



52 Entertainment

Carbon footprint 2023

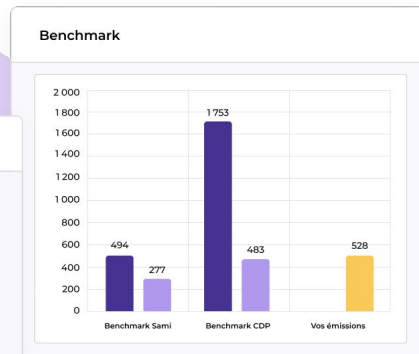
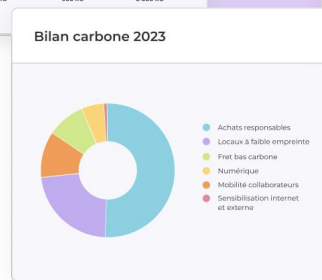




Table of Contents



01

Introduction

A reminder about the carbon footprint

02

Summary

Key figures of your carbon footprint

03

Results

Comprehensive details of your emissions

04

Reduce

Building your action plan



 INTRODUCTION

A reminder about the carbon footprint

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

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

FE **Emission Factor**, conversion factors between activity data and CO2e



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

What are the three Scopes ?

The Scopes designate the perimeter of the GHG emissions. They are divided into 3 categories.

The Scopes are then broken down into [22 emissions 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 in your value chain (travel, purchasing, waste, etc.). It generally concentrates most of the emissions.



 SUMMARY

Key figures of your carbon footprint



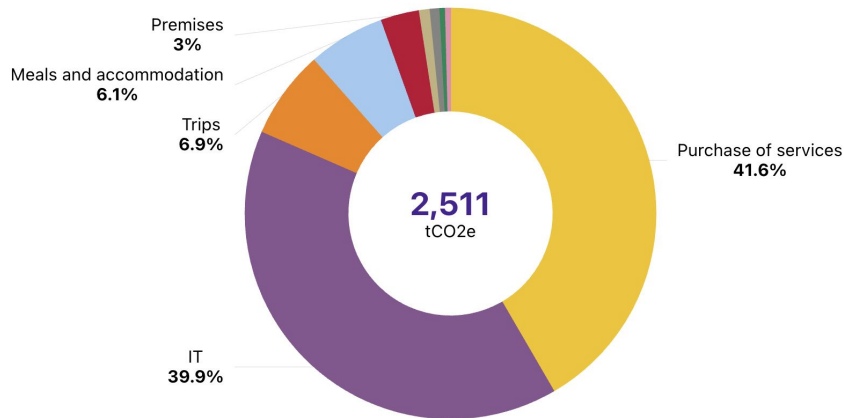
CERTIFICATE
GIVEN TO

5
ENTERTAINMENT

2023 Carbon footprint

BILAN CARBONE® METHODOLOGY

Perimeter : Full (Scopes 1, 2 et 3)
Exclusion : Casualino and Zariba accounting data, network consumption for game use



Purchase of services	1,045.2 tCO2e	IT	1,002.5 tCO2e
Trips	174.5 tCO2e	Meals and accommodation	152 tCO2e
Premises	75.9 tCO2e	Small supply purchase	21.3 tCO2e
Equipment	19.2 tCO2e	Freight	10.7 tCO2e
Remote work	9.9 tCO2e		

Equivalences:



250 French persons

at an average of 10 tCO2e / year per French person



45,700 m²

of French mature forest



1,395

round trips Paris / New York by plane



330

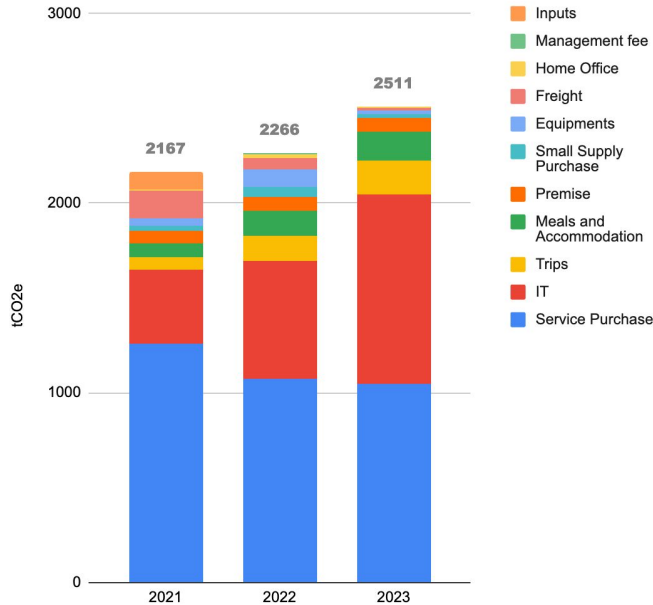
world tours with diesel car



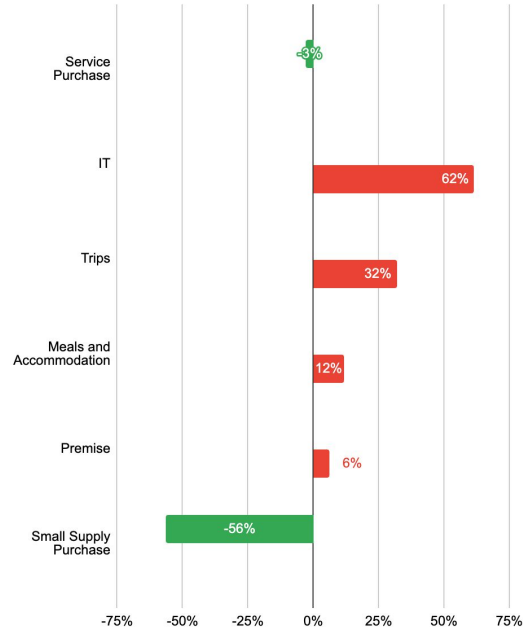
Carbon footprint 2023

52 Entertainment

Emissions evolution



Emissions evolution



Your emissions have increased by **11% between 2022 and 2023** and by **16% between 2021 and 2023**.

Here are some details on trends in the main categories:

1) In 2022, your spending on **purchasing services** amounted to 8,195 k€, while in 2023, it increased to 12,176 k€. This rise in expenditure should have resulted in a sharp increase in emissions. However, emissions actually decreased by 3%, due to a change in methodology. We have used updated Emissions Factors from Exiobase, which are more recent and adjusted for inflation. These updates effectively offset the increase in emissions that would have been expected from the higher expenditure.

2) **Digital emissions** have risen by 62%, from 620 tCO2e in 2022 to 1,003 tCO2e in 2023, due to a significant increase in your consultations.

Benchmark

Economic intensity



35

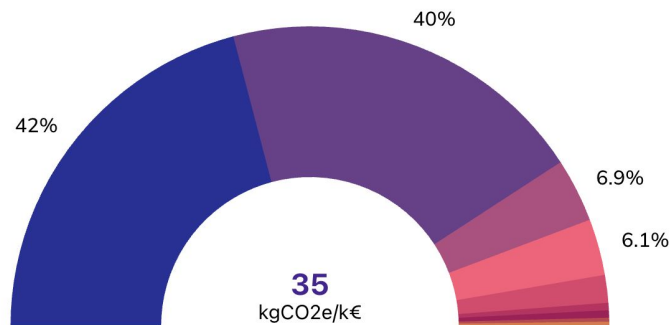
kgCO₂e/k€

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

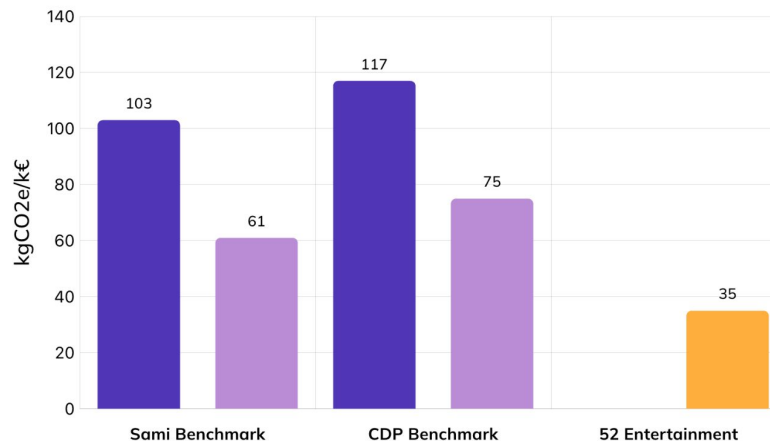
It allows you to compare your overall **carbon performance** with that of other companies in your sector, canceling out the turnover effect. The breakout of emissions makes it possible to identify where the position comes from.

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 items.



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



Economic intensity of 52 Entertainment

- Mean
- Median

About the Sami benchmark
Sector: Non-financial services
Size: Medium-sized business (between 50 and 249 employees)
Based on 217 footprint

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

Purchase of services
117th on 216 footprints

IT
136th on 217 footprints

Trips
66th on 217 footprints

Benchmark

Economic intensity



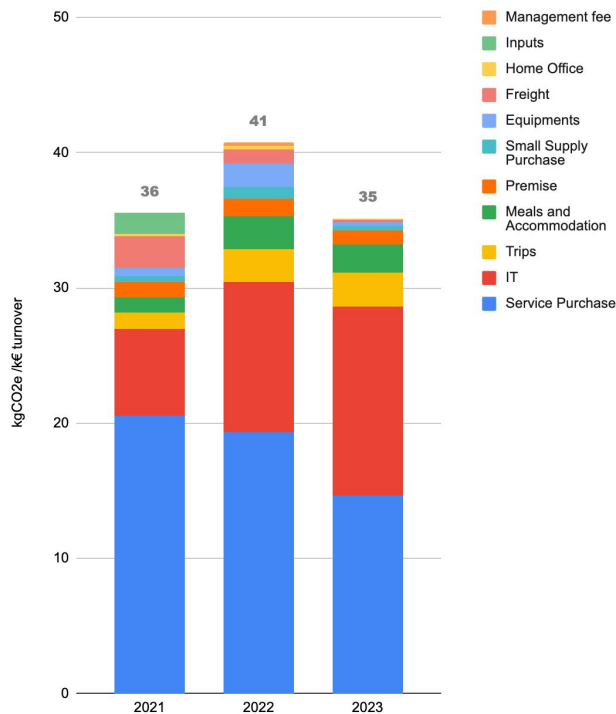
35

kgCO₂e/k€

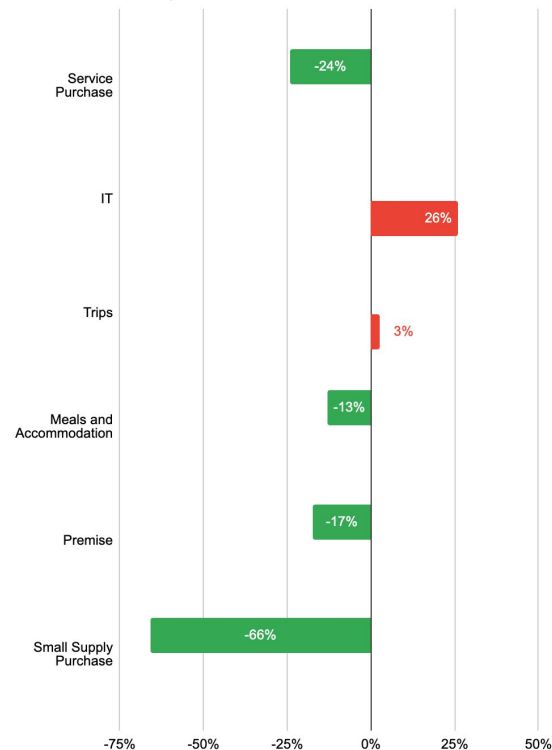
The graph on the left allows you to **compare your carbon performance** between the two years, **canceling out the effect of the variation in sales**. For example, if your carbon intensity is lower, each euro of sales will have produced less CO₂e on average. The breakdown by item allows you to identify the source of this change.

The graph on the right shows the rates of change in economic intensity between the two years, by emission item. It enables you to **identify the items with the most significant rates of change**.

Economic intensity evolution



Economic intensity evolution



Benchmark

Employee intensity



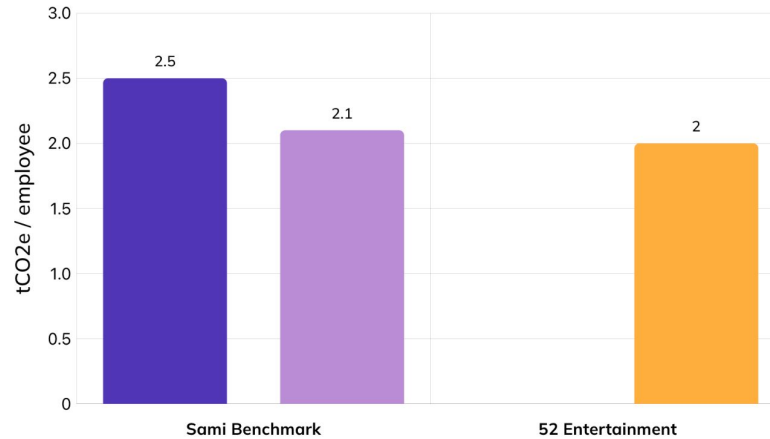
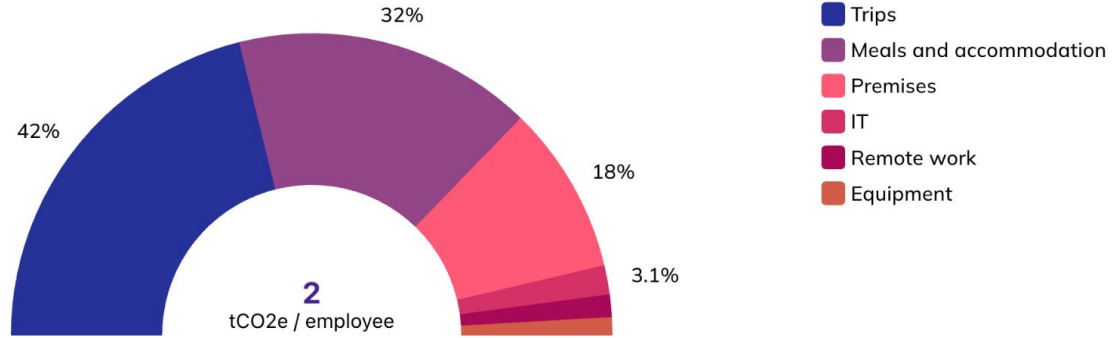
2,0

tCO₂e/FTE

Employee intensity is the ratio of **emissions related to your employees by the average workforce** over the year. It therefore only concerns certain items, 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 breakout of emissions makes it possible to identify where the position comes from.

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



Employee intensity of 52 Entertainment

Mean

Median

About the Sami benchmark
Sector: Non-financial services
Size: Medium-sized business (between 50 and 249 employees)
Based on 218 footprint

Trips
127th on 218 footprints

Meals and accommodation
115th on 216 footprints

Premises
97th on 217 footprints

Benchmark

Employee intensity

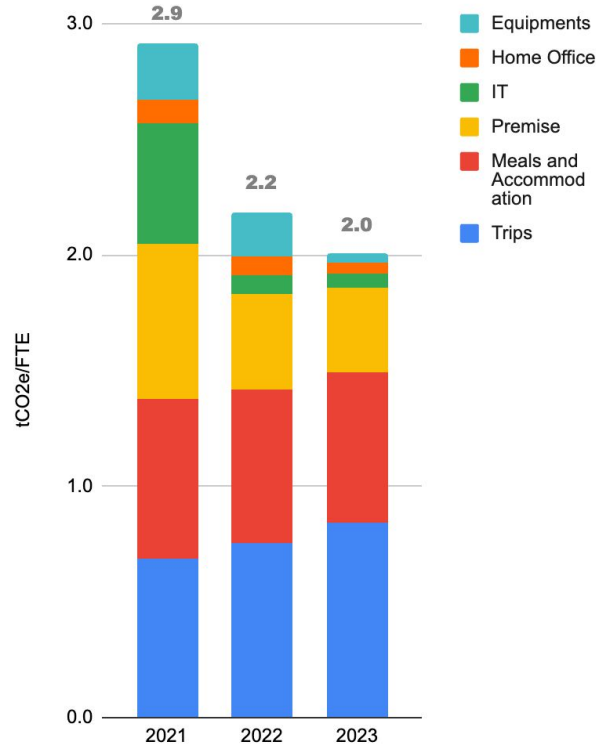


2,0
tCO₂e/FTE

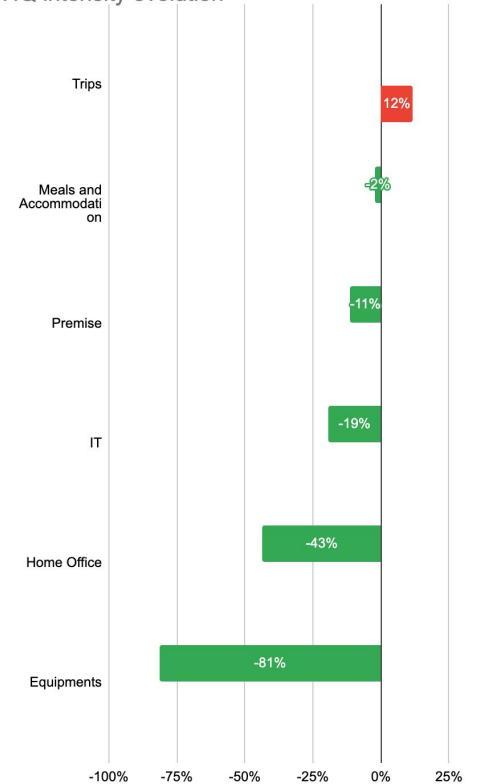
The graph on the left **compares your carbon performance in employee intensity** between the two years, **cancelling out the effect of headcount.**

The graph on the right shows the rates of change in employee intensity between the two years. It enables you to identify the **items with the most significant rates of change.**

HQ intensity evolution



HQ intensity evolution





 RESULTS

Comprehensive details of your emissions

1 045 42%

tCO₂e

of your footprint

Purchase of services

A better understanding of "carbon dependency"

Let's imagine 3 companies: A, B and C. All three belong to the **digital communications sector**.

If you spend €10k in the **first company**, your carbon dependency is **1.7 t CO2e**, in the **second 1.2 t CO2e** and in the **third 900 kg CO2e**.

According to the Bilan Carbone® methodology, every time you spend money on a product or service, we **attach to it a share of the emissions** your supplier is responsible for creating!

So it's in your best interest to source **your services from this third company**: your carbon footprint will be much lower on the purchasing side if you only use responsible suppliers.



COMPANY A

Does not communicate its carbon footprint or has never done so: we are therefore obliged to use the average for the service sector, which according to ADEME is **170 kg CO2e / k€ spent**.



COMPANY B

It has just completed its carbon footprint.
Its economic carbon intensity is **120 kg CO2e / k€ spent**.



COMPANY C

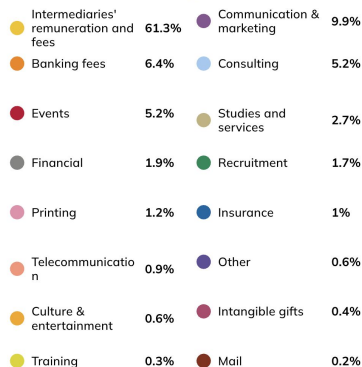
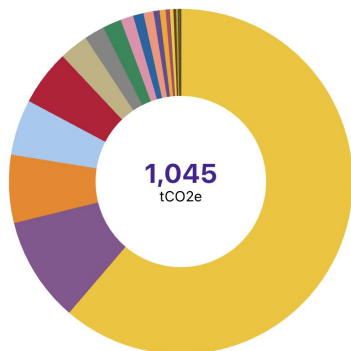
The company **has been carrying out its carbon footprint for the past 5 years, and has already implemented numerous actions** to reduce its GHG emissions.
Its economic carbon intensity is **90 kg CO2e / k€ spent**.

Purchase of services

1045 tCO2e 42% of your footprint



Total emissions (tCO2e)



SAMI CATEGORY & ACTIVITY DATA	SOURCE(S)
Intermediaries' remuneration and fees 7 228 k€	Accounting
Communication & marketing 1 198 k€	Accounting
Banking fees 1 089 k€	Accounting
Consulting 656 k€	Accounting
Events 560 k€	Accounting
Studies and services 320 k€	Accounting
Financial 233 k€	Accounting
Recruitment 202 k€	Accounting
Printing 97 k€	Accounting
Insurance 143 k€	Accounting
Telecommunication 116 k€	Accounting
Other 66 k€	Accounting

Of note

7 228k€ were spent on intermediaries remuneration and fees in 2023 by 52 Entertainment.

According to Exiobase emission factors, **each thousand euros spent in this category in France corresponds to the emission of 88.7 kgCO2e.**

We have also taken into account the emission factors provided by your suppliers such as OVH, Orange and Google.

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

The EF's are from the **Exiobase** database for each country (different monetary EF per sector and per country)



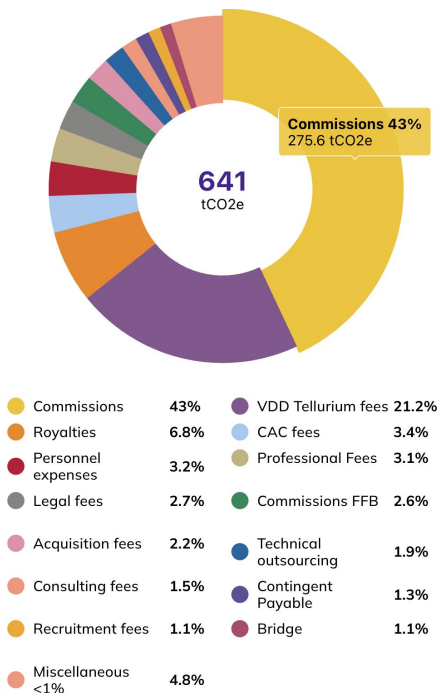
To **reduce the impact of your purchases**, you can make your suppliers aware of the importance of carrying out a carbon footprint and implement a responsible purchasing policy that will allow you to obtain the economic carbon intensity.

Purchase of services

Focus on intermediaries remuneration and fees

1045 tCO₂e 42% of your footprint

Total emissions (tCO₂e)



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

The EF's are from the **Exiobase** database for each country (different monetary EF per sector and per country)

Interpretations



Of the **640 tCO₂e** emitted by intermediaries remuneration and fees, just under half comes from **commission expenses** (FFB, NNB tournaments, ACBL, etc.).

VDD Tellurium fees account for 20% of emissions.



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.

1 003 40%

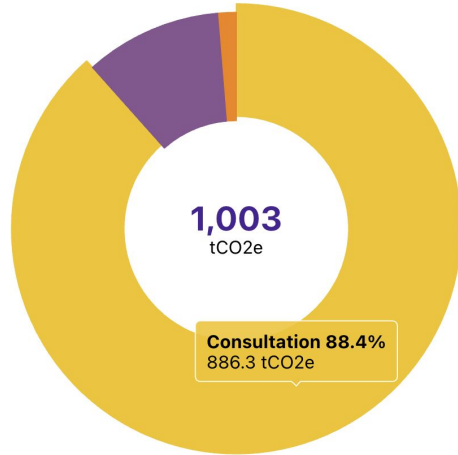
tCO2e

of your footprint

IT



Total emissions breakdown (tCO2e)



SAMI CATEGORY & ACTIVITY DATA	SOURCE(S)
Consultation 8 kWh 15 032 269 715 min 1 198 449 To.h 13 095 264 vCPU.h 7 883 587 view	Collected data
Digital services 1 170 k€	Accounting
Hardware 0 k€ 281 unit/year	Accounting, Employees survey

Of note

Around **88%** of emissions in this category are linked to **consultation emissions**. These are mainly emitted by the **use of terminals** when consulting your websites.

Based on the cumulative consultation time, we will allocate to the company emissions related to electricity consumption and the manufacture of users' terminals.

This item covers the following categories of emissions:

- The impact of **digital services**, measured from the **accounting data** you have shared with us in the FEC (Fichier des Écritures Comptables).
- The impact of **IT equipment**, measured using the **employee questionnaire** and your company's depreciation allowances.



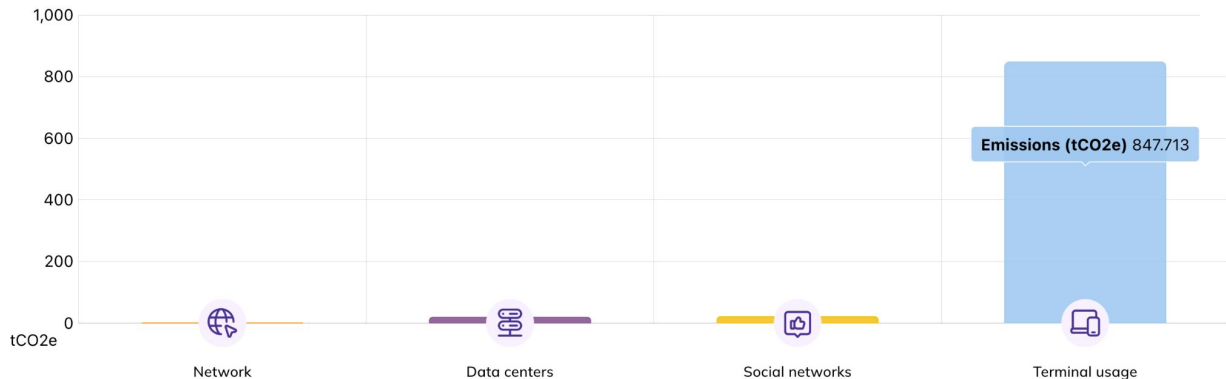
To **reduce the impact of your digital purchases**, many levers of action can be activated: buy reconditioned IT equipment rather than new, have your sites and applications hosted in France, eco-design your digital services...

Digital consultation

886 tCO₂e



1. Digital consultation emissions (kgCO₂e)



886 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**.

Of note

886 tCO₂e are associated with consulting your digital services (Website, API, SaaS).

Terminal usage accounts for the majority of digital consultation emissions, around **848 tCO₂e**.

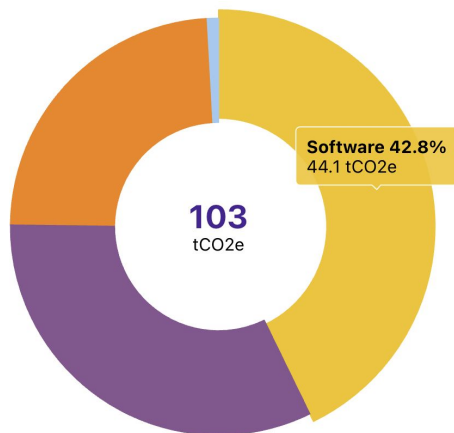
Loop and BBO account for 3/4 of these emissions :

SAMI CATEGORY & ACTIVITY DATA	SOURCE(S)
Loop (US, mobile) 8940600000 min	Collected data
BBO (US, desktop) 1058679685 min	Collected data



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)...

Emission factors are obtained from the IEA and CISCO.

2. Digital services emissions (tCO₂e)

SAMI CATEGORY & ACTIVITY DATA	SOURCE(S)
Software 437 k€	Accounting
Cloud and hosting 423 k€	Accounting
Advertising 292 k€	Accounting
Web development 11 k€	Accounting

Of note



Digital services account for 10% of digital emissions and 103 tCO₂e.

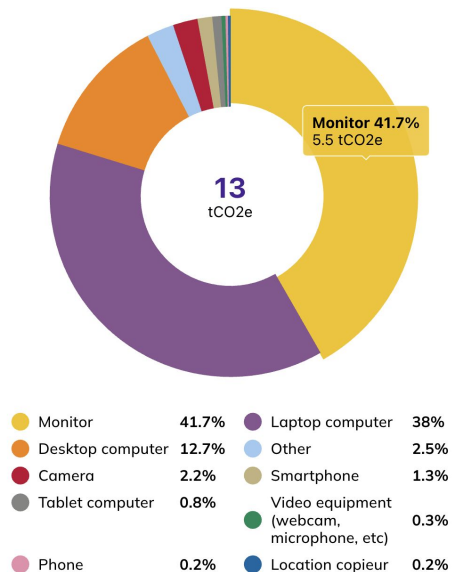
These are mainly expenditures identified as **software, cloud and hosting and advertising** (Appsflyer, Unity, AWS, OVH, CleverTap, Google Ads,...)

In 2023, 437k€ was spent on software services. According to Exiobase emission factors, **€1,000 spent corresponds to the emission of 78.4 kgCO₂e.**



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...

3. Hardware emissions (tCO₂e)



SAMI CATEGORY & ACTIVITY DATA	SOURCE(S)
Monitor 76 unit/year	Employees survey
Laptop computer 126 unit/year	Employees survey
Desktop computer 36 unit/year	Employees survey
Other 0 k€	Accounting
Camera 0 k€	Accounting
Smartphone 33 unit/year	Employees survey
Tablet computer 5 unit/year	Employees survey
Video equipment (webcam, microphone, etc) 0 k€	Accounting
Phone 2 unit/year	Employees survey
Location copieur 0 k€	Accounting

This item is measured from several sources:

- The **employee survey** on the Sami application, for personal equipment;
- The **company's depreciation and amortization**, for collective equipment.

If the equipment is more than 3 years old, we consider that the emissions have already been amortized.

Of note



23% of IT hardware is refurbished.

Monitors and **computers** declared in the employee survey account for **93% of hardware emissions**.

The company's fixed assets include hardware such as cameras, video equipment and others.



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...

175

tCO2e

7%

of your footprint

Trips

Trips

175 tCO₂e **7%** of your footprint



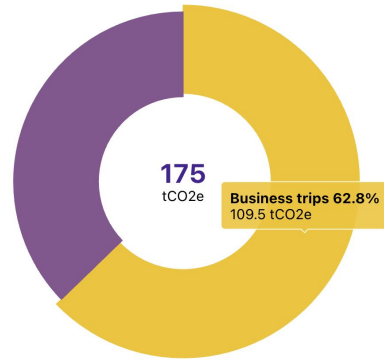
This report covers emissions from **employee commuting and business travel**.

These data are extracted from the **employee survey**, which we extrapolated to the number of FTEs in the reference year and collectors on the Sami application.

These emission factors are taken from **ADEME's Base Empreinte**. They give the carbon footprint per passenger.km (traveling 1km for 1 passenger).

Emissions from medium- and long-haul aircraft, for example, are comparable to those from internal combustion cars, but only in terms of intensity (kgCO₂e/km). We thus have a volume effect with air travel, causing an increase in the distances covered.

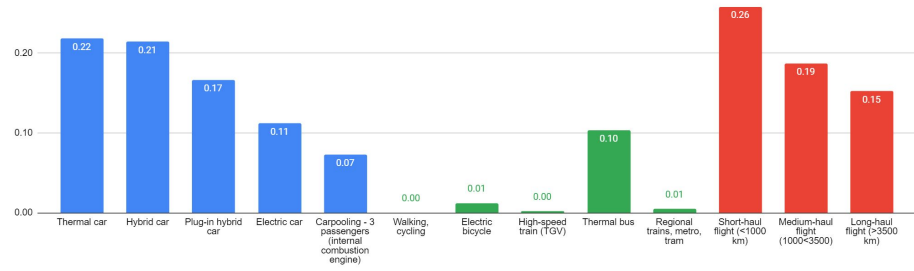
Total emissions (tCO₂e)



SAMI CATEGORY & ACTIVITY DATA	SOURCE(S)
Business trips 736 928 km	Employees survey
Commuting 675 414 km 175 l	Collected data, Employees survey

● Business trips 62.8% ● Commuting 37.2%

Carbon intensity per means of transportation (kgCO₂e/km)

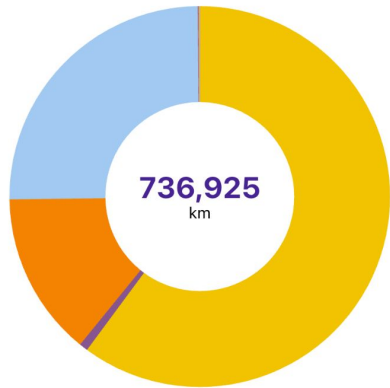


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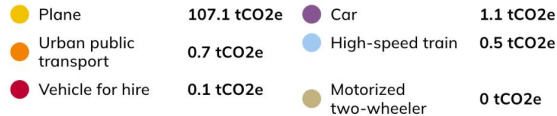
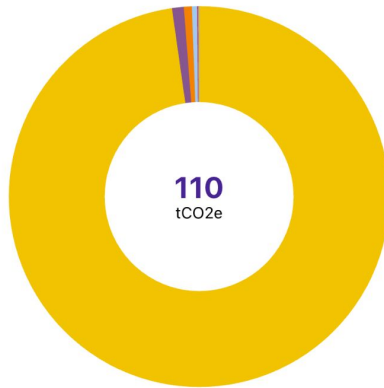
Trips Business travel

110 tCO₂e

Total distance (km)



Total emissions (tCO₂e)



Of note



Out of the 736,925 km covered by your business trips, **60% are by plane**. This represents **107 tCO₂e**, or 98% of the 110 tCO₂e footprint of all your business travel. According to the data, there are no flights of less than 1,000 km.

In contrast, **trains account for 25% of kilometers** traveled, but less than 1% of emissions.

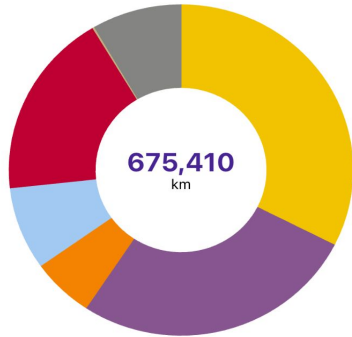


To **reduce the impact of business travel**, a company can: regulate the use of airplanes and cars on business trips, provide eco-driving training, electrify its fleet of company vehicles...

Trips Commuting

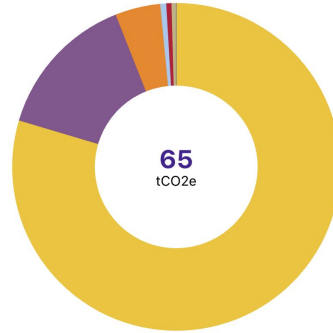
65 tCO₂e

Total distance (km)



● Car	219,428 km	● Urban public transport	181,219 km
● Motorized two-wheeler	39,650 km	● Bicycle	54,605 km
● High-speed train	122,639 km	● Vehicle for hire	1,197 km
● By foot	56,672 km		

Total emissions (tCO₂e)



● Car	51.7 tCO ₂ e	● Urban public transport	9.4 tCO ₂ e
● Motorized two-wheeler	2.9 tCO ₂ e	● Bicycle	0.4 tCO ₂ e
● High-speed train	0.3 tCO ₂ e	● Vehicle for hire	0.3 tCO ₂ e
● By foot	0 tCO ₂ e		



66% of commuting done by car are less than 10 km.



Out of 10851 commuting trips made by car, 0 are made by carpooling. That is 0% of the total number of commuting trips made by car.



14% of commuting are done by bicycle or electric bicycle.



Which represents 13 tCO₂e, or 26% of your commuting done by car.

The average number of passengers on commuting trips made by car is 1.

Of note



Commuting was reported in the **employee survey** and accounts for around 37% of the total travel-related emissions, with almost the same amount of kilometers traveled as for business travel.

The **car accounts for around 32% of kilometers traveled**, but **80% of the emissions** for this item.



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.

152

tCO₂e

6%

of your footprint

Meals & accommodation

Meals & accommodation

152 tCO2e 6% of your footprint



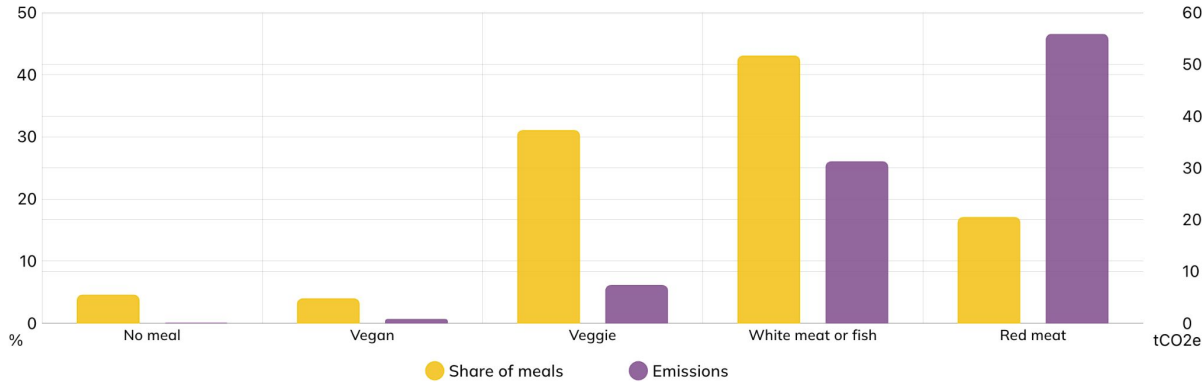
Of note

Although **red meat meals account for around 17%** of meals consumed by employees, they are responsible for around **60% of meal emissions**.

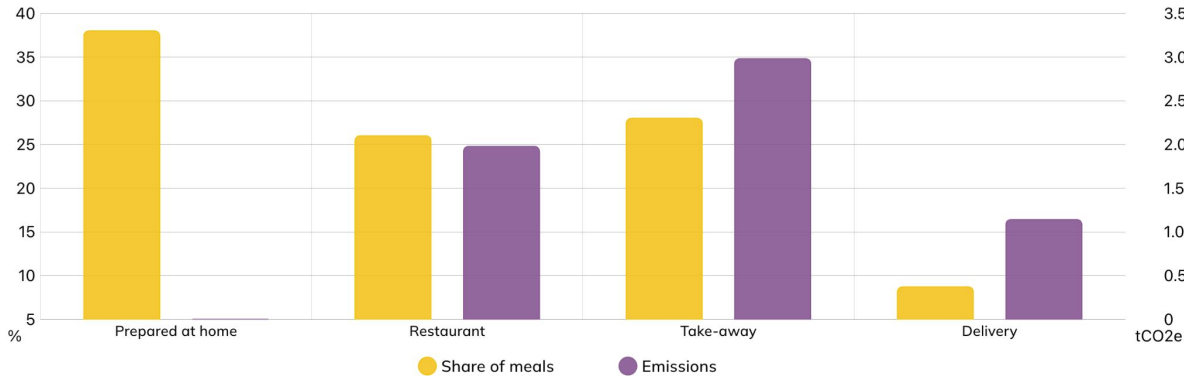
In contrast, **vegetarian meals account for around 30% of meals but only 8% of emissions**.

An order of scale to remember: on average, **there are 14 times more emissions associated with a meal containing red meat than with a vegetarian meal!**

Diets



Means of preparation



Meals & accommodation

152 tCO₂e 6% of your footprint



Snacks and drinks

Total emissions' breakdown (tCO₂e)



7.5 tCO₂e

15887 processed snacks



5.7 tCO₂e

60798 cups of coffee



5.1 tCO₂e

25637 bottled water



3.2 tCO₂e

4410 juices



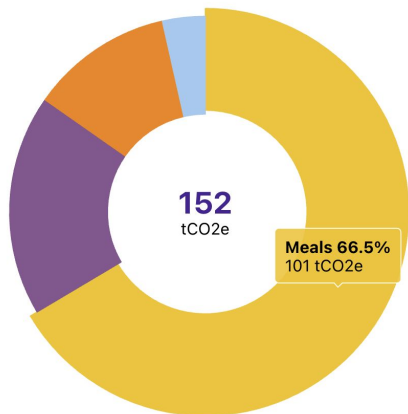
2.6 tCO₂e

7935 sodas



2.4 tCO₂e

34012 unprocessed snacks



Meals 66.5% 101 tCO₂e

Meals 66.5%
101 tCO₂e

Meals	66.5%	Snack and drinks	18.2%
Receptions	11.8%	Accommodation	3.5%

Of note

Of the total emissions in this category, **meals** represent the largest item, accounting for **66% of emissions** (employee meals).

Processed snacks, coffee and water are the three most consumed snacks and beverages, and therefore have the highest associated emissions.

This item includes the following emissions:

- **Meals** for employees during working hours (meal content and preparation method) ;
- **Snacks and drinks** consumed ;
- **Accommodation** (hotel nights) for employees on business trips.

These data are taken from the **employee survey**, as well as from the **accounting documents** (receipts). Emissions factors come from the ADEME and Exiobase databases.



To **reduce the impact of accommodation and catering**: make employees aware of the impact of high-carbon diets, reduce the impact of snacks (no bottled water, tea rather than coffee, etc.).

76

tCO₂e

3%

of your footprint

Premises

Premises

76 tCO₂e **3%** of your footprint

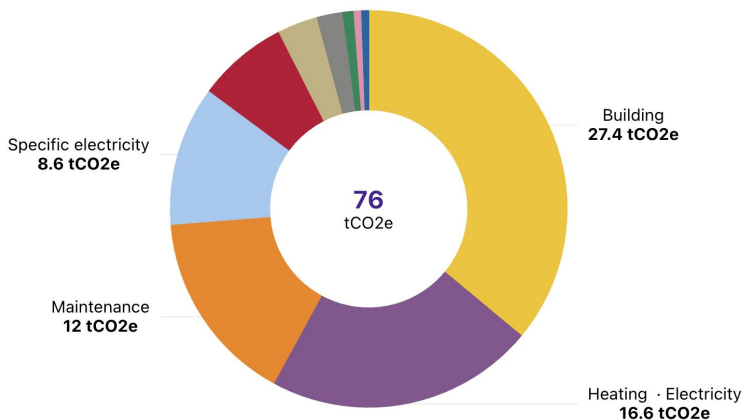


Of note

For this category, we have used the data filled in the external premises collector.

The **construction of premises, electricity consumption** (specific equipment and heating) and **office maintenance** account for **85% of emissions** from your premises.

Total emissions' breakdown (tCO₂e)



Building	36%	Heating · Electricity	21.9%
Maintenance	15.8%	Specific electricity	11.4%
Cooling · Fluid	7.4%	Office waste · Domestic waste	3.3%
Cleaning	2.1%	Parking	0.9%
Cooling · Electricity	0.6%	Office waste · Paper	0.6%

SAMI CATEGORY & ACTIVITY DATA	SOURCE(S)
Usage 130 fte.year 74 k€ 129 463 kWh 969 m ² .year	Collected data, Accounting
Construction 2 209 m ² .year	Collected data

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 ;
- **Refrigerant leaks** from air conditioning systems, which are powerful GHGs ;
- **Maintenance** expenses ;
- **Office waste**.



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) and optimized buildings (reduce occupied surfaces) ;

→ **Reduce the impact of building operations:** in particular for premises heated with gas, plan to connect to heating networks and give preference to premises with good insulation.

Premises

76 tCO₂e **3%** of your footprint

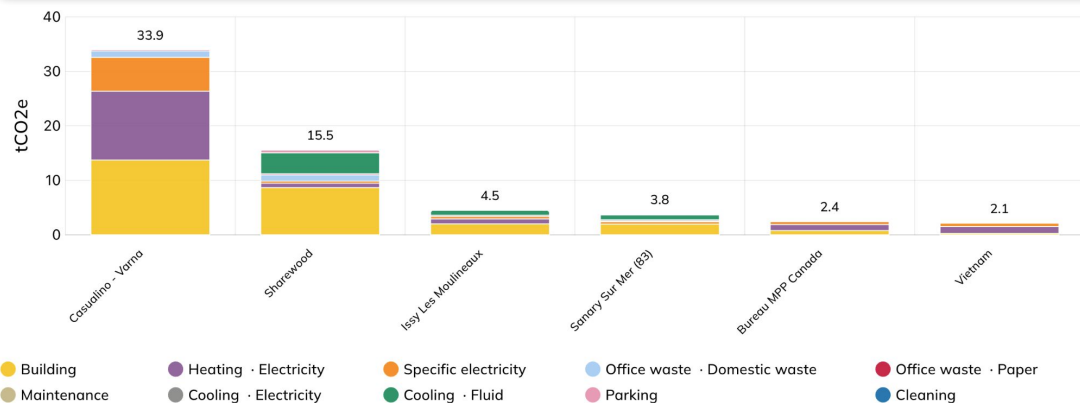


Of note

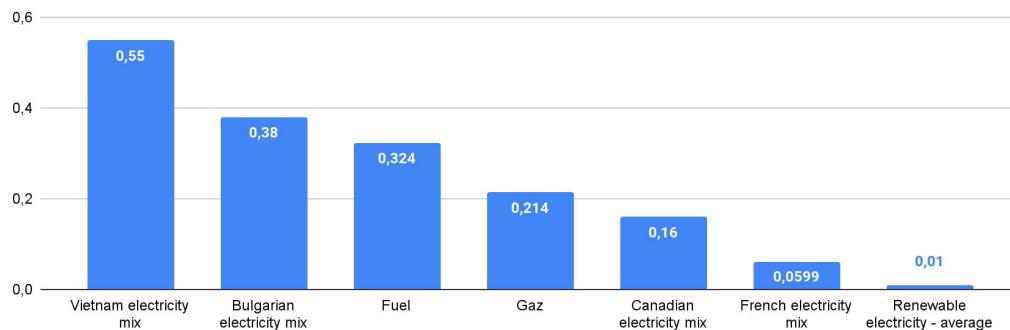
Abroad, the offices with the highest CO₂e emissions are those in Bulgaria, due to the use of a carbon-intensive energy mix, higher than in other countries.

Vietnam has a high-carbon electricity mix, but office electricity consumption is only 3360 kWh.

Total emissions' breakdown by premise (tCO₂e)



Carbon intensity by energy type (kgCO₂e/kWh)



Electricity-related emissions would be **7 times higher if the premises were in Germany** rather than France.

21

tCO₂e

<1%

of your footprint

Small supply purchases

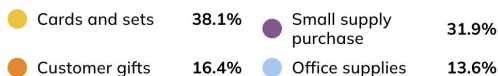
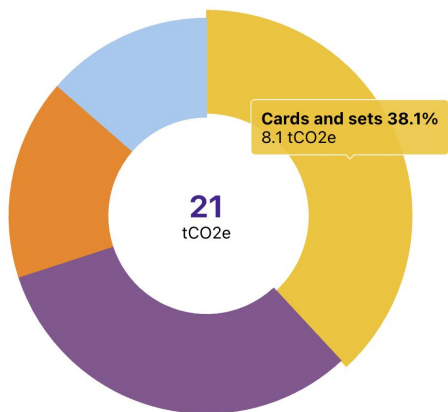
Small supply

21 tCO₂e

<1% of your footprint



Total emissions (tCO₂e)



SAMI CATEGORY & ACTIVITY DATA	SOURCE(S)
Cards and sets 48 k€	Accounting
Small supply purchase 37 k€	Accounting
Customer gifts 17 k€	Accounting
Office supplies 10 k€	Accounting

Of note

37 k€ were spent on office supplies in 2023 in France.

According to Exiobase emission factors, **each thousand euros spent in this category in France corresponds to an emission of 166,7 kgCO₂e.**

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

The EF's are from the **Exiobase** database for each country (different monetary EF per sector and per country).



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.

Other emissions

19
tCO₂e **<1**
%

EQUIPMENTS

11
tCO₂e **<1**
%

FREIGHT

10
tCO₂e **<1**
%

REMOTE WORK

Barometer Employee

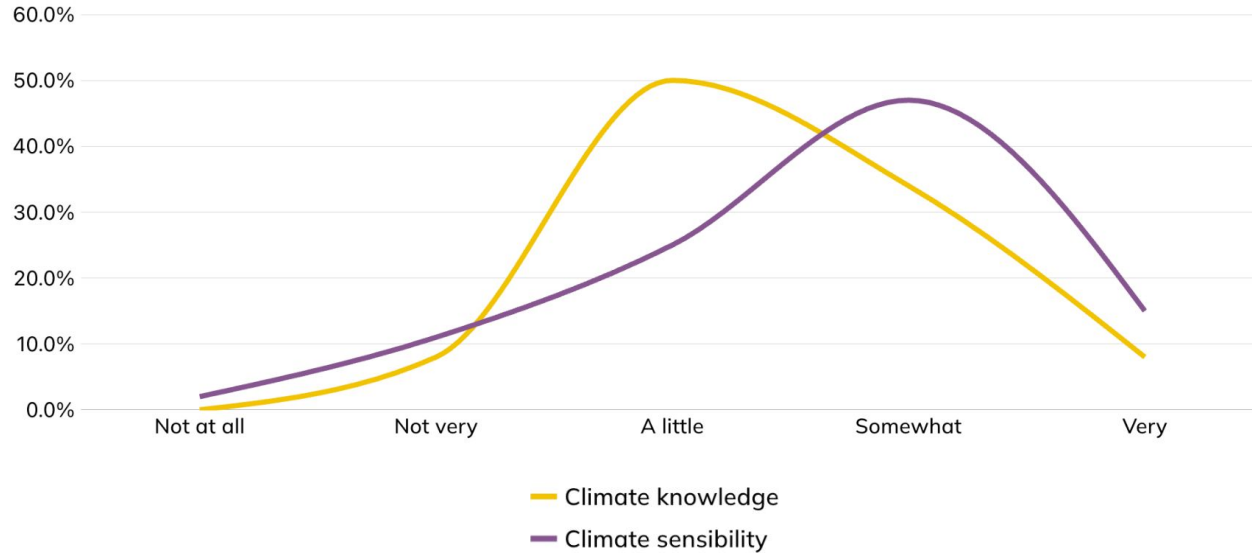
65% of employees consider themselves **somewhat or very sensitive** to climate issues



Of note

15% of employees consider themselves **very sensitive** to climate issues versus 20% in 2022.

50% of employees consider themselves **to know just a little** about climate issues.



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.



 REDUCE

Building your action plan



Reduce, But how ?



1- Carrying out an initial carbon footprint



2- Setting reduction targets



3- Setting up an action plan



4- Following your carbon footprint



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!**



What's the Net Zero Initiative ?

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.

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.**



Communication kit

Find out more [here](#)

Elements, guides and ready-to-use examples to help you **communicate your progress**, at every stage of the process and to everyone you come into contact with.



Internal communication

Gathering goodwill around you



External communication

Raise awareness and inspire your ecosystem

Make a public commitment



CSR reporting, rating and labelling

Be transparent about what you're doing



**The climate platform
for your company**

