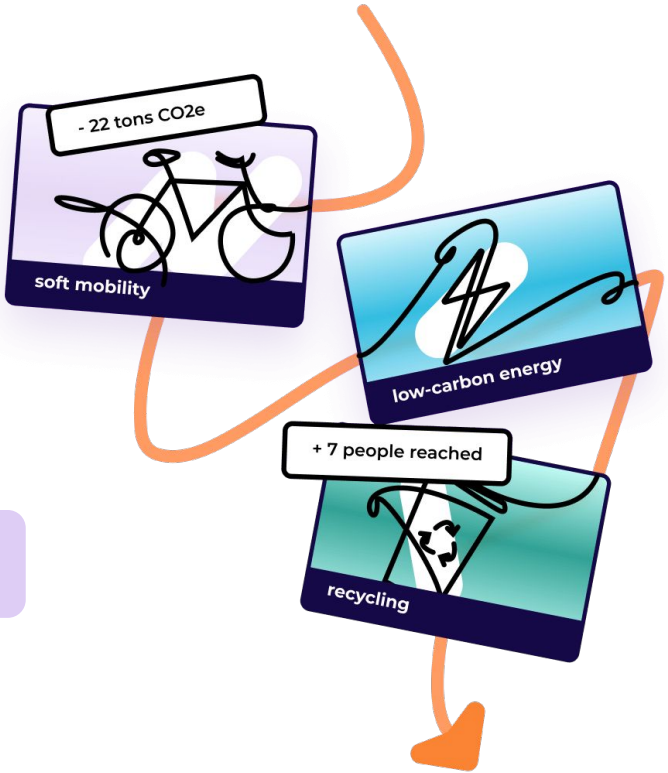


52 Entertainment Carbon Footprint 2022

Table of Contents

Glossary of acronyms used

GHG: Greenhouse gas, we are only interested here in the gases causing climate change

CO2e: carbon dioxide equivalent, the unit of measurement of GHGs

EF: Emission Factor, conversion factors between activity data and CO2e

PCG: Plan carbone général, exhaustive carbon footprint methodology in open source

Introduction

The **Bilan Carbone®** is a carbon accounting method created in France in 2004 by ADEME and now supported by the Bilan Carbone Association (ABC).

The objective of a Bilan Carbone® is to **measure all the emissions physically necessary for a company's activity** (we can speak of physical dependence on carbon), including its upstream (procurement, freight, etc.), production and downstream (distribution, use of products sold, etc.) activities.

Emissions are calculated by **multiplying an activity data** (physical or financial) by an **Emission Factor** from a reference database (carbon base, ADEME impact base, etc.):

Activity data		Emission Factor		Emissions
1000 km travelled by plane	x	**0,258** kg CO2e/km	=	**258** kgCO2e

Les scopes : quesaco ?

The Scopes designate the perimeter of the GHG emissions of the Bilan Carbone, they are divided into 3 categories:

Scope 1: direct GHG emissions, mainly due to the combustion of fossil fuels for heating or company vehicles.

Scope 2: indirect emissions associated with the production of electricity and heat.

Scope 3: all other indirect emissions from your value chain (travel, purchasing, waste, etc.). This Scope generally concentrates most emissions.

The Scopes are then broken down into 22 emissions items.

Question

In your opinion, what are the most significant sources of emissions in your carbon footprint?

sami

CERTIFICATE
given to
52 Entertainment

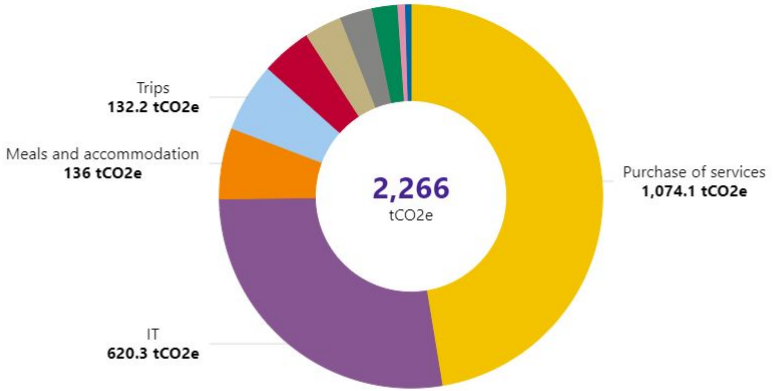
Carbon footprint

2022

Perimeter Full (Scopes 1, 2 et 3)

Exclusions Casualino and Zariba accounting data, network consumption for game use

Data used:
Employees: Employee questionnaire and global data
Monetary data: Accounting entries
Physical data: Collectors on the Sami platform and raw documents transmitted and imported



Purchase of services	47.4%	IT	27.4%	Meals and accommodation	6%
Trips	5.8%	Equipment	4.2%	Premises	3.2%
Freight	2.7%	Small supply purchase	2.1%	Remote work	0.6%
Management fees	0.5%				

Equivalences

230 persons
at an average of 10 tCO2e / year per French person

41,200 m²
of French mature forest

1,259
round trips Paris / New York by plane

298
world tours with diesel car

Methodology

Summary

Total Footprint

A few details on changes in the main items:

1) Emissions linked to the purchase of services have fallen, mainly due to lower expenditure on fees and bank charges.

2) Digital: digital emissions have risen, mainly due to an increase in digital web consultations for games.

3) Catering & accommodation: emissions from catering & accommodation increased. This is due to the increase in the number of FTEs, while employee intensity remained constant between the 2 years.

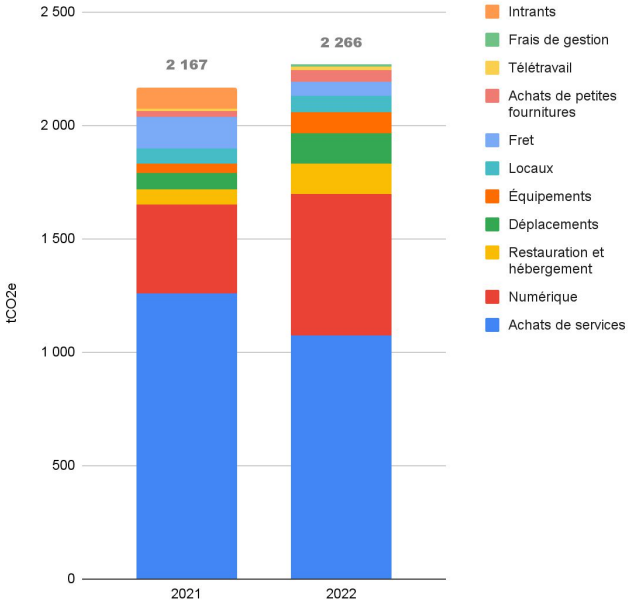
4) Travel-related emissions have also risen (in absolute terms and in terms of employee intensity), due to the increase in home-to-work travel by car and business travel by plane.

5) Expenditure on equipment (furniture, machinery/tools, maintenance) has increased (notably for Le Bridgeur).

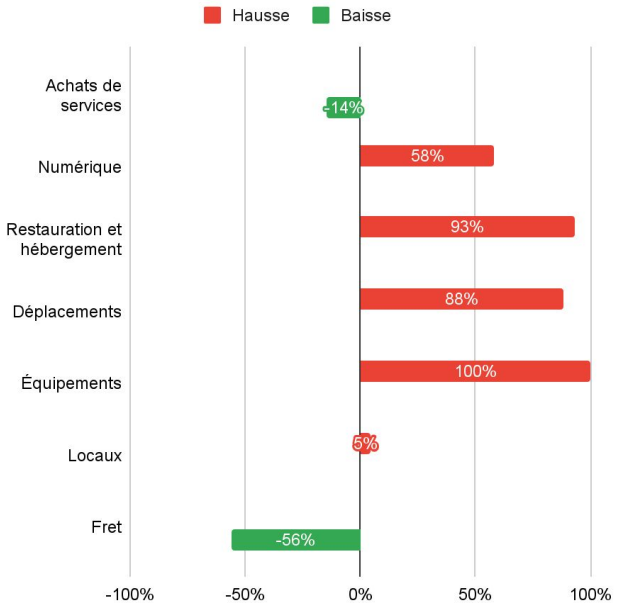
6) Freight has decreased (less expenditure in 2022) and inputs have been re-categorized as purchases > printing.

Carbon Footprint 2022 - 52 Entertainment : Total footprint (in tons of CO2e)

Evolution of co2 emissions



Change in emissions by sector



Summary

Benchmark
Economic Intensity

Economic intensity is the ratio of your CO2e **emissions** to your turnover over the reference year.

It allows you to compare your overall **carbon performance** with that of other companies in your sector, canceling out the turnover effect. The distribution by position makes it possible to identify where this position comes from.

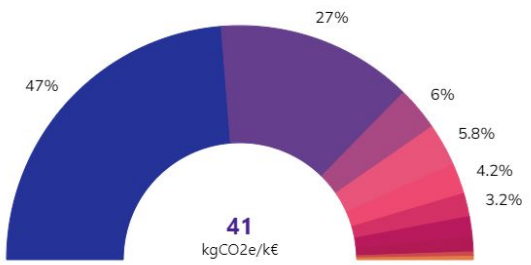
Comparison data is taken from **Sami's customer base** and the **Carbon Disclosure Project** (CDP) for the specified industry.

This intensity is calculated on all positions.

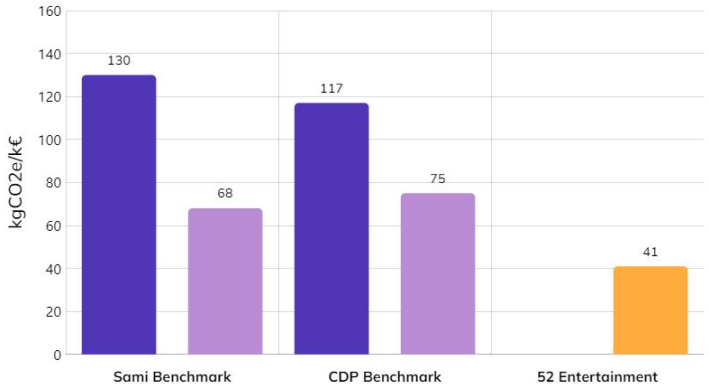
Find more details on the **PCG.**

Carbon footprint 2022 - 52 Entertainment : Carbon Economic Intensity (kg CO2e/k€ of turnover)

THE CARBON ECONOMIC INTENSITY OF 52 ENTERTAINMENT IS...



- Purchase of services
- IT
- Meals and accommodation
- Trips
- Equipment
- Premises
- Freight
- Small supply purchase
- Remote work
- Management fees



- Economic intensity of **52 Entertainment**
- Mean
- Median

About the Sami benchmark
Sector: Non-financial services
Year: 2022
Based on 157 footprint

About the CDP benchmark
Sector: Software and Consulting
Scope 3: At least 7 categories covered
Based on 28 footprint

Purchase of services
99th on 156 footprints

IT
85th on 156 footprints

Meals and accommodation
10th on 156 footprints

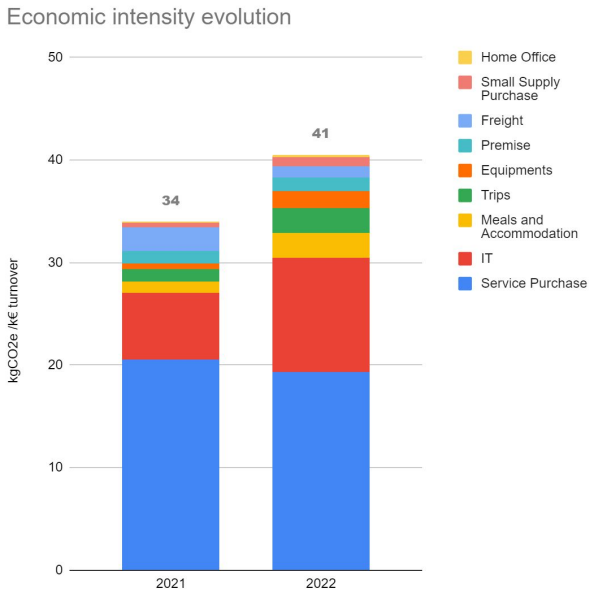
Summary

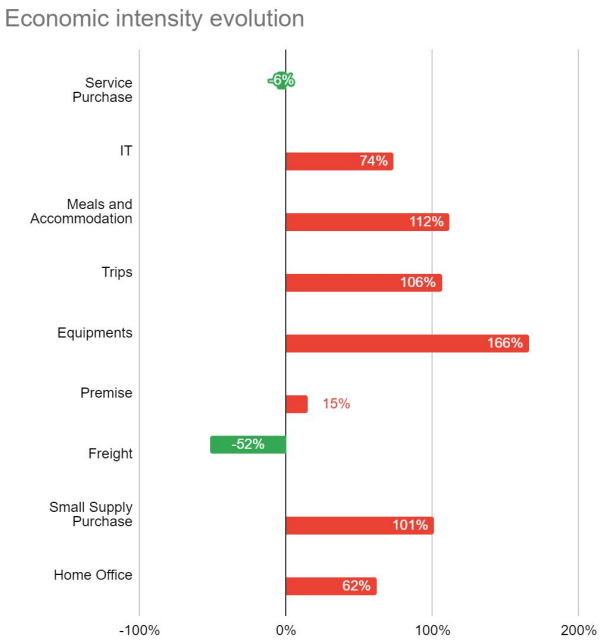
Benchmark
Economic Intensity

The graph on the left allows you to **compare your carbon performance between the two years,** canceling out the effect of the variation in turnover. For example, if your carbon intensity is lower, each euro of turnover will have produced on average less CO2e. The breakdown by position makes it possible to identify where this change comes from.

The graph on the right represents the **rates of change in economic intensities between the two years by emission item**. It allows you to identify the positions with the most significant rates of variation.

Carbon Footprint 2022- 52 Entertainment : Evolution of the economic intensity (kg CO2e/k€ of turnover)





Summary

Benchmark
Employee Intensity

Employee intensity is the ratio of **emissions related to your employees by the average workforce** over the year. It therefore only concerns certain positions, namely: travel, meals, computer products, office and teleworking. The average workforce is measured in full-time equivalent (FTE).

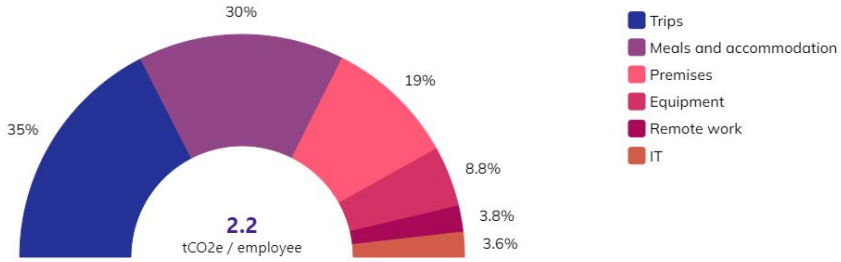
It allows you to **compare your carbon performance** concerning employees with that of other companies, by canceling out the difference in workforce. The distribution by position makes it possible to identify where this position comes from.

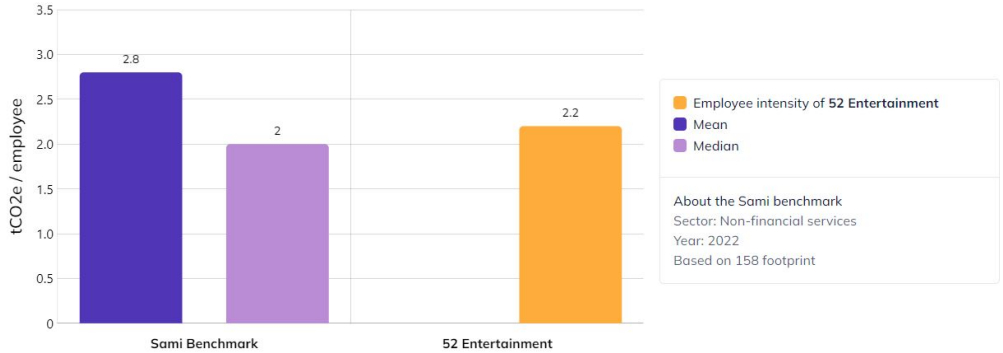
Comparison data is drawn from **Sami's customer base** across all industries.

Find more details on the PCG.

Carbon footprint 2022 - 52 Entertainment : Employee Intensity (tCO2e/FTE)

THE CARBON EMPLOYEE INTENSITY 52 ENTERTAINMENT IS...





Trips
81th on 158 footprints

Meals and accommodation
85th on 158 footprints

Premises
79th on 153 footprints

Summary

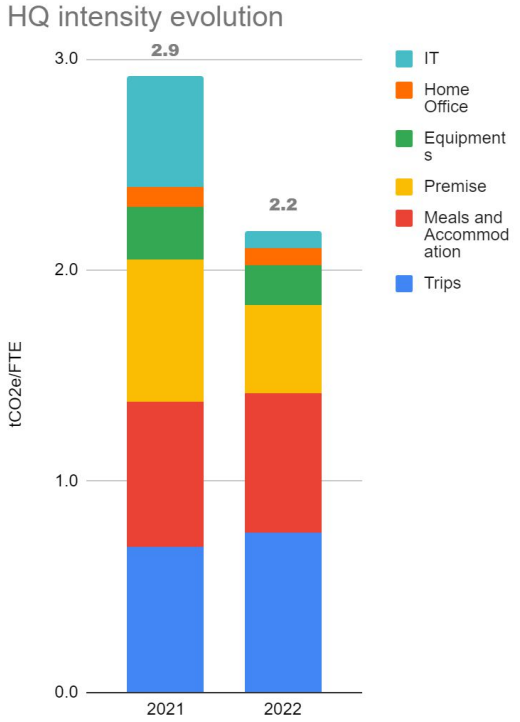
Benchmark
Employee Intensity

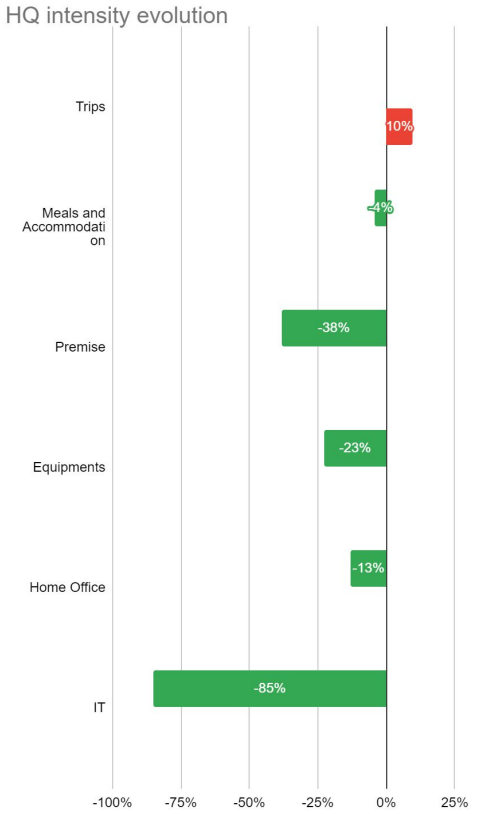
The graph on the right in gray shows the average evolution of Sami's client companies on these emission items from 2021 to 2021.
Here we break down the carbon intensity presented in the following slide by emission category.

The graph on the left allows you to **compare your carbon performance on the employee side between the two years**, canceling out the effect of the workforce.

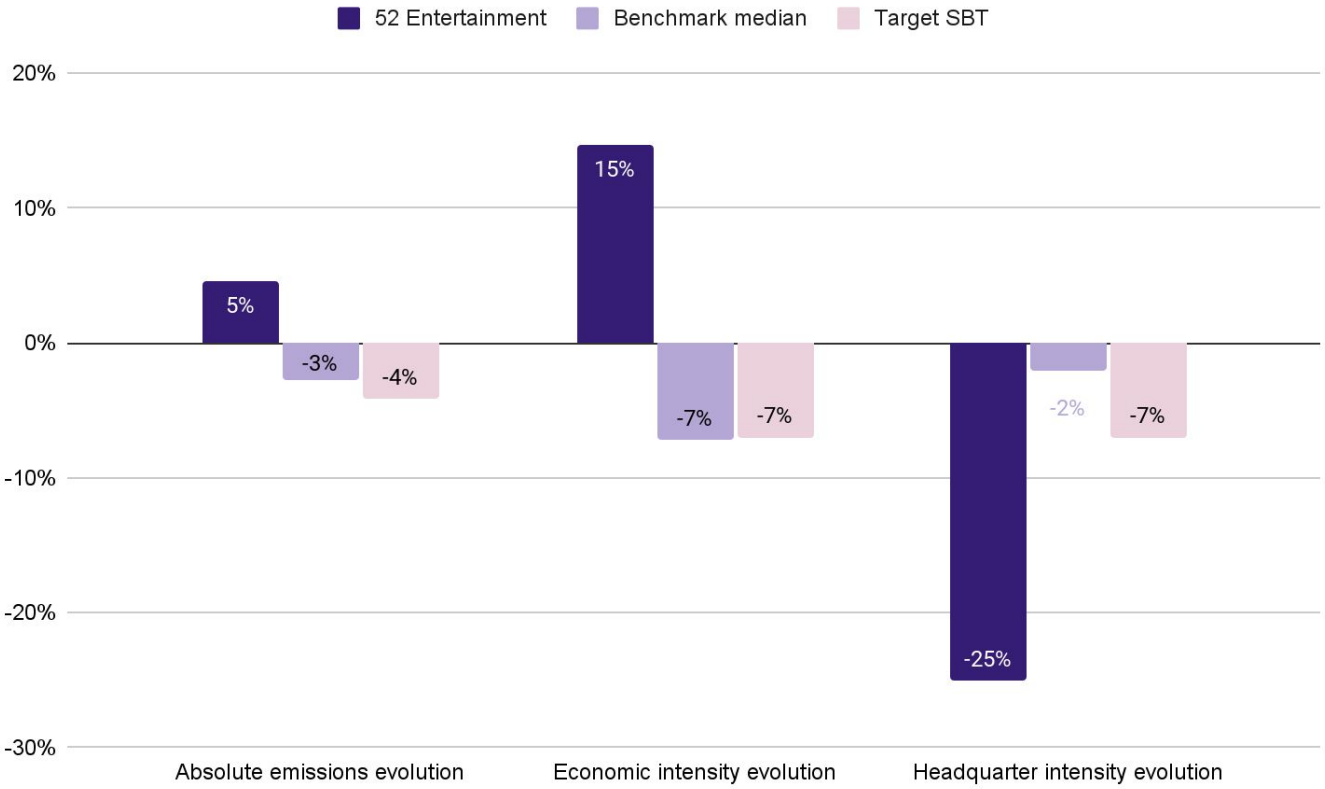
The graph on the right represents the **rates of variation of employee intensities between the two years**. It allows you to identify the positions with the most significant rates of variation. In gray is shown the average evolution of Sami's client companies on these emission items from 2020 to 2021.

Carbon Footprint 2022 - 52 Entertainment : Evolution of the Employee Intensity





SYNTHESIS EVOLUTION
Variation rate of the indicators 52 Entertainment, between the years 2021 et 2022



How does measuring carbon with financial data work?

Let's take an example. We have 3 companies: A, B and C, which are suppliers of **consulting services.**

A

Does not communicate its carbon footprint or has never done so: an industry average emission factor has to be used. One common "intellectual services" average emission factor is **170 kg CO2e / k€ spent.**

B

Has r**ecently computed its carbon footprint** and therefore is able to showcase a supplier-specific emission factor: **150 kg CO2e / k€ spent.**

C

Has been c**omputing its carbon footprint for 5 years** and has already taken action to reduce its greenhouse gas emissions. Its supplier-specific emission factor is **90 kg CO2e / k€ spent.**

According to carbon accounting methodologies, every time you spend money to purchase a service or a product, you are attached a share of the emissions that your supplier has emitted to create this service or product.

Back to our example, if you spend €10k :

→ from **Company A,** your carbon footprint is **1,7 t CO2e ;**
→ from **Company B,** it's **1,5 t CO2e ;**
→ from **Company C**, it's **900 kg CO2e.**

It is therefore in your interest to purchase the service from company C : your own carbon footprint will be much lower.

Results

Purchase of services

1 074 tCO2e

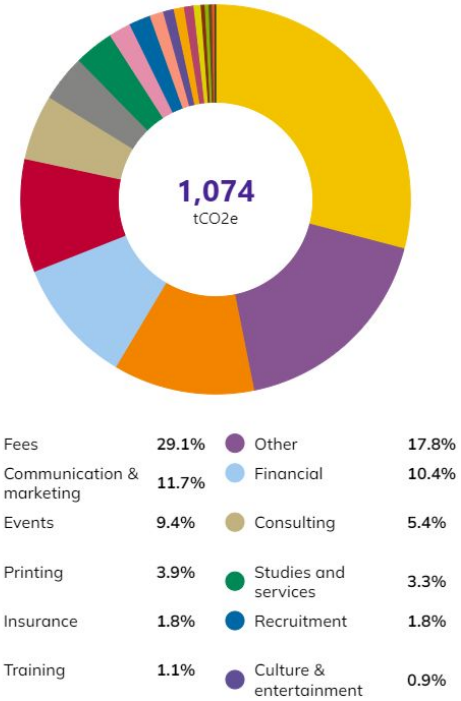
47 % of your total footprint

How was this item measured ?

This item is fully analyzed thanks to the accounting data that you have provided in the **accounting file.**

The ADEME's carbon base references monetary ratios giving an emission factor per € spent for each category of purchase.

Total emissions (kg CO2e)



SAMI CATEGORY	ACTIVITY DATA
Fees	2038 k€
	526069 EUR
Other	205 k€
	866625 EUR
Communication & marketing	438 k€
	258821 EUR
Financial	213 k€
	1274035 EUR
Events	7.3 k€
	517000 EUR
Consulting	82 k€
	512408 EUR
Printing	134 k€
	54620 EUR

**Other : BBO "Others", Virtual Regatta "General subcontracting", GGP "204 Accrued Expenses, 52 SAS dotations*

Legend: *42k€ were spent on telecommunication costs in 2022. According to the ADEME carbon base, €1,000 spent on telecommunication services corresponds to the emission of 170 kg CO2e.*

To reduce the impact of your purchases, you can make your suppliers aware of the importance of carrying out a carbon footprint and implement a responsible purchasing policy that will allow you to obtain the economic carbon intensity.

Results

Purchase of services

1 074 tCO2e

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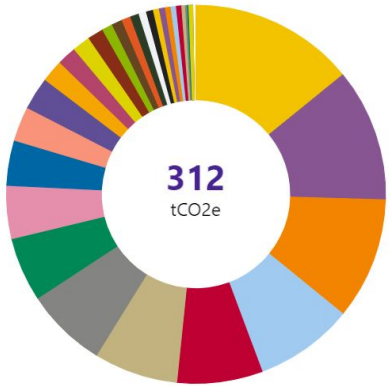
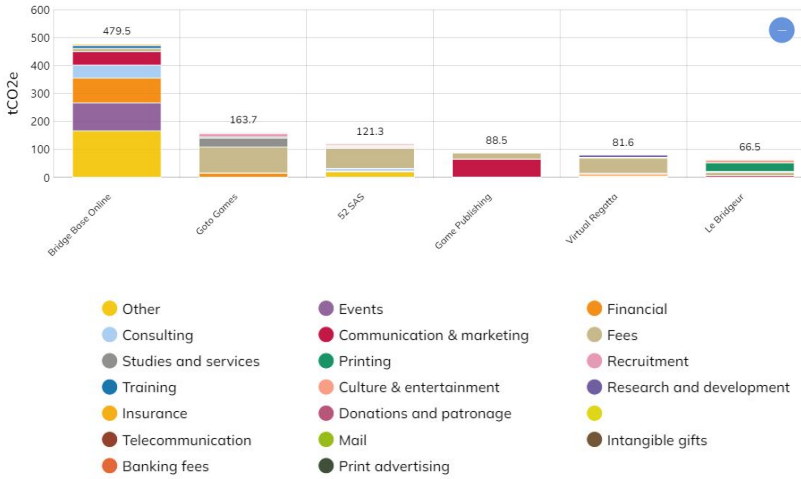
The ADEME's carbon base references monetary ratios giving an emission factor per € spent for each category of purchase.

Zoom on fees: emissions by item (tCO2e)



Commission Tournois	13.8%	Commission FFB	11.1%
Others	10.2%	Redevances	8.3%
Honoraires CAC	7.1%	Professional Fees	7%
Frais de personnel Vietnam	6.8%	Honoraires projet métaverse Accenture	5.4%
Prestataires outsourcing technique	4.4%	724 Professional Fees with sub-accounts	3.8%
Honoraires expert comptable	2.9%	Contingent Payable	2.7%

Purchases of services: focus on main companies (tCO2e)



To reduce the impact of your purchases, you can make your suppliers aware of the importance of carrying out a carbon footprint and implement a responsible purchasing policy that will allow you to obtain the economic carbon intensity.

Results

IT

620 tCO2e

27 % of your total footprint

How was this item measured ?

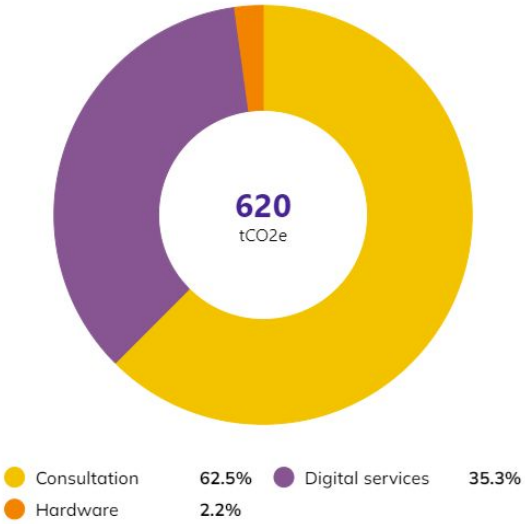
This item includes emissions related to your digital purchases.

> The impact of **IT equipment** is calculated via the employee questionnaire for individual equipment, and via the equipment collector for collective equipment.

> The impact of **digital services** is calculated via your accounting data and combined with a monetary ratio.

For further details, please refer to the PCG.

Total emissions (kg CO2e)



SAMI CATEGORY	ACTIVITY DATA	SOURCE(S)
Consultation	9.1 kWh	Collected data
	970657 To.h	
	18660096 vCPU.h	
	11920561 views	
	3196160615 min	
	1550352 Mo	
Digital services	938 k€	Accounting, Collected data
	168464 EUR	
Hardware	3 k€	Accounting, Employees survey
	373 units.year	
	0.23 unit.year	

To reduce the impact of your digital purchases, many levers of action can be activated: buy reconditioned IT equipment rather than new, have your sites and applications hosted in France, eco-design your digital services....

Results

IT

620 tCO2e

27 % of your total footprint

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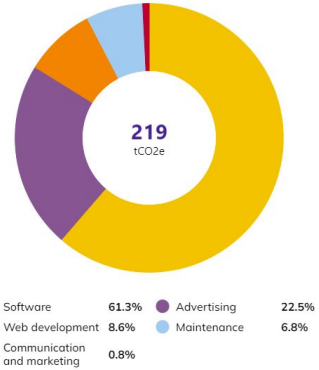
> The impact of **digital services** is calculated via your accounting data and combined with a monetary ratio.

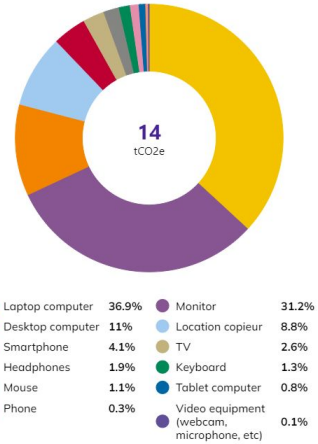
For further details, please refer to the PCG.

Digital services emissions (tCO2e)



SAMI CATEGORY	ACTIVITY DATA
Software	575 k€
	17265 EUR
Advertising	286 k€
	5884 EUR
Web development	63 k€
	114334 EUR
Maintenance	3.1 k€
	30981 EUR
Communication and marketing	10 k€

Hardware Emissions (tCO2e)



14% of IT hardware is **refurbished**.

SAMI CATEGORY	ACTIVITY DATA
Laptop computer	111 units.year
Monitor	63 units.year
Desktop computer	17 units.year
Location copieur	3 k€
Smartphone	27 units.year
	0.23 unit.year
TV	2.3 units.year
Headphones	25 units.year
Keyboard	55 units.year
Mouse	61 units.year
Tablet computer	7 units.year
Phone	2.9 units.year
Video equipment (webcam, microphone, etc)	2.3 units.year

To reduce the impact of your digital purchases, many levers of action can be activated: buy reconditioned IT equipment rather than new, have your sites and applications hosted in France, eco-design your digital services....

Results

Digital tools

388 tCO2e

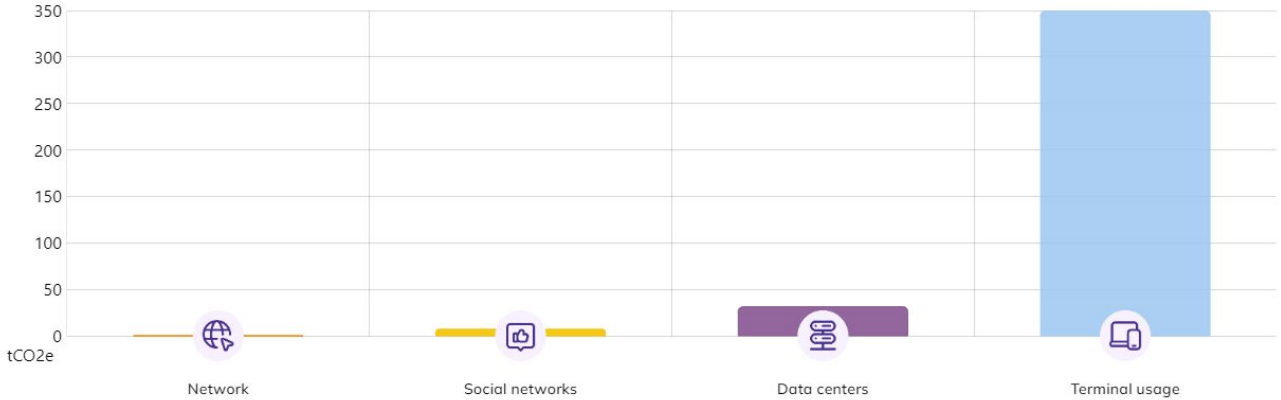
17 % of your total footprint

How was this item measured ?

To calculate this item, we use the data from the digital collectors on the Sami app:

>**Infrastructure** (storage and compute servers), whose impact is calculated via transferred data, power consumption or capacities (vCPU, storage...)
>**Social networks**, based on visualization statistics and assumptions about storage and transferred data
> **Websites, APIs and SaaS**, based on transferred data, storage location, and statistics on the locations and terminals used to view them.

Conversion factors are from IEA and CISCO. Find more details in the PCG.



388 tCO2e were emitted via consultations of your digital tools.

Storing data in data centers powered by renewable energy and with a high level of energy efficiency helps limit GHG emissions.

A rational use of digital applications and the training of teams in responsible digital technology (green code) allow your customers to reduce their CO2e emissions.

As analyzed above, equipment manufacturing is one of the biggest contributors to digital emissions: extending the life of equipment is decisive.

To reduce the impact of your digital consultations, you can: eco-design your sites and applications, optimize the hosting of your digital tools (in France, the energy mix is low carbon)...

Results

Meals and accomodation

136 tCO2e

6 % of your total footprint

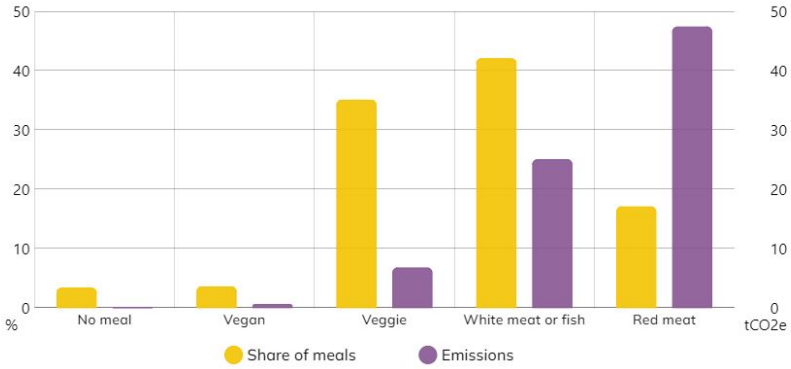
Equivalent to 731 vegetarian meals per day for one year

How was this item measured ?

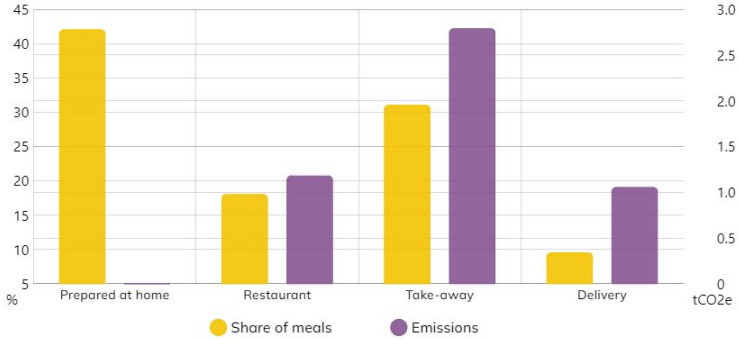
This item includes the following emissions:
> **Meals** for employees during working hours (meal content + preparation method)
> **Snacks and drinks** consumed
> **Accommodation** (hotel nights) for employees on business trips

These data are taken from the employee questionnaire.

Diets



Preparation mode



Snacks and drinks

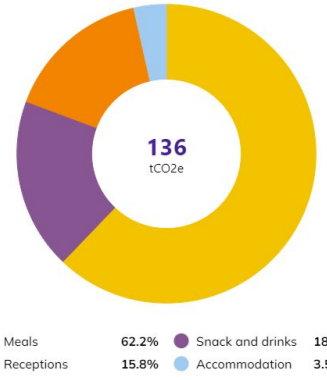
7.3 tCO2e
15419 processed snacks

7.1 tCO2e
74918 cups of coffee

3.3 tCO2e
4542 juices

2.9 tCO2e
14625 bottled water

Summary



To reduce the impact of accommodation and meals: make employees aware of the impact of high-carbon diets, reduce the impact of snacks (no water bottles, tea instead of coffee, etc.)

Results

Trips

132 tCO2e

6 % of your total footprint

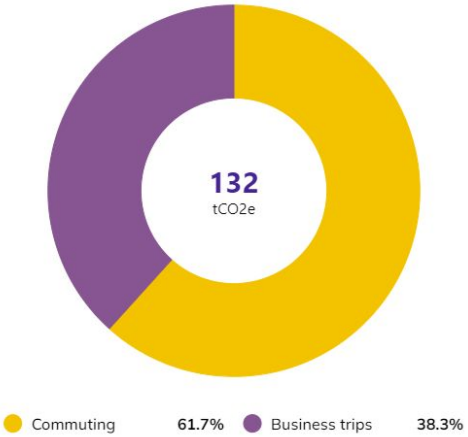
How was this item measured ?

This item includes emissions related to employee commuting and business travel.

We have collected data on travel through the questionnaire sent to employees.

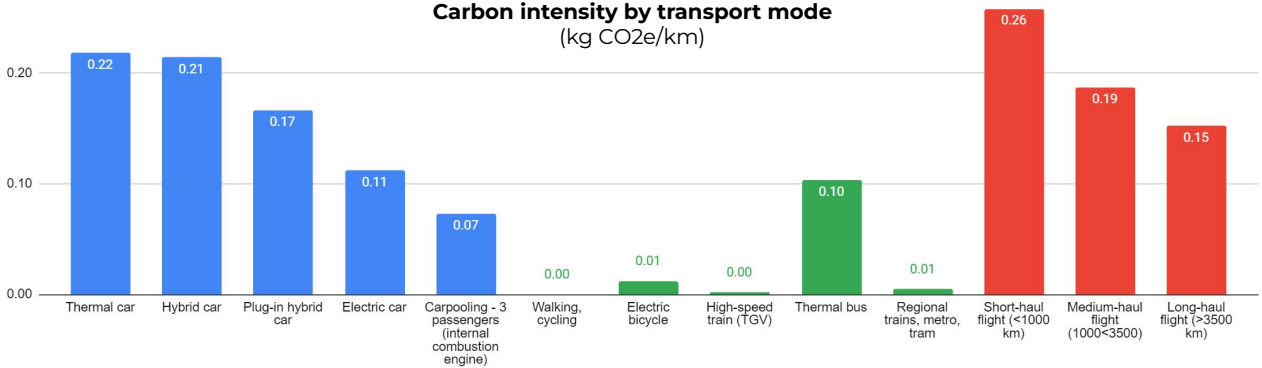
The Base Carbone (ADEME) proposes emission factors per km travelled for each type of transport.

Total emissions (tCO2e)



SAMI CATEGORY	ACTIVITY DATA	SOURCE(S)
Commuting	508882 km	Employees survey
Business trips	419329 km	Employees survey

Carbon intensity by transport mode
(kg CO2e/km)



Results

Trips
Commuting

82 tCO2e

Equivalent to 545 Paris-Marseille by car

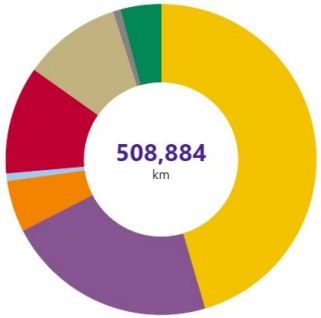
How was this item measured ?

This item includes emissions related to employees' regular travel between their homes and their main work locations.

We have collected data on travel through the questionnaire sent to employees.

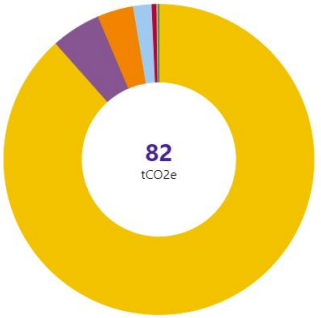
The Base Carbone (ADEME) proposes emission factors per km travelled for each type of transport.

Total distance (km)



Car	231,344 km	Urban public transport	111,841 km
Motorized two-wheeler	27,310 km	Light commercial vehicle	4,083 km
Bicycle	57,082 km	High-speed train	52,053 km
Local passenger train	4,083 km	By foot	21,088 km

Total emissions (tCO2e)



Car	72.1 tCO2e	Urban public transport	4.2 tCO2e
Motorized two-wheeler	3.1 tCO2e	Light commercial vehicle	1.6 tCO2e
Bicycle	0.4 tCO2e	High-speed train	0.1 tCO2e
Local passenger train	0 tCO2e	By foot	0 tCO2e

60% of commuting done by **car** are **less than 10 km.**

Out of 12977 commuting trips made by car, 1021 are made by carpooling. That is 8% of the total number of commuting trips made by car.

18% of commuting are done by **bicycle** or **electric bicycle.**

Which represents **21 tCO2e**, or **29% of your commuting done by car.**

The average number of passengers on commuting trips made by **car** is 1.1.

To reduce the impact of commuting: offer carpooling, develop a fleet of company bicycles, introduce a sustainable mobility package, equip parking lots with electric charging stations, etc.

Results

Trips
Business trips

51 tCO2e

Equivalent to 129 round trips Paris-Madrid by plane

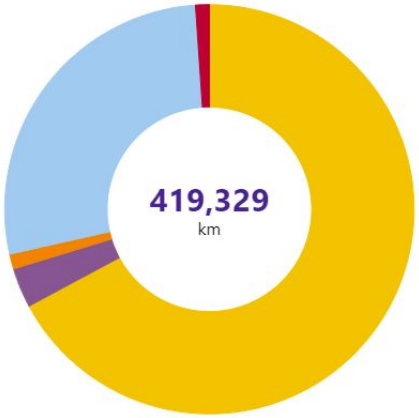
How was this item measured ?

This item includes emissions related to occasional work-related travel by employees.

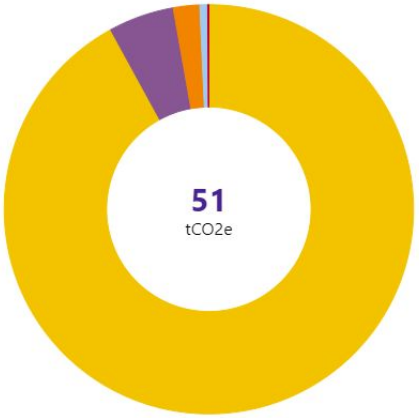
We have collected data on travel through the questionnaire sent to employees.

The Base Carbone (ADEME) proposes emission factors per km travelled for each type of transport.

Total emissions (tCO2e)



Plane	281,632 km	Car	13,142 km
Vehicle for hire	4,952 km	High-speed train	115,056 km
Local passenger train	4,547 km		



Plane	46.6 tCO2e	Car	2.6 tCO2e
Vehicle for hire	1.1 tCO2e	High-speed train	0.3 tCO2e
Local passenger train	0 tCO2e		

On the 419,329 km of your business trips, **0.9%** are **flights of less than 1,000 km.**

It represents **958 kgCO2e**, or **1.9% of the 51 tCO2e** of the carbon footprint of all your business trips.

To reduce the impact of business travel, a company can: regulate the use of airplanes and cars during business trips, train in eco-driving, electrify the fleet of company vehicles...

Results

Premises

72 tCO2e

3 % of your total footprint

Equivalent to 11 years of gas heating for a French household

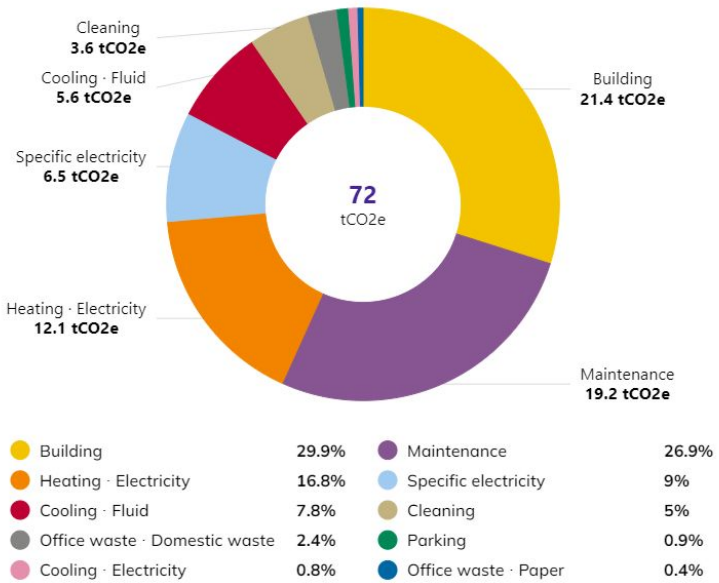
How was this item measured ?

This item includes the following emissions:

> **Energy consumption** of the sites
> **Construction** of premises and parking lots, estimated on the basis of their surface area, divided by their lifespan (50 years by default)
> **Refrigerant leaks** from air conditioning systems, which are powerful GHGs.
> **Maintenance** expenses
> Office **waste**

Without information, we use standard data (OID study, Zero Waste France studies...).

Emission breakout(tCO2e)



SAMI CATEGORY	ACTIVITY DATA	SOURCE(S)
Usage	137086 kWh	Collected data, Accounting
	969 m².year	
	90 fte.year	
	91 k€	
	13120 EUR	
Construction	1751 m².year	Collected data

What are the solutions to mitigate the carbon impact of your premises?

→ Reduce the impact of **construction**: for future premises, plan to occupy eco-designed (RE2020 standard: construction materials, low-impact equipment) and optimized buildings (reduce occupied surfaces as much as possible) ;

→ Reduce the impact of **building operations**: in particular for premises heated with gas, plan to connect to heating networks (allowing the use of non-fossil energy), give preference to premises with good insulation.

Results

Premises

72 tCO2e

3 % of your total footprint

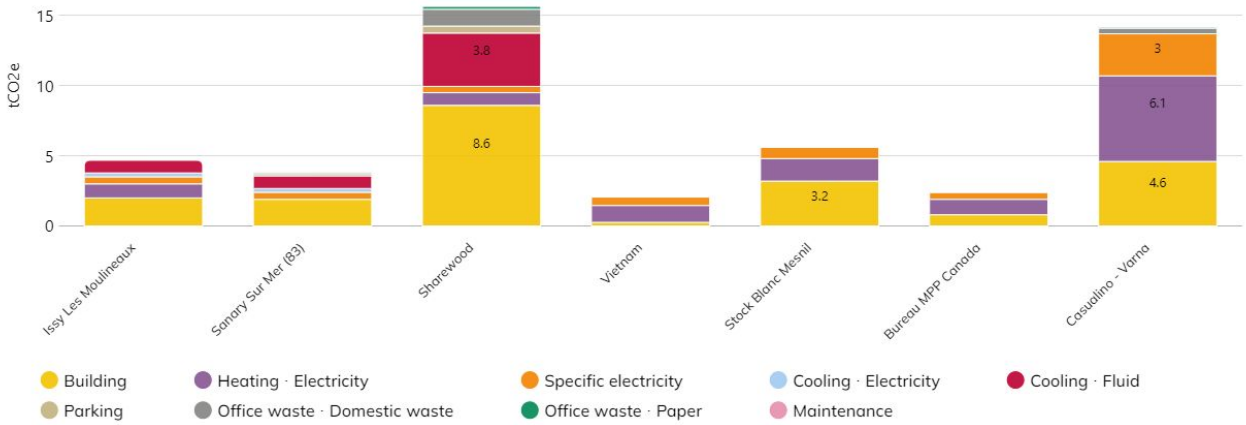
Equivalent to 11 years of gas heating for a French household

Focus on measuring energy-related emissions

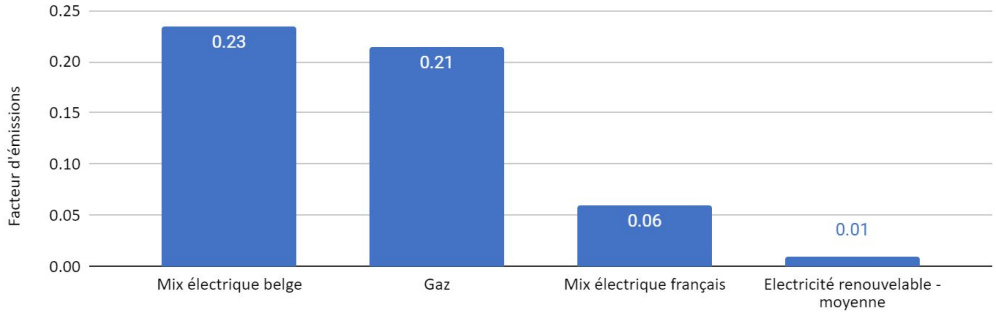
This includes direct emissions from **combustion** (Scope 1), **indirect** emissions from electricity generation (Scope 2), and upstream emissions (Scope 3 - network losses, transportation and extraction of hydrocarbons, and manufacturing of facilities).

The carbon intensity of electricity varies greatly depending on the **country**, as it depends on the electricity mix (% of coal, nuclear, gas and renewables in the fleet).

Emission breakout by premise (tCO2e)



Carbon intensity by energy type (kg CO2e/kWh)



Results

Equipments

96 tCO2e

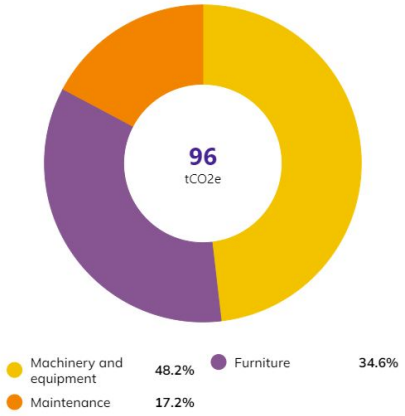
4 % of your total footprint

How was this item measured ?

This item is fully analyzed thanks to the accounting data that you have provided in the **accounting file.**

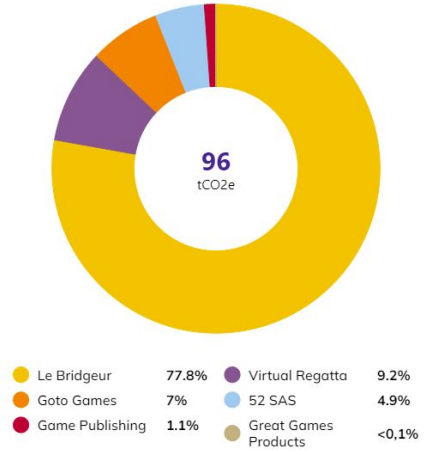
The ADEME's carbon base references monetary ratios giving an emission factor per € spent for each category of purchase.

Total emissions (kg CO2e)



SAMI CATEGORY	ACTIVITY DATA
Machinery and equipment	66 k€
Furniture	55 k€
	143 EUR
Maintenance	51 k€

Emissions by company (tCO2e)



SAMI CATEGORY	ACTIVITY DATA
Le Bridgeur	126 k€
Virtual Regatta	18 k€
Goto Games	15 k€
52 SAS	12 k€
Game Publishing	2 k€
Great Games Products	143 EUR

Results

Small supply purchases

49 tCO2e

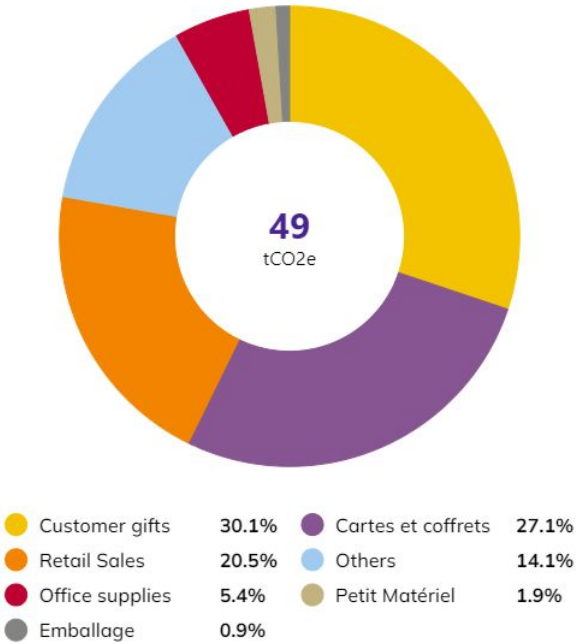
2 % of your total footprint

How was this item measured ?

This item is fully analyzed thanks to the accounting data that you have provided in the **accounting file.**

The ADEME's carbon base references monetary ratios giving an emission factor per € spent for each category of purchase.

Total emissions (kg CO2e)



SAMI CATEGORY	ACTIVITY DATA
Customer gifts	34 k€
Cartes et coffrets	36 k€
Retail Sales	24466 EUR
Others	14 k€
Office supplies	3.7 k€
	3115 EUR
Petit Matériel	2.5 k€
Emballage	1.2 k€

Results

Freight

62 tCO2e

3 % of your total footprint

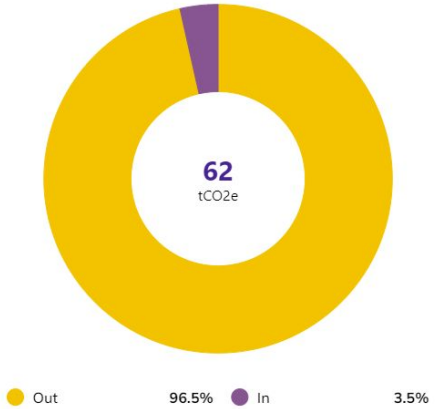
How was this item measured ?

This item is fully analyzed thanks to the accounting data you provided in the FEC.

ADEME's Base Carbone refers to monetary ratios giving an emission factor per € spent for each category of purchase.

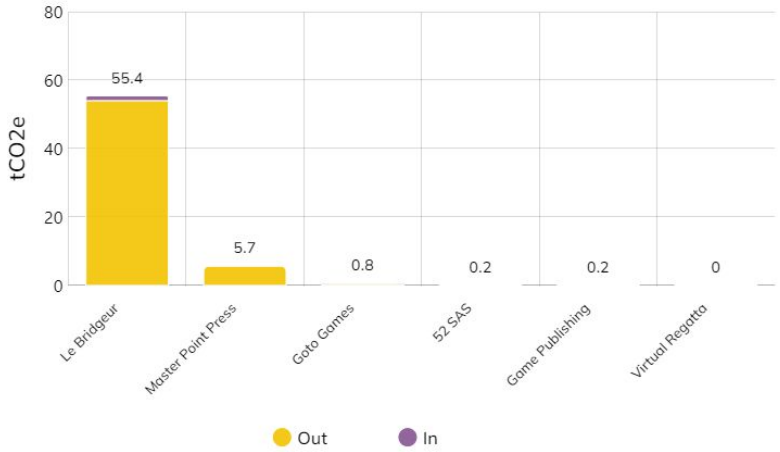
This data can be further refined with physical data.

Total emissions (kg CO2e)



SAMI CATEGORY	ACTIVITY DATA	SOURCE(S)
Out	97 k€	Accounting, Collected data
	15473 EUR	
In	3.9 k€	Accounting

Emissions by company (tCO2e)



Results

Remote work

15 tCO2e

1 % of your total footprint

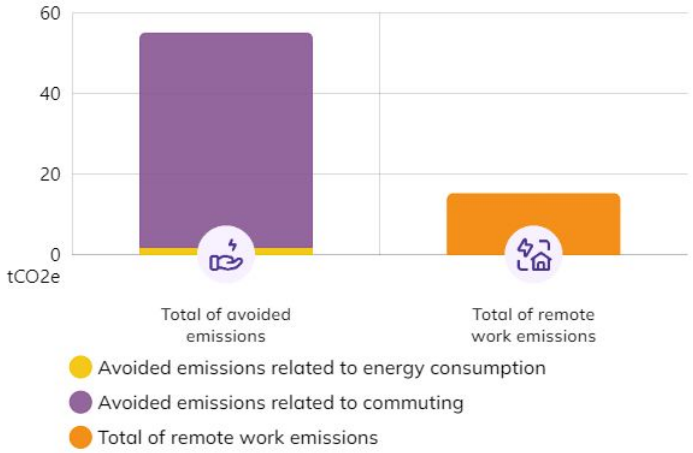
2 days of gas heating for a French household

How was this item measured ?

Telecommuting avoids emissions related to commuting, but when employees work from home, they use energy that is not accounted for by the company (heating, electricity, consumption of digital equipment, internet, etc.)

We have therefore added an emissions factor that measures this item, depending on the heating method and electricity supplier of each employee.

	DATA
Total of remote work emissions	15 tCO2e
Remote working days	15 043
Average rate of remote work	40%
Avoided emissions related to energy consumption	1,8 tCO2e
Avoided emissions related to commuting	53 tCO2e



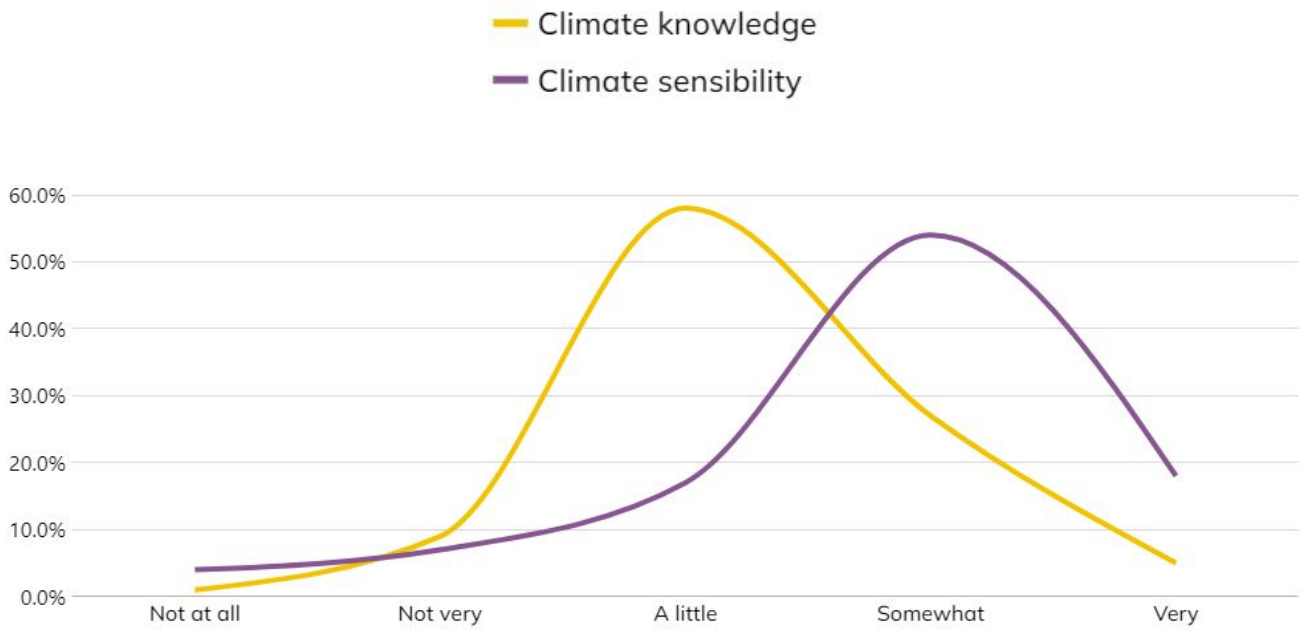
To reduce the impact of telecommuting: "premium" renewable electricity offers allow for the support and production of low-carbon energy, let's remember that telecommuting mainly allows to avoid commuting.

Results

Employee barometer

Thanks to this barometer, we monitor your **employees' awareness and level of knowledge** on the climate issue.

The data is obtained through the employee questionnaire.



*About **75%** of employees consider themselves **somewhat or very sensitive** to climate issues*

Reduce

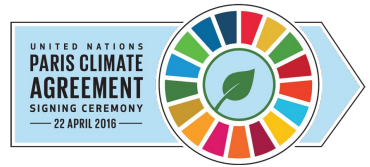
Reduce, but how ?

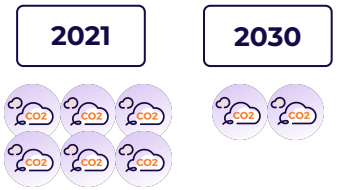
Your company's footprint isn't much compared to Renault, Amazon or Facebook, but that doesn't mean you should downplay the importance of the room for action you have! In the face of the climate challenge, companies, governments and citizens **must each do their part.**

To stay **below 2°C** and **respect the Paris agreements**, we still have a certain amount of CO2e that we can emit until **2050** on a global scale: this is our **global carbon budget**.

This budget is then disaggregated to the level of each country, each economic sector, and **each company**, which is assigned an **individual carbon budget**

"Doing your part" means committing to not exceeding your carbon budget! For this, every action counts!





There are then 4 steps:

1

Carrying out an initial carbon footprint

2 To do

Setting reduction targets

3 To do

Setting up an action plan

4 To do

Following your carbon footprint

Reduce

What's the Net Zero Initiative ?

In order to **limit the temperature increase to +1.5°C** compared to the pre-industrial period, climate science requires us to reach **a balance between global CO2 emissions and global CO2 removals by 2050**. This balance is called global carbon neutrality, or "net zero emissions".

To achieve **net zero**, the two levers to be used at the global and national levels are **reducing emissions and increasing carbon sinks.**

Climate actions typology

LOW CARBON CHOICE

Implement actions that will directly reduce your company's emissions.

For example, reduce your travel-related emissions!

LOW CARBON OFFER

To reduce the emissions of your value chain, your first lever of action is your customers.

Sale of decarbonated products and services, and financing of avoidance projects outside the value chain!

CARBON CONTRIBUTION

Support the decarbonization of other sectors outside your value chain.

Fund carbon projects that reduce emissions or sequester CO2.

CLIMATE AWARENESS

Make your stakeholders (customers, suppliers, employees...) aware of the climate issues.

Suggest to your suppliers to carry out a carbon assessment, improve your employees' knowledge of the climate.

sami

The climate platform for your company