DIMPACT

Insight to action on digital carbon impacts

Digital Advertising Principles

2026

Context

DIMPACT crosses over with the advertising sector as many of the companies involved in DIMPACT sell advertising space for the media assets that they own. In other words, they are content publishers. However, in some cases, sales houses also sell advertising space on media they do not own (e.g. in a service model, on commission, or in proprietary trading, which results in more limited influence compared to owned media). Digital advertising is embedded within their own products and services.

At DIMPACT, we have been engaged in conversations with the advertising industry about digital emissions from our inception. Whilst others have developed methodologies and commercial tools to support advertisers in estimating emissions specifically, DIMPACT aims to align with the advertising industry (agencies, advertisers, ad tech companies) to measure and reduce emissions across the ecosystem.

Advertising also has a different vantage point in terms of the functional unit of their assessments – looking at emissions per impression or campaign, whereas content publishers are interested in understanding the digital emissions from their entire distribution ecosystem.

Advertising also presents an additional layer of digital processes to media delivery. Notably programmatic advertising, where each ad space made available triggers an automated bidding process between different AdTech companies. (Others have articulated this system better than we could, as well as the current challenges in gathering credible data.) This adds additional processes to the delivery of advertising not considered if just considering content delivery directly. Currently, this is a relatively small factor for content publishers but may become more significant in the future. This is an area where we can learn more from the advertising industry as they resolve these challenges. While programmatic is a relatively minor factor at present, ongoing monitoring it is recommended. Both content publishers and advertisers share a unique ability to influence sustainability outcomes through the power of their content, which complements efforts to measure and reduce digital emissions.

Who is this document for?

- Those that are seeking to create alignment between content publishers and the advertising industry, to support, to gain greater consistency across industry players, and can help translate into real decarbonisation opportunities.

The below outlines DIMPACT's position on advertising emissions, which we intend to use to shape further engagement with the advertising industry.

Principles & Backup messages

1. Advertisers share the same unique impact for sustainability as content publishers. The power of their content.

- Like content publishers, companies in the advertising industry share the wider media sector's "superpower" to drive behaviour change through credible sustainability messaging.
- Our understanding of digital media emissions is that the individual impact of digital media content is low when compared to other everyday activities. However, the influence of the content itself, such as its ability to shape behaviours and drive sustainability, can be far more significant than the delivery footprint (measuring this impact remains a perennial challenge, not discussed here)
- This should be the guiding light for advertisers' and agencies' approaches to sustainability.
- Whilst we can't speak for all content publishers, we understand that many actively seek partnerships to advance sustainability goals where programmed content and advertising are aligned. For example,
    - ITV's partnership with eBay promoting pre-loved clothing markets on Love Island
    - Netflix's and General Motors partnership to highlight General Motors' EVs focused 'Everybody In' movement and Netflix's commitment to feature more EVs on screen. The partnership was supported by a co-branded marketing campaign with the hero asset being an EVs On Screen advertisement starring Will Ferrell, played during the Super Bowl 2023. See case study video to see how it landed.
    - RTL Germany's annual themed weeks on sustainability or extensive coverage of Earth Day, which advertisers can associate themselves with (e.g., as co-sponsors). For larger, bespoke projects, Ad Alliance offers customised integration opportunities that are closely aligned with RTL Group's broadcasting, publishing, reporting, and streaming content.

2. The advertising industry should seek to establish consistent and comparable emissions metrics to identify impactful decarbonisation opportunities.

- We support the work being done in the advertising industry to develop models to estimate the emissions from digital advertising campaigns, with the aim to move from spend-based estimates to activity-based estimates. Transitioning from spend-based to activity-based data is key, although it increases workload for corporate reporting.
- Across all sectors, the transition from spend-based to activity-based emissions information is important for companies to understand the specific sources of their scope 3 footprint and ultimately engage with their providers to reduce the emissions intensity of these sources.
- We are confident that the advertising sector's ambitions to develop standardised frameworks for estimating digital advertising emissions will support transparency. We are already seeing examples of this.
- A key finding in our policy paper, time-bound, standardised information about the digital infrastructure used to deliver digital media products is an important lever to build confidence in estimates prior to using this information for decision-making. Cross-checking methodologies across companies is recommended to ensure transparency and comparability, subject to compliance with applicable competition laws and regulations.

3. The advertising industry and content publishers must be intentional about translating footprint data into decarbonisation action to avoid causing unintended consequences such as shifting (rather than reducing) overall emissions.

- Developing credible emissions reduction claims require a new set of modelling tools and methodologies, known as consequential assessments. This is a significant consideration for digital emissions, because the systems used to deliver digital media don't vary linearly with usage.
- For example, as we've seen historically from developments in data centres and internet networks, the pace of efficiency improvements means we have not seen a commensurate increase in energy consumption and emissions due to scaling usage. This dynamic is often linked to the rebound effect (where efficiency gains can lead to increased consumption). Green electricity certificates offer a more concrete example of how market mechanisms can help influence emission outcomes.
- Such consequential models involve comparing the impacts of the system with a counterfactual baseline and evaluating the difference in emissions across all systems, and those that interact with it (users).
- Without serious consideration of these consequential impacts, companies may run the risk of simply 'shifting' emissions, rather than reducing them.
- Best practices for advertisers should adopt a consequential approach to understand the wider impacts.

What do we mean by 'shifting' emissions (not reducing them)?

A guiding principle of the Transition Plan Taskforce Disclosure Framework, now under the responsibility of the International Financial Reporting Standards Foundation (IFRS), is that companies should take a "strategic and rounded approach" to decarbonisation and avoid unintended consequences that "greens an entity's own balance sheet without greening the economy".

In the context of digital emissions, there are a few examples where a company may simply shift emissions rather than reduce. These are discussed in the DIMPACT Methodology and Policy Principles Papers.

- To illustrate with a simple example, if a bus company cancels a bus route, the company will reduce their emissions 'on paper' – but riders on that bus may choose to walk, cycle, drive private vehicles, or not travel at all. Therefore, the success of the intervention from an emissions perspective requires a detailed understanding of the knock-on effects of those that are affected.

4. We encourage the advertising industry to focus on system components where they can have the most impact using first-party data, and work with the wider media industry to track changes and catalyse action more beyond these components using credible third-party data.

- The benefit of high-quality up-to-date energy and emissions data is that it allows industry players to observe trends in efficiency and emissions over time. This can either be data from value chain providers directly (first party - those who have visibility of energy and emissions) or third-party (aggregated across different companies) data.
- Many of the actions required to decarbonise elements of digital value chain sit downstream and beyond the direct influence of content publishers and advertiser, but we can attempt to understand how changes in energy and emissions are playing out over time using credible, up-to-date third-party data. For these components such as networking emissions and end-user devices, we recommend aligning with industry estimates that are shared across all assessments, to ensure consistency.
    - Recent studies, such as RTL Germany's Whitepaper on the Carbon Footprint of Streaming (see page 6, table 2), indicate that the majority of emissions in the streaming sector originate from transport and consumer devices, while factors such as streaming data rate (e.g. UHD vs HD) have a relatively low impact on total emissions. This suggests that, in addition to energy optimisations on the manufacturer side, significant emissions reductions are possible through optimised and dynamic scaling of distribution infrastructure (CDNs) based on expected user demand. Alongside DIMPACT,

the industry can explore these indirect levers to catalyse action in reducing downstream emissions.

- First-party data is useful to understand the specific impacts where advertisers and their partners have more direct control – such as AdTech partners – notably to understand more about the emissions and energy intensity of programmatic advertising delivery.

5. **Focus on areas where companies have the most influence**
   As referenced in the *Carbon Impact of Video Streaming White Paper* and *The DIMPACT Methodology*, data centres and CDNs account for a relatively small share of overall emissions (typically less than 3%) compared to end-user devices and networks, which dominate the footprint. However, these areas remain important because companies have direct control and can implement meaningful reductions.
   - Companies can take differentiated action by optimising energy efficiency, using renewable energy, and improving operational practices in their data centre and CDN operations.
   - Upstream and downstream impacts, such as end-user device energy use and screen display emissions, are largely universal; the industry should aim to influence these indirectly by engaging with device manufacturers and broader coalitions.
   - Combining first-party data from owned infrastructure with credible third-party data for shared or downstream impacts allows companies to measure progress, ensure consistency across assessments, and identify where their actions can have the greatest decarbonisation effect.