Test report

AGUTcert AFNOR Group

Verification of the corporate carbon footprint in the GHG Protocol

Standard basis: Greenhouse Gas Protocol Corporate Accounting and Reporting Standard

Organisation: Kirchhoff Consult GmbH	**Audit date:** 06 May
Location **TEAM Farner:** - Kirchhoff Consult GmbH, Borselstraße 20, 22765 Hamburg ...and the affiliated companies: - Farner Consulting AG - Komm.Passion GmbH - VIM Group Brand Implementation GmbH - - VIM Group Brand Implementation Ltd. - VIM Group Brand Implementation B.V. - Lansons Communication LLP (London) - Lansons Communication LLP (New York) The complete list of locations is provided in 7.1	**IAF code (MD14):** General
Reporting period: 1 January 2024 to 31 December 2024	**Degree of certainty:** Sufficient certainty

Indirect greenhouse gas emission categories considered:
3.1, 3.2, 3.3, 3.5, 3.6, 3.7, 3.15 (GHGP)

Key audit document:
"TEAM FARNER Corporate Carbon Footprint" financial year 2024 dated 05.05.2025

Verified GHG emissions **Kirchhoff Consult GmbH**	Scope 1:	**8.68 t** $CO_{(2)\ e}$
	Scope 2:	**7.98** t CO_2 e (market-based) **20.59** t CO_2 e (location-based)
	Scope 3:	**104.03** t CO_2 e
	Total emissions:	**120.69** t CO_2 e (market-based) **133.30** t CO_2 e (location-based) **0 .00** t biogenic $CO_{(2)}$ emissions
Verified GHG emissions **Komm.Passion GmbH**	Scope 1:	**31.43** t CO_2 e
	Scope 2:	**9.86 t** $CO_{(2)\ e}$(market-based) **31.18** t CO_2 e (location-based)
	Scope 3:	**114.96** t CO_2 e
	Total emissions:	**156.26** t CO_2 e (market-based) **177.57** t CO_2 e (location-based) **0 .00** t biogenic $CO_{(2)}$ emissions
Verified GHG emissions	Scope 1:	**68.56** t CO_2 e

Farner Consulting AG	Scope 2:	**24.51** t CO_2 e (market-based) **30.55** t CO_2 e (location-based)
	Scope 3:	**154.82** t CO_2 e
	Total emissions:	**247.89** t $CO_{(2)\ e}$(market-based) **253.93** t CO_2 e (location-based) **14.43** t biogenic $CO_{(2)}$ emissions
Verified GHG emissions **VIM Group**	Scope 1:	**77.25 t** $CO_{(2)\ e}$
	Scope 2:	**18.15 t** $CO_{(2)\ e}$(market-based) **21.87** t $CO_{(2)\ e}$(location-based)
	Scope 3:	**170.92** t CO_2 e
	Total emissions:	**266.33** t $CO_{(2)\ e}$(market-based) **270.04** t CO_2 e (location-based) **0 .00** t biogenic $CO_{(2)}$ emissions
Verified GHG emissions	Scope 1:	**37.52** t CO_2 e
Lansons Communication LLP	Scope 2:	**10.42 t** $CO_{(2)\ e}$(market-based) **15.70 t** $CO_{(2)\ e}$(location-based)
	Scope 3:	**70.51 t** $CO_{(2)\ e}$
	Total emissions:	**118.45 t** $CO_{(2)\ e}$(market-based) **123.73 t** $CO_{(2)\ e}$(location-based) **0.00 t** biogenic $CO_{(2)}$ emissions

0 deviation	0 complaints	0 Notes	1 recommendation

Berlin, 24 July 2025

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1. General information about the verification process

1.1 Information on responsibilities

The person primarily responsible (see below) for the organisation Kirchhoff Consult GmbH was and is responsible for preparing and accurately presenting the greenhouse gas statement (greenhouse gas report) and for processing the findings identified in the audit in accordance with the requirements of the standards.

GUTcert and the commissioned (co-)auditors (see below) were responsible for the verification-based report on the greenhouse gas statement.

Any findings in the verification process were classified according to the following criteria:

Deviation (A):	A deviation exists if identified non-conformities and misstatements, individually or cumulatively, exceed the materiality thresholds or could lead to a significant risk of misstatements of the total reported greenhouse gases. No verification possible – deviations must be corrected immediately.
Non-conformity (B):	A non-conformity is deemed to exist if identified non-conformities and misstatements, individually or cumulatively, fall below the materiality thresholds or could lead to a non-material risk of misstatements of the total reported greenhouse gases. Verification with restrictions – non-conformities must be rectified by the next reporting period or reasons for non-rectification must be provided.
Recommendation (R):	Recommendations should be evaluated by the plant operator.
Note (N):	A note is given, for example, if attention needs to be drawn to a matter that poses a risk of a subsequent objection or deviation, if information is important for the organisation, or if points of focus for the next audit need to be highlighted.

1.2 Participants in the on-site audit

Name	Function
Dr. Jan-Ole Brandt	Kirchhoff Consult GmbH, GHG Officer **(Main person responsible for recording the greenhouse gas inventory and preparing the greenhouse gas balance sheet)**
Julia Sollers	Kirchhoff Consult GmbH, n/a
Kristina van der Burgt	Komm. Passion, Director Controlling
Alice Haage	Komm.Passion, Accounting
Aline Horber	Farner Consult; Executive PA/ Team ESG
Johannes Weber	Farner Consult, n/a
Edwin aan de Stegge	VIM Group, IT Manager
Marcel Maas	VIM Group, Head of Finance
Olaf Brauckmann	Senior Auditor, GUT Certification Company Ltd.

1.3 Conducting the audit

ISO 14064-3:2020-05

The risk analysis (strategic, inherent and control risks) was carried out. Based on the results, the audit plan, sample size and depth were determined.	☒ Yes ☐ No
Findings during the audit necessitated an update of the risk analysis and an adjustment of the audit plan, sampling depth and scope. Reasons for updating and adjustments made:	☒ yes No

Updated energy bills received in the meantime
Based on the risk analysis, a low risk was identified, so that a technical on-site inspection of locations was not necessary. The audit was carried out remotely using a suitable medium and evidence was viewed digitally. ☒ Yes ☐ No Reason for conducting the review remotely: Brief explanation: The audited company is a project service provider with office activities.
The sites selected for the technical inspection are representative of the company's activities. All relevant processes could be viewed and traced. ☒ Yes☐ n/a ☐ No
A technical inspection was carried out at the following locations: Remote review: Kirchhoff Consult AG in Hamburg; Farner Consulting AG in Zurich; Basel, Bern and Rod, Komm.Passion GmbH in Berlin – Düsseldorf – Hamburg, VIM Group in Hengelo – Amsterdam – Munich; Lansons – London
The information in the greenhouse gas report was verified through the following audit steps: - Remote site inspection - Remote interviews with staff - Sampling of records on material flows and activities to confirm the accuracy of source data in calculations - Analysis procedures between energy consumption - Recalculation of emissions - Horizontal and vertical plausibility checks
1.4 Documents reviewed
The documents reviewed are listed in the appendix (7.2)

2. Methodological information and balance limits

2.1 Description of the organisation
Kirchhoff Cosult AG, since 2024 Kirchhoff Consult GmbH, operates an office for project service providers in Hamburg with a focus on sustainability, among other things, and is affiliated with TEAM FARNER, which includes Farner Consulting AG, Komm. Passion GmbH, the VIM Group and Lansons, all of which are internationally active.
2.2 Motivation
☒ Identification of potential savings ☐ Ideological reasons ☒ Voluntary public GHG reporting ☒ Customer requirements B2C; B2B ☐ Legally binding GHG reporting ☒ Other: Intrinsic motivation; shareholder requirements; regulatory requirements [e.g. CSRD]
2.3 Organisational boundaries/consolidation approach *GHGP Corporate Standard, Section 3*
Consolidation approach used: operational control approach
The consolidation approach was applied and documented in accordance with the standard. The resulting organisational boundaries are documented in a comprehensible manner. ☒ Yes ☐ No
Comments on the consolidation approach: The consolidation concept is disclosed in the GHG report on pages 13 and 14.
2.4 Balance sheet limits according to GHG Protocol *GHGP Corporate Standard, Section 4 &; where applicable, GHGP Value Chain Accounting Reporting Standard, Section 6*
Greenhouse gas categories included in the balance sheet: ☒ Scope 1: direct emissions ☐ Scope 3.8: Upstream leased assets ☒ Scope 2: Procurement of electricity, heat, compressed air, etc. ☐ Scope 3.9: Downstream transport and distribution ☒ Scope 3.1: Purchased goods and services ☐ Scope 3.10: Processing of sold products ☒ Scope 3.2: Capital goods ☐ Scope 3.11: Use of sold products

☒ Scope 3.3: Fuel and energy-related activities	☐ Scope 3.12: End-of-life treatment of sold products
☐ Scope 3.4: Upstream transport and distribution	☐ Scope 3.13: Downstream leased assets
☒ Scope 3.5: Waste generated during operations/processes	☐ Scope 3.14: Concessions
☒ Scope 3.6: Business travel	☐ Scope 3.15: Investments
☒ Scope 3.7: Employee commuting	

Additional requirements from the GHGP Value Chain Accounting Reporting Standard, Section 6	
Exclusions of greenhouse gas sources and categories are justified and documented in a comprehensible manner	☒ Yes ☐ No
Scope 3 emissions are calculated and accounted for in accordance with the minimum requirements in Table 5.4.	☒ Yes ☐ No

Comments on the balance sheet boundary:

The audited companies are exclusively project service providers and not producers. For this reason, accounting is limited to activities and segments resulting from office work.

2.5 Quality assurance and data management system

GHGP Corporate Standard, Section 7

The greenhouse gas report submitted demonstrates that the company is able to collect and manage data completely, consistently, transparently and with the required accuracy based on the existing structures.	☒ Yes ☐ No

Emissions-related data is collected/processed Select an item...

Description of the (IT) systems used:

Consumption data is recorded on the basis of invoices and compiled in lists. In some cases, this also includes traceable projections, e.g. as a result of delays in the settlement of ancillary costs for rented properties in the legal name. An Excel file applicable to all locations is used for data collection.

Suitable procedures are in place for measuring, recording, calculating, documenting and communicating data for greenhouse gas accounting.	☒ Yes ☐ No
The procedures are documented in writing.	☒ Yes ☐ No
Compliance with these procedures is regularly monitored and the monitoring is documented in a traceable manner (internal audits, reviews, etc.).	☒ Yes ☐ No
Emission-related data and its recording are already checked in other management systems. ☐ ISO 9001☒ ISO 14001☐ EMAS☐ ISO 50001☐ … (e.g. EU ETS, …)	☒ Yes, the following: ☐ No

2.6 Base year

GHGP Corporate Standard, Section 5

A base year was selected for which verifiable emission data is available, and the reasons for selecting this particular year were stated.	☒ Yes ☐ No
There are documented qualitative or quantitative criteria for when the base year is recalculated.	☒ Yes ☐ No
The criteria do not refer to production levels, including the decommissioning and commissioning of new facilities/installations.	☒ yes☐ n.a. ☐ No

Comments:

Lansons has been included in the group of companies, which means that the base year is now identical to the reporting year 2024.

3. Greenhouse gas report and documentation

3.1 Greenhouse gas report defined in accordance with the GHG Protocol

GHGP Corporate Standard, Section 9 & GHGP Corporate Standard, Section 4 & GHGP Value Chain Accounting Reporting Standard, Section 11, if applicable

Information in the greenhouse gas report on the organisation:	
The consolidation approach and organisational boundaries are documented in a comprehensible manner.	☒ Yes ☐ No
The balance sheet boundaries (if applicable, a list of Scope 3 subcategories) are documented in a comprehensible manner.	☒ Yes ☐ No
The reporting period is documented.	☒ Yes ☐ No
Comments: The greenhouse gas report is structured in a way that is comprehensible for the individual companies. The Scope 1, 2 and 3 elements are transparent and clearly defined.	
Information in the greenhouse gas report on greenhouse gas emissions:	
Scope 1 and 2 emissions have been fully accounted for.	☒ Yes ☐ No
Scope 2 emissions were accounted for using the market- **and** location-based approach (marked & location-based). Two values for total greenhouse gas emissions were calculated and documented accordingly.	☒ Yes ☐ No
The emissions were documented separately for each scope (and subcategories for Scope 3).	☒ yes ☐ No
For each greenhouse gas source, the activity data, emission factors, calculation methods, allocation methods (if applicable), assumptions (if applicable) and GWP values used, as well as the corresponding sources, are documented.	☒ Yes☐ n/a ☐ No
Emissions are broken down **separately** in Scope 1 and 2 **for all greenhouse gases** (CO_2 , CH_4 , N_2 O, HFC, PFC, SF_6 and, if applicable, NF_3) and presented in total as CO_2 e. Or it can be plausibly justified that non-CO_2greenhouse gases do not occur significantly within the balance sheet boundaries and that separate presentation would involve unreasonable effort or is not possible. A corresponding explanation is included in the GHG report.	☒ Yes ☐ No
The base year selected is consistent and meets the requirements for the definition of a base year. Changes and recalculations of the base year are presented in a comprehensible manner.	☒ yes ☐ No
CO_2emissions from biogenic sources are documented separately. Or it can be plausibly justified that biogenic emissions do not occur significantly within the scope of the balance sheet and that separate presentation would involve unreasonable effort or would not be possible. A corresponding explanation is included in the GHG report.	☒☐ ☐ No
Comments Due to the nature of the company's activities, not all Kyoto gases are relevant; this is explained in the GHG report.	

4. Determination of greenhouse gas emissions

4.1 Quantification approaches

ISO 14064-1, Chapter 6 + Annex C & GHGP Corporate Standard, Chapter 6

The activity data for the respective GHG sources are plausible and comprehensible for the size of the site(s) under consideration.	☒ Yes ☐ No

The calculation methods used to determine GHG emissions were adequately documented and could be verified.	☒ Yes ☐ No
The data quality of the underlying activity data for the respective greenhouse gas sources is appropriate in line with the materiality of the GHG sources. The hierarchy specified in the standards for selecting activity data has been taken into account.	☒ Yes ☐ No
The current global warming potential (GWP) was used as a basis. Alternatively, a plausible explanation is provided as to why older GWP factors are used and why an update would involve unreasonable effort or is not possible. A corresponding explanation is included in the GHG report. The time frame for GHG potentials is 100 years (GWP 100).	☒ yes ☐ No
When using secondary activity data and closing data gaps, comprehensible and appropriate models, assumptions and estimates were used.	☒ Yes☐ n/a ☐ No
Comment on the quality of activity data: Energy bills are available for the randomly selected locations – due to the billing periods, some of the bills from 2022 were used. Investments in laptops, monitors and consumables are reported, and business travel and commuting are recorded. Individual meters are documented with photos.	
4.2 GHG *GHGP Corporate Standard, Section 6*	
The emission factors used are plausible, appropriate in terms of time and region, account for all required GHGs (CO_2 e) and can be clearly assigned to the GHG source or existing conditions (technology, delivery route).	☒ Yes ☐ No
Emission factors from secondary sources are taken from representative and reliable literature sources or databases.	☒☐ n. a. ☐ No
Self-determined emission factors and emission factors from suppliers are plausible and meet the standard requirements.	☒ Yes☐ n/a ☐ No
Comment The EFs are mostly taken from current databases and local relevance has been taken into account.	
FINDINGS	

EO	THG-B: Summarise energy flows for individual sites on pp. 42–61.	Recommendation

5. Result of the review

Management is responsible for preparing and objectively presenting the greenhouse gas statement in accordance with the above-mentioned regulations. This responsibility includes the design, implementation and maintenance of a data management system relevant to the preparation and objective presentation of a greenhouse gas statement that does not contain any material misstatements.

It is our responsibility to provide an assessment statement on the greenhouse gas balance on site based on our verification. The audit was conducted in accordance with DIN EN ISO 14064-3:2020-05.

The system boundaries were implemented in accordance with current standards and the current state of standardisation. The quantitative statements contain the necessary clarifications for the collection and interpretation of the data. The greenhouse gas emission factors used for the calculation ( ) come from credible sources. The collection methodology was checked for suitability and plausibility.

An audit plan was developed in advance of the audit and agreed with the responsible parties at Kirchhoff Consult GmbH.

Reasonable assurance:

After reviewing the emission-related calculation methods and data at Kirchhoff Consult GmbH in 22765 Hamburg, Borselstraße 20, the reported greenhouse gas emissions can be confirmed with reasonable assurance.

6. Basis for the audit

- **Greenhouse Gas Protocol**
  A Corporate Accounting and Reporting Standard; March 2004
- **DIN EN ISO 14064-3:2020-05**
  Greenhouse gases – Part 3: Specification with guidance on validation and verification of greenhouse gas statements
- **DIN EN ISO 14065:2022-02**
  Requirements for greenhouse gas validation and verification bodies for use in accreditation or other forms of recognition
- **DIN EN ISO/IEC 17029:2020-02**
  Conformity assessment – General principles and requirements for validation and verification bodies (ISO/IEC 17029:2019)

7. Appendix

7.1 Locations considered in the balance sheet

Location	Address
Kirchhoff GmbH	Borstelstraße 20, 22765 Hamburg
Farner Consulting AG	Löwenstrasse 28001 Zurich
Farner Bern	Amtshausgasse 5, 3011 Bern
Farner Zurich / Rod	Bürglistrasse 17, 8002 Zurich
Farner Basel	Barfüsserplatz, 4051 Basel
Komm.Passion Düsseldorf	Himmelgeister Straße 103-105, 40225 Düsseldorf
Komm.Passion Berlin	Pariser Straße 47, 10719 Berlin
Komm.Passion Hamburg	Hoheluftchaussee 95, 20253 Hamburg
VIM Group, Hengelo	F. Hazemeijerstraat 800, 7555 RJ Hengelo
VIM Group, Munich	Rosental 10 Munich, 80331 Munich
VIM Group, Amsterdam	Prins Bernhardplein 200, 1097 JB Amsterdam
Lansons, London	24A St. John St. Barbican, London EC 1M4AY

7.2 Documents viewed

- TEAM FARNER – Corporate Carbon Footprint FY 2024 – GHG Report
- 250523_CO2_Data Collection Tool_Team Farner_2024
- List of participants audit day 06.05.2025
- Kirchhoff: Heating and ancillary costs statement APLEONA 2023 dated 19 December 2024
- Kirchhoff: Derivation/calculation of km performance for leased vehicles with EF including upstream chain
- Kirchhoff: Lichtblick annual financial statement 2024 dated 16 January 2025
- Kirchhoff: Maintenance log for split air conditioning systems 09.08.2024
- Kirchhoff: Accounting for catering & drinks 2024
- Kirchhoff: Material accounting 2024
- Kirchhoff: Water annual accounts 2024
- Kirchhoff: Waste & recycling accounting 2024 with invoices
- Kirchhoff: Scope 3 – electricity annual statement 2024
- Kirchhoff: Scope 3 – Commuter survey and accounting for home office 2024
- Kirchhoff: Scope 3 – Business Travel Accounting 2024
- Kirchhoff: Heat meters …. 0664
- Farner: Scope 3 – Accounting for commuting + home office 2024
- Farner: Scope 3 – Accounting for business travel 2024
- Farner: Scope 3 – Accounting for food and beverages 2024
- Farner: Scope 3 – Accounting for materials 2024
- Farner-Zurich: Heating annual statement 2023/2024
- Farner-Zurich: Electricity EWZ monthly statement Jan, July, Dec. 2024
- Farner-Zurich: Electricity meter 50637299, photo
- Farner-Rod: Biogas billing 2023/2024 and emission factor used
- Farner-Bern: Heating ancillary costs statement 18 February 2025
- Farner-Bern: Electricity – EWB annual statement 08/23–07/24
- Farner-Bern: Electricity meter
- Farner-Bern: General electricity, utility bill 01.04.2025
- Farner-Basel: Heating ancillary costs statement 2023/2024
- Farner-Basel: Electricity bills 2023/2024
- Farner-Basel: Scope 3 – Accounting for business travel 2024
- Kom.Passion: Heating Berlin: Service charge statement 2023 dated 15 May 2024
- Kom.Passion: Heating Hamburg: Utility bill 2024
- Kom.Passion: Heating Düsseldorf: Service charge statement 2024
- Kom.Passion: Electricity Düsseldorf: Annual statement 2023/2024
- Kom.Passion: Electricity Hamburg: Annual bill 2023/2024
- Kom.Passion: Düsseldorf: Electricity meter

- Kom.Passion: Düsseldorf: Scope 3 – Commuter survey 2024
- Kom.Passion: Düsseldorf: Scope 3 – Accounting for business travel 2024
- VIMGroup: Hengelo: Heating annual statement 2023/2024
- VIMGroup: Hengelo: Electricity annual statement 2023/2024
- VIMGroup: Hengelo: Water annual statement 2023/2024
- VIMGroup: Hengelo: Scope 3 – Commuter survey 2024
- VIMGroup: Hengelo: Scope 3 – Business travel 2024
- VIMGroup: Hengelo: Scope 3 – Vehicle fleet 2024
- VIMGroup: Hengelo: Scope 3 – Maintenance report for refrigeration systems dated 25 March 2025
- VIMGroup: Munich: District heating SWM – invoice dated 11 March 2024
- VIMGroup: Amsterdam: Gas bills 2023/2024 – Vattenfall
- VIMGroup: Amsterdam: Electricity bills 2023/2024 – Vattenfall
- VIMGroup: Photo – water meter, gas meter, electricity meter
- Lanson: Scope 3 – Accounting for food and beverages 2024
- Lanson: Scope 3 – Accounting for materials 2024
- Lanson: London: Heating annual bill 2023/2024
- Lanson: London: Heat meter E025Ko4483
- Lanson: London: Electricity annual bill 2023/2024
- Lanson: London: Electricity meter E11D02084
- Lanson: London: Cooling system consumption 2023/2024, receipts
- Lanson: London: Castle Water Invoices 2025 for 2024
- Lanson: London: Older model water meter, sealed
- Lanson: London: Scope 3 – Accounting for commuting and home office 2024
- Lanson: London: Scope 3 – Accounting for purchased goods and services 2024
- Lanson: London: Scope 3 – Business travel 2024