primary sources of its greenhouse gas (GHG) emissions. With this foundational assessment in place, the next phase is to move from measurement to **action**—enhancing the accuracy of data collection while implementing strategies to reduce emissions across key categories.

This section outlines a roadmap for continuous improvement and emissions reduction. It is structured around two critical pillars:

1. **Strengthening the Accuracy and Scope of Measurement**
2. **Implementing Targeted Emissions Reduction Strategies**

By refining how emissions are tracked and reported, EADA will improve the integrity of future carbon assessments while uncovering more precise opportunities for climate action. Simultaneously, focused interventions—especially in high-impact categories like business travel, energy use, commuting, and procurement—can drive real progress toward EADA's climate goals and its leadership role in sustainable business education.

1. Improving Measurement and Monitoring

Accurate measurement forms the foundation of any effective sustainability strategy. EADA could consider the following actions to improve the quality, scope, and consistency of its carbon accounting:

- **Expand Scope 3 Data Collection**
    - Develop activities to boost the mobility survey response rate for **employee and student commuting**, ensuring a significant percentage of students respond to the questionnaire - with the goal of increasing the response rate from 10% to at least 30-40%in future measurements
    - Start measuring **waste generation and disposal emissions**, an underreported category with reduction potential, by collaborating with maintenance service providers or specialized partners who can track and report on the quantity, type of waste generated, and disposal methods
    - Collect from physical goods suppliers information about delivery methods (weight, mode of transportation, distance) in order to be able to accurately quantify their impact on the overall carbon footprint

- **Supplier Engagement for Procurement Emissions**
    - Work with key vendors to obtain more accurate emissions data associated with **goods and services purchased**
    - Incorporate environmental disclosure requirements in procurement contracts and tender processes
- **Standardize Data Sources and Collection Frequency**
    - Develop clear, centralized protocols for collecting emissions data on an annual basis
    - Use the digital tools provided by Neture Impact and Dcycle to enable year-over-year comparability, data transparency, and a more efficient measurement process

2. Reducing Emissions: Strategic Priorities

Once measurement systems are strengthened, EADA will be well-positioned to focus on the most impactful areas for emissions reductions. Some of these initiatives might be:

A. Business Travel

- Develop a **travel hierarchy** policy (e.g., prioritize trains over short-haul flights)
- Promote **virtual conferencing** and hybrid participation for international events
- Introduce **departmental carbon budgets** or pre-approval processes to encourage low-carbon travel choices

B. Energy Use and Efficiency

- Transition to **renewable electricity**, either through a certified green energy provider or on-site installations
- Conduct an **energy efficiency audit** to identify opportunities for improvement in lighting, HVAC systems, and building insulation. According to EADA staff, optimizing temperature control in the buildings could present a significant opportunity for energy savings and improved efficiency
- Launch awareness campaigns to promote energy-saving behaviors among staff and students

C. Commuting and Teleworking

- Encourage sustainable commuting through **subsidies for public transit**, improved **cycling infrastructure**, and **electric vehicle incentives**
- Maintain flexible teleworking and hybrid study policies to help reduce peak commuting emissions
- Run more commuter surveys to tailor incentives based on user behavior and preferences

D. Sustainable Procurement

- Prioritize local, low-carbon, and **recyclable materials** in procurement practices

- Choose vendors with **verified sustainability commitments** or carbon disclosure frameworks

- Eliminate unnecessary use of single-use plastics and **non-circular materials** in operations for reducing quantity purchased and future waste generation

E. Awareness and Culture

- Host competitions or "green challenges" to drive grassroots action among students and faculty through innovative initiatives focused on reducing EADA's environmental impact

3. Laying the Groundwork for Long-Term Impact

To ensure long-term alignment with climate goals, EADA should take the following strategic steps:

- Set **science-based emissions reduction targets** in line with the Paris Agreement and sectoral benchmarks

- Implement **internal carbon pricing** initiatives to account for the environmental cost of emissions in operational decisions

- Develop a **carbon offset strategy** for residual emissions, focusing on high-integrity projects that align with EADA's educational and social mission—such as nature-based solutions, reforestation, or community-focused renewable energy program

By continuing to build on this emissions inventory and translating insight into action, EADA can significantly reduce its environmental impact while strengthening its reputation as a forward-thinking, responsible business school focused on generating a positive impact.

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 this 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. 08011, BARCELONA

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

Objeto
La presente declaración elaborada por el Equipo Verificador de BUREAU VERITAS IBERIA, S.L. tiene por objeto presentar, el resultado de la evaluación llevada a cabo en FUNDACION PRIVADA UNIVERSITARIA EADA sobre la verificación del inventario de Gases de Efecto Invernadero para el periodo 01/08/2023 a 31/07/2024.

La información verificada se encuentra contenida en el informe “Informe GHG Consolidado - 2023-08-01 a 2024-07-31“de marzo de 2025.

Organización:

- Nombre, FUNDACION PRIVADA UNIVERSITARIA EADA.
- Dirección: C/ ARAGON, 204
- Ciudad: BARCELONA.
- Provincia: BARCELONA
- Código Postal: 08011

Representante(s) de la organización

Federica Massa Saluzzo
Cargo: Chief Sustainability Officer

Objetivos de las actividades de validación o verificación
El objeto de las actividades de verificación realizadas ha sido evaluar el cumplimiento de GHG PROTOCOL sobre la declaración GEI y el cálculo de gases de efecto invernadero (GEI) de la Organización.

La verificación se ha realizado sobre el inventario de gases de efecto invernadero del año 2023 y la información contenida en el informe “Informe GHG Consolidado - 2023-08-01 a 2024-07-31“ de marzo de 2025

Alcance de la verificación:

Verificación desarrollada para las siguientes actividades, centros y alcances mencionados a continuación:

Las actividades y centro para los que se ha calculado la huella de carbono en base a la Norma GHG PROTOCOL y paras los alcances 1,2 y 3 son los siguientes;

Centros	Actividades/Procesos
Campus Aragó: Carrer d'Aragó, 204, L'Eixample, 08011 Barcelona (forma parte del cálculo durante el periodo completo (01/08/2023 - 31/07/2024)	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
Campus Provença: Carrer de Provença, 216, L'Eixample, 08036 Barcelona (forma parte del cálculo durante el periodo completo (01/08/2023 - 31/07/2024)	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

Los alcances identificados son las siguientes:

Alcance 1
Alcance 1: Emisiones y remociones directas de GEI - Emisiones asociadas a emisiones directas por combustión estacionaria. - Emisiones fugitivas directas por liberación de GEI en sistemas antropogénicos
Alcance 2
- Alcance 2: Emisiones indirectas de GEI causadas por energía importada
Alcance 3
Alcance 3: Otras Emisiones indirectas de GEI: o Emisiones indirectas compras de bienes y servicios. o Emisiones indirectas por transporte y distribución de bienes aguas arriba. o Emisiones indirectas causadas por el desplazamiento diario de los empleados, estudiantes y teletrabajo o Emisiones indirectas causadas por viajes de negocio

Las exclusiones consideradas son las siguientes:

Se excluyen las siguientes categorías de alcance: residuos, mercancías enviadas, tratamientos. La exclusión de mercancías enviadas y tratamientos es dada a que la venta de productos no forma parte de la actividad principal de EADA y que se estima que el volumen de productos vendidos (merchandising) es reducido. Similarmente, se excluye de la medición la categoría de residuos dado la dificultad de obtención de datos, la estimación que el volumen de residuos es reducido

•

Criterios de validación o verificación

- GHG PROTOCOL
- Informe GHG Consolidado - 2023-08-01 a 2024-07-31

Nivel de aseguramiento requerido
El nivel de aseguramiento utilizado por el verificador para determinar si hay errores, omisiones o malinterpretaciones ha sido “aseguramiento limitado”

Declaración de conformidad
Tomando como base el proceso y los procedimientos realizados, se determina que no hay evidencia de que la declaración de GEI no sea sustancialmente correcta y no sea una representación fiel de la información y de los datos de GEI y de que no haya sido elaborada de acuerdo con la norma relacionada con la cuantificación, el seguimiento y el informe sobre GEI, o con normas o prácticas nacionales pertinentes.

Emisiones de GEI

01/08/2023 a 31/07/2024: AÑO BASE INFORME HUELLA DE CARBONO	
Emisiones Alcance 1 (t CO2e)	**0,01**
Emisiones directas por combustión estacionaria	0,01
Emisiones fugitivas directas por liberación de GEI en sistemas antropogénicos.	0
Emisiones Alcance 2 (t CO2e)	**137,45**
Emisiones Alcance 3 (t CO2e)	**1283,66**
Emisiones indirectas Emisiones por compras de bienes y servicios	679,84
Emisiones indirectas por Emisiones de transporte y distribución aguas arriba	0,02
Emisiones indirectas causadas por el desplazamiento diario de los empleados, estudiantes y teletrabajo	123,03
Emisiones indirectas causadas por viajes de negocio	480,77
Total (t CO2e)	**1421,12**