

Beyond the Chaos

Ahead of the Curve

How smart
organisations are
de-risking in
uncertain times

Insights from
the advertising
industry

“
The
sustainability
revolution
will be
organic”

“It will arise from the visions, insights, experiments and actions of billions of people. The burden of making it happen is not on the shoulders of any one person or group. No one will get the credit, but everyone can contribute.”

—
Donella Meadows,
Environmental scientist,
educator and author of
Limits to Growth and
Thinking in Systems

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Start here

Step into our latest report *Beyond the Chaos, Ahead of the Curve*. We hope it will help you navigate climate leadership at a moment when conditions – as we approach the end of 2025 – feel more challenging.

This work represents the collective wisdom of 30 individuals across 23 organisations who have generously volunteered their time to help us at Purpose Disruptors explore how the advertising industry can navigate the climate transition.

We also showcase two deep case studies: **Elvis** and **Amplify** – large agencies holding positive environmental and social change at their core. They have generously shared their experiences adopting the best-practice ‘Serviced Emissions framework’ and integrating climate leadership into their organisations – to help mitigate long-term risk and shape a better future. Here’s what they learned along the way.

Change won’t happen overnight. We recognise not every organisation has the same flexibility, capacity or mandate. That’s why we emphasise continuous improvement and cumulative steps as foundational to this approach. What we hope this report demonstrates is simple: If two large organisations can show how they’re doing the work, you can, too.

Whether you’re an industry leader, a sustainability practitioner, a CEO or CFO, you can more clearly understand how to apply this in your own world.

The leaders acting now, managing future risk and shaping strategies that fit within planetary boundaries, are the ones defining the future.

“**The leaders acting now, managing future risk and shaping strategies that fit within planetary boundaries, are the ones defining the future.**”

Foreword

Laura Clarke
CEO, ClientEarth

ClientEarth[⊕]

I am, by nature and by choice, an optimist. I believe in the art of the possible and in the power of working with others to create meaningful change. Nowhere is that more necessary than in tackling climate change – the defining challenge of our time.

But optimism does not mean ignoring reality. Climate impacts are accelerating: today, billion-dollar extreme weather events occur every three weeks, disrupting lives, economies and supply chains. For professional services firms – law, finance, consultancy, advertising, architecture – this is not an abstract concern. It is a business risk.

When most people think of climate action, they picture governments, fossil-fuel majors or heavy industry. Few consider the service firms that advise and enable almost every project, transaction and strategy in the global economy. Yet their influence is profound. You can’t do a fossil IPO without lawyers. You can’t build a pipeline without consultants. You can’t scale an EV or sell sustainable housing without advertising and architects.

The UN Secretary-General has called on PR firms to step away from fossil-fuel clients. UN experts have been clear that financing coal, oil and gas expansion must end. For service firms, the highest-carbon clients now represent the greatest commercial, reputational and legal risks.

The challenge – and the opportunity – is to decide what role to play. What impact does your client work have? How can you use your expertise and influence to accelerate the transition rather than entrench the status quo?

Every firm must now ask itself: What does my business look like in a world warmed beyond two degrees? How resilient is my model when supply chains fracture, regulation hardens and investor scrutiny intensifies?

Service firms are deeply tied to global value chains and those chains are at risk if emissions continue to rise. Mitigating that risk is not only about doing the right thing; it is about long-term commercial survival.

The choice is clear: defend the old economy or help design the new one. Those who act with foresight will not just survive, they will thrive.

“**The choice is clear: defend the old economy or help design the new one. Those who act with foresight will not just survive, they will thrive.**”

Beyond the Chaos,

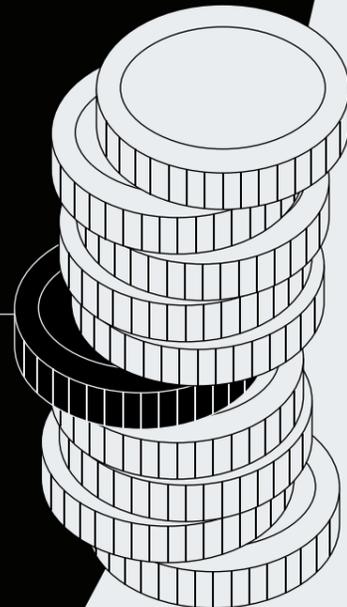
Executive Summary

As the turbulence of politics, technology and the planet intensifies, the advertising industry faces its most decisive moment yet. Political volatility, the rapid advance of artificial intelligence, and accelerating climate disruption are converging to reshape every aspect of business – including advertising.

While agencies have moved at speed to adopt AI – investing billions, reorganising teams and redefining creativity: climate remains under-integrated and under-resourced. It is too often treated as a reputational risk rather than a material business challenge. Yet it is the one force that will determine the boundaries of every market, every supply chain, and every growth plan.

Architects
Public Relations
Lawyers
Accountants
Consultants
Advertisers

=
11%
UK GDP



Planetary Boundaries are Business Boundaries

For agencies, climate risk is not abstract. Every creative brief, media plan, and client portfolio depends on stable natural systems: water, soil, biodiversity, and weather. These systems are under growing strain. When rivers like the Rhine or Mississippi run dry, shipping halts, supply chains collapse. These shocks cascade directly to clients, reshaping budgets, campaigns, and brand priorities overnight.

But advertising's exposure runs deeper still. Agencies don't only rely on these systems; they influence the demand that accelerates their depletion. The narratives, clients, and products the industry promotes directly shape consumption patterns – for better or worse.

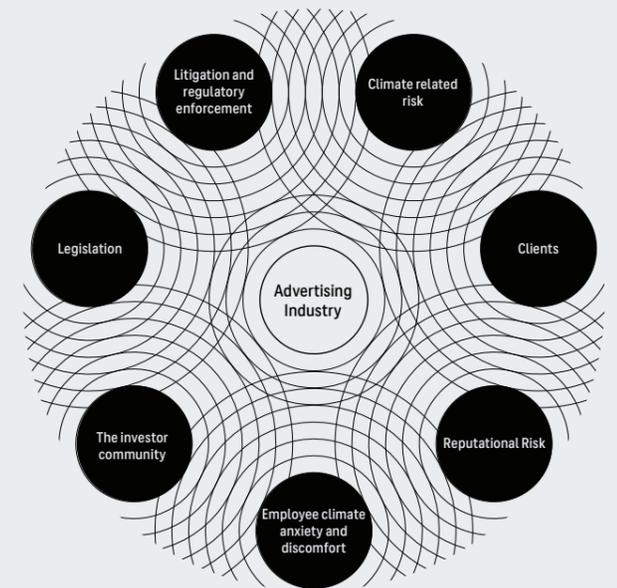
Our previous research revealed that an agency's **Advertised Emissions** – the emissions linked to the uplift in sales driven by advertising – can exceed its operational footprint by more than **40 times**. Put simply: **an agency's real climate risk lives not in its office energy bills, but in its client portfolio.**

The challenge for leaders is clear: understand and manage this influence before it becomes a liability, and turn it into a lever for strategic advantage.

The Surround Sound of Pressure

The industry is increasingly being called to account as regulators, investors, markets and civil society create an intensifying Surround Sound of Pressure to change.

As management excellence is the ability to anticipate and manage foreseeable risks and opportunities, climate change presents a clear blindspot that needs to be addressed



Ahead of the Curve

Serviced Emissions: A Framework for Managing Influence

The question is no longer *if* the industry will change, but *how* it will manage that change.

Developed by **Oxford Net Zero** and **Race to Zero**, the **Serviced Emissions Framework** helps professional service firms, including law, accounting, business management, PR and Advertising – that represent \$1 trillion of the global economy – understand how to reduce risk while creating value.

In parallel, **Purpose Disruptors** has been developing a nuanced application of the framework for the advertising sector – helping agencies understand their holistic impact and put a number on it. This is where the **Advertised Emissions** methodology comes in: a practical tool that enables agencies to quantify the emissions associated with the uplift in sales their work generates, identify carbon hotspots and risks, embed accountability, and harness their influence for positive impact. It makes influence tangible – and therefore manageable.

“Climate is not a compliance exercise; it is a strategic lever of resilience.”

The framework defines six action areas essential for a well-managed climate transition:

- 1. Understand your status quo**
Map your services and where they connect to emissions.
- 2. Establish governance**
Embed accountability and leadership at the top.
- 3. Integrate climate into due diligence**
Treat climate alongside other risk checks.
- 4. Leverage trusted relationships**
Build climate considerations into briefs and client advice.
- 5. Track progress over time**
Measure and report influence and impact.
- 6. Advocate for system-wide change**
Use your collective voice to create a level playing field.

From Strategy to Practice

Purpose Disruptors' Advertised Emissions Working Group is a cross-industry group of 30 senior leaders from agencies and media owners. In 2025, they tested elements of the Serviced Emissions framework, including mapping their client portfolio to identify exposure to high-carbon categories and using a screening tool to aid client and project selection. Two agencies – **Elvis** and **Amplify** – went further, applying the Serviced Emissions framework and calculating their Advertised Emissions. Their experiences surfaced three essential insights for the sector's path forward.

1 **Revealing Hidden Carbon Dependencies**
Mapping clients uncovers activity that stimulates demand for high-carbon products, making visible business areas most exposed to future regulation, investor scrutiny and shifting consumer preferences. Quantifying these dependencies enables data-driven choices about the future the company wants to create.

2 **Bridging Organisational Silos**
Embedding climate governance in the boardroom - rather than isolating it within sustainability teams - enables organisations to discuss and explore credible, profitable transition pathways internally and with clients.

3 **Building a Continuous Journey**
For Elvis, their Advertised Emissions were roughly 34 times their operational emissions for their top 10 clients. For Amplify, given their business model of physical brand activations, they were 1.5 times. Improving data quality, generating a sharper strategy, and improved action will help reduce these numbers.

Recommendations

1. See climate not as a compliance exercise, but as a **strategic lever of resilience**
2. Use the **Serviced Emissions framework as an industry-wide tool** that can guide your organisation's discussion and response beyond operational emissions
3. **Complete the Serviced Emissions checklist** (see Appendix II) to understand where your organisation sits today (you are likely to be doing more than you think)
4. **Map your client portfolio, by revenue**, to understand exposure to high-carbon sectors and other categories that carry climate-related risks
5. **Calculate your Advertised Emissions** to quantify your current climate impact
6. **Discuss and devise a management plan** to transition the organisation's output towards a business model that thrives in planetary boundaries
7. For large organisations, apply to **join the Advertised Emissions Working Group**

From Risk to Opportunity

The message of this report is simple: climate is not a compliance exercise; it is a strategic lever of resilience. Agencies that integrate it into their governance, client strategies, and creative decision-making will be the ones to thrive in a rapidly changing marketplace.

Advertising possesses both the creative power and the cultural reach to accelerate the shift toward low-carbon lifestyles and to redefine what aspiration looks like in a world of planetary limits.

Those who act now, embedding climate intelligence into the heart of their business, will not only protect their future but help shape one.

**“The greatest
danger in times of
turbulence**

**is not the
turbulence;**

Section 1

Context

**it is to act with
yesterday’s logic.”**

—
Peter Drucker, The Father of Modern Management

What does it mean to apply logic in a time defined by irrationality?

2025 has been a year of relentless upheaval. Political instability, market volatility, and rapid advances in artificial intelligence have forced businesses into a state of constant adaptation. Every sector is balancing short-term survival with long-term strategic positioning.

For the advertising industry, three forces dominate the landscape: politics, AI, and climate. But the response to each could not be more uneven.

Political change has driven retrenchment. In the wake of populist and protectionist swings, some agencies have quietly scaled back DE&I efforts and dialled down climate commitments, citing “cultural headwinds” and “client sensitivities.”

AI, by contrast, has triggered full-scale transformation. The industry has mobilised at speed, investing billions to rewire its operating models around data, machine learning, and automation. WPP alone is spending over £300 million a year on AI¹, declaring it “fundamental to the future of the business.” Entire workflows are being reengineered, creative roles are being redefined, and agencies are reorganising to keep pace with what’s widely regarded as an existential technological shift.

The energy is undeniable, and logical. AI is both threat and opportunity, and agencies are racing to stay relevant in a world where Meta’s “infinite creation model”² promises full campaign automation from a single image and budget. GroupM now forecasts that by 2025, 73% of all global ad spend will be programmatic³. Unimaginable just five years ago.

But while AI has sparked a strategic revolution, the response to climate risk remains tepid. Despite being an equally existential threat — one that will reshape client markets, operating costs, and business models far more profoundly — the climate crisis is often treated as a compliance topic rather than a defining strategic challenge.

The irony runs deep. AI’s very rise is colliding with planetary limits: the explosion in data processing is driving exponential increases in energy and water consumption. Each leap in computational power demands more electricity, more cooling, more extraction — feeding the same systems that accelerate ecological strain.

And yet, the industry continues to see AI as progress and climate as politics. One represents opportunity; the other, inconvenience.

“Only 13% of companies have pulled back on sustainability commitments, while many more are staying the course or even strengthening their position.”

“While AI has sparked a strategic revolution, the response to climate risk remains tepid.”

The irony is exacerbated when we look at a more nuanced picture of the business market. Whilst headlines seem clear: Corporate ESG is retreating⁴ — with sustainability under political fire⁵, and coalitions dissolving⁶, but the reality is more complex. Yet, under closer examination, a more nuanced picture emerges: Harvard Business Review⁷ ranked 75 global companies on where they stand on sustainability commitments. Only 13% of companies have pulled back, while many more are staying the course or even strengthening their position. Yet the advertising sector — running counter to the global business picture — is stalling⁸. IPG broke its own “industry first” climate policy to work with a fossil-fuel client⁹. This year WPP was reported to the OECD for contradicting previously declared climate commitments through its work with high-carbon clients¹⁰.

This report argues that this imbalance represents a profound leadership oversight.

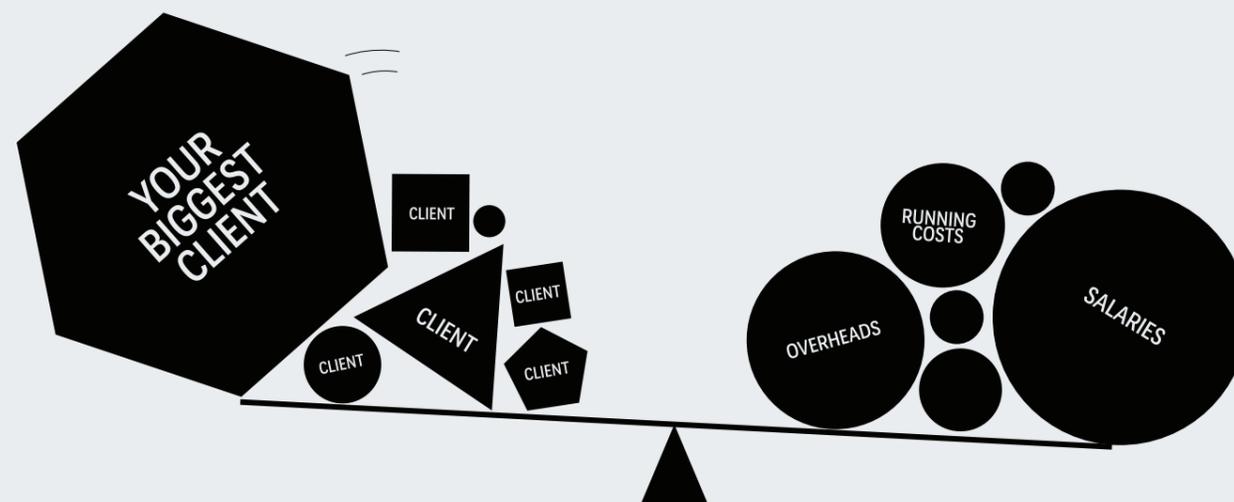
If the industry can move at lightning speed to restructure itself around AI, it can, and must, do the same for climate. Because unlike AI, which is a technological disruption, climate is a systemic one. It underpins every market, every client, and every act of creation. And it will not wait for politics or innovation to catch up.

When your largest client becomes your riskiest one

We came across a thought experiment offered by Izzy Fenwick, founder of Futureful, at an annual leadership conference and it couldn’t be more relevant.

Imagine this scenario: your revenue as an agency, media owner or digital platform depends heavily on one flagship client. But now, that client’s sector is in structural decline. They are losing their social licence to operate, facing consumer backlash and are under growing regulatory scrutiny.

Figure 1:
The client-revenue dependency risk



“If the industry can move at lightning speed to restructure itself around AI, it can, and must, do the same for climate.”

They account for a significant share of your income and you're locked into a three-year contract. The business development pipeline is thin and you can't pitch for similar clients because the entire sector faces the same headwinds.

Replacing them won't be easy. Building an equivalent relationship from scratch would take millions of pounds of investment and years of effort – with no guarantee of success.

Any competent board would recognise the danger: this client is not just a revenue stream, but a concentration risk that could undermine the future of your business.

“Over half the world's businesses depend on nature”

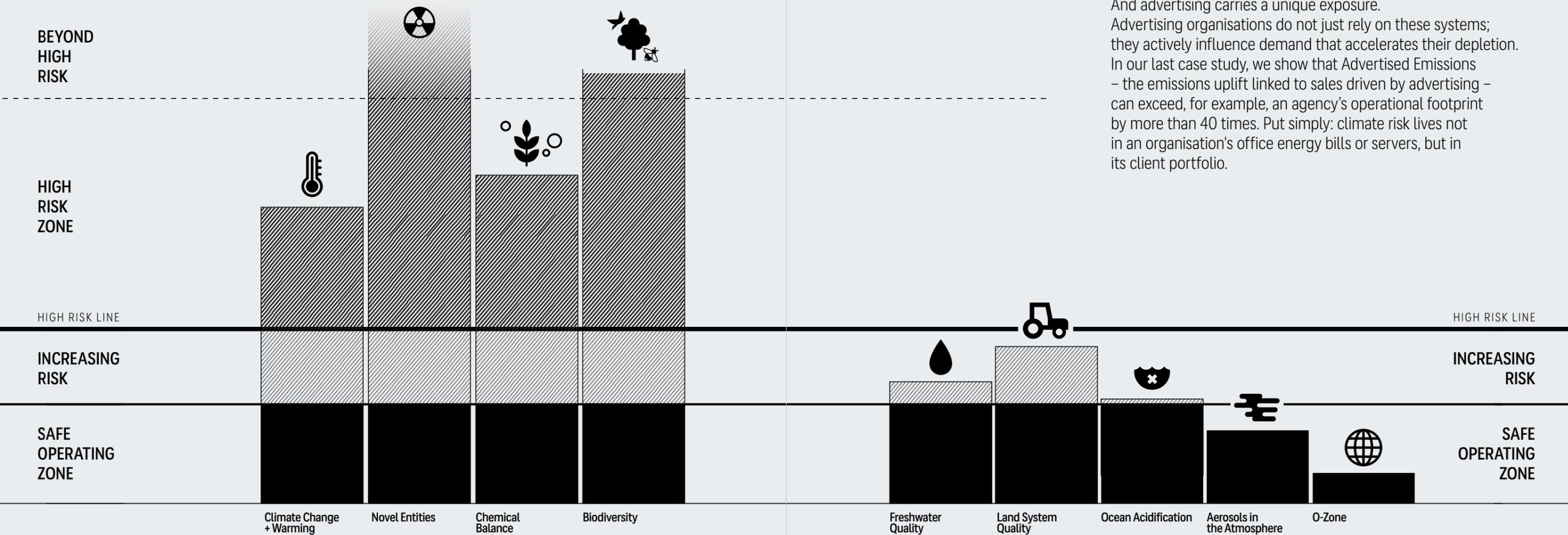
Planetary boundaries are business boundaries
This scenario mirrors the systemic risk that businesses across the advertising ecosystem now carry. An agency, media owner or digital platform's client portfolio ultimately depends on its relationship with nature. Clean water, stable weather, fertile soil, biodiversity: these are the world's most essential suppliers.

Over half the world's businesses are dependent on nature¹¹. Today, billion-dollar extreme weather events strike every three weeks¹² in the US alone, compared with every four months 40 years ago. Climate-related trade disruptions already cost the global economy **\$81 billion annually**¹³, rising to at least **\$122 billion** when knock-on effects are counted.

For advertising organisations, this isn't an abstract problem. When extreme weather dries up rivers like the Rhine¹⁴, Mississippi¹⁵ and Yangtze¹⁶, shipping halts. When flooding shuts factories in Slovenia¹⁷ or Chennai¹⁸, supply chains buckle. These risks reverberate through the very clients they serve, affecting budgets, strategies and campaigns.

And advertising carries a unique exposure. Advertising organisations do not just rely on these systems; they actively influence demand that accelerates their depletion. In our last case study, we show that Advertised Emissions – the emissions uplift linked to sales driven by advertising – can exceed, for example, an agency's operational footprint by more than 40 times. Put simply: climate risk lives not in an organisation's office energy bills or servers, but in its client portfolio.

Figure 2:
Planetary boundaries



The surround-sound of pressure:

Beyond the physical limits of the planet, advertising organisations face mounting pressure from multiple directions. Regulation is ramping up, with the [International Court of Justice having ruled that states have a legal duty to regulate emissions¹⁹](#), including those facilitated by private actors, putting advertising squarely in the frame for future claims. Courts in the Netherlands have [upheld fossil-fuel advertising bans²⁰](#), while [France has taken aim at ultra-fast fashion²¹](#) with landmark advertising restrictions introduced in 2025.

Investors are not far behind. At WPP's AGM this year²² shareholders demanded answers on exposure to high-carbon clients like BP, signalling that climate risk is now boardroom business. Markets are also shifting: [Transport for London excluded Accenture from its tender process²³](#) after it abandoned DEI commitments, showing that values are becoming a competitive factor for brands.

These are just a small handful of examples indicating the direction of travel.

Each of these signals alone might be seen as manageable. Together, they create a surround sound of pressure that is impossible to ignore. The message is clear: advertising cannot insulate itself from the climate transition indefinitely. Advertising organisations that prepare now will face it as an opportunity, not a crisis.

Why now?

Some will argue that the current political climate makes bold action on sustainability untenable. But history tells a different story. Organisations and industries that wait for perfect clarity inevitably find themselves scrambling during moments of transition. Consider the businesses that underestimated the cultural impact of Black Lives Matter or that failed to anticipate how quickly digital would remake media. Each shift sorted winners from losers with brutal efficiency.

The climate transition will be no different – but with stakes that dwarf previous disruptions.

The tipping point is not a question of if. It's a question of who will be positioned to thrive when it arrives. And here lies the essence of strategic excellence: the ability to anticipate and manage foreseeable risks and opportunities, irrespective of the political cycle of the day.

“**The message is clear: advertising cannot insulate itself from the climate transition indefinitely**”

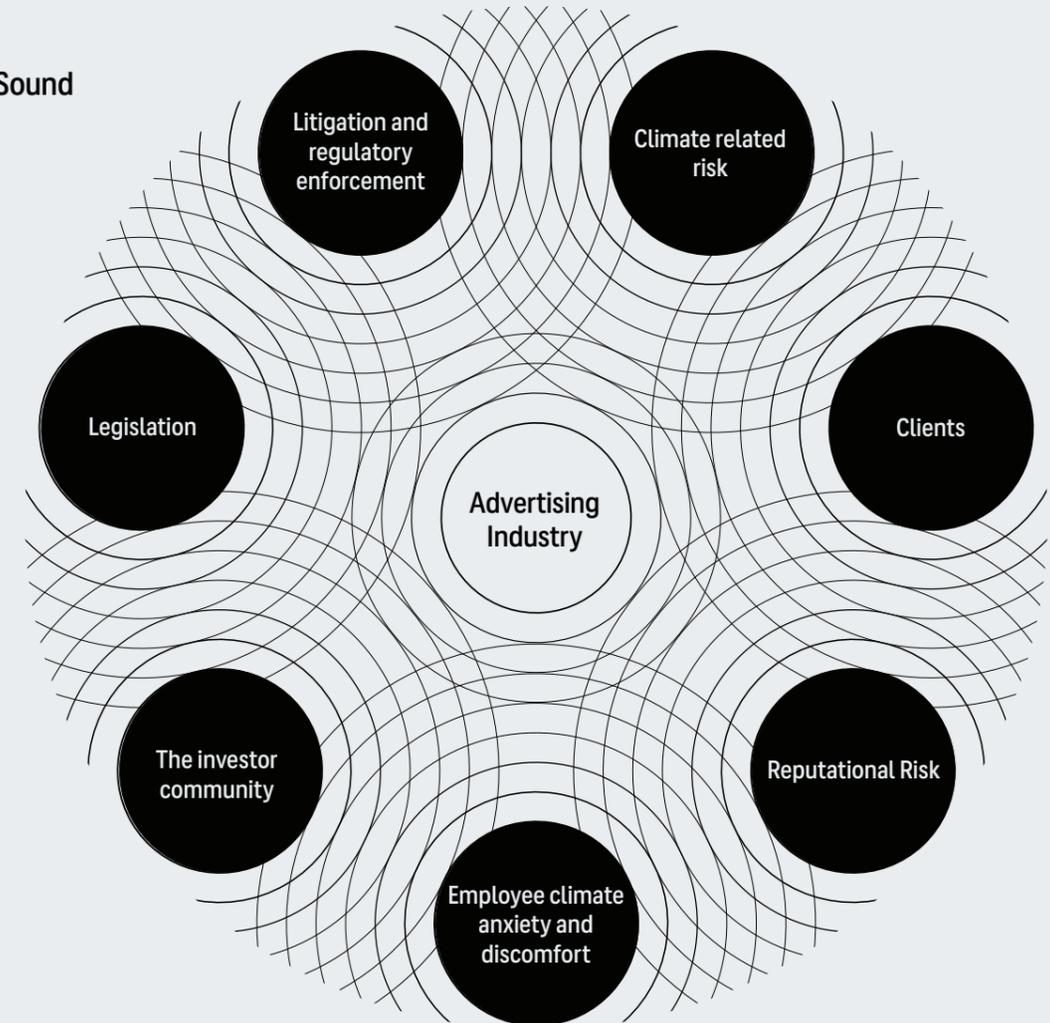
Leading beyond the chaos

This report is a tool for big organisations in the advertising, media, marketing and communications sector who want to mitigate risk and thrive in the future. It demonstrates how two agencies – Amplify and Elvis – have made a different choice. They are not waiting for permission, perfect conditions or political alignment. They are measuring their Advertised Emissions and beginning to reorient their businesses accordingly. They are doing it because it represents sound strategic judgement in a rapidly changing landscape.

They recognise that in times of fundamental transition, the greatest risk is failure to understand what is coming in the next decade and adjust your trajectory accordingly.

The choice is crystallised with unusual clarity: cling to yesterday's logic and absorb escalating risks or step beyond the chaos, get ahead of the curve and secure the tipping-point advantage.

Figure 3:
The Surround Sound of Pressure



**Change is
still**

Section 2

**Serviced Emissions:
An opportunity to
shape the future
of the professional
services sector**

Alexis McGivern,
Head of Stakeholder
Engagement,
Oxford Net Zero

possible

The collision ahead: profit-first models vs. planetary limits

Emissions have continued to rise despite escalating climate-change impacts, as well as global efforts to address them.

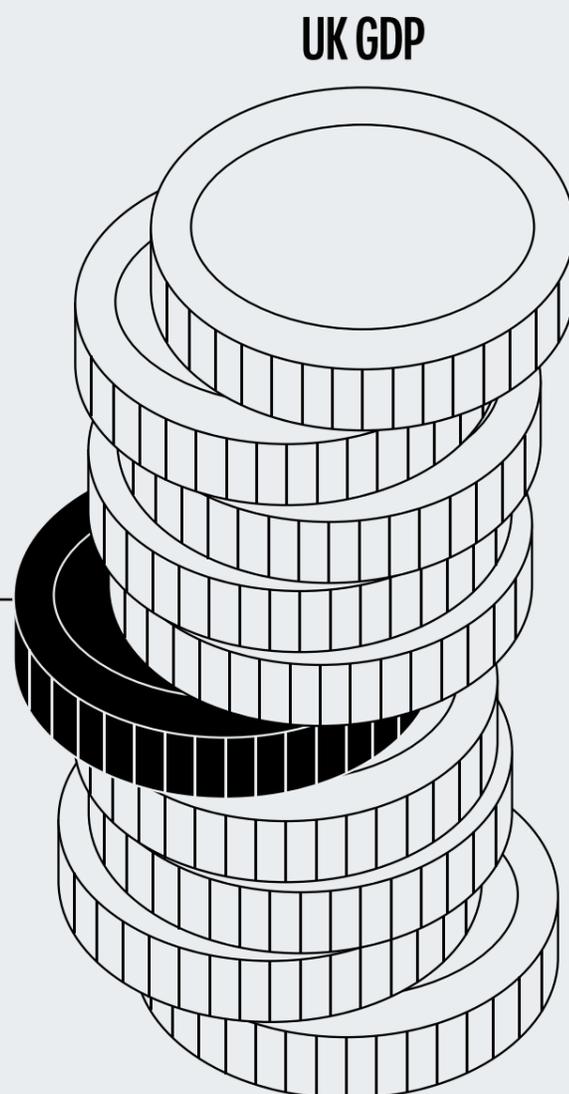
As per the [2024 UNEP Emissions Gap²⁴](#) report emissions increased by 1.3% from 2022 to 2023. UNEP warns that under current policies, the world is on track to warm up by 3.1 degrees by 2100, with debilitating impacts on people, planet and economies. Yet change is still possible.

Every sector must act and professional services providers (PSPs) can be true game-changers in this transition. With the capacity to influence decisions across thousands of companies worldwide, PSPs are uniquely positioned to turn ambition into action and accelerate the transition to net zero. PSPs, [representing 11% of the UK's GDP²⁵](#), are among the most trusted advisors to business and government.

Figure 4:
Professional Service Providers (PSPs) represent 11% UK GDP

11%

Architects
Public Relations
Lawyers
Accountants
Consultants
Advertisers



“By shaping strategies, advising leaders and guiding laggards, every brief, contract or decision becomes a lever; one that can either accelerate or delay the global transition to net zero.”

Every day, advertisers, lawyers, management consultants and other professionals leverage their expertise, knowledge and connections to deliver results for clients, shaping decisions that ripple across the economy. That influence makes PSPs a powerful yet under-recognised lever for advancing climate leadership. As we see climate-change impacts intensifying, and as the world races to build a just and sustainable economy within planetary limits, PSPs stand at a defining crossroads: continue enabling high-carbon, status quo industries or channel their expertise towards building a fair and sustainable world. While PSPs have already demonstrated leadership in driving best practices in climate action, others are facing increasing pressure to reconsider their role and impact. With their reach and impact, PSPs are uniquely positioned to help deliver a well-managed, fair and prosperous transition to net zero and to become central architects of the economy of the future.

The concept of Serviced Emissions emerged from the professional services sector itself, reflecting a desire to clarify PSPs' role in shaping and crafting a world within planetary boundaries. While traditional carbon accounting for PSPs has focused on operational footprints from travel or office energy consumption, Serviced Emissions capture the far greater influence PSPs exert through their client work. By shaping strategies, advising leaders and guiding laggards, every brief, contract or decision becomes a lever; one that can either accelerate or delay the global transition to net zero.

The Serviced Emissions framework, published in 2024, represents a natural next step in the evolution of carbon accounting and climate action, echoing the precedent of [financed emissions²⁶](#) in the financial sector. Just as banks and investors were called to account for the activities they enable, so too must PSPs reckon with the emissions they enable in their legal counsel, strategic advice, communications strategies and beyond.

An encouraging sign is that PSPs across all sectors comprise highly skilled and capable professionals who are well-placed to leverage this opportunity. Importantly, advancing action on Serviced Emissions is not only essential for the planet, but strategically beneficial for PSPs themselves. It offers an opportunity for PSPs to enhance their brand value, client relationships and talent attraction, while staying ahead of legal, financial and reputational risks.

Influence in the landscape: not captured in today's carbon accounting

Existing guidance and standards, such as the GHG Protocol and the Science Based Targets Initiative, have so far focused on operational emissions for PSPs, important contributions that rightly help reduce the sector's direct influence. Yet, this narrow scope leaves untapped the powerful lever at PSPs' disposal: their influence through client work. Recognising and incorporating this broader dimension would better reflect PSPs' true impact, both in accelerating and, often, delaying the global transition to net zero. Initiatives like Ad Net Zero, for example, have taken valuable steps by encouraging firms to get their own house in order. The next opportunity is to expand that ambition, ensuring that the same expertise and efforts applied internally to operational emissions is directed outward to the shaping of client portfolios and strategies. Doing so would resolve the current paradox: firms can appear net-zero aligned operationally while still advising on fossil-fuel-intensive projects.

Campaign groups like [Clean Creatives](#)²⁷, [Law Students for Climate Accountability](#)²⁸ and [former Microsoft employees](#)²⁹ have drawn attention to this gap, highlighting how firms enable new emissions while facing limited public scrutiny or consequences. Moreover, we are increasingly seeing PSPs embroiled in controversy over inherent conflicts of interest by advising on both sides of the transition: recent analysis from climate NGO ARIA has shown, for instance, that Danish consulting firm [Ramboll](#) was hired by [both the European Chemicals Agency \(ECHA\)](#)³⁰ and firms lobbying to weaken the bans. [Edelman](#), a PR agency that is uniquely reliant on fossil-fuel clients, is the official media partner of COP30³¹. This dual role highlights the complexity of the landscape, but also the opportunity for PSPs to bring coherence, integrity and ambition to climate action.

Embedding Serviced Emissions into standards would close this blind spot, ensuring firms are recognised not just for incremental operational progress, but for the real-world influence they wield.

“Talent is increasingly voting with their feet. In the UK, 30% of workers would change jobs if they found their employer was acting unsustainably, ”

Signals of change: why a shift in the PSP sector is inevitable

The PSP sector has shown time and time again that it can adapt quickly when the context demands. Industries facing scrutiny in the past, such as tobacco advertising, were reshaped once the evidence of harm became clear, leading to a ban on tobacco advertising across several countries, including [across the EU](#),³² [Australia](#),³³ [Saudi Arabia](#)³⁴ and the [UK](#).³⁵

More recently, geopolitics have prompted rapid change: Russia's invasion of Ukraine prompted a swift and largely coordinated [mass exit by PSPs](#),³⁶ including advertising agencies such as [WPP](#), [IPG](#), [Publicis](#),³⁷ [Omnicom](#) and [Dentsu](#),³⁸ while governments like the UK moved to restrict Russian access to [UK professional services](#)³⁹ as part of ongoing sanctions. The UK's Solicitors Regulation Authority, whose mandate is to protect clients, even noted it was 'highly unlikely'⁴⁰ to get involved where a firm dropped a client for such ethical reasons, even where it was not on the official UK sanctions list, reinforcing the precedent for value-based decision-making.

More recently, several PSPs have come under fire for their work related to the genocide in Palestine, including [BCG's](#)⁴¹ work in supporting the controversial Israel- and US-backed Gaza aid distribution scheme [Gaza Humanitarian Foundation](#) and PR firm [Stagwell's](#)⁴² planned research and campaign to sanitise Israel's reputational damage. Their involvement in this work has raised questions and scrutiny over alignment with human-rights principles and long-term stakeholder trust. These moments highlight two crucial truths: there is a growing expectation that PSPs apply the same due diligence on social and environmental issues as they do on financial or legal risk, and they also have the agility and influence to reshape practices to shifting expectations.

Today, the drivers of change are even broader. Talent is increasingly voting with their feet. In the UK, [30% of workers would change jobs if they found their employer was acting unsustainably](#),⁴³ while 73% of workers would not apply to a company found to be greenwashing its environmental credentials. Internal dissent is becoming harder to ignore: in 2021, more than [1,100 McKinsey staff signed a letter to senior management pledging to refuse work with fossil-fuel firms](#),⁴⁴ calling for consistency between the firm's values and its client portfolio.

Clients and stakeholders are increasingly asking the same. [The Global Climate and Health Alliance](#)⁴⁵ has recently demonstrated leadership in the health sector. More than 75 organisations representing 12 million health professionals worldwide have signed on to the [Fossil-Free Health Commitment](#), committing to saying no to ad and PR agencies that work with the fossil-fuel sector.

“Signals are clear: influence through client work is becoming a part of the accountability landscape ”

“Ad and PR agencies do not earn as much from fossil-fuel clients as often imagined.”

At the same time, legal and regulatory expectations are rising: in June 2023, Multnomah County, Oregon, sued Exxon Mobil for \$1.55 billion for its role in climate disinformation for climate-change damages from extreme heat in the county, naming McKinsey as a co-defendant in the case. The firm was accused of co-operating with Exxon Mobil on “a scheme to rapaciously sell fossil-fuel products and deceptively promote them as harmless to the environment.”⁴⁶ This follows a precedent set in the opioid crisis lawsuits against Purdue Pharma, where McKinsey was named as a co-defendant and settled for \$650 million on criminal charges of conspiring to misbrand a drug and obstructing justice.⁴⁷ Earlier this year, WPP, the world’s largest advertising firm, faced a legal complaint to the OECD on the grounds that it violated key corporate guidelines on climate and human rights.⁴⁸ As of 2024, WPP had a higher number of fossil-fuel industry contracts than its major ad industry rivals,⁴⁹ according to the database maintained by the campaign group Clean Creatives. Signals are clear: influence through client work is becoming a part of the accountability landscape and a unified approach from the sector is required to keep a level playing field. Firms that fail to adapt will be exposed as watchdogs, regulators and courts sharpen their scrutiny.

The business case is also clear. Research by Clean Creatives shows that fossil-fuel clients may represent a smaller share of future growth for the ad and PR sector than previously assumed, reducing the risk of transition. Put simply, ad and PR agencies do not earn as much from fossil-fuel clients as often imagined. Clean Creatives’ 2025 report⁵⁰ highlights that the world’s top oil companies account for less than 1% of the global ad market, i.e. about \$1 billion a year out of a \$1.08 trillion market.

Additionally, these high-carbon industries are often financially exposed to liabilities, including from stranded assets. Oil and gas companies face unstable revenues due to volatile prices, but as the net-zero transition accelerates, lower prices and reduced output are expected to make their business less profitable, while also increasing the risk of stranded assets (IEA, 2023⁵¹). As per Carbon Tracker, over \$1 trillion of oil and gas assets could become stranded as a result of climate policy action and a rise in alternative energy sources (Carbon Tracker, 2022⁵²). Therefore, not only is there an ethical and environmental case for transitioning away from the fossil-fuel industry, but there are also clear financial and strategic reasons for ad and PR agencies to do so.

Seen together, these shifts reveal not just risks but also opportunities. By moving beyond the narrow operational lens and towards client-facing influence, PSPs can position themselves as leaders in a new era of accountability – one where influence is recognised as central to risk management, talent attraction and retention, and long-term competitiveness. Far from being defensive and reactive, forward-looking firms have the chance to shape the future of their sector and the global transition to net zero.

“Not only is there an ethical and environmental case for transitioning away from the fossil-fuel industry, but there are also clear financial and strategic reasons for ad and PR agencies to do so.”

Serviced Emissions: an opportunity to leverage access and impact

Recognising a critical gap in the climate-action landscape, the Race to Zero campaign, a global initiative to rally climate leadership from non-state actors like businesses, cities, regions and investors, and Oxford Net Zero, a research group at the University of Oxford, brought together a working group in 2023, made up of PSPs, to determine best practice guidance for such firms. This collaboration resulted in the [Catalysing Climate Action report, which serves as Serviced Emissions guidelines](#)⁵³ for curious PSPs.

For forward-looking, leading PSPs, embracing Serviced Emissions is not just about accountability, but offers a strategic advantage. Our continuous improvement model, published in our initial report in 2024, lays out a pathway for PSPs to engage with a gradual but deliberate shift away from extractive industries and towards climate-solutions portfolios.

1

Understand your status quo

Map the services you provide and where they connect to emissions.

2

Establish governance

Appoint leadership to oversee Serviced Emissions and embed accountability at the top

3

Integrate climate into due diligence

Treat climate risks alongside other standard checks, such as modern slavery.

4

Leverage trusted relationships

Ensure climate considerations are built into client briefs and advice.

5

Track your progress a cross time

Develop metrics to measure and report on influence and impact.

6

Advocate for system-wide change

Use your collective voice to help create a level playing field across the sector.

Guidelines identify six core areas of action:

Together, these principles move PSPs beyond the narrow lens of operational footprints to recognise their two circles of impact: both the emissions they generate directly and the far greater influence they exert through client work.

Oxford Net Zero partnered with phenomenal leadership across multiple professional services sectors: **Purpose Disruptors** the

“**No one PSP can solve them alone: progress will require collaboration across firms, industries and standards-setters**”

originators of the Advertised Emissions methodology, whose support was foundational to the development of the Serviced Emissions action areas, **Creatives for Climate**, a global network of more than 7,000 creative professionals, has integrated Serviced Emissions into its Ethical Agency Alliance guidelines, demonstrating great leadership in high-ambition, agile, often independently owned agencies. **Legal Charter 1.5** has joined the Hub to consolidate and further its work on measuring and managing Advised Emissions in a sector where the right to representation is king. **The Exponential Roadmap Initiative** has been pulling together a range of management consultancy firms to map work against the Professional Services Matrix, helping these firms contextualise their portfolios.

Challenges and open questions

The transition to a Serviced Emissions approach raises tensions that must be addressed collectively. These challenges are opportunities to innovate, experiment and set new norms for the sector. No one PSP can solve them alone: progress will require collaboration across firms, industries and standards-setters. The leadership requirement for PSPs is to acknowledge and accept the tensions that exist between having a profit-first model and the planetary consequence of some client work. It requires spaces that prioritise honesty and openness, ideally between peers. The Purpose Disruptors' Advertised Emissions Working Group, whose members have provided valuable input into this groundbreaking report, is one such space. It is a place where leaders in the advertising industry ask important questions, such as:

- **How will we measure and manage Serviced Emissions? What tools, metrics and inventories will allow us to capture 'influence' across such diverse client work?**
- **What counts as 'climate-aligned' work? How will we draw clear boundaries in portfolios that span many sectors, including many grey areas?**
- **How do we balance competitive pressures? If one firm turns down a high-carbon contract, how do we ensure others do not simply step in, repeating the same patterns we've seen in past areas like divestment?**

These are not simply theoretical questions. They are ones that our community of practice, which now represents dozens of different PSP firms, are grappling with to jointly define the role of PSPs in the economy of the future.

Looking ahead

Looking ahead, there are encouraging signs of hope and momentum. On 16 October 2025, Oxford Net Zero launched the Serviced Emissions Hub to integrate the concept of Serviced Emissions into mainstream professional practice and governance frameworks. The Hub builds on the work of the Oxford Net Zero and Race to Zero convened expert working group (2023-24), which developed the first guidance on how professional service providers (PSPs) can engage with Serviced Emissions.

The Hub represents a coalition of firms committed to experimenting with these six action areas, sharing lessons learned and building collective momentum. By convening across law, consulting, advertising and PR, the Hub demonstrates that Serviced Emissions are not just a conceptual framework, but rather a practical tool for aligning professional services with a just and prosperous net-zero transition.

The Hub aims to build cross-sectoral understanding of how PSPs can take accountability for their Serviced Emissions; develop sector-specific guidance for implementation; advance new academic research at the University of Oxford and beyond; and support integration of Serviced Emissions into global standards. It aims to equip PSPs and their clients with the tools to measure, report and act on their Serviced Emissions and thus enable them to seize the strategic opportunity to enhance brand value, strengthen client relationships and attract top talent, while staying ahead of legal, financial and reputational risks.

Functioning as a centre for coordination, consultation and capacity-building, the Serviced Emissions Hub will bridge science, policy and practice to ensure that Serviced Emissions become a cornerstone of net-zero governance.

“**Serviced Emissions are not just a conceptual framework, but rather a practical tool for aligning PSPs with a just and prosperous net-zero transition.**”

A collective opportunity for change:

A tidal wave of accountability is coming for the professional services sector. Instead of change happening in siloes and driven firm by firm, the opportunity lies in convening collectively, establishing shared standards, leveraging influence together and learning together.

**From
risk**

Section 3

Taking Serviced
Emissions into
advertising

**to
opportunity**

Taking Serviced Emissions into advertising

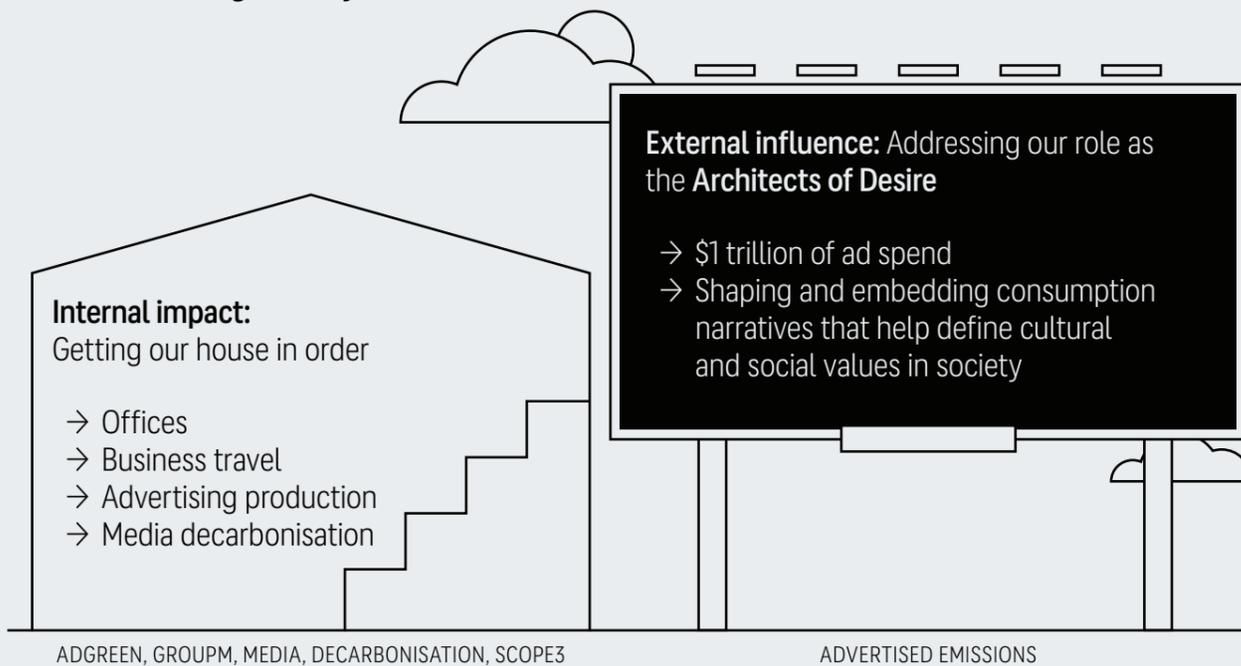
The previous section explored the unique role professional services play in shaping the climate transition. Here, we turn specifically to advertising.

Advertising doesn't just reflect demand; it helps to create it. The more ads we see, the more we buy, and the more emissions are generated. That influence makes the industry's true climate impact far larger than the emissions from its offices, studios or media buys.

In 2021, Purpose Disruptors developed a methodology – Advertised Emissions – to measure the missing metric. The advertising industry's holistic emissions. In more technical terms: The emissions linked to the sales uplift of products and services, which advertising drives.

Working with econometrics specialists Magic Numbers, we quantified the scale: in 2019, the UK advertising industry's campaigns added 186m tonnes of CO₂, equivalent to increasing the annual carbon footprint of every UK citizen by 28%.

Figure 5: Evolving the Climate Ambition of the Advertising Industry:



Advertised Emissions

=

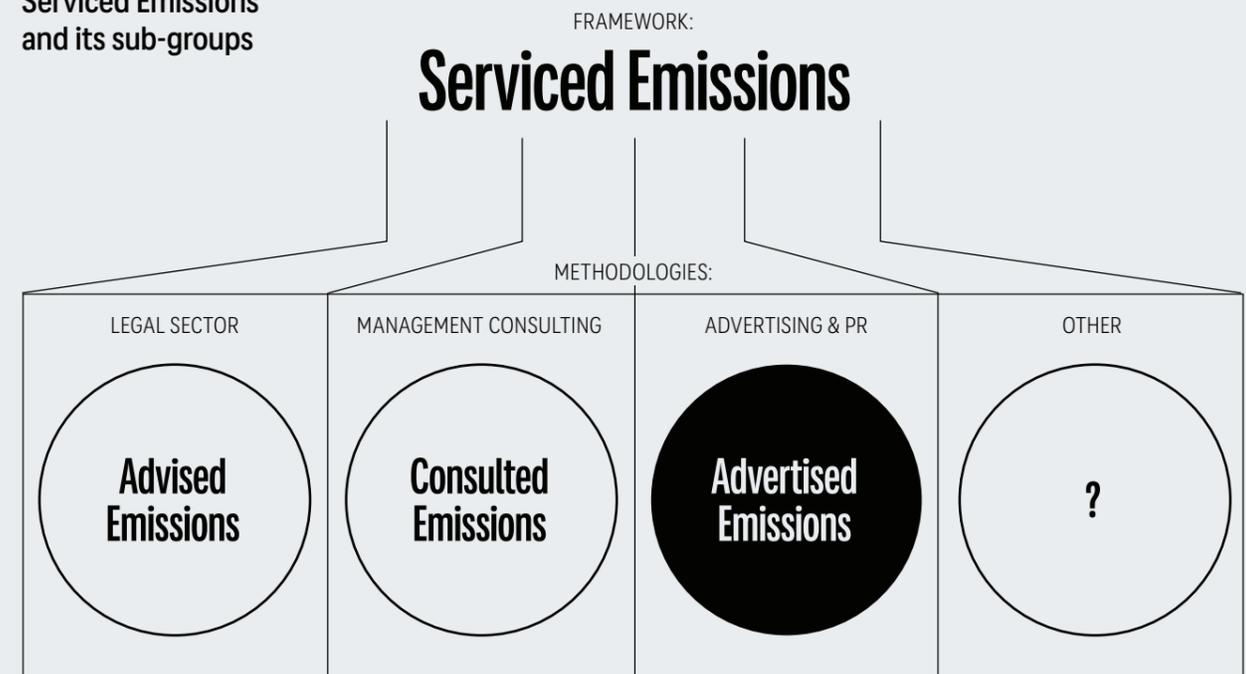
Adspend × ROI × Carbon Intensity of Sales

The concept was quickly recognised by the UNFCCC Race to Zero as a leadership practice and is now being developed, with support from Innovate UK, into a global standard.

This work helped lay the foundation for the Serviced Emissions framework, developed by Oxford Net Zero and Race to Zero. The framework extends the same logic across all professional services, and goes further to define six key action areas that play a critical role in driving down emissions (see Section 2).

Serviced Emissions enables organisations to measure, manage, and reduce the downstream impacts of their work – turning influence into accountability. Aligning with the framework provides agencies, media owners, and digital platforms with a structured pathway to move beyond measurement. It connects governance, risk management, client due diligence, and project selection, giving organisations a truly whole-company approach to transition.

Figure 6: Serviced Emissions and its sub-groups



The idea of Advertised Emissions was inspired by Financed Emissions,⁵⁴ a similar idea already embedded within the global finance industry.

Financed Emissions are “the GHG emissions associated with a financial institution’s loans and investments in a reporting year”. Borrowing from finance, we collaborated with econometrics agency Magic Numbers to publish our first Advertised Emissions report in 2021, launched at COP26 in Glasgow.

The landmark report revealed that Advertised Emissions from the UK advertising industry added more than 186m tonnes of CO2 to the atmosphere in 2019 – the equivalent of adding an extra 28% to the annual carbon footprint of every single person in the country.

The concept gained global traction as a tool for driving awareness of the impact of advertising on the acceleration of the climate emergency. In June 2022, the concept was adopted as Leadership Practice by the UNFCCC Race to Zero for its member organisations.

“**Advertised Emissions from the UK advertising industry added more than 186m tonnes of CO2 to the atmosphere in 2019.**”

Race to Zero is the largest-ever alliance committed to achieving net-zero carbon emissions by 2050 at the latest. Representing 50% of global GDP, Race to Zero members include WPP, Dentsu, IPG, Havas (London) and Publicis. An updated Advertised Emissions report was presented at COP27 in Egypt, continuing to highlight the important role advertising can play in addressing unsustainable consumption.

In 2022, we were asked to join an expert review group working on a pioneering initiative convened by Race to Zero and Oxford Net Zero. Its purpose was to catalyse the role of professional service providers in the net-zero transition, which culminated in the idea of Serviced Emissions launched at COP28 in Abu Dhabi.

In 2024, we published Advertising’s Evolutionary Moment⁵⁵ – a sister report to Serviced Emissions, showcasing two case studies from climate pioneers M&C Saatchi and OLIVER.

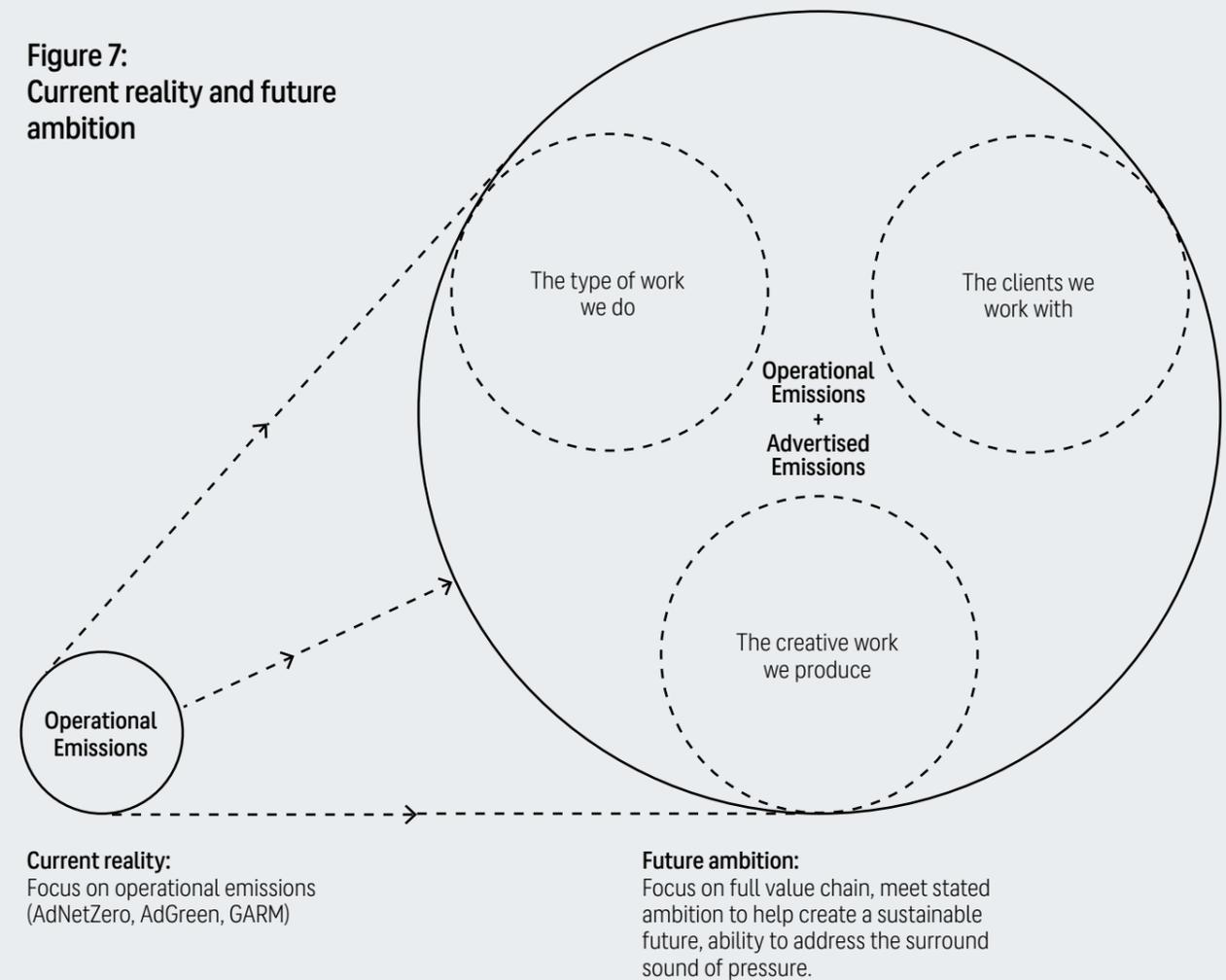
The UK government, through UKRI’s Innovate UK, is currently funding a 30-month Knowledge Transfer Partnership with the University of Portsmouth to help develop the Advertised Emissions methodology into a global standard.

In 2025, Novotopia,⁵⁶ an advertising industry collective, published a launch report for Advertised Emissions in Germany.

“**Serviced Emissions gives agencies a whole-company approach to transition.**”

Over the next two years, our goal is to refine Advertised Emissions into a methodology robust enough to sit within global industry standards, ensuring it can be deployed, adopted and scaled across the sector. This work is aligned with Oxford Net Zero’s Serviced Emissions framework and supported by a Knowledge Transfer Partnership with the University of Portsmouth (part-funded by UKRI Innovate UK) to strengthen the academic rigour and credibility of the approach.

Figure 7:
Current reality and future ambition



Risks for the advertising industry

For the advertising and creative industries to thrive in the long term, they need to be aware of the external shifts and prepare to act strategically. Climate-related risks can impact the advertising industry from many perspectives, but what does that mean in practice? We outline a few below:

Transition risks: relate to the risks associated with transitioning to a lower-carbon economy, which may entail extensive policy, legal, technology and market changes to address mitigation and adaptation requirements related to climate change. These include:

- **Greenwashing litigation:** ads making unsubstantiated environmental claims can trigger lawsuits, fines or bans.
- **Policy and regulatory tightening:** advertising organisations will face growing likelihood of regulatory scrutiny because of stricter rules around carbon accountability (e.g. CSRD, EU Green Claims Directive, UK ASA rules).
- **Revenue loss:** high-carbon industries (fossil-fuel, aviation, fast fashion) face reputational and regulatory headwinds; advertising organisations dependent on them may lose revenue.
- **Market shift:** consumer preferences moving towards sustainable products may make high-carbon advertising less effective or even damaging. This might have a minor impact in the short term, but as consumers are becoming more discerning, the demand for transparency and accountability will increase.
- **Investor pressure:** advertising groups may face scrutiny from shareholders on climate-aligned revenue streams. As evidenced by the recent line of questioning at the [WPP AGM⁵⁸](#) (2025).
- **Civil society pressure:** NGOs and citizen groups bringing collective complaints about misleading advertising.

Reputational risks: agencies and other ad organisations are increasingly exposed to reputational challenges if they work with high-carbon clients.

- **Credibility gap and a public backlash:** advertising organisations risk being seen as enablers of fossil-fuel or other high-carbon industries, which could lead to losing credibility, a public backlash or at the very least negative press and social campaigns.

“For the advertising and creative industries to thrive in the long term, they need to be aware of the external shifts and prepare to act strategically.”

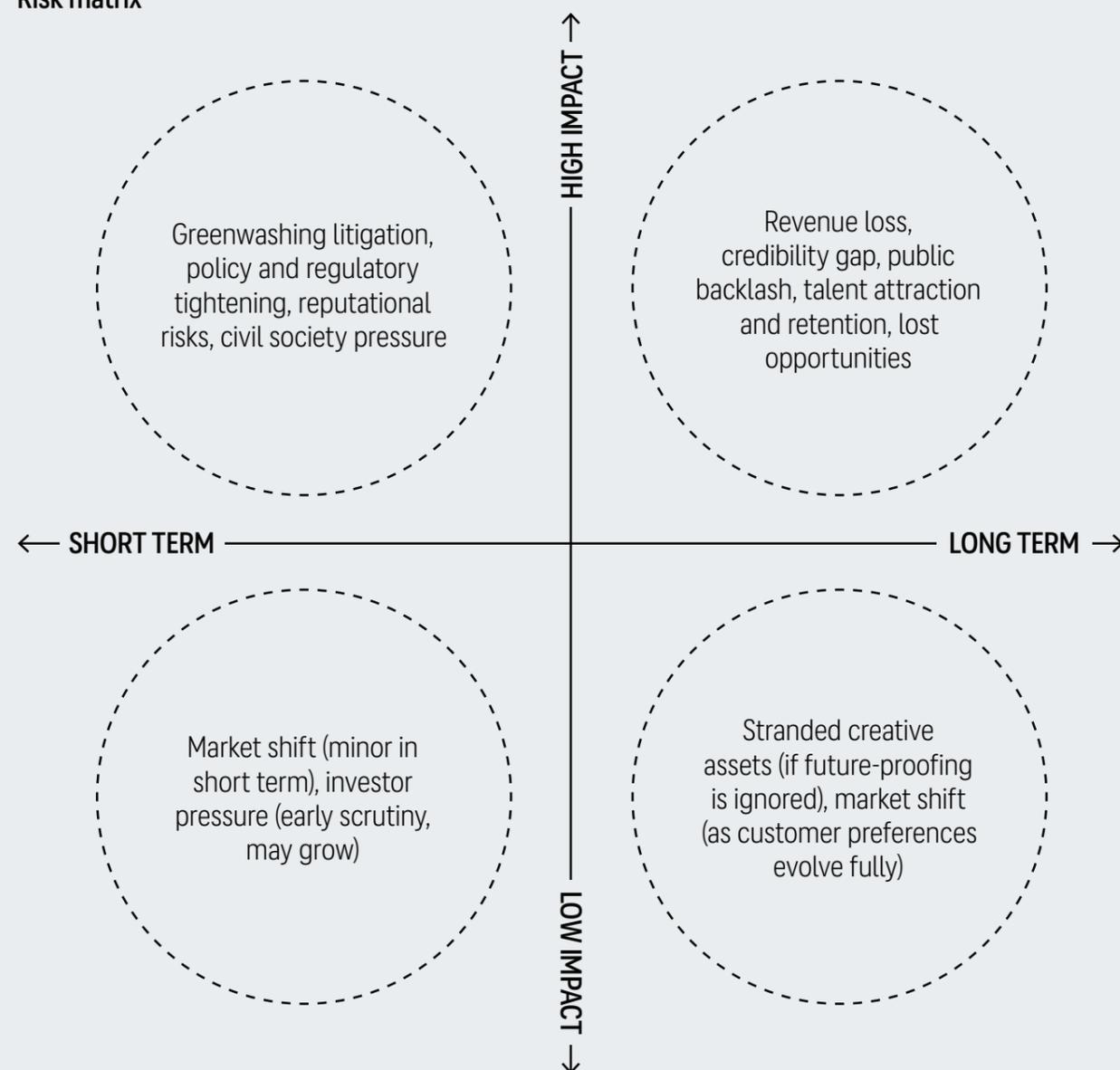
“Agencies and other ad organisations are increasingly exposed to reputational challenges if they work with high-carbon clients.”

- **Talent attraction and retention:** advertising organisations will find it harder to recruit and retain talent; they may even be seen as climate laggards as more and more people look to have meaningful impact and more purpose-driven careers.

Strategic risks: relate to risks that may stop an ad organisation from achieving its goals or meeting its targets, such as:

- **Lost opportunities:** agencies that have not prepared for or can't pivot towards low-carbon brands miss out on growth sectors due to short-term thinking and lack of capability to meet new and growing demand.
- **Stranded creative assets:** campaigns built on unsustainable narratives may quickly become obsolete as the sectors the organisation is working for starts to decline.

Figure 8:
Risk matrix



From risk to opportunity

Engaging with Advertised Emissions and aligning with the Serviced Emissions framework gives agencies a clear path forward. It turns climate risk into a driver of resilience and creativity, while also opening new growth opportunities in low-carbon sectors. It reframes climate not as a compliance burden, but as core to the industry's future relevance.

Advertising has always defined what is desirable. In a time of climate breakdown, it can help reset the narrative of the “good life” – away from over-consumption and towards thriving within planetary boundaries. By embracing this shift, agencies don't just protect their licence to operate; they position themselves to lead.

“For agencies, this isn't just about responsibility, it's about opportunity. If we fail to get on the front foot with Serviced Emissions, we won't just fall behind, we'll be left behind. We are in a competitive market and we need to start to consider the broader climate impact that our influence has, and act to reduce it. If we don't start to use our influence to help clients connect their climate transition plans to their consumers, someone else will. We need to take the same proactive approach as the Chinese have taken to the renewable energy market – foresee the change and take action to dominate the market. The opportunity to shape solutions for the world's leading businesses starts with a clear, data-driven understanding of where we stand today. Advertised Emissions is the missing measure. It's not just about accountability, it's the foundation for leadership and long-term advantage”

- **Ben Essen**, Global Chief Strategy Officer, Iris

“The advertising industry has a big influence in normalising behaviours and shaping what's desirable, so it has a huge role to play in supporting the climate transition. The Serviced Emissions framework is a framework that helps the industry navigate this transition by understanding the potential opportunities and risks. It goes beyond just thinking about operational emissions to consider the core of the advertising business, namely the impact of the work done for clients.”

- **Julie Richards**, Director of Sustainability and Operational Transformation, The Guardian

“Advertising can help reset the narrative of a “good life” from over-consumption and towards thriving within planetary boundaries.”

“If we don't start to use our influence to help clients connect their climate transition plans to their consumers, someone else will.”

—
Ben Essen,
Global Chief Strategy Officer, Iris

Academic Point of View:

Advertising at the inflection point

Dr. Karen Middleton
University of Portsmouth



Drivers to adopt Serviced and Advertised Emissions

Across sectors, climate governance has expanded beyond operational footprints to include the indirect impacts of professional services. Banks now account for Financed Emissions and insurers for Insured Emissions. For advertising, the relevant concept is Advertised Emissions: the greenhouse gases associated with consumption that is stimulated by advertising^{59 60} (Kite et al., 2023; Rajan & McGivern, 2024).

From an academic perspective, there are several drivers that make adoption of this framework inevitable.

First is scientific credibility. Our recent study across eight European economies from 1999 to 2023 found a positive and significant relationship between national advertising spend and consumption-related carbon emissions (CCO₂), particularly in higher-emission contexts. This empirical evidence underscores that advertising is not just a cultural force, but a measurable driver of demand-side emissions.

Second is policy alignment. Disclosure frameworks such as the Task Force on Climate-related Financial Disclosures (TCFD) and the EU Corporate Sustainability Reporting Directive increasingly expect organisations to map and disclose indirect emissions. For advertising, failing to account for Advertised Emissions is likely to increase risk from regulatory gaps and accusations of greenwashing.

Third is market and reputational risk. Cities including Amsterdam, Stockholm, Edinburgh and Sheffield have already introduced restrictions on fossil-fuel and other high-carbon advertising. Without a framework to measure and manage Advertised Emissions, agencies face the real possibility of litigation, bans and consumer backlash.

Finally, there is opportunity. Advertising has a unique set of tools – cultural influence, creative storytelling, behavioural insight – that can accelerate the uptake of low-carbon products and services. Adopting Advertised Emissions metrics positions agencies as proactive partners in climate transition rather than reactive actors.

Looking beyond the chaos: embedding strategic long-term thinking

The advertising industry, like many sectors, faces a turbulent operating environment: economic volatility, political uncertainty, rapid technological shifts and growing climate disruption. In such conditions, there is a temptation to prioritise short-term revenues and client retention. Yet history shows that industries that thrive in times of disruption are those that look beyond immediate turbulence and plan for structural change.

From an academic standpoint, this is about embedding strategic foresight and scenario planning. If advertising is to retain its social licence, it will be increasingly important to anticipate the inevitability of stricter climate governance. This means using Advertised Emissions as a forward-looking tool: mapping portfolio risk, stress-testing business models and guiding shifts in client mix before regulation or public opinion forces the change.

Long-term thinking also means reframing the purpose of advertising effectiveness. At present, return on investment (ROI) is measured in purely financial terms. But as our research shows, ROI also has a carbon dimension: advertising that increases sales also increases emissions. A more future-ready effectiveness model will integrate financial and environmental ROI, linking campaign success to climate-aligned outcomes.

What it means to lead in this space

Leadership here means acting before compulsion. Peer-reviewed, academic research on institutional entrepreneurship shows that industries evolve when leaders within them take proactive steps to reshape norms, rather than waiting for external enforcement⁶¹ (Middleton and Turnbull, 2021).

Leading agencies are already showing what this looks like: testing Advertised Emissions frameworks, disclosing portfolio exposures and engaging with stakeholders on scenario planning. These early movers are demonstrating institutional bravery – redefining industry standards in anticipation of future regulation and societal expectations.

Leadership also involves reframing creativity. Rather than dedicating talent to amplifying demand for high-carbon lifestyles, leading agencies can use the same creative power to normalise sustainable choices, promote sufficiency and build cultural meaning around low-carbon futures. This is not just corporate responsibility; it is also a way to future-proof the relevance of advertising itself.

Reimagining a thriving industry within planetary boundaries

The most important contribution of Advertised Emissions is that it enables advertising to imagine itself not only as a driver of economic growth, but as a participant in ecological governance. By adopting this lens, advertising can redefine what “thriving” means.

From an academic perspective, this reframing resonates with Transformative Advertising Research (TAR), which calls for advertising scholarship and practice to interrogate not just campaign content, but also the systemic role of advertising ecosystems in shaping societal wellbeing^{62 63} (Gurrieri et al., 2022; Hartmann et al., 2023). Embedding Advertised Emissions into industry practice is therefore not just a technical fix, but part of a broader intellectual and institutional shift: understanding advertising as both an arbiter of desire and a lever of climate responsibility.

A thriving advertising industry within planetary boundaries would:



Align business success with climate goals, measuring growth not just in revenue, but in contribution to sustainable consumption.



Embed transparency as standard practice, with Advertised Emissions disclosure becoming part of client reporting and industry benchmarking.



Rebalance portfolios, reducing dependence on high-carbon categories while innovating in areas that accelerate low-carbon transitions.



Retain cultural legitimacy by demonstrating to citizens, regulators and employees that advertising is not part of the problem, but part of the solution.

At COP30, the world will debate pathways to accelerate the transition to a low-carbon economy. Advertising, often overlooked in this debate, is a structural force in shaping consumption demand. Our ongoing research indicates correlations between advertising expenditure and national-level consumption emissions, complementing industry estimates that highlight the scale of Advertised Emissions.

The drivers to adopt Advertised Emissions are clear: scientific credibility, policy alignment, risk mitigation and market opportunity. Looking beyond immediate chaos, the framework provides a means to embed long-term resilience and reimagine the industry’s role. Ultimately, Advertised Emissions offers not just an accounting tool, but a vision: an advertising industry that thrives within planetary boundaries by aligning its cultural and economic power with the urgent imperatives of climate stability and societal wellbeing.

**Real
change
takes**

Section 4

**From guidelines
to practice**

Highlights from working
with industry leaders

**collective
effort**

From guidelines to practice

The Advertised Emissions Working Group was founded on a simple principle: real change takes collective effort.

When we first convened the group in 2022, the goal was to test whether the Advertised Emissions methodology could be applied across brands, media owners and agencies, and to create a draft framework for iteration. That early exploration turned a promising idea into a practical methodology, while exposing the very real challenges of embedding it in a fast-moving, complex industry.

Today, the group brings together leaders from advertising networks, creative and media agencies, media owners, brands and academia, alongside climate experts from Oxford Net Zero and Race to Zero. Together, we are laying the foundations for industry-wide adoption.

From framework to practice

In earlier sections we explored the rationale for Serviced Emissions and how the framework was designed. Here, we turn to practice.

In our last report, *Advertising’s Evolutionary Moment (2024)*,⁶⁴ we profiled two early working-group members – M&C Saatchi and OLIVER – highlighting how they used the Serviced Emissions framework to guide their climate transition plans. In this report, we build on that foundation, sharing insights from our collaboration with members of the Advertised Emissions Working Group: how agencies are starting to embed the framework, what they are learning and where the challenges and opportunities lie.

In this section, we also spotlight two very different organisations: Amplify and Elvis – who are integrating climate transition into the heart of their businesses. Their journeys show how agencies can prepare for long-term climate risk while maintaining both creativity and commercial edge.

Serviced Emissions and the continuous improvement model

As outlined in Section 2, Serviced Emissions was developed to drive consistency and leadership across the professional services ecosystem (including advertising). Purpose Disruptors’ work on Advertised Emissions fed directly into this development, alongside parallel initiatives in law, accountancy and management consulting. The framework is structured around six action areas (see Section 2, p.26 for details) – and this section illustrates what happens when those principles meet practice.

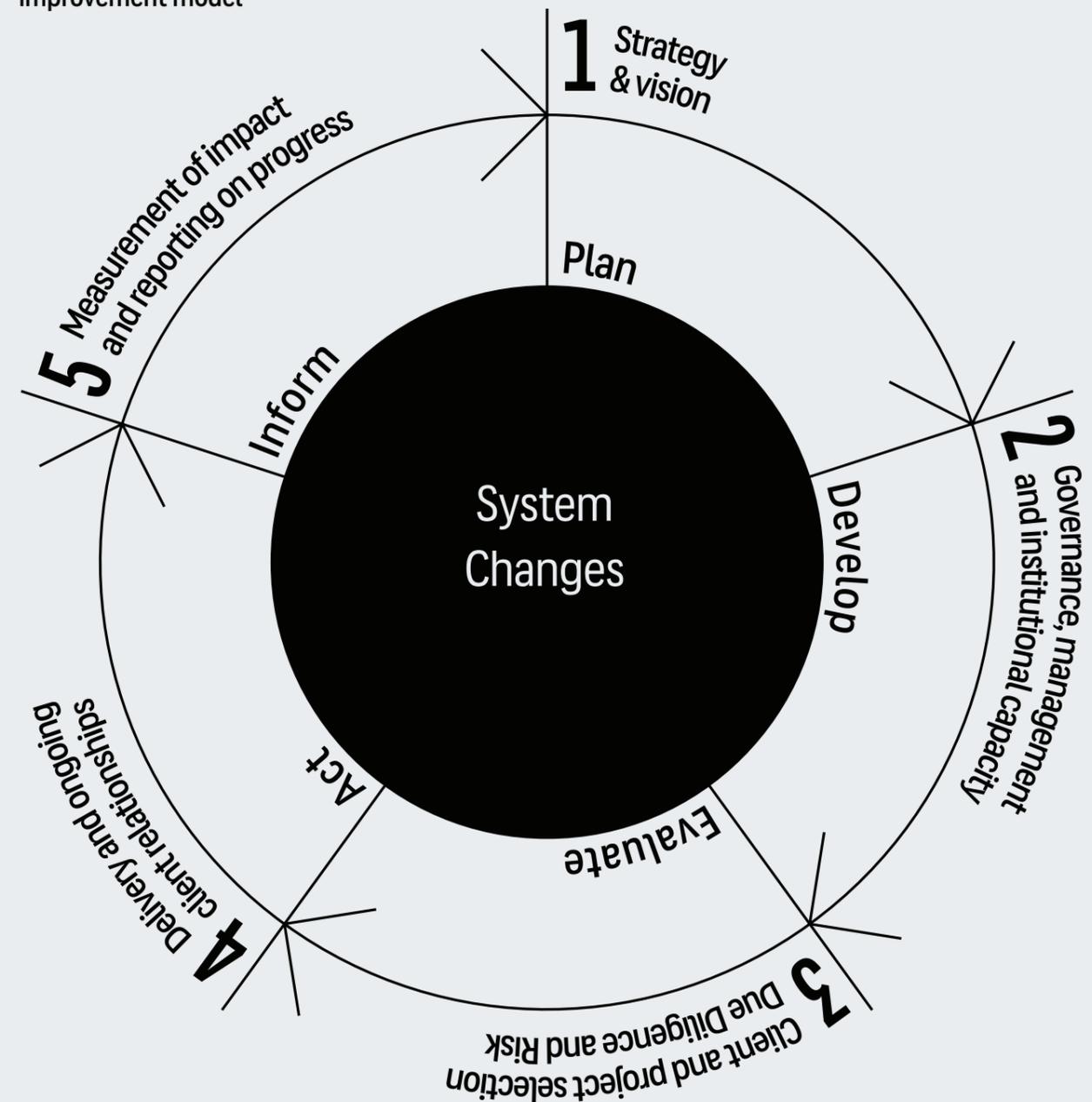
“The case studies show how agencies can prepare for long-term climate risk while maintaining both creativity and commercial edge.”

The Serviced Emissions framework is built around six action areas (see Section 2, p. X for details):

- Strategy & vision
- Governance, management and institutional capacity
- Client and project selection: due diligence and risk
- Delivery and ongoing client relationships
- Measurement of impact and reporting on progress
- System change

Together, these form a Continuous Improvement Model, giving organisations a practical way to assess where they are on their journey and what to do next.

Figure 9:
The continuous improvement model



The four steps advertisers took to embed Serviced Emissions

Working Group members tested the Serviced Emissions framework through four practical steps:

- A**
Understanding the status quo
- B**
Mapping the client portfolio
- C**
Calculating Advertised Emissions
- D**
Considering the client portfolio

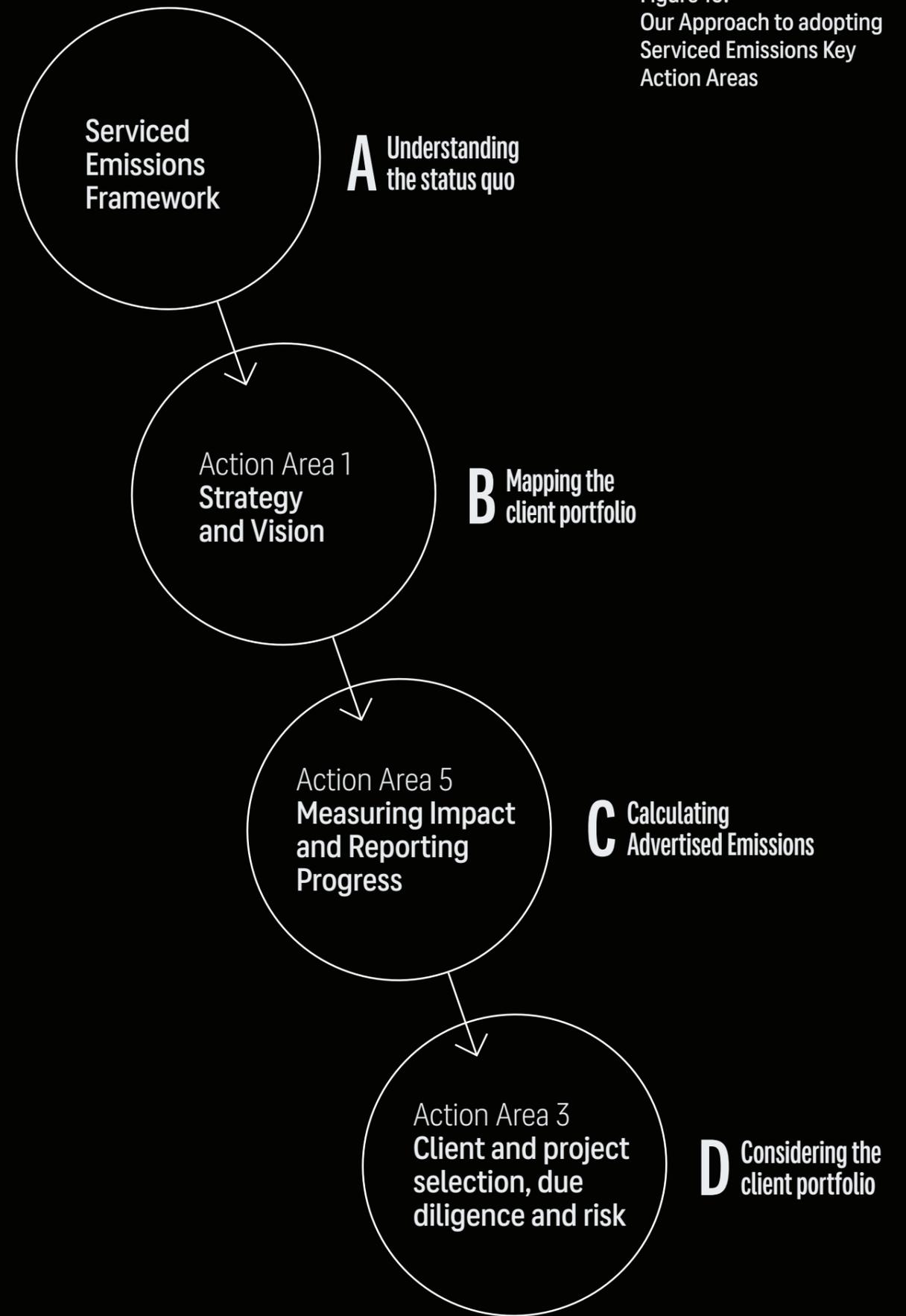
One of the big debates in the industry is about client selection – who advertising organisations should or should not work with and where do we draw that line? The question not only applies to climate ambitions, but extends to other elements that might have a reverse impact on the advertising organisation’s business.

It’s not just an ethical debate; it has real implications on reputation, talent retention and future financial sustainability of the business. With that in mind, we looked at the Serviced Emissions framework through the lens of client selection.

Instead of following the framework step by step, we focused on the sub-actions that felt most relevant for driving impact and shaping decisions around clients and projects. This gave us a way to hone in on the areas that really matter, helping advertising organisations make more consistent choices and navigate trade-offs using a data-driven, dispassionate approach.

“**One of the big debates in the industry is about client selection – who advertising organisations should or should not work with and where do we draw that line?**”

Figure 10:
Our Approach to adopting Serviced Emissions Key Action Areas



A

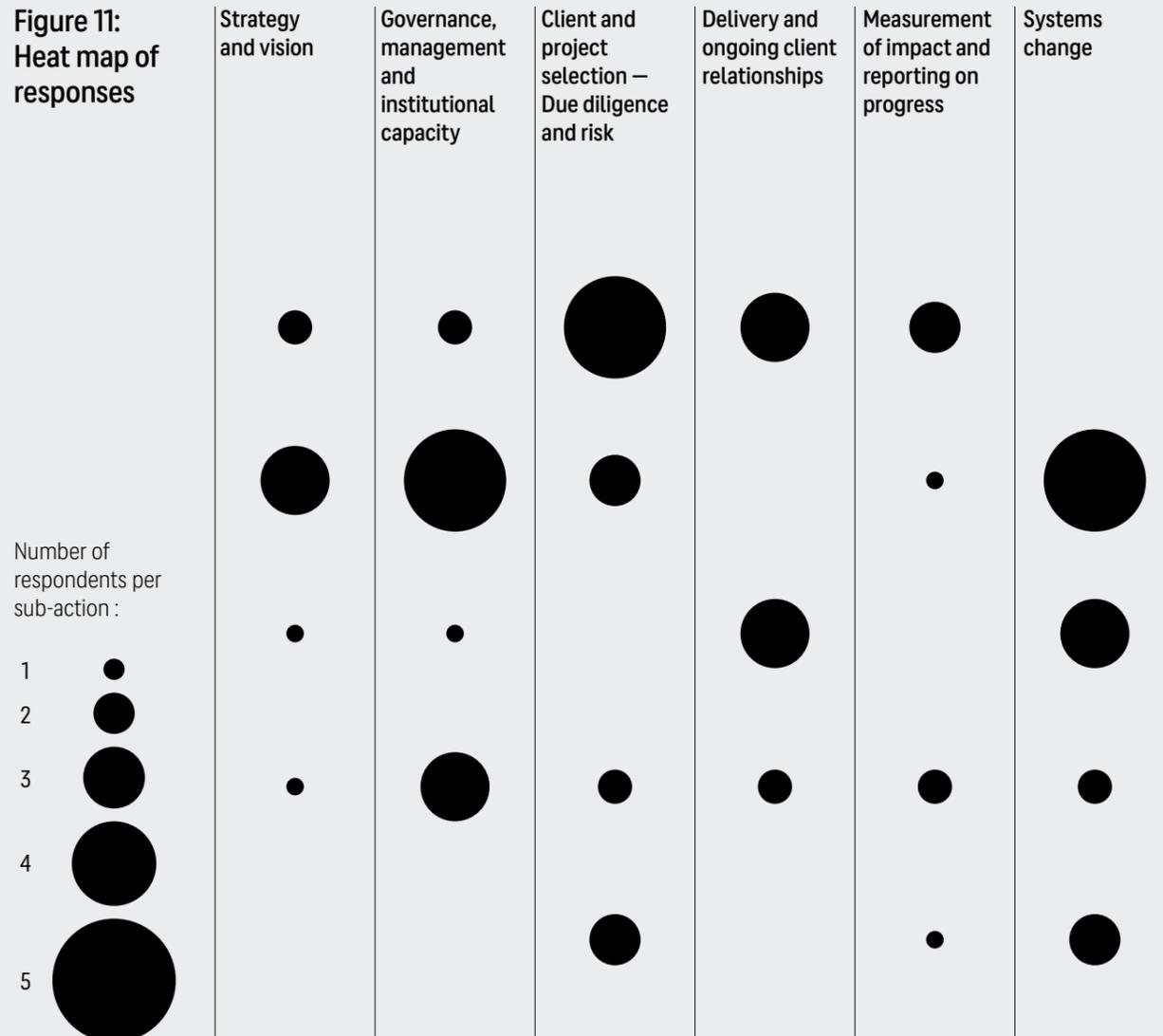
Understanding the status quo

To ground the work and gain a baseline of understanding of how members are approaching the climate transition, members first assessed their organisations against the Serviced Emissions framework using a practical checklist (Appendix II).

Nine agencies and media owners responded, and the anonymised results were shared back with the group. Providing members with a better understanding of the action areas and how the framework can be practically applied within their organisations so that it transitions from an abstract idea to an actionable series of steps.

A heat-map of five action areas and six sub-actions showed where progress was being made and where gaps remain:

Figure 11:
Heat map of responses



“This is a call to action for the advertising and communications sector to embed the Serviced Emissions principles.”

What we learned

- **More progress than expected:** many organisations were already addressing aspects of Serviced Emissions, often through basic risk assessments.
- **Governance gaps remain:** climate leadership oversight is emerging, but no one had yet tied incentives or rewards to climate targets – a key lever for faster progress.
- **Industry-level engagement is high:** agencies are publishing thought pieces, joining collective initiatives and sharing best practice.
- **There’s more work to be done:** significant gaps remain and many organisations have only partially initiated actions. Full integration of climate targets into strategy, incentives into governance, climate considerations into client support and transparent measurement and reporting of Advertised Emissions are still to be addressed.
- **Flexibility is essential** – and the need for the framework to allow for a spectrum of progress rather than having yes/no binary completion to allow for documenting actions that are in progress.

How the checklist helped members

- **“It was a confidence boost”:** the exercise highlighted the breadth of actions already taken, validating the progress made in new initiatives and existing capabilities.
- **Serviced Emissions elevated sustainability conversations with leadership:** having a baseline of understanding helped elevate sustainability conversations within the organisation, showing areas that they could and should be building on.
- **“We have to get our own house in order”:** the exercise highlighted the work that needs to be done today in terms of risk assessments and embedding sustainability and climate considerations into business decision-making and capabilities.

“Starting small and building up capabilities is essential, especially in a global business. The Serviced Emissions framework is a useful baseline for understanding where your organisation is on its journey and what you need to do next for a well-managed climate transition. It is an essential component for effectively managing your business’s financial risks across costs and revenue – and those risks are growing. It is our responsibility to the long-term viability of both our businesses and our clients to lead proactively in this transition. This is a call to action for the advertising and communications sector to embed the Serviced Emissions principles. But we should not let perfect be the enemy of good. Start where you think you can – but, most importantly, start now.”

– **Pamela Noakes**, Group Director of Sustainability, M&C Saatchi

B

Mapping the client portfolio

Mapping client portfolios helped agencies connect Serviced Emissions to **Strategy & vision**. By analysing clients by revenue, sector and risk, organisations could see both carbon hotspots and growth opportunities.

Once group members started to gain a better understanding of the framework and gained a baseline of understanding of their organisation’s climate journey, it was time to dig deeper.

The next suggested action was to map the client portfolio. This aligns with Action Area 1 of the framework (Strategy & vision).

There are multiple tools and approaches available to help complete the mapping.

Three approaches proved useful:

Approach 1: Identify top clients by revenue (e.g. 80-20 rule)

1. Create a list of top 20 clients by revenue within a baseline year (e.g. 2024)
2. Identify sector of each client

Approach 2: Use the client disclosure report (CDR) methodology

Like Option 1, but provides a detailed methodology and categorisation approach using the GICS model.

Approach 3: Map high-revenue/ High-risk clients

1. Identify the high-risk/ material issues that are most significant to the organisation and strategy (n.b. some might have conducted a materiality assessment)
2. Identify high revenue clients
3. Shortlist the clients that are most material to this assessment
4. Identify revenue and sector for each client as per Option 1

What are Client Disclosure Reports?

Client disclosure reporting, or CDR, is an easy-to-use reporting method that helps professional service businesses understand and share their revenue breakdown by industry.

Provided by charity Futerra Solutions Union, client disclosure reporting can be used by any business providing professional services, from creative agencies to accountants or architects, whatever their size or location, to gain valuable insights into their client mix and revenue streams. Clients can request that their agency and media-owner partners complete the CDR to provide enhanced transparency on their existing client relationships.

CDR reports⁶⁵ shows businesses are already benefiting from client disclosure reporting:



Source: Futerra Solutions Union – CDR output

What we learned

- **Mapping a portfolio highlights exposure to high-carbon clients:** mapping highlights parts of the client portfolio that are “at risk” helps agencies understand potential areas of reputational, regulatory or transition-related risks. This enables agencies and media owners to address or monitor exposure rather than be reactive after the fact.
- **Carbon exposure is often smaller than assumed:** a relatively small share of revenue may come from high-carbon clients.
- **Consistent categorisation is a challenge:** agencies used different methods to identify “high-carbon” vs. “sustainable” clients. Agencies have taken initiative and developed their own approaches, we discuss a few in Step 4.
- **Being able to categorise clients also helps “futureproof” the business:** agencies and media owners can become more resilient by shifting the focus of new business development towards low-carbon clients.

How completing the mapping helped members

- **Strategic conversations unlocked:** understanding the client portfolio and revenue being generated from each sector enables real discussions with senior management that can shape decision-making around client engagements and climate targets.
- **Connecting this analysis to strategy is the key:** understanding the baseline and trajectory highlights what needs to be changed. Insights from the mapping allow a more nuanced framing of strategic conversations. It raised questions around what clients agencies want to engage with and how to better appeal to them.

“Good enterprise risk management involves identifying all the threats and opportunities our business faces, both externally and internally. The Serviced Emissions framework, and the creation of our client disclosure report, were invaluable tools to help us understand our readiness to mitigate the threats posed by climate change and, more importantly, the opportunities for us to take a leadership position in the industry. Completing the framework was the groundwork required to create the foundations for change. We now have a clear understanding of the actions we need to take to not only protect our current value, but also to create value for us as a business in the medium to longer-term. This isn’t just about doing the ‘right thing’. This is about doing the things that are right for our business resilience and long-term viability.”

— Paul Elliott, Group Director, Global Operations, Ebiquity

C

Calculating Advertised Emissions

“Last year, we went into this process thinking it would just be a reporting exercise. Instead, we discovered that Serviced Emissions gave us a strategic framework that is actually helping us plan for the future and better understand our client portfolio. Using Advertised Emissions data alongside other insights has helped us look at our work through a new lens, pursue more work that aligns with a low-carbon future, and support our decision to maintain a fossil free client portfolio. For us, it’s not about having perfect data – it’s about having decision-useful data that helps us make progress”

– Lucy Usher, Head of Sustainability, OLIVER

The old business mantra “what gets measured, gets managed” makes Advertised Emissions arguably the most tangible – and most critical – element of the Serviced Emissions framework. It sits at the heart of **Action Area 5: Measurement impact and reporting on progress**.

Advertised Emissions provides a vital metric that allows management teams and investors to see how advertising influences climate risk and opportunity. With support from the University of Portsmouth, we have been refining this methodology with members of the Advertised Emissions Working Group. This work balances early testing with increasing rigour and will continue over the next 18 months. Our findings so far draw from both **qualitative** and **quantitative** research.

Qualitative research: Defining the scope

Feedback from previous work highlighted the need to expand the scope of the calculation beyond paid media. With the group, we agreed on Jeremy Bullmore’s 1975 definition of advertising:

“Any communication, usually paid-for, specifically intended to inform and/or influence one or more people.”

This allows the methodology to encompass a wide range of activities – from paid media to influencer campaigns and sponsorships. By clarifying what counts as “advertising,” we can more accurately define **Adspend** (the first element of the calculation) and ensure the approach applies across different parts of the industry.

The vision is a methodology that works for all advertising organisations, regardless of service type, much like the finance sector developed nuanced methods for different products under a common set of principles

“It’s not about having perfect data – it’s about having decision-useful data that helps us make progress.”

There is debate around the best way to measure the impact of the professional service providers sector and it is no different in advertising. However, the ad industry is notoriously obsessed with measurement: we measure engagement, we measure lifetime value (LTV), we measure conversions and we have awards to celebrate the effectiveness of our work – The IPA Effectiveness Awards. Which is why continued research and testing of ROI data and data proxies are essential if we are to build credible, consistent frameworks that the whole industry can get behind.

Quantitative research: Testing in practice

Alongside definition-setting, we are working with a subset of group members to calculate Advertised Emissions using real-world data. This iterative process looks at each element of the methodology – **Adspend, ROI and GHG emissions data** – to see what is readily available, where proxies can be used and where further research is required.

The biggest challenge so far is **data consistency**. Both ROI and emissions data vary significantly in quality and granularity across agencies. To address this, we have borrowed the idea of a **Data Quality Scorecard (DQS)** from the Financed Emissions methodology. The DQS helps identify gaps, track reliability and guide a strategy for improving data over time.

Rather than trying to address the entire global portfolio all at once, members are starting by calculating Advertised Emissions for a subset of their client portfolios. This approach provides early insights into carbon hotspots and shows how the metric can inform real business decisions.

Calculating Advertised Emissions

Both sit on the creative side of the advertising spectrum, but they deliver very different kinds of work – Elvis via through-the-line campaigns, and Amplify through brand experience and entertainment. This contrast gave us an opportunity to test the methodology across distinct models.

To keep the exercise focused, we didn’t attempt to ‘eat the elephant in one go’. Instead, we calculated Advertised Emissions for a subset of each agency’s portfolio: their top 10 UK clients by revenue. This allowed us to identify carbon hotspots and understand how the data could inform future business decisions. (For an in-depth technical analysis of the process, see Appendix III.)

Figure 12:
Amplify & Elvis have very different portfolios. Amplify are experiential, whereas Elvis create 360 ad campaigns



“**Early wins matter: calculating Advertised Emissions for even a subset of clients revealed carbon hotspots and sparked leadership conversations.**”

The results

Working with two very different agencies was intentional: it broadens the evidence base and provides case studies representing a wider spectrum of businesses. The findings proved incredibly valuable.

- Elvis: As an integrated agency, Elvis found that its Advertised Emissions were 34 times larger than its operational footprint. This mirrors OLIVER’s calculation from last year, which came in at 42 times.
- Amplify: by contrast, Amplify’s model of physical brand activations produced a very different profile. Its Advertised Emissions were 1.5 times its operational footprint. While lower than Elvis, this reflects the significant operational footprint involved in producing live experiences and materials, often delivered globally.

The difference illustrates how business models shape emissions profiles. Elvis, whose work skews towards digital and social campaigns, has relatively low operational emissions (mainly office energy use and limited purchased goods and services), making Advertised Emissions proportionally much higher. Amplify, meanwhile, carries a larger operational footprint due to the production of physical experiences, so the ratio between operational and Advertised Emissions is far smaller. Yet both illustrate how the holistic impact of advertising is larger than the operational footprint of producing the campaigns.

Caveats

As a first iteration of this experiment, we gathered a few insights that will help hone the research in the next iterations:

- **Advertised Emissions, a data point that is useful for internal decision-making and tracking over time,** not as a cross-agency comparison tool.
- Agencies differ in size, client portfolios and types of services delivered, so more research needs to be done before using Advertised Emissions as a comparison tool across organisations.
- The calculations were completed using the best data available now and are viewed as directional; we know where the gaps are and where we need better data.
- More research is needed around ROI to account for the different types of advertising agencies. In this case, data proxies were used based on the **WARC Benchmarking report.**
- Both organisations have committed not to work with fossil-fuel clients and have very few high-carbon clients. That was evident in the total Advertised Emissions of each agency.

“**Advertising influences culture and behaviours, and the industry needs to play its role.**”

What we learned so far

- **Getting your house in order is still very important.**
- **There’s no one-size-fits-all when measuring the impact of advertising:** effectiveness metrics vary across creative, strategy, data and media. More research is needed around ROI as an effective measure of growth and how it can be applied to different advertising services.
- **Early wins matter:** calculating Advertised Emissions for even a subset of clients revealed carbon hotspots and sparked leadership conversations. This isn’t about waiting for the perfect data; it’s about using the data we currently have as a directional guide to gain new insights.
- **The carbon accounting space is an evolving space:** the data is inconsistent as clients start to chart paths to better data collection. A **Data Quality Scorecard** helps identify gaps and track improvements.
- **Agility helps:** large independents showed greater flexibility to test and adapt. We recognise the individuals who want to create change and are preparing for the time when their organisations are ready to make the leap.
- **Beyond compliance:** quantifying risk exposure is not just defensive; it highlights growth opportunities in low-carbon markets.
- **Advertising influences culture and behaviours, and the industry needs to play its role:** it doesn’t matter if it shifts share or drives market growth, the more campaigns created, the more products are sold and behaviours influenced.

How completing the calculation helped members

- **Transitioning away from high-carbon sectors is no easy task,** but being able to quantify the risk exposure is a big step forward.
- **Measuring Advertised Emissions highlights areas of risk** in the client portfolio, as well as the potential revenue loss from clients that face sectoral decline.
- **Quantifying the impact of part of the client portfolio using Advertised Emissions can provide a good indication of the relative impact** of the client portfolio, a good conversation starter with leadership.

“Being part of the serviced emissions working group has been genuinely useful for understanding our client portfolio from a climate risk perspective. We’d already done the hard work on measuring our own operational emissions comprehensively, but this framework has given us better visibility of where different parts of our portfolio sit in terms of transition risk, which supports more informed strategic planning as the market evolves..”

— **Neil Clark**, Chief Sustainability Officer at MSQ

D

Considering the client portfolio

Finally, members turned to how Serviced Emissions can guide client and project selection.

Several tools emerged as a helpful guide:

- **Advertiser Carbon Index:** a seven-question framework developed by Purpose Disruptors and the Working Group as a starting point for the industry to begin embedding climate considerations into the client selection process. (Table 1)
- **Amplify's Screening Tool:** an extract of recommended resources assessing ownership, industry, sustainability commitments, transparency and progress. Amplify continuously updates the list of recommended resources that it uses to inform the questions. (Table 2)
- **Professional Service Matrix (Exponential Roadmap Initiative):** the PSM guides companies in assessing their project portfolios across two key dimensions: the alignment of their clients with the 1.5°C ambition and the potential climate impacts of the projects themselves. This assessment lays the groundwork for integrating climate and nature into business strategies. (Figure 13)

Table 1:
Advertiser Carbon Index:

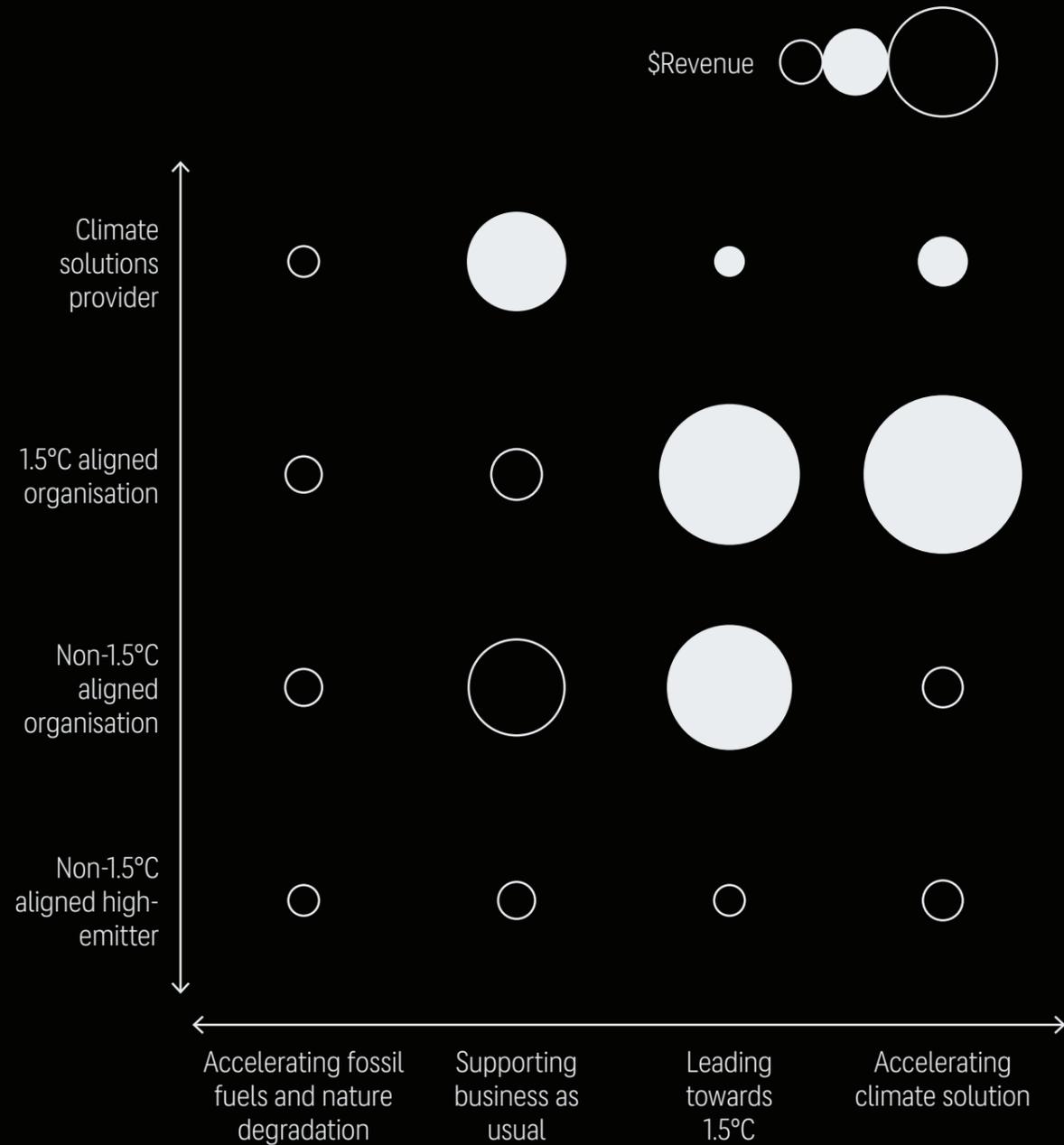
Topic area	Questions
1. Is it a high- or low-carbon company?	<i>What is the company's carbon intensity, relative to the average?</i>
2. Is its business strategy aligned with net zero?	<i>Does the company have science-based targets that align with net zero?</i>
3. Is it doing enough to mitigate its Scope 1, Scope 2 and Scope 3 emissions?	<i>Is the company taking tangible substantive action to reduce its carbon emissions by 50% by 2030?</i>
4. Is it reporting its full impact?	<i>What action is the company taking to reduce overall carbon emissions, which includes its consumption-related emissions?</i>
5. Is it greenwashing?	<i>Is it communicating fairly in line with questions 1-5?</i>
6. Is it being transparent?	<i>Is the company supporting action that runs counter to its climate plans?</i>
7. Is it helping drive the bigger societal shift?	<i>Is the company contributing to the bigger picture – a necessary reduction in consumption-related emissions by 2030?</i>

An extract of the screening tool and some recommended sources are available opposite.

Table 2:
Amplify's Screening Tool (extract)

Topic	Questions to ask	Resources to use
Ownership structure	<p>What is the organisational type? Publicly traded? Privately owned? Subsidiary of publicly traded company? Co-operatively owned?</p> <p>Is the client based in a country that is listed as an authoritarian or hybrid authoritarian regime in the Democracy Index</p>	<p>Democracy Index: https://en.wikipedia.org/wiki/The_Economist_Democracy_Index</p>
Industry	<p>Does it operate in a potentially controversial industry?</p> <p>Is it considered a brand operating in a high-carbon industry?</p> <p>Is it on your red or amber industry list?</p>	<p>Democracy Index: https://en.wikipedia.org/wiki/The_Economist_Democracy_Index</p>
The Brief	<p>Does the brief state any commitment to sustainability, including carbon, waste, biodiversity, nature, measurement, reporting?</p> <p>Does the brief state any commitment to social responsibility, diversity and inclusion or values?</p>	
Transparency	<p>Does it have a publicly available environmental sustainability policy in place?</p> <p>Does it have publicly available environmental sustainability reports published within the past 12-18 months? Does it align with recognised third-party reporting standards?</p>	<p>Should be available on its website</p> <p>Key standards include CSRD, NFRD, GRI, IFRS, B Corp, SDGs, SASB, ISSB, TCFD</p>
Planning	<p>Is it registered with the Science Based Targets Initiative? If yes, has it set near-term, long-term or net-zero targets?</p>	<p>https://sciencebasedtargets.org/companies-taking-action#dashboard</p>
Net zero	<p>Does its business strategy currently align to achieve net zero in 2050 in line with the Paris Agreement? If yes, by when?</p>	<p>https://net0tracker.com/#top</p> <p>https://nzdp.com/home</p> <p>https://climateaction.unfccc.int/</p> <p>https://zerotracker.net/</p>
Progress	<p>Is it included as one of the 2,000 most influential companies by World Benchmarking Alliance? If yes, how does it rank across the relevant benchmarks?</p>	<p>https://www.worldbenchmarkingalliance.org/sdg2000/</p>
ESG rating	<p>Does it have publicly available ESG risk ratings for investment?</p>	<p>https://www.business-humanrights.org/en/companies/?company_name=&sector=&headquarters=&letter=#company_index_form</p> <p>https://www.hrc.org/resources/employers</p> <p>https://globalchildforum.org/global-benchmark-report-2024-the-state-of-childrens-rights-and-business/</p>

Figure 13:
Professional Services Matrix
by ERI



“
Consistency and
transparency matter:
defensible, data-based
client evaluations
are critical.”

What we learned

- **Advertising needs its own client screening lens:** richer, sector-specific criteria beyond sector and revenue.
- **Consistency and transparency matter:** defensible, data-based client evaluations are critical.
- **Due diligence protects and positions:** avoiding reputational risks while unlocking trusted-advisor opportunities.

What the exercise provides to those who took part

- **Structured tools foster dialogue:** providing a framework for transparent, objective discussions with clients and leadership.
- **Opportunity identification:** conversations around climate and sustainability considerations not only flag high-risk clients, but also highlight prospective clients whose values and sustainability initiatives align closely with the agency, supporting strategic growth.

“The development of our screening tool has provided an opportunity for us to have open, transparent conversations about new business opportunities, acting as a resource that forms part of our brief-qualification process. The aim of the tool is to interrogate briefs through a social and environmental lens using externally verified resources and globally recognised standards. It ensures accountability where decisions aren’t black and white – and it highlights clients who are doing positive work in the space and those who closely align with our values as an agency.”

- **Jennie Mossman**, Head of Impact and Responsibility, Amplify

The Elvis climate transition journey

Both **Elvis** and **Amplify** demonstrate what it looks like to hold positive environmental and social change at the core of an agency. While their services differ, both share a clear vision: to use advertising in service of people and the planet. Their stories illustrate not only what is possible today, but also what a climate-aligned future for the industry could look like.

Elvis is a creative advertising agency for ambitious brands. Their mission is to use Unexpected and Unforgettable creativity to help people and brands grow in a better way.

To do this they combine data and insight-led strategic leadership with world-class creativity, to build long term and sustainable value for their clients. At the heart of the agency's success is their collaborative and inclusive approach to people and clients. Elvis believe that the power of creativity and storytelling can change the world for the better, and that they have a responsibility to harness this power, starting with honesty and transparency around their own business.

By combining operational accountability, creative influence, and active industry leadership, Elvis is redefining what a modern advertising agency can do to grow brands responsibly, inspire clients, and contribute to a more sustainable and ethical industry.

“**Employee engagement, integrity, and environmental responsibility are at the core of Elvis' approach.**”

The logo for Elvis, featuring the word "elvis" in a lowercase, bold, white sans-serif font. A small yellow square is positioned above the letter 'i'.

Elvis' Climate Ambitions

Employee engagement, integrity, and environmental responsibility are at the core of Elvis' approach, with B Corp certification serving as a key milestone in the agency's mission to balance profit with people and the planet. This certification reflects a broader ambition to "grow in the right way," recognising that traditional business models are no longer fit for purpose and that agencies have a responsibility to be part of the solution rather than the problem.

Central to Elvis' climate strategy are their clients and partnerships. They have committed as an agency to not work with high-carbon clients and have been an influential voice across the industry, advocating for responsible marketing, championing the ban on fossil fuel advertising and increased diversity and representation in the industry.

The campaigns Elvis delivers for their clients shows how creative talent and storytelling can be used to create social and environmental change. Most notably, the multi-award-winning **The Illegal Blood Bank** work for UNILAD, ultimately helped to bring about a change in the law around blood donation by gay and bisexual men, a key initiative demonstrating Elvis' drive to create positive change.

The journey to Advertised Emissions

As part of their BCorp certification journey, Elvis introduced a number of new initiatives that helped them transform as a business focusing on different parts of their organisation from governance, to community, works and the environment. Initiatives include Greenhouse Gas Emission monitoring, reporting and target setting; the incorporation of environmental impact into decision-making; supply chain transparency; a commitment to regular volunteering; supercharged employee benefits and new training opportunities for staff.

Leadership and influence at industry level:

Elvis has been using its influence and leadership at an industry level to advocate for positive change. As part of its drive to help tackle the climate crisis, the agency has been actively involved with Purpose Disruptors' initiatives such as Ecoeffectiveness, the Great Reset and Advertised Emissions.

In 2025, along with 120 advertising organisations with a combined revenue of more than £500 million from across the advertising industry, including Amplify, The Guardian and Mobsta, Elvis called for, "a national ban on all advertising and sponsorship from fossil fuel companies". The call came ahead of the first ever debate about fossil fuel advertising in the UK Parliament in July 2025.

Transparency: The agency continuously advocates for transparency within their own business operations, across their supply chain and more widely in the advertising industry by:

- **Getting the house in order:** Elvis committed to reporting and monitoring operational emissions using industry tools like Ad Green calculator with a specific focus on production.
- **Reporting climate conflicts:** Elvis committed to sharing their climate conflicts in the form of a client disclosure report as part of the creativeandclimate.com initiative. The report discloses the industries, topics and controversial sectors within the portfolio of clients.
- **Understanding the holistic impact:** Elvis are one of the original members of the Advertised Emissions Working Group, collaborating with Purpose Disruptors and other members of the industry to understand how to better embed Serviced Emissions as a framework and calculation across their organisation.

Empowering employees and building climate and sustainability capabilities: Employee engagement is one of the top priorities at Elvis. Change the Brief Alliance, from Purpose Disruptors, was offered as a climate learning program and a community to promote sustainability in advertising. In addition to IPA and Ad Net Zero courses, employees have the opportunity to engage with Green15, the group-wide ESG collective within the Next 15 group. And they hold monthly discussions around impact work showcases - discussing the best in class examples of creative campaigns in the space.

Embedding climate considerations in client engagements: Elvis uses an ethics scorecard to evaluate whether to pitch for work or take on new clients. This process includes due diligence on ownership structures, geographical operations, emissions commitments, and human rights records. Following dedicated training and other internal programmes, the team feels confident raising questions about the environmental and social impact of campaigns — a practice they refer to as ‘second nature thinking’

Climate considerations are also embedded in the procurement process; Elvis also requires all their suppliers to complete an ESG questionnaire prior to working with them so that they can better understand how they are aligning with Elvis’ values and those who don’t meet the standards they have set for themselves.

In addition to the progress they have made within their organisations; Elvis are advocates at an industry wide level. Elvis partnered with IRIS Global and Purpose Disruptors to co-launch **Ecoeffectiveness** in 2021 off the back of **The Great Reset**, a creative industry movement to embed the positive environmental shifts that have happened during lockdown as THE new normal. Ecoeffectiveness is a framework for measuring the carbon footprint of advertising campaigns and calculating a standardised “Return on CO₂e,” providing actionable insights to reduce emissions and influence industry practice. This was the precursor to Advertised Emissions, and helped launch the concept into the industry.

Since its inception in 2021, Elvis has been a founding member of the Advertised Emissions Working Group, supporting the development of the methodology to help the industry understand the holistic impact of their work with clients.

Elvis have calculated that their Advertised Emissions are roughly 34 times larger than their operational emissions for their top 10 clients.

“**Elvis have been an influential voice across the industry, advocating for responsible marketing, championing the ban on fossil fuel advertising and increased diversity and representation in the industry.**”

“**The concept of advertised emissions is built on the premise of collective responsibility - those within advertising coming together to understand the full picture and address the emission impact the industry has. I believe collaboration is the only way to solve the sizable challenges we face; businesses and individuals will struggle to manage the scale of change necessary alone, both practically and emotionally.**

The working group helps those within it to develop the connections and skills required to meet the challenges ahead and will ultimately lead to a more robust, considered approach through the rich variety of conversations it facilitates.”

— **Caroline Davison,**
Managing Director and Head of Sustainability at Elvis

The Amplify climate transition journey

“Amplify’s evolution from sustainability to responsibility reflects the agency’s belief that sustainability goes beyond environmental efforts to encompass a more holistic approach across people and culture”

Amplify is a global creative agency that specializes in culture and brand experiences, working with brands like Google, Nike, and PlayStation to create campaigns that connect people, brands, and culture through innovative storytelling and integrated experiences.

They have been recognized with awards like Campaign’s Brand Experience Agency of the Decade and Global Brand Experience Agency of the Year over multiple years, with offices in London, New York, Los Angeles, Paris, and Sydney. The agency is also the creative mind behind Young Blood, a research platform focused on modern youth culture and worldbuilding, a brand and culture platform that explores how brand building is evolving.

Leading with responsibility:

Amplify’s evolution from sustainability to responsibility reflects the agency’s belief that sustainability goes beyond environmental efforts and the often restrictive, abstract connotations, instead encompassing a more holistic approach across people and culture and its focus on adopting considered, conscious decision-making to make more responsible choices.

Amplify’s Responsibility and Impact strategy focuses on three strands, people, culture and planet. Their principles are founded on:

- **People:** connecting with, enabling and championing talent, from all walks of life
- **Culture:** creating inspiring, representative and considered work that has a positive impact within culture. And the
- **Environment:** Challenging the status-quo to make more informed sustainable decisions as standard.

AMPLIFY

From an environmental perspective, this manifests in practice through their focus on embracing smarter design and planning as standard. Designing out waste and pollution from the outset and prioritizing the value, longevity and durability of products and materials, especially as a lot of their work centers around delivering cultural and brand experiences.

Some examples of their powerful campaigns include:

- Working with Bloomberg to deliver a climate festival that celebrated the power of collective action. Bringing together a range of climate advocates, the festival created a landscape that made the detail and data of climate action digestible, all with the intention of inspiring action.
- Accurate and targeted carbon and waste data-tracking for clients including Tubi, Yahoo, Google and LEGO. Data is captured in a post-project report, providing recommendations to encourage improvement and identify future opportunities. Post-project reports provide data and learnings on the performance of the project to help build benchmarks and ensure transparency.
- Working with local charities and community groups to give event items a second life and implement sustainable solutions with a lasting social legacy

Amplify is working to bridge the gap between business realities and ambitions to drive meaningful, positive change. Guided by a “work-in-progress” mentality, they remain true to their values while acknowledging that not everything they do is perfect. Open discussion and thoughtful debate around complex or controversial topics are central to their approach, and that includes client work.

What stands out most is their commitment to open discourse and transparency; qualities that are vital in the evolving space of the climate transition, and exactly what is needed to make genuine progress. They have kindly agreed to share their climate transition journey in the spirit of collective learning. They are doing what they can from where they stand to shift the industry towards a more responsible, inclusive and sustainable future.

Amplify’s Climate Ambitions

Amplify has a climate ambition that is not just about getting their house in order and reporting operational emissions targets but also about using their influence to drive positive change through their work and partnerships.

“More and more we are finding our clients, suppliers and the audiences we are speaking to are increasingly seeking solutions to be able to make the more responsible decisions, as well as becoming more savvy at spotting disingenuous claims. Our industry is often criticized for its negative impact and challenged for its lack of actionable solutions to improve its work’s value. At Amplify, we feel passionate about not ‘force fitting’ purpose-led messaging, and instead aim to work collectively as creative problem solvers to find ways to minimise the negative impact our work has on the planet.” - Jonathan Emmins, Founder and Global CEO Amplify

The journey to Serviced Emissions

Amplify shares similar principles to Purpose Disruptors: the need to move the conversation beyond operational emissions towards adopting more responsible decision-making around who to work with and how to measure the impact of creative work and brand experiences on the planet and people.

Amplify have worked to align their environmental targets with tangible outcomes grounded in people and culture. They have publicly committed to support a future in line

with planetary boundaries, and decided as an agency not to work with fossil fuel polluters. More importantly they embody a “work in progress” mindset, which means they are constantly looking for every little inch, every day to improve, adding to a bigger impact.

Amplify’s Environmental strategy holds climate at its core and is grounded in culture and people; a few highlights include:

Empowering people (and clients) through “Greener Experiences”. A cross department team of climate-conscious colleagues, has been set up to champion a more sustainable future for the industry. The group provides a supportive space for anyone at Amplify who is concerned or curious about the climate emergency, while also inspiring change across the workplace, client projects, and personal lives. This is done through awareness, education, and community, as well as embedding experiences and discussions more practically to strengthen sustainable practices into client campaigns and experiences.

Leading and influence at industry level: Amplify’s commitment to a sustainable future for the creative industry is clearly defined by its commitments to social and environmental goals, leading them to becoming a Certified B Corp across all their global offices. Amplify have also committed to not work with fossil fuel clients as part of the Clean Creatives movement and were one of the founding members of isla, an industry body that helps organizations understand, measure and reduce their impact.

“**Amplify embody a “work in progress” mindset, which means they are constantly looking for every little inch, every day to improve, adding to a bigger impact”**

In 2025, Amplify along with 120 advertising organisations with a combined revenue of more than £500 million from across the advertising industry, including Elvis, The Guardian and Mobsta, have called for, “a national ban on all advertising and sponsorship from fossil fuel companies.” The call came ahead of the first ever debate about fossil fuel advertising in the UK Parliament in July 2025.

Embedding transparency into their day to day work: Amplify started by implementing industry tools like AdGreen and Trace to measure and monitor impact of projects in line with the GHG protocol. They were one of the early adopters of isla’s Trace platform, an industry-specific carbon and waste measurement tool used to track data across production, transport, energy and waste, helping Amplify and their clients reduce emissions across brand experiences. By embedding transparency and accountability into processes, this has not only helped them benchmark their emissions, it also ensures that learnings are continually built into future work. By gathering and reporting data, behaviors are influenced and projects are delivered with greater respect for planetary boundaries.

Rethinking the process: Amplify have embedded targeted mitigation plans into their client projects to help find the little wins and innovations that can create the biggest positive impact. By establishing key principles and clear guardrails around areas including materiality, sourcing, efficiencies, durability and waste, it helps teams at Amplify to rethink the process, offering opportunities to question decisions throughout planning, ideation, design and delivery and ultimately help make more informed, sustainable choices. One of the early projects that kick-started Amplify’s mitigation planning approach was for the launch of Sky Glass TV. The project helped reimagination of how experiences can be designed, deployed and measured to redefine sustainable brand experiences through the development of key sustainability targets including transparent

measurement, minimising waste and working with like-minded suppliers who prioritise sustainable, diverse and ethical sourcing practices.

As Amplify progresses through their climate transition journey, they have started considering how to measure the holistic impact of their work with clients. Setting internal targets was a first step to taking responsibility for the impact of the experiences they deliver to clients. Advertised Emissions was one of the ideas that resonated with their approach. Amplify joined the Advertised Emissions Working Group in 2024.

Behind the scenes Amplify set up a climate transition strategy that is built on continuous improvements; and is aligned with the Serviced Emissions framework.

Adopting the concept of Serviced Emissions: Amplify as an organisation, adopted the idea of Serviced Emissions, recognising the influence the advertising industry has over consumption and purchasing decisions. They have been working with us, at Purpose Disruptors, to test and add rigour to the Advertised Emissions methodology.

Developing a robust climate transition governance system: Amplify is creating a solid governance foundation to ensure climate considerations are embedded across processes and operations. They have appointed a Head of Responsibility and Impact, with a direct line to board level oversight. Amplify has a further target of expanding the team globally to ensure an Environmental Management System across all markets. Amplify have also started embedding social and environmental KPIs in job descriptions with a further target to explore remuneration at Board / Senior Leadership level depending on GHG emissions-related objectives

Mapping the client portfolio including revenue, services and projects delivered is a critical element of their climate transition plan. They

have been doing this for two years, using a combination of Futerra’s CDR tool and B Corp’s controversial industries. Amplify are conscious of the sectors and clients they work with, and are continually looking to improve the way they evaluate client relationships. Part of the reason for joining the Advertised Emissions working group was to better understand how to categorise clients, so that they can better assess the high risk carbon hot-spots, and where to focus new business efforts with like-minded clients, focusing on sustainable production delivery.

“**By embedding transparency and accountability into processes, this has not only helped them benchmark their emissions, it also ensures that learnings are continually built into future work.”**

Embedding climate considerations into risk and due diligence processes for new clients and projects: Amplify developed their own method for screening potential clients to aid decision making based on environmental, social and general business criteria. By doing so they are able to address any potential risks early on, and identify whether new clients support Amplify’s climate transition plans. The screening process enables the agency to have discussions around client contributions to broader climate goals. A governance mechanism is in place to address scenarios where client climate goals are not aligned, through discussions with the Head of Responsibility and Impact, next steps are agreed and transparently disclosed both internally and through the CDR annual report.

Embodying responsible leadership through development opportunities: Everyone at Amplify signs up to their responsible business statement, agreeing to adopt considered, conscious decision making to create ideas that move culture forward with positive and long lasting impact. Continuous learning and development is an important part of the culture, with a focus on climate and sustainability through “Climate Fresk” workshops and externally facilitated certifications like CISL’s Business Sustainability Management course and trainings through the isla membership.

This is in addition to climate training courses run internally as part of quarterly learning sessions with the goal to increase climate literacy across the teams. This enables the agency to be ready to meet future demand from like-minded climate conscious clients.

Sharing experiences and knowledge: As part of the multiple communities Amplify operates within, they aim to share learnings from their climate transition journey; whether it's through supplier engagement workshops, as part of the isla community or through the internal Responsibility Roundup Sessions and internal Greener Experiences team.

“**Everyone at Amplify signs up to their responsible business statement, agreeing to adopt considered, conscious decision making to create ideas that move culture forward with positive and long lasting impact.**”

“**More and more we are finding our clients, suppliers and the audiences we are speaking to are increasingly seeking solutions to be able to make the more responsible decisions, as well as becoming more savvy at spotting disingenuous claims.**”

Our industry is often criticized for its negative impact and challenged for its lack of actionable solutions to improve its work’s value. At Amplify, we feel passionate about not ‘force fitting’ purpose-led messaging, and instead aim to work collectively as creative problem solvers to find ways to minimise the negative impact our work has on the planet.”

— Jonathan Emmins, Founder and Global CEO Amplify

Industry Point of View:

The Ethical Agency Alliance

Lucy von Sturmer
Creatives for Climate



The creative industry is at a crossroads. As climate impacts accelerate, disinformation spreads, and public trust erodes, the influence of advertising, PR, and marketing, once seen as neutral engines of growth, is being re-evaluated. At the centre of this transformation stands a quiet, but powerful movement: mission-driven agencies rejecting business-as-usual to lead with integrity, align with science, and work with purpose-driven brands.

The [Ethical Agency Alliance](#) (EAA), convened by Creatives for Climate, is a global coalition of these agencies. Launched in 2023 and now officially recognised in 2024 as an Accelerator to the UN-backed Race to Zero campaign, these agencies are redefining what it means to use creativity responsibly, not just to communicate climate action, but to enable it.

Today the Alliance is active across 10+ countries and spans companies across advertising, branding, strategy, communications, and PR.

“**At the centre of this transformation stands a quiet, but powerful movement: mission-driven agencies rejecting business-as-usual**”

Each agency signs a Memorandum of Understanding (MOU) committing to four key pillars of action, which we then support them with.

These are to:

- Divest from fossil fuel clients
- Upskill staff in anti-greenwash education
- Reject atrocity-washing disinformation briefs
- Participate in peer-led collaboration to advance climate-aligned best practice

Started as an initiative to advocate for agencies with an ambition to go beyond a pledge to do no harm, and pioneer what truly good behavior looks like - today, the Alliance works as a frontline delivery mechanism for the industry's transition. By integrating the Serviced Emissions framework within it - and supporting agencies to surface and share best practice - it acts as a testbed for real-world application within mission-driven agencies, often SMEs, who represent the majority of the global economy.

By integrating Serviced Emissions into client selection, project delivery, and impact review, these agencies are able to move beyond traditional sustainability checklists to address their true footprint: not just what happens in their office, but what happens because of their work. At its core, agencies joining recognize this responsibility, and in fact, are motivated to do so. This is because acknowledging this responsibility also acknowledges this power.

Ethical agencies are motivated by the opportunity to tangibly demonstrate the way in which their services and advice can play a role in advancing low carbon futures and the just transition. In our 'Creative Integrity Playbook: A guide for agencies and brands' we provide global case studies on what this innovation looks like: from client selection, to institutional capacity building, to project delivery.

While Purpose Disruptors' pioneering Advertised Emissions methodology, which quantifies the emissions uplift driven by ad campaigns, is a

vital piece of this puzzle, beyond measurement, creative integrity also requires standards, shared language, and systemic collaboration to embed climate principles across all six action areas that the Serviced Emissions framework provides.

“**77% of agency leaders we surveyed said their clients stay loyal because of their values**”

Looking ahead, we know agencies are facing a challenging economy. Shrinking margins, shifting business models, and increasing political and cultural polarisation have made resilience a core challenge, especially as many independents operate without the buffers of large holding companies. Challenging, or turning down, briefs can feel like a risk.

Yet many Alliance members are reporting the opposite: values-based decisions are sharpening their positioning, building internal trust, and strengthening relationships with future-facing clients. In fact, 77% of agency leaders we surveyed said their clients stay loyal because of their values, while 82% report attracting a higher calibre of employee for integrating and taking an ethical stance.

On the demand side, we are seeing a growing number of clients begin to seek out partners that reflect their own climate commitments, starting with integration of fossil fuel free criteria into their RFPs. To further facilitate this, we launched the [Brief for Better initiative](#),⁶⁶ a values-based matchmaking service that connects purpose-led brands with fossil-free, trained agencies from the Alliance.

The aim? To ensure climate leadership is not only recognised, but remunerated. We are delighted to be leaning into this need: supporting clients find the right partners while moving the money to ensure ethical agencies are rewarded.

Here's a taste of what we are facilitating - Stephanie Klotz, Communications Director at Climate KIC said: "As a climate organisation we prioritise working with agencies that align with our values, not only because it's a better fit, but frankly because we would be putting our own reputation on the line by working with creatives who also represent oil & gas. So, when it came down to choosing a creative partner for our rebranding, we went straight to members of the Ethical Agency Alliance."

By taking a principled stand, including banning fossil fuel clients, rejecting greenwash, and adopting frameworks like serviced emissions, these agencies are distinguishing themselves in a crowded marketplace. They're not simply bidding for work; they're shaping a new kind of relationship, one built on shared values, mutual accountability, and a commitment to real-world impact.

To accelerate faster, we hear the need for greater coordination and support for, as well as simple, low cost frameworks and tools to implement. This collaborative infrastructure is something we have been building - including free and low-cost upskilling, shared tools and toolkits, and a peer forum for Alliance members to exchange insights and raise the bar together. It's critical these agencies aren't making these changes in isolation: they're part of a collective that shares the risks and accelerates the learning curve.

And what we see is that they're not just weathering the storm, they're building the next creative economy. In many ways, it's these agencies that are best equipped for the new landscape. Without legacy baggage or rigid hierarchies, they can move faster, adapt quicker, and innovate more freely. By banding together around shared values, they are building a new centre of gravity for the creative industry, one grounded in resilience, trust, and integrity. And in a sector on the cusp of major realignment, their clarity, credibility, and commitment are proving to be powerful differentiators.

**From
reflection**

Section 5

Reflection and
key learnings

**to
transformation**

Bringing it together:
Aligning new thinking
with emerging practice

What can advertising organisations do to move beyond the chaos and stay resilient through an era of uncertainty?

What will it take for the advertising industry to rise to this moment despite the economic and political headwinds?

How can the industry use its influence to become a driver of positive change?

Despite the uncertainty and increasing headlines about corporate backtracking, the data shows that these instances represent only a fraction of the whole. Many organisations are holding their ground, quietly preparing for the inflection point when it matters most.

We have seen this in action with advertising organisations committed to embedding social and environmental change at the heart of their business. Agencies that are part of the Advertised Emissions Working Group, like Amplify, Elvis, M&C Saatchi and OLIVER, to name a few, are not making empty claims. They are taking deliberate, meaningful steps to do the best they can from where they stand.

Climate is no longer a compliance agenda item; it is a source of competitive advantage. The client landscape is changing and advertising organisations that want to remain resilient must seize opportunities in this shifting market by working with the right clients and engaging with the right briefs.

Advertising, as part of a broader ecosystem of influence, can not only push businesses to meet climate targets, but also guide them through the transition with vision and purpose, yet as a whole it is still choosing to use the logic of yesterday. Serviced Emissions is a practical framework for the advertising industry to address its holistic impact and pave the way for the climate transition.

In this report, we shared inspiring stories from people that give us hope. We shared practical tools from climate experts and partners who are on the journey with us.

It's time to act. Are you ready?

“This is collective work. Every role, every decision, every campaign counts.”

Call to Action: From Reflection to Transformation

At Purpose Disruptors, we help leaders change themselves, their organisations, and the work — disrupting advertising's influence as a driver of unsustainable consumption.

We invite you to consider one simple question: “What can I do from where I stand?”

Here are four ways to start:

- **For Leaders – Build Resilient, Future-Fit Businesses**
Understand the implications of Serviced Emissions — for your strategy, clients, teams, and bottom line. Ask yourself:
 - Are your briefs and partnerships aligned with the world your organisation says it wants to build?
 - Or are you tethered to sectors weighed down by risk and decline?
 - Now is the time to assess your exposure, test your resilience, and bring us in to help measure your Advertised Emissions.
- **For Organisations – Equip People to Create Change**
Empower your teams with the skills to inspire low-carbon lifestyles that work in harmony with nature by joining our Change The Brief learning programme.
- **For Individuals – Start from Where You Stand**
Use the Serviced Emissions checklist (see Appendix II) to understand where your organisation sits today, and where your biggest opportunities lie. Start conversations — with your colleagues, procurement teams, account leads, and senior management. This is collective work. Every role, every decision, every campaign counts.
- **For Everyone: Consider How We Can Use Our Power Differently at an Industry Level**
The industry must pause for deep reflection. Advertising has shaped culture, politics, and the economy — but now it must decide what future it wants to serve. Will we keep using yesterday's logic to sell overconsumption? Or will we apply our creative superpower to accelerate the shift toward a thriving, low-carbon future? We need to do less harm, more good — and an industry brave enough to lead the way.



“The way through is optimism. Not blind faith in the unknown, but what I call realistic optimism: a disciplined mindset that faces today’s risks squarely while refusing to give up on tomorrow’s possibilities. It is this balance, realism about challenges and conviction in progress that turns disruption from a threat into an opportunity.”

—
David Bach

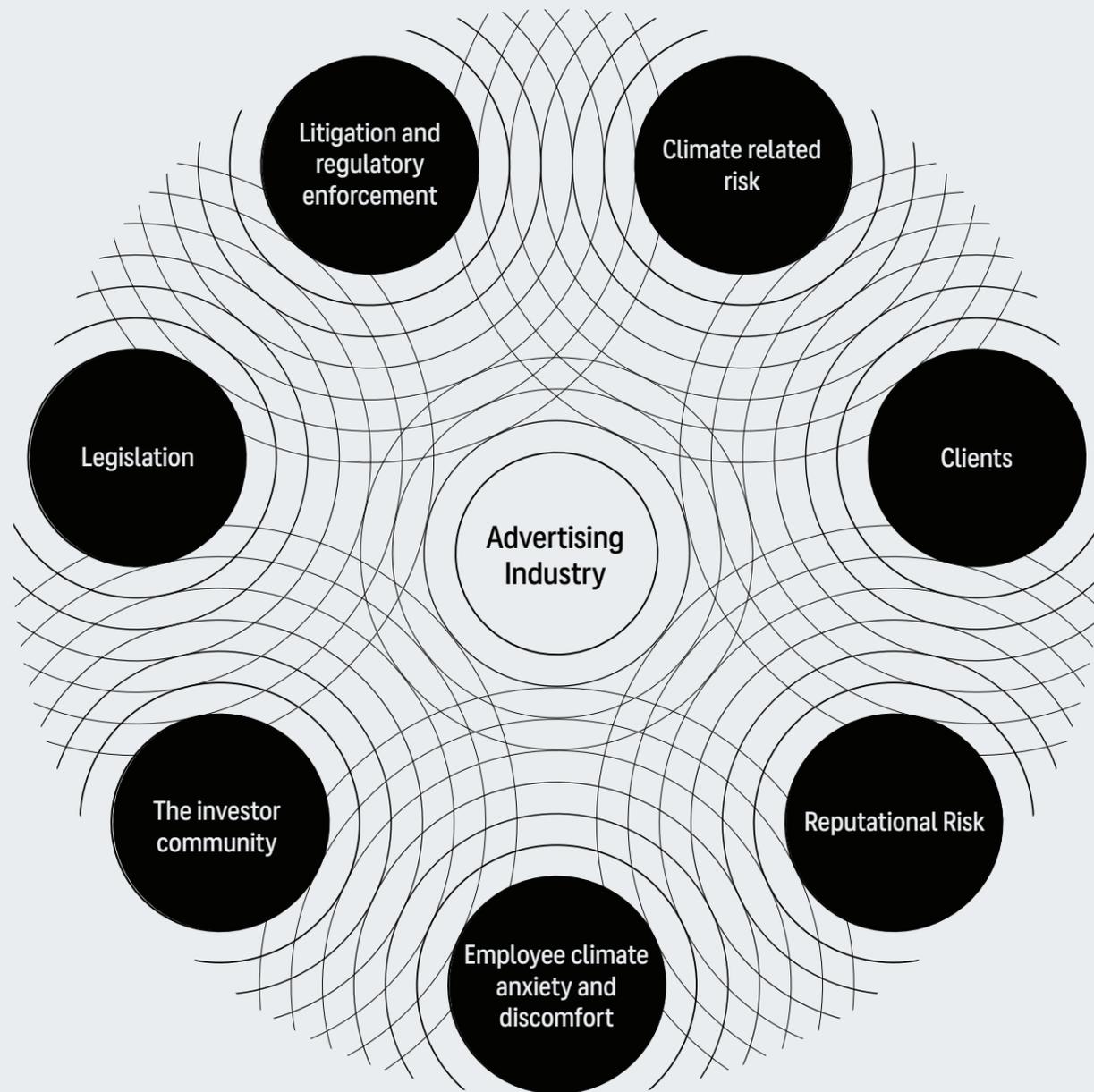
President of IMD and
Nestlé Professor of
Strategy and Political
Economy.

Appendices

**Appendix I:
Surround Sound of Pressure**

2025 has been a disruptive year, global political upheaval meant that businesses have had to adapt quickly to changing demands and short-term priorities. Organisations have been facing several challenges that include the rise of AI. There has been a clear quieting down, shying away from climate as a priority and a growing difficulty in pushing past the status quo.

Despite the headwinds; we are witnessing that for every dominant (often negative) narrative, there's a counter-narrative emerging. A powerful wave of pressure continues to push the advertising industry to reconsider the work it produces. As with evolution in the natural world, those agencies that are thinking for the long term impacts are far better able to adapt to these forces, and will most likely survive and thrive.



Legislation:

- A ban on fossil fuel advertising and cultural sponsorship was debated at the UK parliament for the first time following a popular petition instigated by Chris Packham with over 119,000 signatures. This was accompanied by an open letter to government signed by over 120 advertising agencies and media owners including; OLIVER, The Guardian, Mobsta, Amplify, and Elvis.⁶⁷
- A ban on fossil fuel adverts in The Hague has been upheld by a Dutch court, in an “historic ruling” that campaigners hope will embolden other cities to take action.⁶⁸
- The French Senate has approved a new legislation that puts strict rules on ultra-fast fashion brands like SHEIN and Temu. This bill bans advertisements for brands that harm the environment and fines those that don't follow sustainability rules.⁶⁹

Litigation and regulatory enforcement

In 2025, the broader impacts of climate litigation are becoming increasingly visible and well- documented. This includes impacts on climate governance, legislation and financial decision-making. This will no doubt impact the advertising industry as more and more high-carbon, polluting clients go under scrutiny;

- The landmark advisory opinion, issued in July 2025 by the International Court of Justice (ICJ) confirmed that states have a legal obligation under international law to protect the climate system and prevent significant harm from climate change. The ruling clarified that states must phase out fossil fuels, regulate private actor emissions, and that states can be held legally and financially accountable for climate damages, potentially leading to compensation for “loss and damage” under State Responsibility.⁷⁰
- Around 20% of climate cases filed in 2024 targeted companies, or their directors and officers. The range of targets of corporate strategic litigation continues to expand, including new cases against professional services firms for facilitated emissions.⁷¹
- Advertising Network Groups are now being directly reported for failing to meet their stated commitments. Adfree Cities and the New Weather Institute, launched a complaint before the OECD against prominent advertising firm WPP. Among other issues, they claim called out how WPP's advertising work for big emitters contributes to the adverse human rights and environmental impacts of climate change by facilitating increased demand for polluting products and hampering global efforts to reduce emissions, which is at odds with their stated commitments and corporate guidelines on climate and human rights.⁷²
- Additionally, the EU has published a more detailed article under the Extended Producer Responsibility (EPR) scheme, producers selling textiles in the EU must cover the costs of collection, sorting, and recycling. EU countries must enforce the new rules which will have an impact on brands supply chains and indirectly what is being advertised and how.⁷³

Climate related risk

- Edelman faced reputational and client loss risks as growing stakeholder pressure, employee activism, and public campaigns (such as Clean Creatives) made continued work with fossil-fuel clients like ExxonMobil increasingly untenable, prompting the firm to launch an internal review of 300+ client relationships and rethink its positioning on climate communications.⁷⁴
- McKinsey faced strategic and litigation risks as its extensive advisory work for fossil-fuel producers conflicted with emerging climate accountability norms, culminating in its inclusion as a defendant in a 2023 Oregon county lawsuit alleging that its advice contributed to climate-related harms, while internal documents later revealed that many of its clients' operations were inconsistent with 1.5 °C pathways⁷⁵

Clients:

Despite the swathes of corporate rollbacks, there remains a growing trend of clients reconsidering partnerships due to backtracking on sustainability and climate commitments.

- TFL removed Accenture Song from the creative tender procurement process as a result of the agency "sunsetting" its DEI commitments.⁷⁶
- Over 30 health organizations representing 12 million doctors, nurses, and public health professionals globally have pledged to no longer work with advertising agencies that partner with the fossil fuel industry, citing conflicts of interest and the resulting health effects from industry disinformation campaigns. This includes the likes of the Lancet and Medicin sans Frontiers.⁷⁷
- Several financial institutions are facing backlash from clients as a result of rolling back climate commitments, for example HSBC faces criticism from many of its green clients including ecotricity for exiting the Net Zero Alliance in July 2025.⁷⁸

Reputational risk

Working with fossil fuel clients is increasingly divisive, despite the growing pressure on the industry, some agencies are continuing to choose to work with fossil fuel clients and they do are increasingly under the spotlight:

- A detailed analysis from Desmog shines a light on how all big six network groups are dressing some of the biggest polluters as good corporate citizens, and promoting a culture of silence around fossil fuel engagements.⁷⁹
- Even mental health professionals have joined the calls to boycott ad agencies over their work with polluters. In an open letter signed by researchers and clinicians warned of the growing toll of despair suffered by displaced families, the disorientation and grief communities face after floods, drought and wildfires, and the anxiety of children facing a worsening climate crisis.⁸⁰
- Climate campaigners turned occupied the lobby of UK-based communications giant WPP, demanding that the company stop working for the fossil fuel industry.⁸¹

Employees

- Leading ad agency, AMV BBDO, is facing an employment tribunal claim from a whistleblower who felt forced to resign after raising concerns about unsubstantiated sustainability claims for two of its major client brands.⁸²
- Interpublic Group (IPG) is facing allegations by staff that its rebrand of the world's largest oil company violated a pledge to avoid work that could worsen the climate crisis.⁸³
- Employee owned business models are on the rise in Adland. CampaignUK highlighted why clients pay attention when they learn we're an EOT: "Clients recognise that the more people have stake in the business, or the more they have skin in the game, the more they value the business and value their client relationship." and what this means for employees.⁸⁴

The investor community:

Investors are still questioning the advertising industry, looking to understand shareholder risks and opportunities:

- At the WPP AGM in 2025; a group of ESG investors posed this question: "*WPP has previously questioned the applicability of the 'Advertised Emissions' concept, describing it as too narrow or blunt. Given the broader and more nuanced framework of 'Serviced Emissions' recently introduced by the UN's Race to Zero campaign, which WPP is a member of, does the Board plan to adopt this concept? If so, when can stakeholders expect a reassessment of WPP's client relationships, particularly with energy companies, such as BP and Shell, that have rolled back climate commitments and are expanding fossil fuel production contrary to the IEA Net Zero scenario?*"⁸⁵

Despite the anti-ESG investor backlash there is a seemingly large influx of good news around the future role of sustainability as a critical factor for assessing investments. Investors are not accepting

- The anti-ESG movement has inadvertently created a natural experiment revealing which companies are genuinely committed to sustainable practices versus those simply following trends. This filtering effect generates more reliable ESG investment signals because it helps investors determine which companies are virtue-signaling as expedient versus those genuinely on a path toward improved outcomes for people and planet.⁸⁶
- One clear example of the repercussions of backtracking on ESG commitments is Target, one of the largest US retailers, ditching their stated DEI commitments. The strategic mis-step was a reaction to the current political landscape, unraveling years of investment, brand trust, built-up reputation, and consumer loyalty, costing the CEO his role and investors \$12Billion.⁸⁷
- Sustainable investing has gained tremendous traction, with younger investors leading the charge. A recent Morgan Stanley report shows that 84% of U.S. individual investors are interested in sustainable investing. Among Millennials and Gen Z, this interest jumps to 85%. This trend highlights a big shift in financial priorities, as younger investors want their strategies to match their values.⁸⁸

Serviced Emissions framework and action areas

1

Strategy and vision:

Develop a strategy/vision to recognise, understand and reduce your serviced emissions as part of your commitment to net-zero/1.5C and within a holistic climate strategy that goes beyond Scope 1-3.

Adopt the concept of serviced emissions “emissions generated as a result of the influence you have through services provided.”

Map client portfolio: revenue, services and projects delivered

Set engagement targets for reducing Serviced Emissions based on client portfolio mapping.

Plan for the decline or transition of in high carbon sectors in line with the science and global transition pathways.

2

Governance, management and institutional capacity:

Develop robust governance systems within the PSP to uphold its commitments to a 1.5°C future in regard to both your own company’s emissions and your Serviced Emissions. Build institutional capacity for delivery.

Develop new frameworks and offerings for services to take account of serviced emissions.

Appoint a leader(s) who can provide (or have access to) strong knowledge on climate risks, impacts and opportunities and can embed this into actions and strategies.

Align incentive structures with climate/emission reduction targets (e.g bonuses.)

Invest in high-quality training on climate issues, so that staff are aware of the potential climate impact of their client work and the sectors they work with.

3

Client and project selection - Due Diligence and Risk:

Integrate Climate Considerations into due diligence for new and existing clients, projects and services.

Embed climate considerations into risk and due diligence processes for new clients and projects.

Identify the emissions reductions opportunities that could be realised within the provision of the service or advice.

Define a risk management strategy including risk appetite for your organisation related to Serviced Emissions.

Establish escalation procedures and protocols for scenarios where engagements are not contributing to the broader climate transition goals.

4

Delivery and ongoing client relationships:

Embed climate opportunities and risks into your services and projects.

Seek opportunities to engage clients on climate/sustainability.

Support clients to align their stakeholder engagement with positive climate action.

Encourage top-down commitment and proactive involvement in sustainability and climate-positive practices.

Identify the emissions reductions opportunities that could be realised through working with clients.

5

Measurement of impact and reporting on progress:

Track the GHG outcome and impact of services provided.

Track progress and regularly report on serviced emissions.

Develop OKRs, KPIs, or other performance indicators for serviced emissions, alongside overarching targets.

Integrate serviced emissions impacts into your post project/service reviews.

Report your progress on transition to net zero transparently.

Pursue learning and share best practice across your organisation.

6

System Changes:

Advocate for regulatory changes to support accelerated transition.

Advocate for regulatory and policy changes where you can see these are inhibiting your sector and/or your clients from achieving 1.5 alignment, in line with Race to Zero’s 5th P (Persuade.)

Exert influence within and through industry associations (including collaborative efforts) to advocate for positive change.

Solicit support and expertise from and share knowledge within industry associations.

Address any association memberships or views not supporting the net zero transition.

Encourage peers to engage with their climate impact.

Appendix III

Advertised Emissions technical overview: Assumptions and limitations of current methodology

In this iteration, two agencies have piloted the Advertised Emissions methodology. Here we document the method, assumptions and limitations, and set the baseline for iterative refinement.

Why this matters

Traditional measures of advertising effectiveness focus almost exclusively on financial outcomes. For example, the Advertising Pays 2025 report shows that advertising contributed £108.6 billion in gross value added (GVA) to the UK economy in 2024 and supported 1.7 million jobs (Advertising Association/WARC, 2025).⁹⁰ While this highlights the sector's economic importance, it does not capture the environmental consequences of driving consumption.

Advertised Emissions (AE) closes this gap by linking ROI to emissions, balancing economic contribution with environmental accountability (Hartmann et al., 2023).⁹¹ This makes AE increasingly relevant as governments, investors and regulators accelerate climate action. Scrutiny extends beyond companies' direct operations to the indirect impacts of business activities, including advertising (Cambridge Institute for Sustainability Leadership (CISL 2023).

In practice, AE:

- Expands the definition of effectiveness from financial return alone to financial plus environmental impact.
- Aligns the advertising sector with existing climate accountability frameworks (e.g., PCAF in finance).
- Provides a transparent baseline for industry-wide benchmarking and future standardisation.

Methodology overview

Advertised Emissions is calculated as:

$$AE = \text{Adspend} \times \text{ROI} \times \text{Carbon Intensity}$$

Adspend: Client advertising spend across a baseline year (£m).

ROI: The incremental revenue generated per £1 of adspend. For the purpose of this report, ROI data is based on the WARC 2025 ROI Benchmark Report.

Revenue-based ROI data was used. The report lists nine sectors with the relevant ROI for each (overall median 4.33:1 for revenue ROI).

Carbon intensity: The company's total GHG emissions (Scope 1, Scope 2 and Scope 3) divided by its total revenue (£m), as disclosed in client's annual sustainability reports.

Worked example (illustrative for Brand A):

$$\begin{aligned} \text{Adspend} &= \text{£10 million} \\ \text{ROI} &= 4.3:1 \text{ (incremental revenue of £43 million)} \\ \text{Carbon intensity} &= 0.5 \text{ tCO}_2\text{e per £m revenue} \\ \text{Advertised Emissions} &= \text{£10m} \times 4.3 \times 0.5 = \\ &= 21,500 \text{ tCO}_2\text{e} \end{aligned}$$

Case studies

Sample size: Top 10 clients by revenue for each agency, clients were discounted if carbon emissions data was not available.

Adspend: Actual client advertising expenditure for 2024, as reported by each agency.

ROI: Sector-specific revenue ROI values from the WARC Benchmarking ROI using successful campaigns report (2024),⁹² ensuring alignment with validated industry standards and capturing sectoral variation.

Carbon intensity: Calculated as total Scope 1 to Scope 3 emissions ÷ total revenue (£m). Emissions data was sourced from each client's annual sustainability disclosure report with revenue data from the corresponding annual financial report.

Temporal boundaries: Where 2024 disclosure was not yet available, 2023 or 2022 values were used as proxies to maintain continuity and comparability.

Baseline findings

Key drivers: Sectoral ROI and client emissions intensity.

Caveats:

Where the sector ROI was not available, median ROI for each sector was used.

Assumes full attribution to advertising, as the calculation identifies the uplift in revenue as a result of spend on advertising.

What this means

Amplify and Elvis have demonstrated that AE can be calculated in practice using client-disclosed emissions and validated ROI benchmarks. This establishes a credible baseline for industry comparison.

Baseline assumptions

Just as the Partnership for Carbon Accounting Financials (PCAF)⁹³ began with provisional approaches to financed emissions and subsequently refined them into a global standard, Advertised Emissions is following a similar trajectory.

The numbers presented here are not final or definitive; rather, they form the foundation for future methodological improvement.

Table 1 shows the baseline assumptions behind this iteration of calculating Advertised Emissions at organisational level. As with PCAF's early financed emissions methods, these assumptions are provisional foundations that will evolve into more robust standards over time.

Table 1: Baseline Assumptions of the AE Methodology:

Category	Current approach	Implication	Future refinement
ROI	Used sector median	May not reflect differences between campaigns or brands	ROI distributions; econometric tests to validate increment
Attribution	100% credited to advertising	Likely overstates advertising's true effect	More nuanced models to reflect multiple demand drivers; econometric validation of attributions
Emissions accounting	Client's overall carbon intensity	When calculating carbon intensity, total annual revenue is being used at the client's organisation level. Assumes all revenue has the same emissions intensity	Product level and regional intensities; explore EEIO models
Temporal treatment	Annual averages	Assumes ads and sales occur simultaneously	Adjust for time lags and test results with sensitivity checks

Table 2: Summary of Advertised Emissions (AE) Across Four Agency Case Studies:

Agency	Clients covered	Equivalent impact
Amplify	Top 10 clients by revenue	1.5 times higher than operational emissions
Elvis	Top 10 clients by revenue	34 times higher than operational emissions

Establishing a baseline is essential for three reasons:

- Transparency: it makes underlying assumptions visible, allowing scrutiny and constructive challenge.
- Comparability: even with imperfections, baseline values enable benchmarking across brands and sectors. Caveat: not yet comparable across different advertising organisations.
- Iterative learning: publishing results exposes gaps in ROI evidence, adspend disclosure and Scope 3 reporting that can be addressed in subsequent iterations, providing a roadmap for future iterations.

Summary results of AE from the four case studies

Table 2 summarises the baseline AE results from four participating agencies. Each agency applied the common methodology (Adspend × ROI × GHG intensity) to a representative sample of clients. While results are preliminary, they reveal the scale of advertising's climate impact and show AE to be consistently higher than clients' reported operational emissions, highlighting the need for exploring inclusion in climate accountability frameworks.

Limitations and next steps

As outlined in Table 1, the AE methodology currently relies on several simplified assumptions (e.g., linear ROI response, uniform GHG intensity and total revenue). These are appropriate for establishing a baseline, but will require refinement through iteration.

Like PCAF's Financed Emissions framework, Advertised Emissions will mature through:

- Sector-specific ROI providing a credible baseline. Over time, as data disclosure improves, the method should evolve to brand- and eventually campaign-level evidence, ensuring accuracy and accountability at the point of impact.
- Reporting on all Scope 3 categories is not mandatory and allows for exclusions around non-material categories. The GHG Protocol standards are currently undergoing a technical update, with a view to create more consistency in reporting.
- Full campaign-level disclosure including spend by channel, geography and creative. This will allow calculation of Advertised Emissions per campaign and direct comparison of high- vs. low-emission campaigns.
- Econometric validation of attribution: using econometric modelling techniques (e.g., marketing mix modelling, time-series regression) to test what portion of uplift is truly caused by advertising vs. other demand drivers (e.g., promotions, seasonality, macroeconomic factors).
- Applying EEIO tables to adjust for indirect and rebound effects, e.g., shifts in consumer spend from one product to another or rebound consumption (buying more elsewhere) – (Wiedmann, 2009).⁹⁴
- Cross-sector collaboration with agencies, NGOs and policy-makers, alongside the current Working Group which consists of industry climate experts.

Conclusion

Advertised Emissions provide the advertising industry with a transparent, replicable framework for linking financial effectiveness to climate accountability. AE makes visible the incremental emissions associated with demand uplift from advertising, positioning the sector alongside others that have adopted financed or value-chain emissions accounting.

As disclosure improves and sector-specific data becomes available, AE can evolve into a recognised standard enabling advertisers, agencies and policy-makers to balance economic growth with environmental responsibility.

This work signals a critical shift: effectiveness can no longer be defined by financial return alone, but must also account for the climate impact of the demand it creates.

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Acknowledgements

This report is dedicated to those who came before us – those who have enabled Financed Emissions to be acknowledged and adopted by the finance industry. And those we hope will come along on the journey with us – management consultants, accountancy firms and law firms who have the opportunity to acknowledge and adopt the nascent idea of Serviced Emissions.

The report was made possible by generous support from the KR Foundation.

Report design by [In Progress Studio](#)

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We would like to acknowledge and thank: Rob McFaul, Omon Fagbamigbe, Ben Essen, Pamela Noakes, Lucy Usher, Paul Elliot, Neil Clark, Lucy von Sturmer, Karen Middleton, and Caroline Elderfield for their contributions to this report.

We would also like to thank Alexis McGivern, Siddharth Yadav, Clarissa Salmon and Ranjita Rajan for their support and expertise in driving the momentum forward around Serviced Emissions and our colleagues from the Serviced Emissions Hub who are making waves in their own sectors: Amanda Carpenter, Lucy Von Sturmer and Katarina Wangler Björk. And a special thank you to the wider team at Oxford Net Zero for all their support.

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Bias statement

This report is built out from the work carried out by different organisations working within the advertising industry in the UK and is based on reports from leading climate scientists and climate organisations such as the IPCC, Race to Zero and Oxford Net Zero.

Purpose Disruptors does not have the same truly global or academic representation within our team. Therefore we acknowledge that our learning experiments are from a limited lived, cultural and geographical perspective. Please be aware of the potential UK cultural bias of our conclusions.

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Purpose Disruptors is an award-winning non-profit transforming the advertising industry to work in harmony with the natural world. We aim to shift advertising from extraction to regeneration, negligence to responsibility, and careless to conscious consumption.

Our groundbreaking work includes developing Advertised Emissions — a pioneering methodology that measures the true climate impact of advertising by calculating the emissions generated by the consumption it drives

Recognised by the United Nations as global best practice in climate leadership, this work now extends into Serviced Emissions, delivered in partnership with Oxford Net Zero, to drive climate accountability and leadership across professional service sectors.

Our flagship sustainability learning programme, Change The Brief, empowers thousands of advertising practitioners to embed sustainability into every brief and idea. It has now been adopted by all major global advertising networks across the US, UK, Europe, and Australia.

Through Project Good Life, we're creating desire for a new kind of "good life" — rooted in connection, not consumption. Using citizen research, creative campaigns, toolkits, documentaries, and exhibitions, we're helping to seed new cultural narratives. Our latest initiative, Agency for Nature, is the world's first creative agency for all life on Earth — creating cultural "hype" for a nature-connected life.

To date, our work has supported over 7,000 industry professionals and reached more than 40 million citizens. Featured by BBC, Reuters, The Guardian, Financial Times, Forbes, BusinessGreen, and more, Purpose Disruptors is inspiring a new generation of leaders and changemakers to build an advertising industry that only promotes lifestyles and behaviours our planet can sustain.

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