MSQ Partners Emissions Calculation Methodology

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Context

MSQ Partners is a group of marketing, creative and technology agencies all of whom provide professional services to clients.

This document defines the methodology we use for calculating our emissions. We update this at least annually to reflect ongoing improvements in the amount and granularity of data we collect.

Our Climate Action Strategy started development in May 2024 as part of rebuilding the MSQ Partners Group Sustainability Team. This calculation methodology is part of that strategy. In FY2025, we migrated to Cozero as our emissions reporting and modelling tool, enabling us to gather more detailed and consistent source data.

This document steps through each Greenhouse Gas Protocol scope category, detailing its relevance to our emissions and how we gather appropriate data. The emissions factors used to convert that data into emissions are managed by Cozero and come from authoritative sources including:

- DEFRA
- AIB
- Climatiq
- Cornell Hotel Sustainability Benchmarking study
- EPA
- EU OSR
- EXIOBASE
- GHG Protocol
- IEA
- Proprietary calculated averages
- UBA
- World Bank

Cozero ensures that the correct year and location factors are used for each emission source.

We have loaded multiple years of data into Cozero, enabling us to understand trends since our baseline year of FY2020 (1st March 2019 - 28th February 2020). Our first reports using this methodology became available in 2025. We regularly update this methodology to reflect the data we have collected and analysed.

Scope 1: Direct energy use

We do not own any of the offices from which our employees work. We have offices in Asia, Europe, UK and USA. Some of those offices use gas to heat the building and/or water used within the building. We have many different relationships with our landlords and the organisations that provide the energy to the buildings, ranging from direct relationships with utilities companies where we can choose the supplier and tariff on the open market, to no visibility of who the supplier is, to no visibility of what our usage is, to state owned grids.

Despite these varied arrangements, for all the office space we lease where gas is burned, we have consumption-based data in m³ or kWh, via invoices from suppliers or landlords.

We do not currently have any data on refrigerant gas usage across our offices because HVAC systems are owned and maintained by our landlords.

We do not currently own any vehicles.

We calculate Scope 1 emissions monthly or quarterly, depending on when data is provided by our landlords or suppliers.

Scope 2: Indirect energy use

We do not own any of the offices from which our employees work. We have offices in Asia, Europe, UK and USA. All those offices use electricity. We have many different relationships with our landlords and the organisations that provide the energy to the buildings, ranging from direct relationships with utilities companies where we can choose the supplier and tariff on the open market, to no visibility of who the supplier is, to no visibility of what our usage is, to state owned grids.

Despite these varied arrangements, we have consumption-based data covering 99% of the office space we lease. This is in kWh, via invoices from suppliers or landlords. We also know whether the tariff is a renewable electricity tariff, which is used to complement the Cozero location-based grid emissions factors and enable calculation of our location-based and market-based Scope 2 emissions.

We do not currently have any offices which are heated via heat networks.

We calculate Scope 2 emissions monthly or quarterly, depending on when data is provided by our landlords or suppliers.

Scope 3.1: Purchased goods and services

We use spend-based data on our purchased goods and services combined with either Cozero's default spend-based emissions factors or spend-based emissions factors provided by suppliers and verified by Cozero.

We process all financial transaction data through automated and expert-assisted categorisation. Cozero then applies the appropriate emissions factors from the sources detailed above.

As our data gathering processes and underlying finance and procurement systems mature, we will move towards a consumption-based approach where we load into Cozero the things we actually purchased and from whom, enabling more accurate emissions calculations.

We calculate Scope 3.1 emissions quarterly.

Scope 3.2: Capital goods

For us, capital goods are the laptops, on-premise servers, monitors and TVs we own. As part of a wider rollout of the IT asset management system in our FY27, we will be able to use the below data to calculate consumption-based emissions for capital goods. Until then, we include items that might be seen as capital goods in our Scope 3.1, using spend-based data and Cozero's emissions factors.

Once our IT asset management system is fully implemented, we will capture:

- Type of asset

- Make

- Model

- Date of purchase

- Year of manufacture

- Agency and location if applicable

- Whether it's a refurbished device

- If the asset has been decommissioned

- Date of decommissioning

We will calculate Scope 3.2 emissions quarterly once this system is operational.

Scope 3.3: Fuel and energy-related activities

Scope 3.3 covers upstream emissions from our energy consumption that aren't already included in Scopes 1 and 2. This includes well-to-tank emissions from fuel production and transmission and distribution losses from electricity networks.

Cozero applies emissions factors to convert our kWh gas and electricity usage into well-to-tank and transmission and distribution emissions, using authoritative sources appropriate to each country of operation.

We calculate Scope 3.3 emissions monthly or quarterly alongside our Scope 1 and 2 monitoring.

Scope 3.4: Upstream transportation and distribution

This is not material to us because we don't produce physical goods. The limited courier services we use are captured as part of Scope 3.1.

Scope 3.5: Waste generated in operations

This covers waste produced and water used in the offices where we work. As with Scopes 1 and 2, we have many different relationships between ourselves, our landlords and the water and waste suppliers.

Where possible, we gather data on the kilograms of different types of waste and recycling collected, and the cubic metres of water used and disposed. If that isn't possible, we gather data on how much we pay suppliers.

The emissions calculated via the consumption and spend-based data, plus the Cozero emissions factors, enable us to estimate the emissions created in offices where we can't source any data. The estimates are based on headcount and floorspace of an office.

We calculate Scope 3.5 emissions monthly or quarterly, depending on when data is provided by our landlords or waste management suppliers.

Scope 3.6: Business travel

As an organisation with offices and clients in multiple continents, business travel is a material source of emissions. We use a combination of spend-based and consumption-based data to calculate emissions.

As our data gathering processes and underlying travel management and expenses systems mature, we will use all consumption-based data to calculate emissions from business travel.

For booked transport, that will include:

- Travel dates
- Mode of transport
- Miles travelled

For employee-owned vehicles, that will include:

- Travel dates
- Type of car (EV, hybrid, diesel, petrol)
- Number of miles travelled

For hotels, that will include:

- Check-in and check-out dates

- Star rating of hotel
- Location of hotel

We calculate Scope 3.6 emissions monthly.

Scope 3.7: Employee commuting

As an organisation that supports employees to work from their contracted office and from their homes, employee commuting and working from home are material sources of emissions.

We carry out an annual employee survey covering frequency, distance and modes of commuting. It also covers energy tariffs and working patterns when working from home. We achieve over 50% completion rates for our annual survey. We use that data, which is sense-checked with office occupancy data, to calculate different averages for each office which are loaded into Cozero.

We calculate Scope 3.7 emissions annually based on our employee survey cycle.

Scope 3.8: Upstream leased assets

This is not material to us. We don't lease any significant assets.

Scope 3.9: Downstream transportation and distribution

This is not material to us. We don't sell any physical goods.

Scope 3.10: Processing of sold products

This is not material to us. We don't sell any physical goods.

Scope 3.11: Use of sold products

This is not material to us. We don't sell any physical goods.

Scope 3.12: End-of-life treatment of sold products

This is not material to us. We don't sell any physical goods.

Scope 3.13: Downstream leased assets

This is not material to us. We don't lease assets to clients.

Scope 3.14: Franchises

This is not material to us. We don't have any franchises.

Scope 3.15: Investments

This is not material to us. We don't have investments in projects or companies outside of MSQ Partners.

Signed on behalf of MSQ Partners:

Neil Clark
Chief Sustainability Officer