

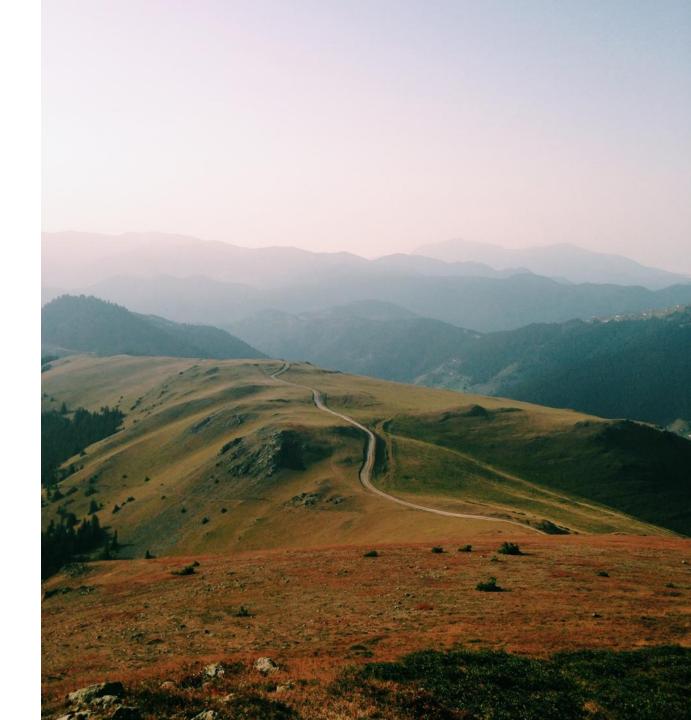
Business Certification

Chelsom Ltd

YEAR 3

01 January 2024 to 31 December 2024







Current Planet Mark Certification

This reporting period captures the 3rd year that Chelsom Ltd has achieved Planet Mark Business Certification. To retain certification for the next reporting period Chelsom Ltd is required to measure and reduce emissions while working to improve data quality.

This certification has been awarded to Chelsom Ltd for reducing measured Scope 1 and 2 emissions (market-based) by a 9.5% absolute reduction and a 6.2% per employee reduction in location based compared to the previous year.

Reporting year: 01 January 2024 to 31 December 2024

Reporting Boundary:

Heritage House, Blackpool, FY4 4QA

Highlights (market-based):

Measured footprint (tCO₂e): 144.7 Per employee (tCO₂e): 2.3 Data quality (Scope 1 & 2): 16 out of 20 Data quality (Scope 3): 17 out of 20

Measured emissions:

Scope 1: Fleet, natural gas Scope 2: Electricity, electric fleet Scope 3: Cat. 1: Purchased Goods & Services (partial measurement) Cat. 3: Fuel & energy related activities (partial measurement) Cat. 5: Waste Cat. 6: Business travel

Next Steps: working towards a complete carbon footprint

Planet Mark Business Certification is the best first step towards the ultimate goal of reaching net zero. This certification helps organisations start their measurement journey by measuring emission sources under organisational control, however, to progress on the journey to net zero, all Members will need to understand and report against their full emissions boundary.

Scope 3 emissions currently account for (30.1%) of the Chelsom Ltd's measured carbon footprint. It is important to note that, once all material categories are included, Scope 3 emissions can account for 60-70% of a company's total footprint but can, on occasions, make up to 99%.

In our experience a company in your sector normally needs to report the following Scope 3 categories in addition to those already included within your reporting boundary:

- Cat. 1: Purchased Goods & Services
- Cat. 2: Capital Goods
- · Cat. 3: Energy related activities
- Cat. 4: Upstream transportation & distribution
- Cat. 7: Employee Commuting

The inclusion of all material Scope 3 emissions is highly recommended within three years of achieving your first year of certification, but this is not a requirement for recertifying until 2030. To understand which emissions sources are material to your organisation and should be added to your measurement boundary before 2030 please get in touch with

certification@planetmark.com, who will map your business operations against the 15 categories of Scope 3.



Updates to Planet Mark Business Certification

To ensure that Planet Mark Business Certification is the best first step towards the ultimate goal of reaching net zero, we have made the following improvements to our Certification:

- Members are now required to make an annual 5% reduction in Scope 1 & 2 emissions to recertify (from year 3 onwards). As part of Business Certification, we will continue to measure 'core' Scope 3 emissions sources, but Members will not certify on reductions to core Scope 3 emissions.
- By 2030, Members must identify all material emission sources and measure a full inventory carbon footprint (Scope 1, 2 and extended Scope 3 emissions). Measuring a full organisational boundary is essential to progress on the journey to net zero.
- As per the GHG Protocol is it important to report carbon emissions using both a location-based and market-based methodology, and we will
 continue to summarise accordingly. We have previously adopted the location-based methodology as the principle display mechanism,
 however, moving forwards we will switch to showing the market-based methodology as our default. We have done this to ensure that as
 Members switch to renewable energy contracts, the associated reductions are clearly evidenced.
- Scope 3 data collection is typically found to be more challenging than Scope 1 and 2, therefore, to help understand and develop your measurement journey Members will now receive two separate data quality scores when they achieve Certification: one for Scope 1 & 2 emissions and one for Scope 3 emissions.



Measured carbon EMISSIONS Market BASED



Measured emissions equivalent to 85 flights from London to New York

2.3 tCO₂e per employee



Buildings

84.5 tCO_2e

Used enough electricity to power **34** UK homes for one year



Travel

59.7 tCO₂e

Travelled **16** times around the world



Waste

 $0.1 \text{ tCO}_2 \text{e}$

Produced waste that weighs the same as **1** London bus



Water

0.1 tCO₂e

28 litres per employee per day



Procurement

0.3 tCO₂e

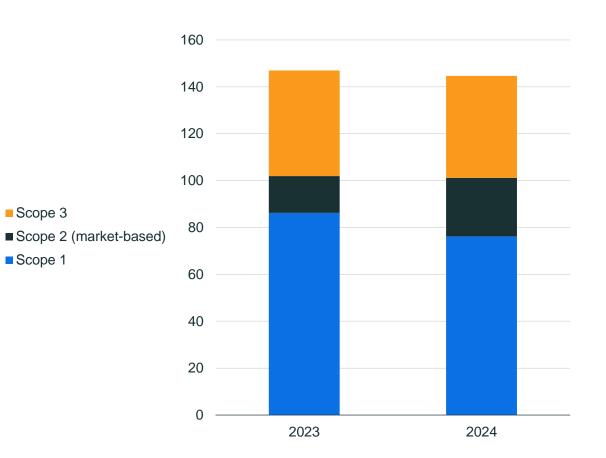
183 sheets of paper used per day



Measured carbon footprint By Scope. Market BASED

Scope	2023	2024
Scope 1	86.2	76.2
Scope 2 (market-based)	15.7	24.9
Scope 3	45.1	43.5
Total (market-based)	147.0	144.7

Measured carbon emissions by scope for year ending 2024, tCO₂e





Step one. MEASURE





Measured carbon footprint. Market BASED

Reporting year: 01 January 2024 to 31 December 2024

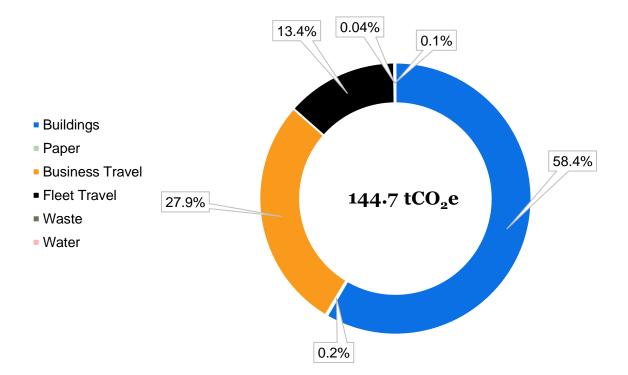
Reporting Boundary: Heritage House, Blackpool, FY4 4QA

Emissions measured:

Electricity, Natural Gas, Transmission and Distribution Losses, Business Travel, Fleet Travel, Paper, Waste, Water

Highlights:

Carbon footprint (tCO₂e): **144.7** Per employee (tCO₂e): **2.3** Next reduction target: **5%** Data quality score Scope 1 & 2: **16 out of 20** Data quality score Scope 3: **17 out of 20** Carbon footprint by emission source for year ending 2024, tCO_2e



Note: Your carbon footprint is reported two ways; one is using the location based method of calculating Scope 2 electricity emissions and the other the market based method. A location-based method reflects the average emissions intensity of grids on which energy consumption occurs (using mostly grid-average emission factor data). A market-based method reflects emissions from electricity that companies have purposefully chosen (or their lack of choice).



Measured carbon footprint. Location BASED

Reporting year: 01 January 2024 to 31 December 2024

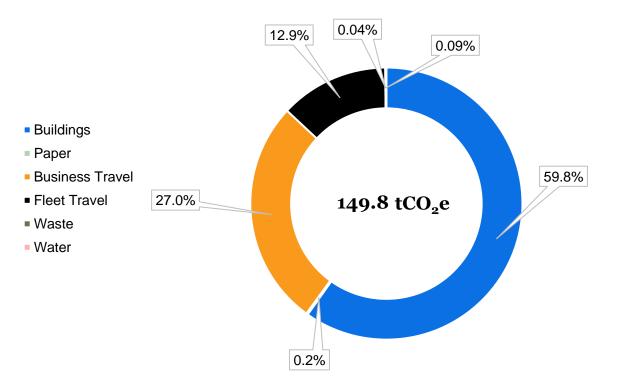
Reporting Boundary: Heritage House, Blackpool, FY4 4QA

Emissions measured:

Electricity, Natural Gas, Transmission and Distribution Losses, Business Travel, Fleet Travel, Paper, Waste, Water

Highlights:

Carbon footprint (tCO_2e) : **149.8** Per employee (tCO_2e) : **2.4** Next reduction target: **5%** Data quality score Scope 1 & 2: **16 out of 20** Data quality score Scope 3: **17 out of 20** Carbon footprint by emission source for year ending 2024, tCO2e



Note: Your carbon footprint is reported two ways; one is using the location based method of calculating Scope 2 electricity emissions and the other the market based method. A location-based method reflects the average emissions intensity of grids on which energy consumption occurs (using mostly grid-average emission factor data). A market-based method reflects emissions from electricity that companies have purposefully chosen (or their lack of choice).

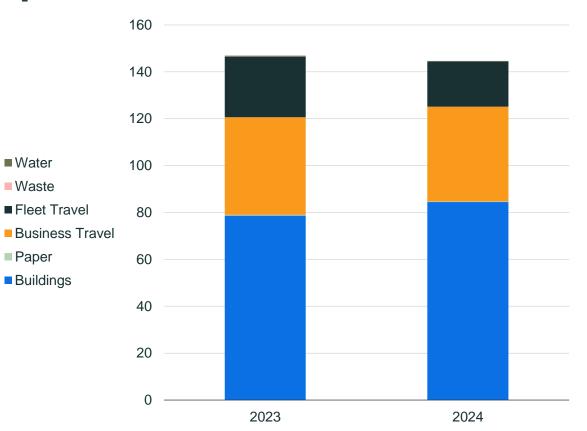


Measured carbon footprint. Yearly COMPARISON

Chelsom Ltd's measured carbon footprint decreased by 1.6% during YE2024.

Source Category	2023	2024	
Buildings	78.7	84.5	
Paper	0.3	0.3	
Business Travel	41.7	40.4	
Fleet Travel	26.0	19.3	
Waste	0.3	0.1	
Water	0.1	0.1	
Total (market-based)	147.0	144.7	

Carbon footprint by emission source for year ending 2023 and 2024, $tCO_{\rm 9}e$

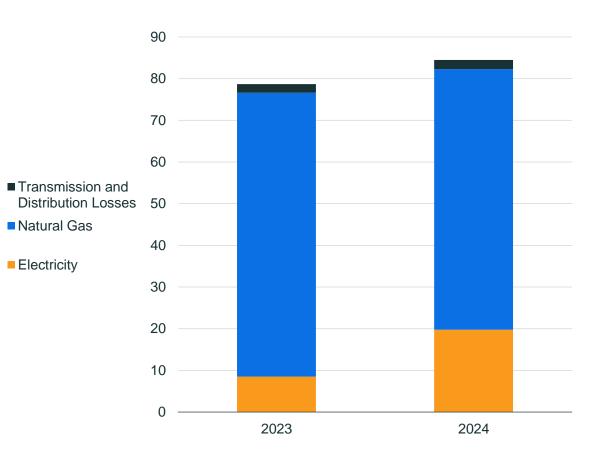


Carbon footprint. BUILLINGS

Chelsom Ltd's measured building emissions increased by 7.4% during YE2024. The main reason for this increase was a rise in electricity emissions throughout the year.

Buildings	2023	2024
Electricity	8.5	19.7
Natural Gas	68.1	62.5
Transmission and Distribution Losses	2.1	2.2
Total (market-based)	78.7	84.5

Buildings emissions for year ending 2023 and 2024, tCO2e



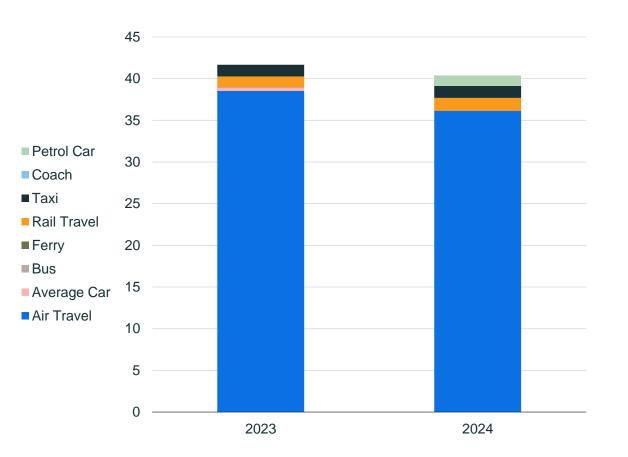


Carbon footprint. Business TRAVEL

Chelsom Ltd's measured business travel decreased by 3.1% during YE2024.

Business Travel	2023	2024
Air Travel	38.6	36.1
Average Car	0.4	-
Bus	0.04	-
Ferry	0.01	0.03
Rail Travel	1.3	1.5
Taxi	1.4	1.4
Coach	-	0.01
Petrol Car	-	1.2
Total	41.7	40.4

Business travel emissions for year ending 2023 and 2024, tCO2e



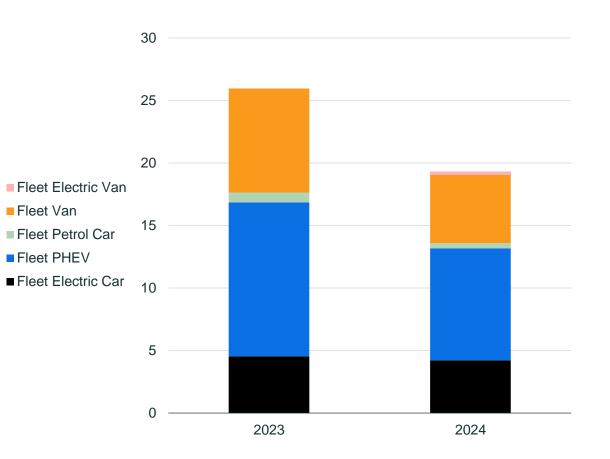


Carbon footprint. Fleet TRAVEL

Chelsom Ltd's measured fleet travel decreased by 25.5% during YE2024.The main reason for this decrease was a reduction in fleet PHEV and fleet van emissions throughout the year.

Fleet Travel	2023	2024
Fleet Electric Car	4.5	4.2
Fleet PHEV	12.3	9.0
Fleet Petrol Car	0.8	0.4
Fleet Van	8.3	5.5
Fleet Electric Van	-	0.3
Total	26.0	19.3

Fleet travel emissions for year ending 2023 and 2024, tCO₂e



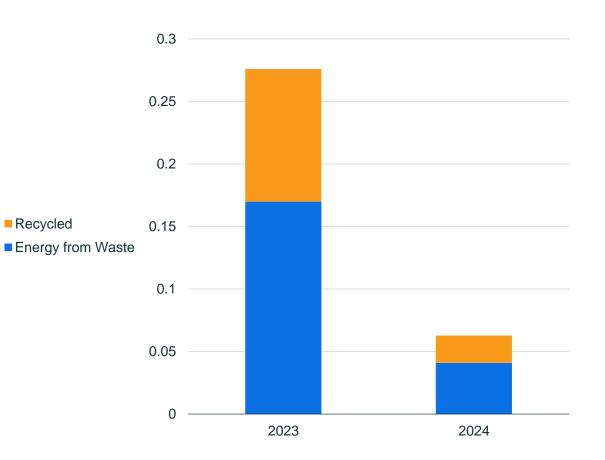


Carbon footprint. WASTE

Chelsom Ltd's measured waste emissions decreased during YE2024. Wasterelated emissions accounted for the smallest portion (0.04%) of the measured carbon footprint.

Waste	2023	2024
Energy from Waste	0.2	0.04
Recycled	0.1	0.02
Total	0.3	0.1

Waste emissions for year ending 2023 and 2024, tCO2e



All rows and tables are rounded to one decimal place. This may lead to slight discrepancies in totals within the report.

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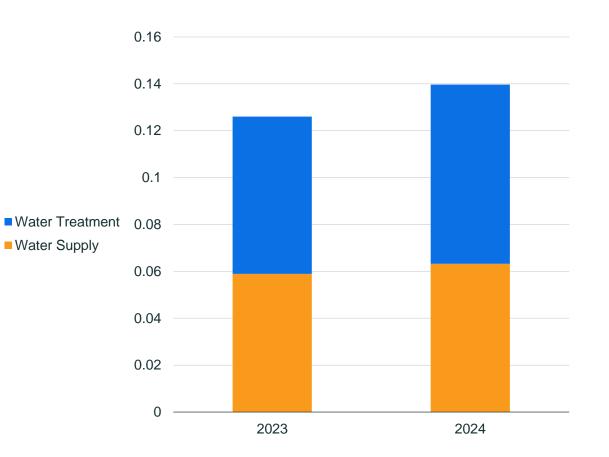


Carbon footprint. WATER

Chelsom Ltd's measured water emissions increased during YE2024 and only accounted for a small portion (0.1%) of total emissions during the reporting period.

Water	2023	2024
Water Supply	0.1	0.1
Water Treatment	0.1	0.1
Total	0.1	0.1

Water emissions for year ending 2023 and 2024, tCO2e



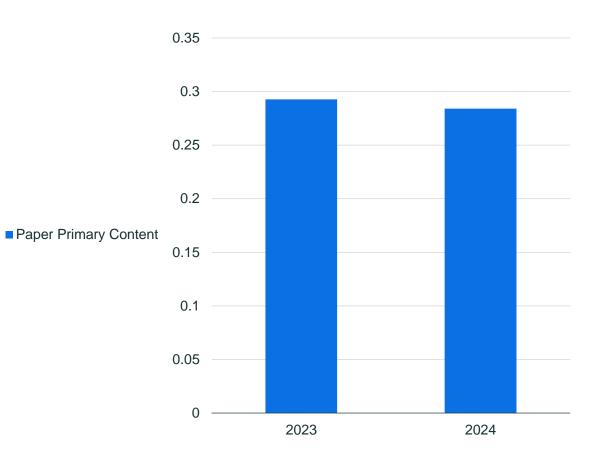


Carbon footprint. PROCUREMENT

Chelsom Ltd's measured paper emissions decreased slightly during YE2024, with this category making up 0.2% of measured emissions.

Paper	2023	2024
Paper Primary Content	0.3	0.3
Total	0.3	0.3

Procurement emissions for year ending 2023 and 2024, tCO $_2e$





Looking ahead. Targets for next year.



Measured carbon footprint market-based 144.7 tCO₂e Carbon reduction target (5% in scope 1&2) 5.1 tCO₂e Carbon reduction per employee (5% in scope 1&2) O.1 tCO₂e

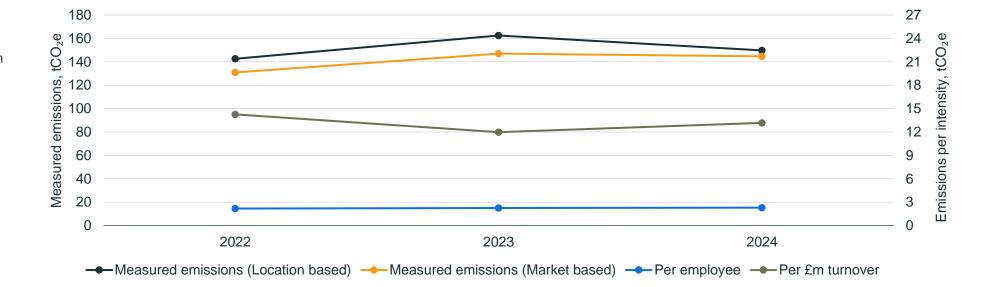


Historical Carbon Emissions

Reported carbon emissions year ending 2022 to 2024

Note:

This graph shows absolute reported carbon emissions for each year. Planet Mark's Business Certification covers scope 1, 2 and some 'core' scope 3 emissions



Improvements in data quality and changes to the business reporting boundary may impact the emission sources included in each year's certification. Meaningful comparisons, therefore, may not be possible without normalisation (not shown here). Annual reductions are based on the previous year's emissions (a rolling baseline), with certification awarded based on a minimum normalised reduction requirement or the emissions banking approach.



Step two. EMGAGE



Workshops.

At Planet Mark we believe each day is an opportunity to create change. Our engagement experts will help unlock your employees' passion and help embed sustainability within your organisation.

Our workshops seek to inform, inspire and empower participants to become part of your business' net zero journey.

Book a call with us <u>here</u> to explore how we can help upskill, build confidence and participation among your team and wider stakeholders.



Workshop	Description
Sustainability Plan Workshop	A three-hour session which lifts the lid on operational carbon emissions, supporting a brainstorming session to understand impacts and consider actions that can make a material difference. Participants leave with a one-year Sustainability Plan with SMART targets, roles and responsibilities.
Net Zero Carbon Essentials	A three-hour CPD accredited workshop which introduces the fundamentals of net zero carbon and what it means for a business to embark on a Net Zero journey.
Net Zero Masterclass	Designed for senior leaders and board members, this short workshop covers the Net Zero terminology, legislation and frameworks and presents an opportunity for leaders to discuss the company's net zero journey.
Business Sustainability Essentials	A three-hour CPD accredited workshop covering the basics of business sustainability and the role your employees can adopt in driving change from within.
Supplier Engagement workshop	Invite your suppliers to learn about and get involved with your sustainability journey and net zero ambitions. We facilitate and build content particularly around Scope 3 emissions.

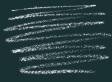


The Eden Project

At Planet Mark, we recognise that that we need nature to address the greatest challenges of our time.

The Eden Project, an educational charity, connects us with each other and the living world, exploring how we can work towards a better future.

As part of your certification with the Planet Mark, a number of tickets have been assigned to your organisation so you can visit the Eden Project for free – please get in touch to arrange your Eden Project visit and inspire and encourage positive action.



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Step three. COMMMTATE





Communicating your international influence.

The Sustainable Development Goals (SDGs), also known as the Global Goals, are a collection of 17 interrelated goals set by the United Nations. They cover a broad range of social and economic development issues. These include poverty, hunger, health, education, climate change, gender, equality, water, sanitation, energy.

By measuring and reducing your carbon footprint with the Planet Mark, you can directly and measurably contribute to up to 9 SDGs addressing 14 SDG targets.



9 SDGs





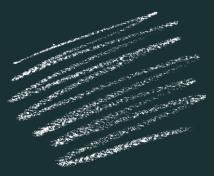
SDG alignment.

COULD AND





5 ways to accelerate your sustainability journey.



1. Review our recommendations

Guidance for general best practice: See the Appendix of this report for recommendations to do with Data Collection & Quality, Building, Waste, Travel, Paper, Staff Engagement and Supplier Engagement.

2. Use our toolkits & resources

Toolkits & Guides: Go to our Members Area on our <u>website</u> and make use of resources available to Planet Mark members.

3. Connect with us

Social media channels: We're active across social media and would love to help share your sustainability stories across our platform, just connect and tag us please!

4. Need more support?

We can help. We are here to support on your sustainability journey, no matter where you're at. If you're on a path to net zero, we have a suite of Net Zero <u>Solutions</u> to offer. If you want further stakeholder engagement support, browse our list of workshops <u>here</u> or just get in touch to discuss.



Data Report.





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					Curre	nt			
		01 January 2023 to 31 December 2023 01 January 2024 to 31 December 2024							
Source	Scope	Unit	Amount	tCO₂e	Amount	tCO ₂ e	% Change in tCO₂e from previous year	% total carbon footprint	% Change in amounts from previous year
Buildings									
Electricity (market based)	2	kWh	115,970.5	8.5	120,148.4	19.7	7 133%	14%	4%
Electricity (location based)	2	kWh	115,970.5	24.0	120,148.4	24.9) 4%	-	4%
Natural Gas	1	kWh	372,401.4	68.1	341,926.4	62.5	5 -8%	43%	-8%
Transmission and Distribution Losses	3	kWh	115,970.5	2.1	120,148.4	2.2	2 6%	2%	4%
Procurement									
Paper Primary Content	3	tonnes	0.3	0.3	0.2	0.3	3 -3%	0.2%	-34%
Travel									
Fleet Van	1	km	35,935.0	8.3	29,047.0	5.5	5 -34%	4%	-19%
Fleet Petrol Car	1	km	4,482.0	0.8	2,362.5	0.4	-48%	0.3%	-47%
Fleet PHEV	1	km	146,583.9	9.0	96,129.3	7.8	3 -13%	5%	-34%
Fleet Electric Car	2	km	86,241.8	4.2	208,455.1	3.9) -7%	3%	142%
Fleet PHEV	2	km	139,852.4	3.0	96,129.3	1.1	-65%	1%	-31%
Fleet Electric Van	2	km	-	-	3,379.6	0.2		0.2%	-
Air Travel	3	passenger.km	338,605.6	38.6	323,681.1	36.1	-6%	25%	-4%
Petrol Car	3	km	-	-	7,006.3	1.2		1%	-
Fleet PHEV	3	km	139,852.4	0.3	96,129.3	0.1		0.1%	-31%
Fleet Electric Van	3	km	-	-	3,379.6	0.02		0.02%	-
Fleet Electric Car	3	km	86,241.8	0.4	208,455.1	0.3	3 -5%	0.2%	142%
Ferry	3	passenger.km	96.6	0.01	595.5	0.03		0.02%	517%
Coach	3	passenger.km	-	-	241.4	0.01		0.005%	-
Bus	3	passenger.km	366.3	0.04	-			-	-
Average Car	3	km	2,186.1	0.4	-			-	-
Rail Travel	3	passenger.km	37,063.7	1.3	45,643.9	1.5	5 21%	1%	23%
Taxi	3	km	6,691.1	1.4	6.835.0	1.4	2%	1%	2%
Waste					-,				
Energy from Waste	3	tonnes	8.0	0.2	6.4	0.04	-76%	0.03%	-20%
Recycled	3	tonnes	5.0	0.1	3.4	0.02		0.02%	-32%
Water	-					510			
Water Supply	3	cubic metres	333.5	0.1	412.8	0.1	7%	0.04%	24%
Water Treatment	3	cubic metres	333.5	0.1	411.6	0.1		0.1%	23%



	Current								
			01 January 2023 20	to 31 December 23	01 January 2024	to 31 December 2024			
Source	Scope	Unit	Amount	tCO₂e	Amount	tCO ₂ e	% Change in tCO₂e from previous year	% total carbon footprint	% Change in amounts from previous year
			Marke	et Based					
Total		tCO ₂ e		147.	0	144.7	-2%		
No. employees		Number		65.	2	62.9			
Total per employee		tCO ₂ e		2.	3	2.3	2%		
Turnover £m		£m		12.	3	11.0			
Total per £m		tCO ₂ e		12.	0	13.2	10%		
Total floor space		m²		4,645.	2	4,645.2			
Building emissions per m ²		tCO ₂ e		0.0	2	0.02	7%		
			Locatio	on Based					
Total		tCO ₂ e		162.	5	149.8	-8%		
No. employees		Number		65.	2	62.9			
Total per employee		tCO ₂ e		2.	5	2.4	-4%		
Turnover £m		£m		12.	3	11.0			
Total per £m		tCO ₂ e		13.	2	13.6	3%		
Total floor space		m²		4,645.	2	4,645.2			
Building emissions per m ²		tCO ₂ e		0.0	2	0.02	-5%		

Ö About this report – General.

Company Name	Chelsom Ltd
Sector	Manufacturing
Reporting Period	01 January 2024 to 31 December 2024
Year Of Certification	3rd
Reporting Boundary	Heritage House, Blackpool, FY4 4QA
Emission sources included	Electricity, Natural Gas, Transmission and Distribution Losses, Business Travel, Fleet Travel, Paper, Waste, Water
Total FTE Employees (annual average no.)	63
Total Internal Floorspace (m²)	4,645.2
Data Collection Lead	Maria Glynn, maria glynn@chelsom.co.uk - Project Coordinator
Significant reporting changes	None
Baseline Conversion Factor	DESNZ 2023
Current Conversion Factor	DESNZ 2024
Methodology	We follow the GHG Protocol for Corporate Emission Reporting and The National TOMs Framework for Social Value Reporting. Refer to Planet Mark Business Certification Scheme Rules for detailed information on the methodology and standards used in the preparation of this report.
Community Project	Contributions to the Eden Project have been made as part of Planet Mark Certification.
Prepared by	Willow Blackburn, Member Support Officer, Planet Mark
Checked by	Jamie Beevor, Head of Technical, Planet Mark Alex Smith, Technical Consultant, Planet Mark
Date	01 May 2025

About this report – Caveats (i).

Operational Boundary	Scope	Unit	Data Source	Data Accuracy	Comments, omissions, estimates or extrapolations	Organisational Boundary
Electricity	2 and 3	kWh	Primary sources - invoices and meter readings	Actual meter reads with extrapolation and interpolation	 Please refer to the adjusted data slide(s) for details of interpolation and extrapolation. Your electricity consumption is shown in the carbon footprint as Purchased Electricity emissions (Scope 2 emissions) and Electricity Transmission and Distribution losses (Scope 3 emissions). Your scope 2 electricity emissions are reported in two ways: location-based and market-based methods. Location-based electricity emissions have been calculated using carbon emission factors for average national or sub-national grid electricity. Market-based electricity emissions have been calculated using carbon emission factors for your specific electricity supply fuel mix as published on your invoices in the period April 2022 to March 2023 	Heritage House, Blackpool, FY4 4QA
Natural Gas	1	kWh	Primary sources - invoices and meter readings	Actual and estimated meter reads with extrapolation and interpolation	er Please refer to the adjusted data slide(s) for details of interpolation and extrapolation.	Heritage House, Blackpool, FY4 4QA
Water Supply & Treatment	3	m³	Primary source - invoices	Actual and estimated meter reads with extrapolation and interpolation	er Please refer to the adjusted data slide(s) for details of interpolation and extrapolation.	Heritage House, Blackpool, FY4 4QA
Fleet Vehicles	1, 2 and 3	km	Primary source - mileage report	Actual	None	Heritage House, Blackpool, FY4 4QA
Private Vehicles Used for Business	3	km	Primary source - expenses	Actual	None	Heritage House, Blackpool, FY4 4QA
Air Travel	3	pkm	Primary source - expenses	Actual	None	Heritage House, Blackpool, FY4 4QA

Note: unless otherwise stated in the report all electricity emissions are location based (i.e. calculated using carbon emission factors for average UK national grid electricity).

About this report – Caveats (ii).

Operational Boundary	Scope	Unit	Data Source	Data Accuracy	Comments, omissions, estimates or extrapolations	Organisational Boundary
Rail Travel	3	pkm	Primary source - expenses	Actual	Where only spend data are available, distance has been estimated using £0.55 per mile for national rail and £0.86 per mile for London underground. Calculations based on 2021 analysis o Planet Mark members' rail journeys.	f Heritage House, Blackpool, FY4 4QA
Taxi Travel	3	km	Primary source - expenses	Actual	Where only spend data are available, distance has been estimated using £2.53 per mile. Calculations are based on a fixed start price of £2.8 per journey, an average cost of £2.02 per mile and an average taxi journey of 5.36 miles. Sources: UK national average taxi costs, Numbeo and 2019 Passenger journeys per person per year - Taxi and Private Hire Vehicle Statistics: England 2021.	Heritage House, Blackpool, FY4 4QA
Waste	3	tonnes	Primary source - invoices	Actual	None	Heritage House, Blackpool, FY4 4QA
Procurement - Paper	3	tonnes	Primary source - invoices	Actual	None	Heritage House, Blackpool, FY4 4QA
Headcount		no.	Primary source - note from payroll	Actual	We have used the annual average full-time equivalent employees. Part-time employees are assumed to work 20 hours a week. We assume headcount only includes active employees (i.e. excludes employees on furlough).	Heritage House, Blackpool, FY4 4QA
Turnover		£m	Primary source - note from finance director	Assumed Actual	None	Heritage House, Blackpool, FY4 4QA
Floor Area		m²	Secondary source - data submission form	Assumed Actual	None	Heritage House, Blackpool, FY4 4QA

Note: unless otherwise stated in the report all electricity emissions are location based (i.e. calculated using carbon emission factors for average UK national grid electricity).

b About this report. Data Quality Score for Scope 1&2 emissions.

Data quality score

The data quality score is based on the 'Data Quality Matrix' in the Planet Mark Business Certification Scheme Rules and provides an indication of data assurance when using information in this report in your business.

	01 January 2024 to 31 December 2024	Definition				
Relevance of boundary	3	Boundary accurately reflects the majority of the organisation's scope 1 and 2 carbon footprint for the studied period (e.g. at least 75% of organisational scopes 1 and 2 activity included).				
Data completeness	4	12 months of data provided for all sources measured.				
Transparency	3	Majority disclosure of assumptions and/or some original evidence provided (e.g. transparency on the source of at least 75% of data submitted).				
Data accuracy	3	Use of primary data sources and minimal estimated data for at least 75% of sources measured.				
Consistency	3	Largely consistent or improved methods, boundary and data completeness with supporting evidence of changes made.				
Total Score	16 out of 20					

As a way to improve your data quality score for future reports, it is recommended:

- Make sure you are reporting on all relevant Scope 1 emissions, including any air conditioning use.
- Where possible submit more primary evidence (e.g. invoices).

b About this report. Data Quality Score for Scope 3 emissions.

Data quality score

The data quality score is based on the 'Data Quality Matrix' in the Planet Mark Business Certification Scheme Rules and provides an indication of data assurance when using information in this report in your business.

	01 January 2024 to 31 December 2024	Definition				
Relevance of boundary	3	Boundary accurately reflects the majority of the organisation's scope 3 carbon footprint for the studied period (e.g. 75% of material scope 3 categories included).				
Data completeness	4	At least 67% of data provided for all or most categories measured.				
Transparency	3	Majority disclosure of assumptions and/or some original evidence provided (e.g. transparency on the source of at least 75% of data submitted).				
Data accuracy	4	Use of actual data for all categories measured.				
Consistency	3	Largely consistent or improved methods, boundary and data completeness with supporting evidence of changes made.				
Total Score	17 out of 20					

As a way to improve your data quality score for future reports, it is recommended:

- Report on additional scope 3 categories.
- Where possible submit more primary evidence (e.g. invoices).



Market-based methodology.

What is market-based carbon footprint measurement?

The market-based method was introduced in 2015 in order to allow companies to reflect the emissions from the electricity that they have specifically chosen to procure or generate on-site, which in most cases will be different from the average emissions of the electricity that is generated by the local grid.*

If you have a green tariff:

Different electricity suppliers (and different tariffs from the same electricity supplier) may have different greenhouse gas emissions attributed to them depending on the mix of generators that they source electricity from, and they have to declare the fuel mix of their electricity supplies to Ofgem on an annual basis.

Your electricity supplier may choose to invest in new renewable generation capacity of its own or contract directly with an existing renewable generator via a mechanism known as a Power Purchase Agreement (PPA). Under a PPA the supplier commits to purchasing electricity produced by the renewable generator for a long period, providing certainty for the generator and a good price for the supplier.

A more common approach to green tariffs is for electricity suppliers to purchase electricity from the wholesale market (which means that it has been generated by a range of sources including fossil fuel generators) and then purchase and retire an equivalent number of certificates known as REGOs (Renewable Energy Guarantees of Origin). This type of green tariff is usually described as being "REGO-backed". These REGO-backed green tariffs would be eligible for zero emissions under the market-based method, however we recommend that our members seek out high quality green tariffs which go beyond minimum standards and actively support the deployment of additional, new renewables generation capacity.

If your electricity supply is not a 100% renewable, then under the market-based approach, we use the emission factor based on the tariff or the supplier's fuel mix disclosure declaration. In some cases, this will be lower than the grid average emission factor based on the residual fuel mix is used. This emission factor is higher than the grid average emission factor as the residual fuel mix is made up of all fossil fuel and nuclear generation along with the renewable generation which does not have a retired REGO associated with it. This results in market-based carbon footprint being higher than location-based.

If you have on-site renewables:

If your renewables installation is not supported by the Feed-In Tariff (FiT) or if you retired REGOs equivalent to the amount of electricity consumed from an on-site renewable installation, you are eligible for zero emissions for the generated electricity which you consume on-site under both the market-based and location-based methods. Electricity exported to the grid is excluded and does not contribute to a reduction in emissions.

Planet Mark members with FiT-supported renewables installations (the FiT ran in the UK from April 2010 to March 2019) who have not registered for, claimed and retired REGOs for the generation cannot claim the zero carbon electricity (please refer to Ofgem rules). In this case the average grid emission factor is applied to consumption of on-site renewable generation under the locationbased method and the residual fuel mix emission factor is applied under the market-based method. It is possible to register a FiT-supported renewable installation with Ofgem and retire the associated REGOs and in this case a zero emission factor would be applied to consumption of on-site renewable generation in both the location-based and market-based methods.

A REGO (Renewable Energy Guarantees of Origin) is a certificate which is issued by Ofgem to a renewable generator for each MWh (megawatt-hour) of renewable electricity that they produce.

* https://ghgprotocol.org/sites/default/files/standards/Scope%202%20Guidance_Final_Sept26.pdf#page=28

About this report – Caveats – Adjusted Data (i).

Notes: Data for the periods shown below has been interpolated or extrapolated as indicated in the table.

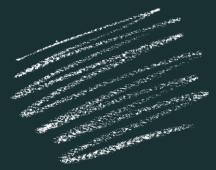
Emission Source	Scope	Site	Data Source	Data Accuracy	Date From	Date To	No. of Days	Adjusted Date From	Adjusted Date To	Adjusted No. of Days	Comment
Water Supply & Treatment	3	Heritage House	Invoices	Actual meter reads	01-01-2024	01-12-2024	336	01-01-2024	31-12-2024	366	Extrapolation
Water Supply & Treatment	3	Heritage House	Invoices	Estimated meter reads	29-12-2023	27-12-2024	365	01-01-2024	31-12-2024	366	Extrapolation and interpolation
Natural Gas	1	Heritage House	Meter Readings	Actual and estimated meter reads	31-12-2023	21-12-2024	357	01-01-2024	31-12-2024	366	Extrapolation and interpolation
Natural Gas	1	Heritage House	Meter Readings	Actual meter reads	21-12-2023	13-01-2025	390	01-01-2024	31-12-2024	366	Interpolation
Electricity	2 and 3	Heritage House	Invoices	Actual meter reads	01-01-2024	01-12-2024	336	01-01-2024	31-12-2024	366	Extrapolation
Electricity	2 and 3	Heritage House	Meter Readings	Actual meter reads	02-01-2024	29-07-2024	210	01-01-2024	31-07-2024	213	Extrapolation
Electricity	2 and 3	Heritage House	Meter Readings	Actual meter reads	01-08-2024	06-01-2025	159	01-08-2024	31-12-2024	153	Interpolation
Electricity	2 and 3	Heritage House	Meter Readings	Actual meter reads	21-06-2024	06-01-2025	200	21-06-2024	31-12-2024	194	Interpolation



Recommendations. APPENDIX



Guidance for general best practice.



Data collection and quality

Evidence pack: Collate all relevant invoices in an electronic evidence pack.

Utilities: Take readings of all meters on the last day of the month. Investigate the installation of smart meters.

Headcount: Ask HR for a table showing monthly full time equivalent headcount for the whole reporting period.

Fuel: Introduce fuel cards.

Travel: Ask your travel suppliers to provide you with a report detailing mileage and mode of transport so you can accurately add data to your carbon footprint. For non centrally booked travel record mode of travel, destination/origin and distances travelled in expense claim forms.

Building

Energy efficiency: Regular 'energy audits' will help identify where most energy is being used and potential wastage from equipment, lights and heat loss. Investigate the installation of LED, T5 and sensor lighting and the upgrade of heating controls.

Waste

Carry out a waste management audit: To

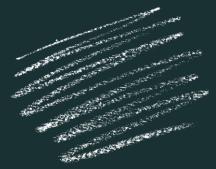
understand what waste you are producing, where it is coming from and what the best route for it would be. Provide plenty of bins for segregating waste correctly and encouraging recycling.

Engage your waste management supplier to

help you reduce landfill waste and instead increase the proportion that goes to recycling and to energy from waste.



Guidance for general best practice.



Water

Check your meters at night, or when water is not in use, to monitor leakage.

Introduce a water use awareness campaign in communal kitchen areas.

Travel

Record all business travel and promote public transport options for business meetings.

Arrange safe and fuel efficient driving training for all drivers. Plan driver routes to finish at their homes.

Choose fuel efficient vehicles. Electric or hybrid cars are exempt from various taxes. Subsidies are also available for smallest vehicles. Provide incentives for employees to opt for low carbon cars, and limit choices to those which meet sustainability criteria

Choose travel management companies,

airlines, taxi companies, couriers and other providers that are Planet Mark certified, and look for clear progress on improving fuel efficiency and pursuing credible, sustainable solutions for travel.

Paper

Buy paper from sustainable forests or recycled content. Ask for FSC or PEFC branded paper as a minimum - ideally with the EU Eco label.

Choosing recycled content paper, your carbon emissions from paper use are reduced by 30% but choosing sustainably sourced paper the benefits are more holistic as you support the demand for sustainably managed forests which may otherwise be cut down for a different land use such as agriculture.



Guidance for general best practice.



Staff engagement

Organise annual sustainability workshops. Carry out an energy awareness and 'switch off' campaign.

Supplier engagement

Explore your possibilities and choose

consciously. Check the <u>Planet Mark website</u> for companies that are currently engaged on reducing their carbon footprint.



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