

# Business Certification

**Lupa Foods**

*YEAR 2*

01 February 2023 to 31 January 2024

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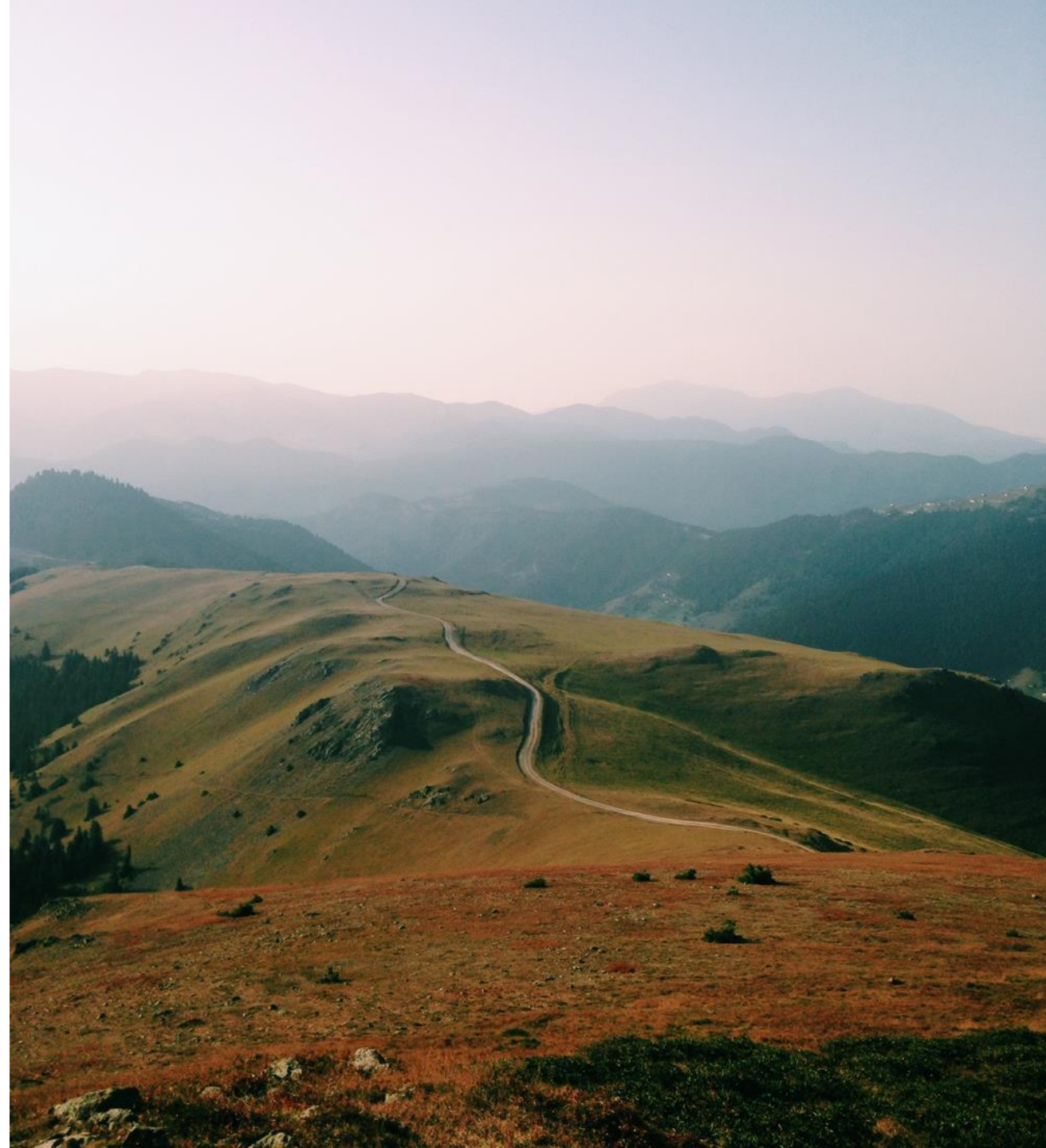
Measure



Engage



Communicate





# Executive Summary

This is Lupa Foods's 2nd year of business carbon footprint reporting and certification to The Planet Mark. Lupa Foods first calculated the carbon footprint of its office spaces (4 & 2 Imperial Place) for the year ending January 2024. This year's footprint includes emissions from electricity, t&d losses, water, fleet, business travel, waste, paper, commuting, homeworking (not included in total footprint). Lupa Foods has been certified with The Planet Mark for the year ending January 2024 based on its absolute reduction and set a target to reduce emissions by 5% annually.

Lupa Foods's measured location-based carbon footprint for year ending January 2024 was 43.1 tCO<sub>2</sub>e, an increase of 1.3% from the year ending January 2023. The carbon footprint per £m turnover was 1.0 tCO<sub>2</sub>e (an increase of 3.9%) and the carbon footprint per employee was 1.4 tCO<sub>2</sub>e (an increase of 4.9%). Scope 1 emissions (fleet travel) account for 7.0%, location-based scope 2 emissions (electricity) account for 3.5% and scope 3 emissions (transmission and distribution losses, paper, business travel, commuting, waste, water) account for 89.5%. Lupa Foods's measured market-based footprint in the year ending January 2024 was 41.6 tCO<sub>2</sub>e, a decrease of 11.1% from the year ending January 2023. Lupa Foods is procuring renewable electricity which results in lower market-based emissions.

The consumption of electricity and water has been slightly estimated to apportion the total consumption for the floor space occupied by Lupa Foods.

The 2022/23 tonnage of waste has been restated to correct an interpretation of evidence units from kg to g.



# PlanetMark

It's more than a mark



# Measured carbon EMISSIONS

**43.1**  
**tCO<sub>2</sub>e measured emissions**

**Measured emissions equivalent to**  
**38 flights from London to New York**

**1.4**  
**tCO<sub>2</sub>e per employee**



**Buildings**

**1.6 tCO<sub>2</sub>e**

Used enough electricity to power 2 UK homes for one year



**Travel**

**41.3 tCO<sub>2</sub>e**

Travelled 6 times around the world



**Waste**

**0.1 tCO<sub>2</sub>e**

Produced waste that weighs the same as 0.1 London buses



**Water**

**0.1 tCO<sub>2</sub>e**

18 litres per employee per day



**Procurement**

**0.01 tCO<sub>2</sub>e**

16 sheets of paper used per day



**Homeworking**

**N/A**





# Step one.

# MEASURE





# Measured carbon footprint.

## Location *BASED*

### Reporting year:

01 February 2023 to 31 January 2024

### Reporting Boundary:

4 Imperial Place & 2 Imperial Place (Maxwell Rd, Borehamwood, WD6 1JN)

### Emissions measured:

Electricity, T&D Losses, Water, Fleet, Business Travel, Waste, Paper, Commuting, Homeworking (not included in total footprint)

### Highlights:

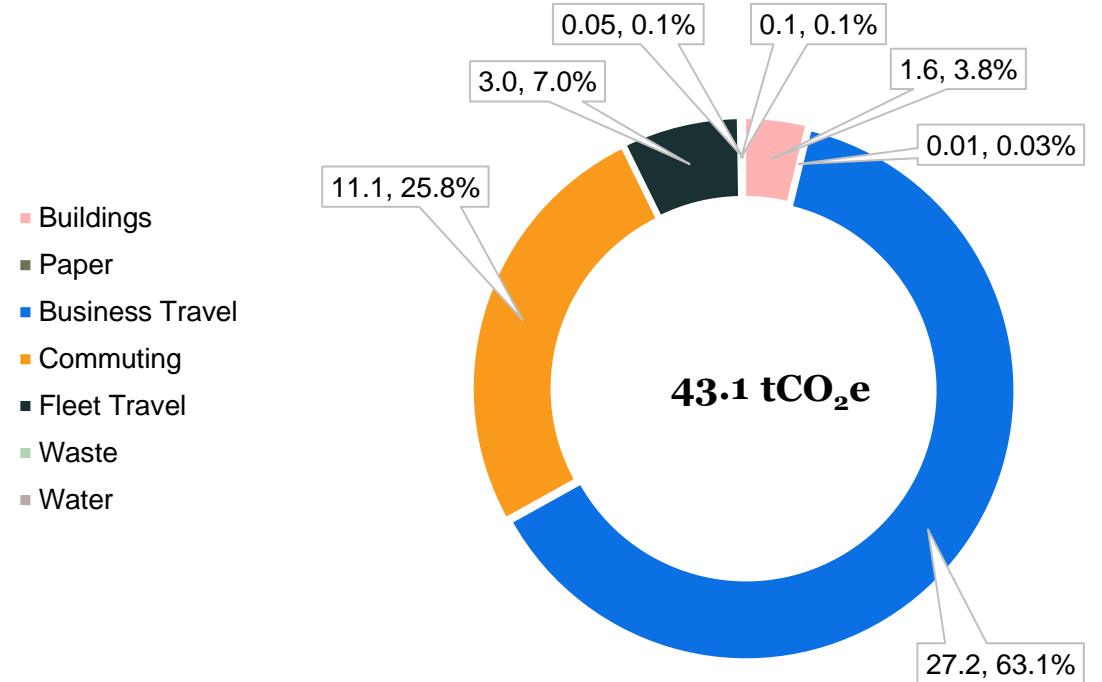
Carbon footprint (tCO<sub>2</sub>e): **43.1**

Per employee (tCO<sub>2</sub>e): **1.4**

Next reduction target: **5%**

Data quality score: **14 out of 20**

Carbon footprint by emission source for year ending 2024, tCO<sub>2</sub>e



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.

## Market *BASED*

### Reporting year:

01 February 2023 to 31 January 2024

### Reporting Boundary:

4 Imperial Place & 2 Imperial Place (Maxwell Rd, Borehamwood, WD6 1JN)

### Emissions measured:

Electricity, T&D Losses, Water, Fleet, Business Travel, Waste, Paper, Commuting, Homeworking (not included in total footprint)

### Highlights:

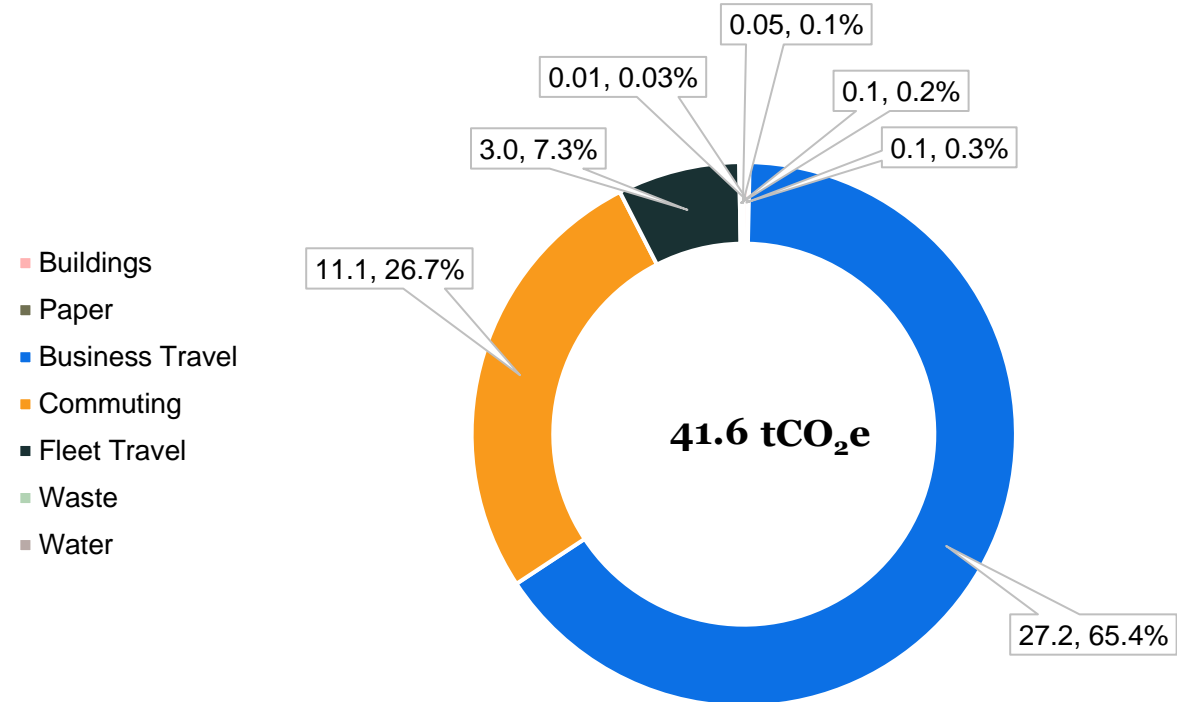
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Carbon footprint by emission source for year ending 2024, tCO<sub>2</sub>e



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# 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.\* For the purposes of year-to-year comparison and reduction, location-based value is used, to ensure consistency and adherence to Business Certification Scheme Rules.

### 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 used in the market-based approach.** If no tariff or supplier-specific emission factor is available, then an 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 location-based 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](https://ghgprotocol.org/sites/default/files/standards/Scope%202%20Guidance_Final_Sept26.pdf#page=28)



# Measured carbon footprint.

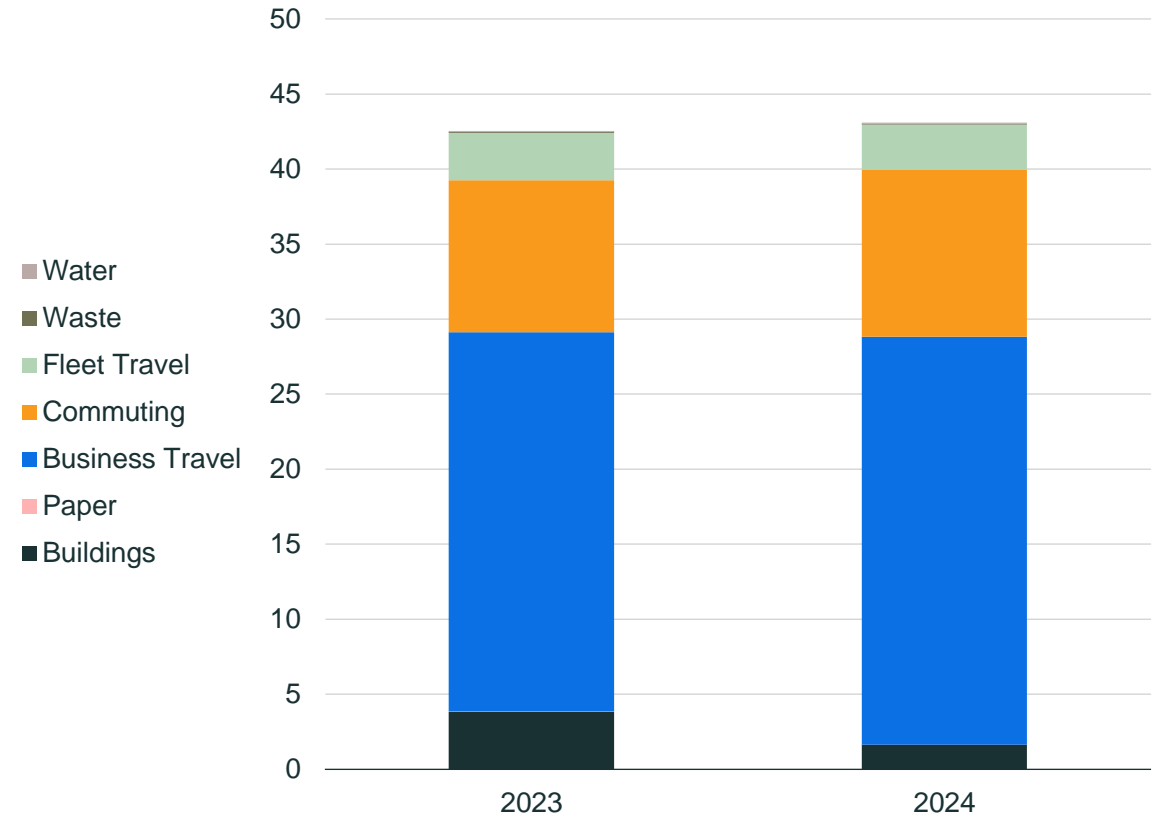
## Yearly *COMPARISON*

Total carbon emissions have increased by 1.3% compared with the previous reporting period, ending in January 2023.

Source Category	2023	2024
Buildings	3.8	1.6
Paper	0.01	0.01
Business Travel	25.3	27.2
Commuting	10.1	11.1
Fleet Travel	3.2	3.0
Waste	0.1	0.1
Water	0.1	0.05
<b>Total</b>	<b>42.5</b>	<b>43.1</b>

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

Carbon footprint by emission source for year ending 2023 and 2024, tCO<sub>2</sub>e







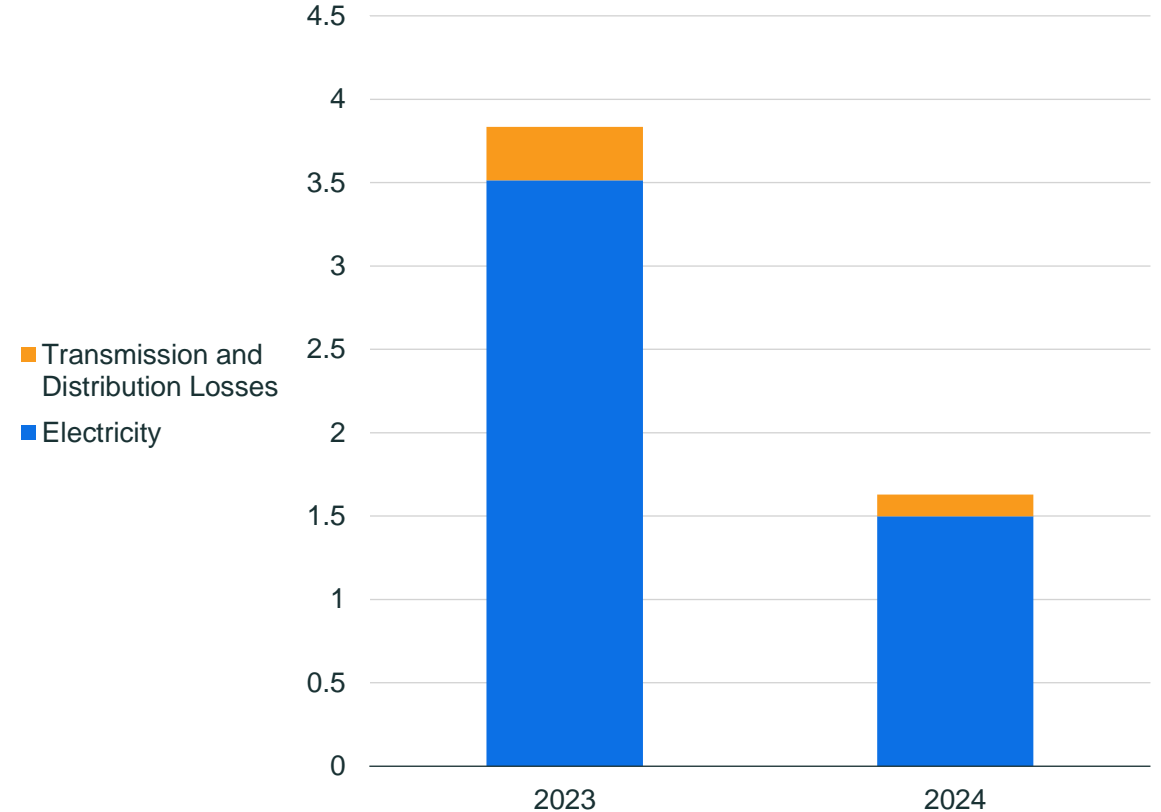
# Carbon footprint.

## BUILDINGS

Buildings emissions have decreased by over 50% compared with the previous year, mostly due to a decrease in electricity emissions of approximately 55%.

Buildings	2023	2024
Electricity	3.5	1.5
Transmission and Distribution Losses	0.3	0.1
<b>Total</b>	<b>3.8</b>	<b>1.6</b>

Buildings emissions for year ending 2023 and 2024, tCO<sub>2</sub>e



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



# Carbon footprint.

## Business TRAVEL

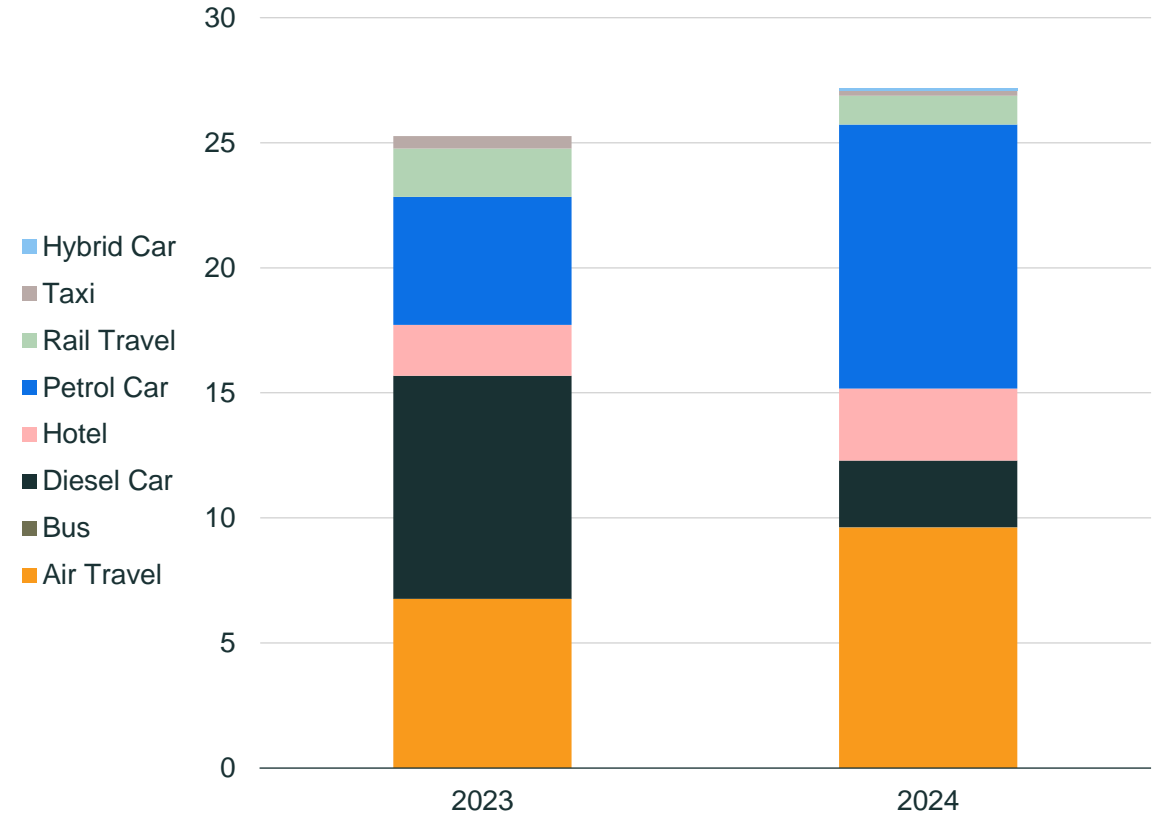
Business travel emissions have increased slightly compared with the previous reporting period. This is mostly due to an increase in emissions from air travel of approximately 40%.

Business Travel	2023	2024
Air Travel	6.8	9.6
Bus	0.003	0.01
Diesel Car	8.9	2.7
Hotel	2.0	2.9
Petrol Car	5.1	10.5
Rail Travel	1.9	1.2
Taxi	0.5	0.2
Hybrid Car	-	0.1
<b>Total</b>	<b>25.3</b>	<b>27.2</b>



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Business travel emissions for year ending 2023 and 2024, tCO<sub>2</sub>e





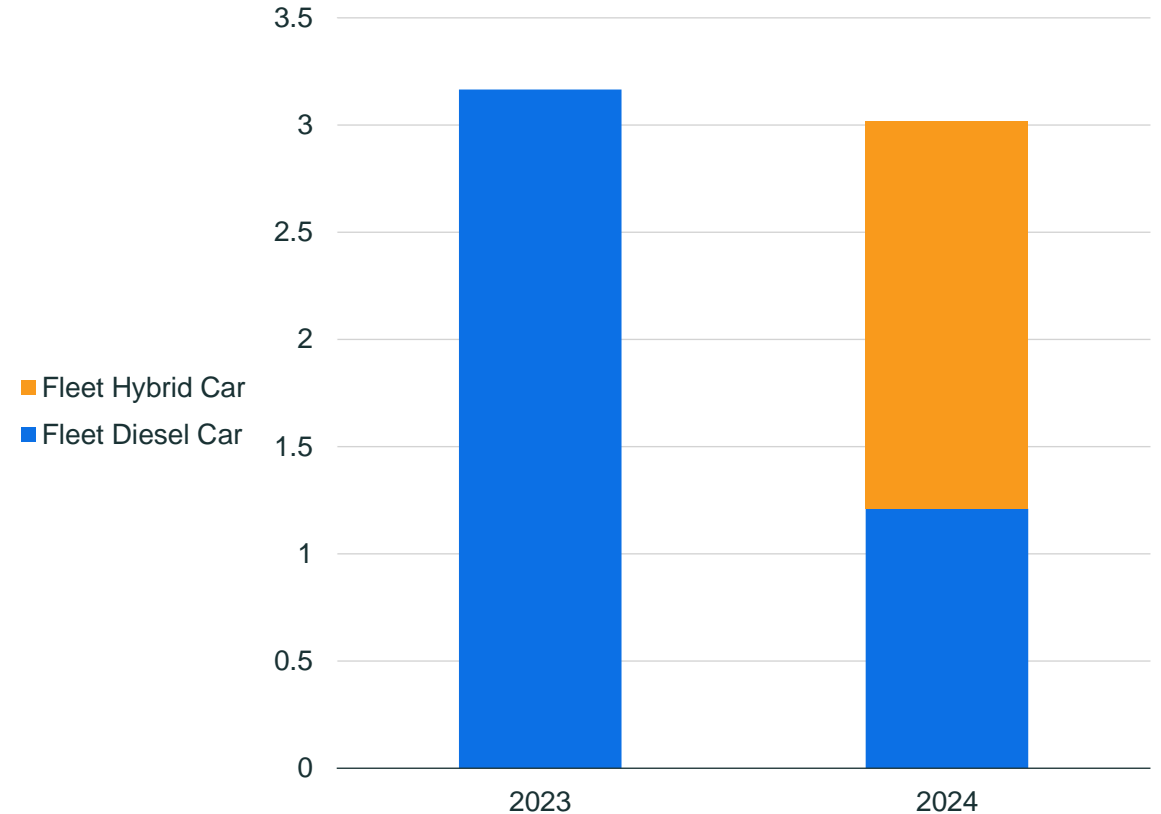
# Carbon footprint.

## Fleet TRAVEL

Fleet emissions have seen a decrease of approximately 6% compared with 2023, largely due to the shift away from any diesel vehicles.

Fleet Travel	2023	2024
Fleet Diesel Car	3.2	1.2
Fleet Hybrid Car	-	1.8
<b>Total</b>	<b>3.2</b>	<b>3.0</b>

Fleet travel emissions for year ending 2023 and 2024, tCO<sub>2</sub>e



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# Carbon footprint.

## WASTE

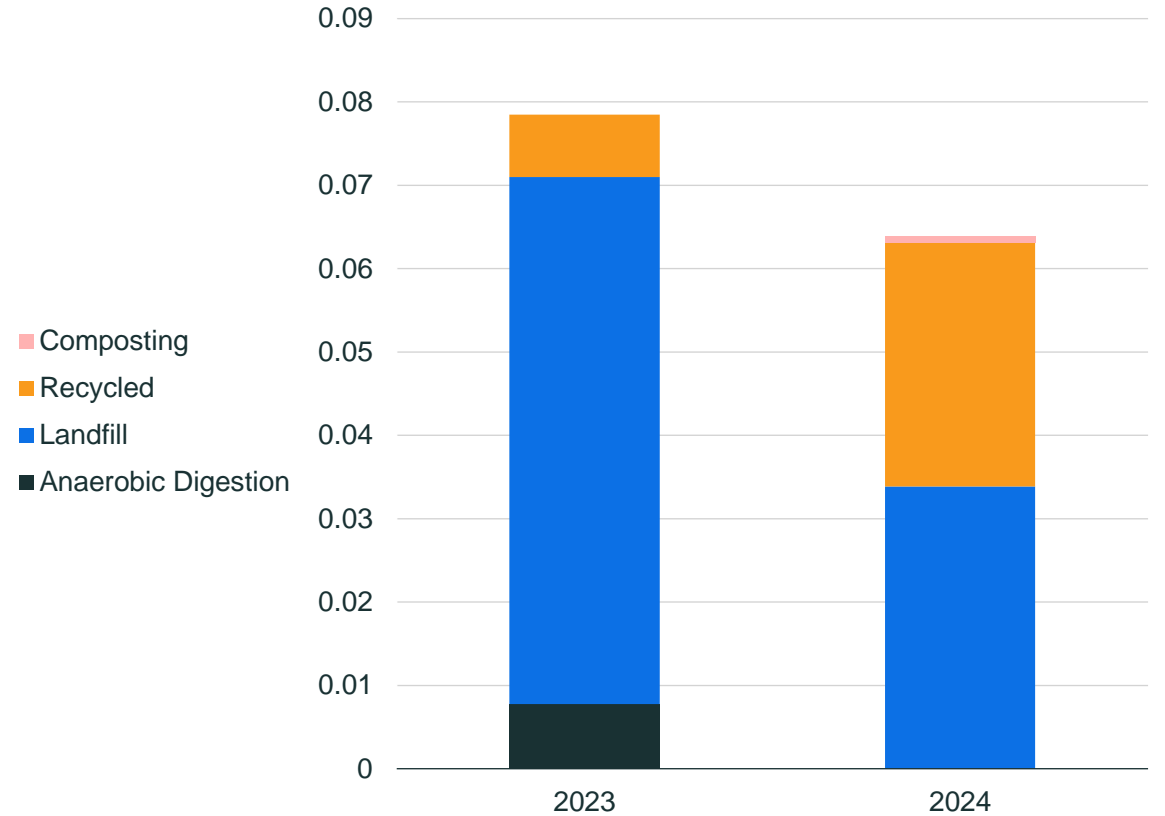
The decrease in landfill emissions, of approximately 45%, has primarily resulted in an overall decrease in waste emissions compared with 2022/23.

Waste	2023	2024
Anaerobic Digestion	0.01	-
Landfill	0.1	0.03
Recycled	0.01	0.03
Composting	-	0.001
<b>Total</b>	<b>0.1</b>	<b>0.1</b>



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Waste emissions for year ending 2023 and 2024, tCO<sub>2</sub>e





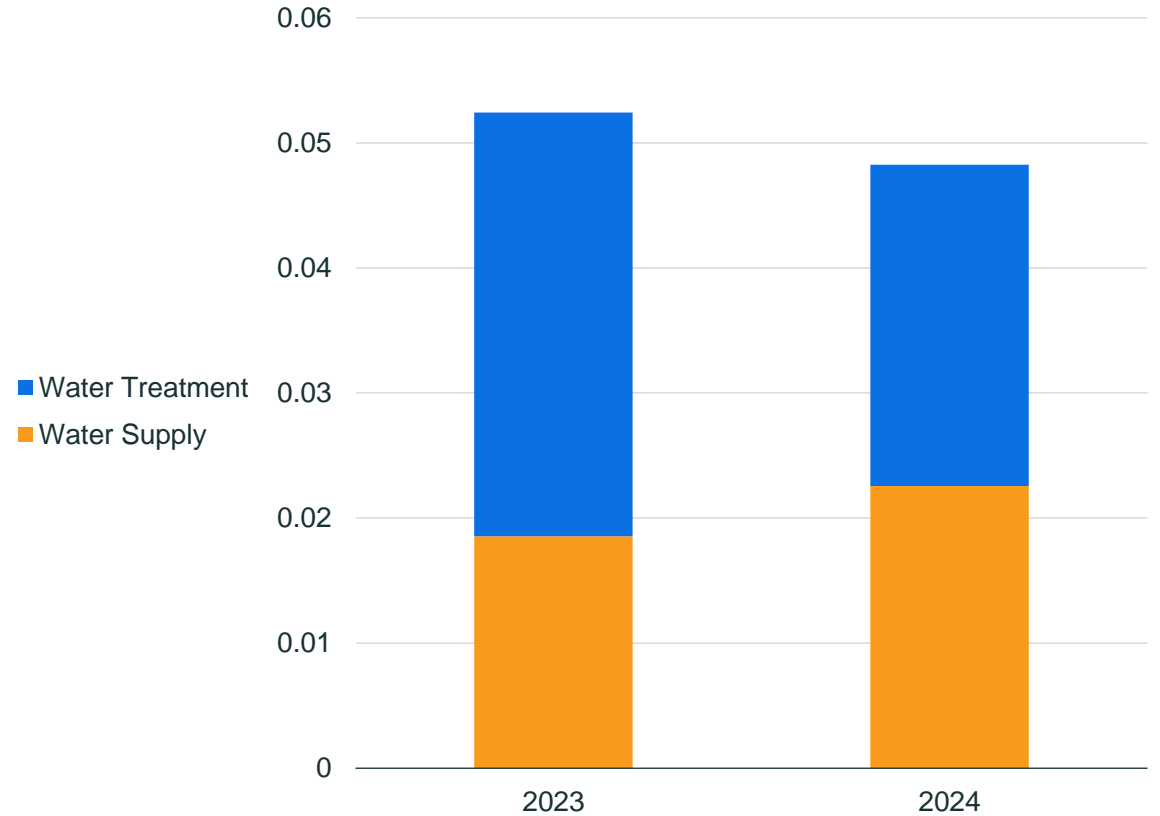
# Carbon footprint.

## WATER

Water emissions have decreased slightly, by around 8%, compared with 2023.

Water	2023	2024
Water Supply	0.02	0.02
Water Treatment	0.03	0.03
<b>Total</b>	<b>0.1</b>	<b>0.05</b>

Water emissions for year ending 2023 and 2024, tCO<sub>2</sub>e



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



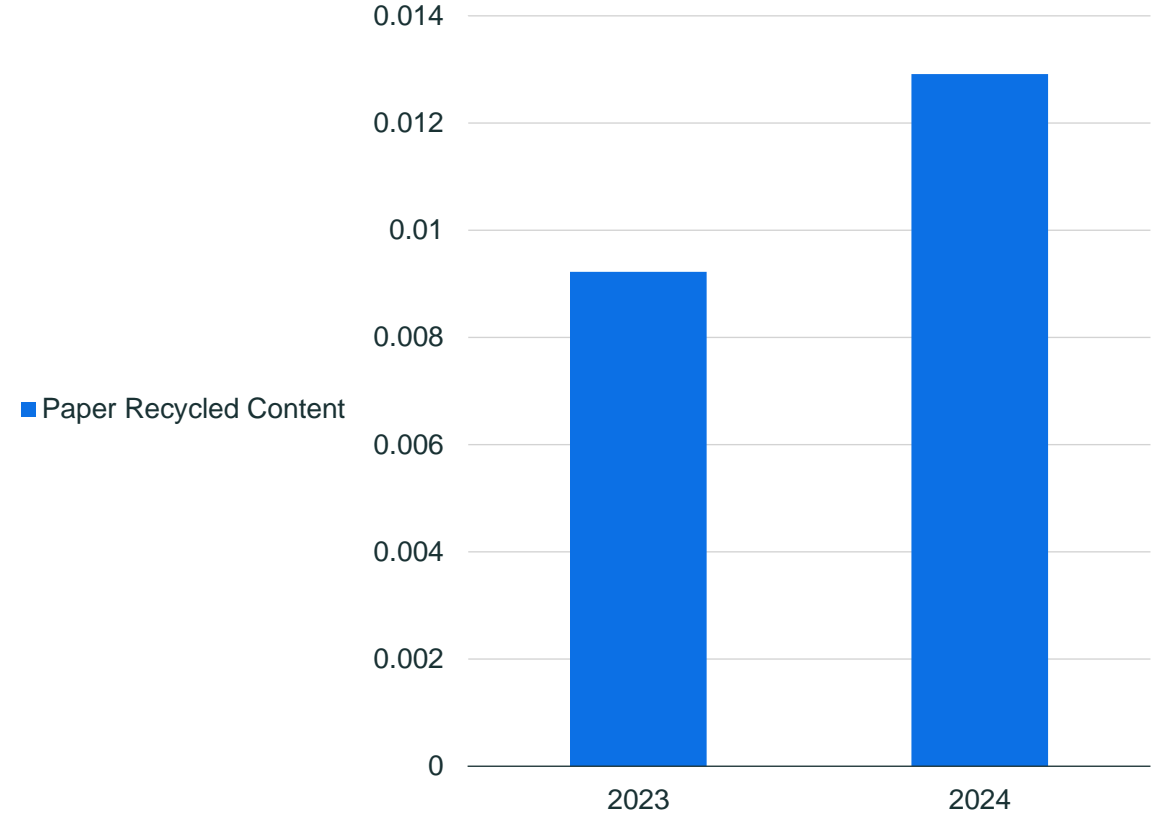
# Carbon footprint.

## PROCUREMENT

This increase in paper procurement is in part assumed to be a result of the period of full-time homeworking in 2022/23.

Paper	2023	2024
Paper Recycled Content	0.01	0.01
<b>Total</b>	<b>0.01</b>	<b>0.01</b>

Procurement emissions for year ending 2023 and 2024, tCO<sub>2</sub>e



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



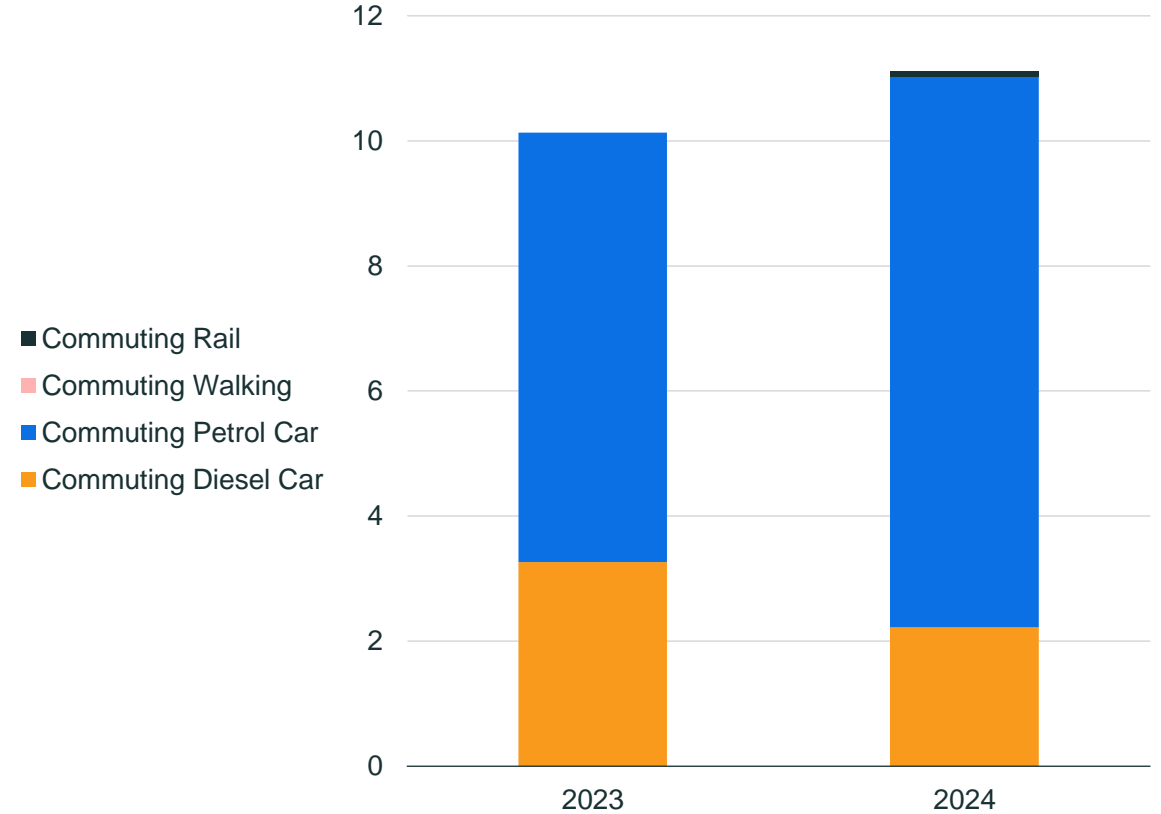
# Carbon footprint.

## COMMUTING

This increase in commuting emissions is assumed to be a result of the full time spent in office space this year, rather than the period of full-time WFH in 2022/23.

Commuting	2023	2024
Commuting Diesel Car	3.3	2.2
Commuting Petrol Car	6.9	8.8
Commuting Walking	0	0
Commuting Rail	-	0.1
<b>Total</b>	<b>10.1</b>	<b>11.1</b>

Commuting emissions for year ending 2023 and 2024, tCO<sub>2</sub>e



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

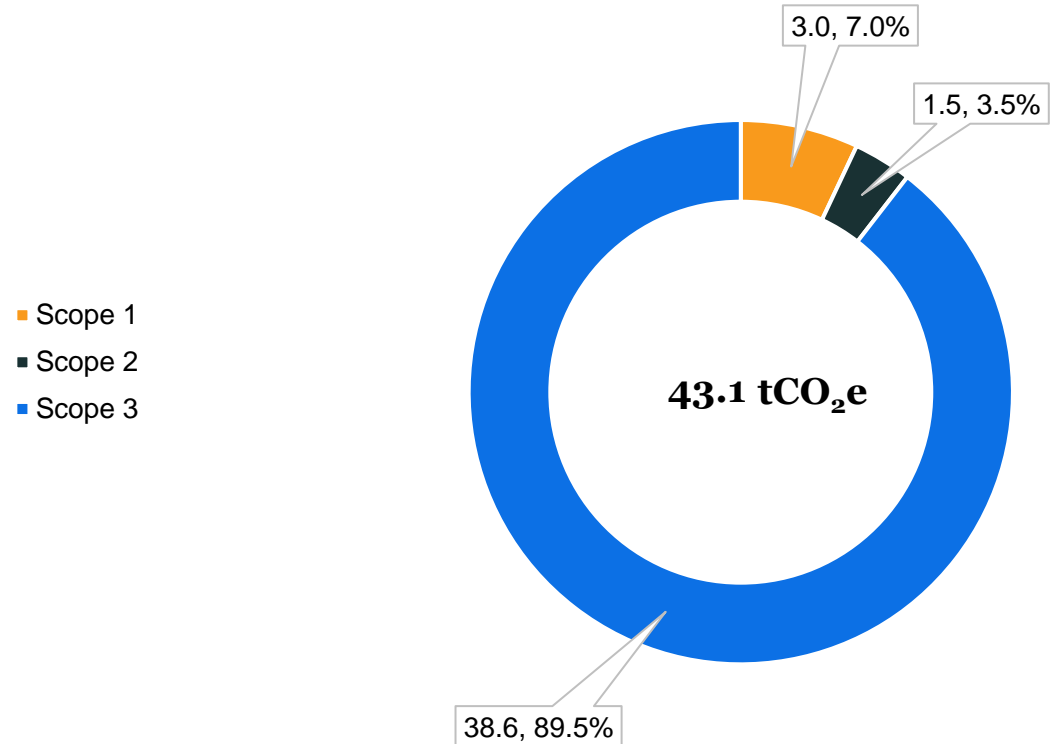


# Measured carbon footprint.

BY SCOPE

Scope	tCO <sub>2</sub> e	%
Scope 1	3.0	7.0
Scope 2	1.5	3.5
Scope 3	38.6	89.5
<b>Total</b>	<b>43.1</b>	<b>100.0</b>

Measured carbon emissions by scope for year ending 2024, tCO<sub>2</sub>e



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# Carbon footprint.

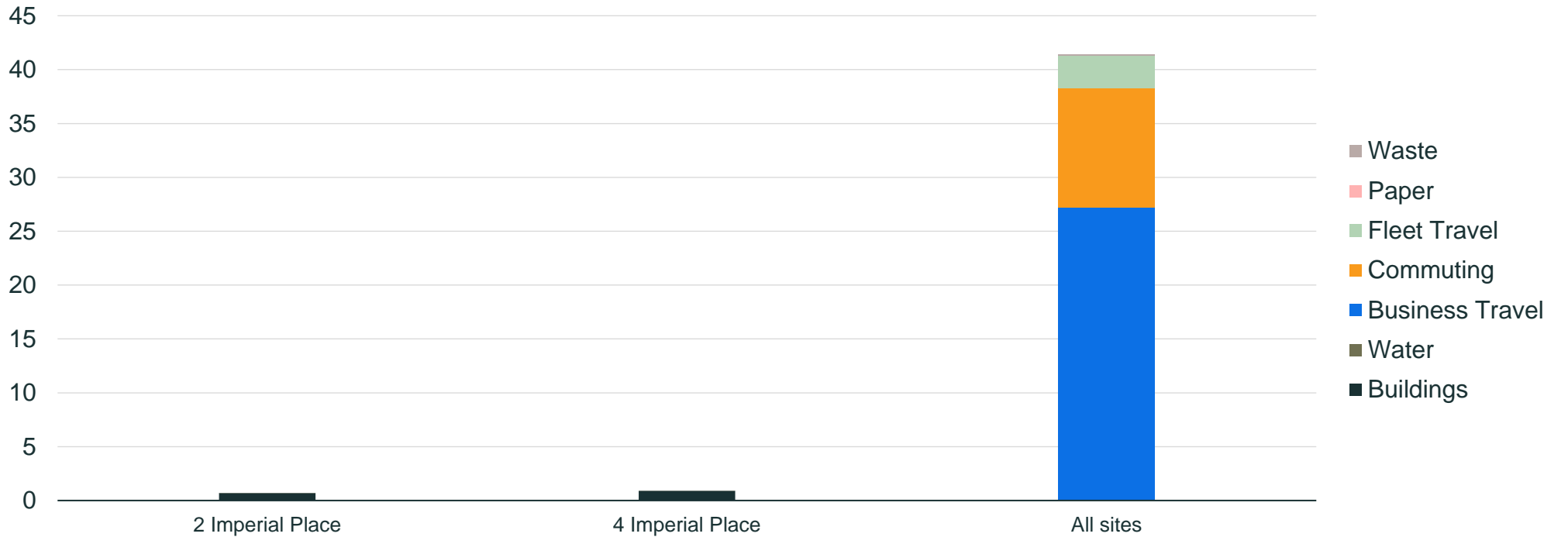
BY LOCATION

Carbon footprint for each location

tCO<sub>2</sub>e

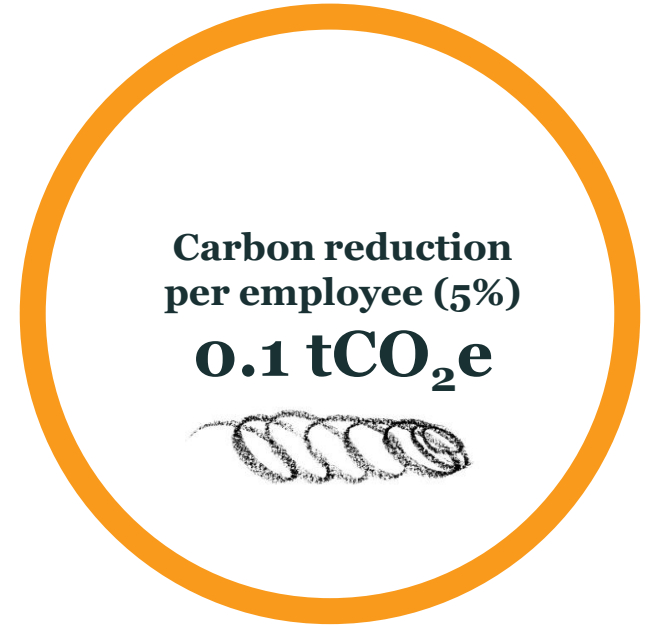
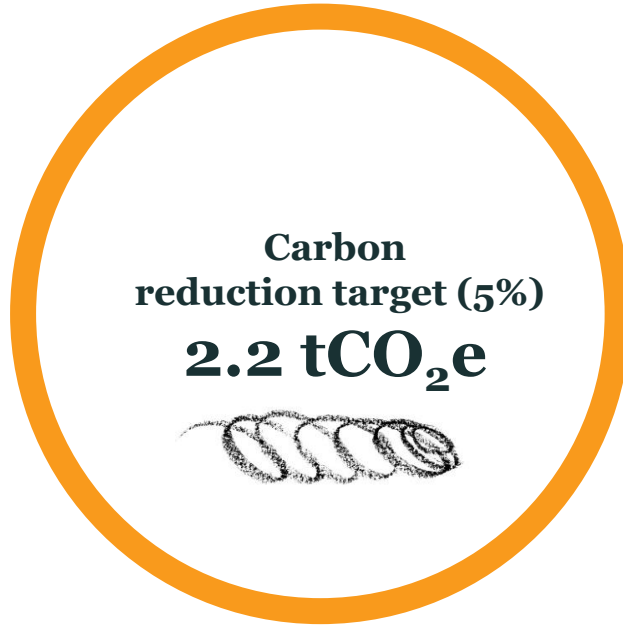
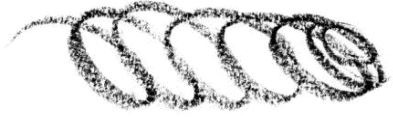
**Note:**

All Sites includes business travel, fleet, commuting, and paper since the data submitted was cumulative for the whole business.





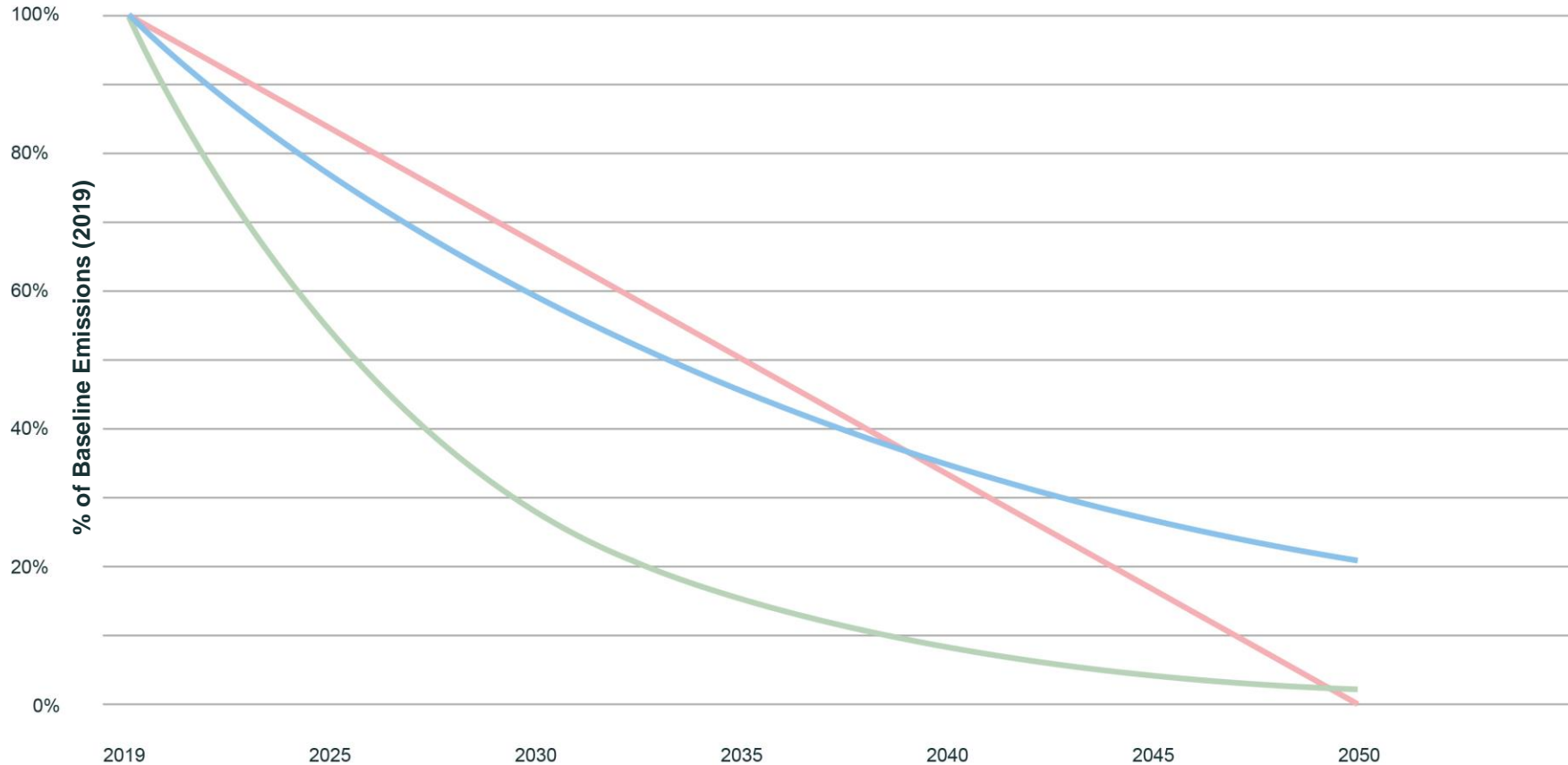
# Looking ahead. Targets for next year.





# Target setting.

## A Decade of Action: Pathways to Net Zero through varying emissions reduction trajectories



**Planet Mark 5% annual reduction**

- 5% year on year reduction is the minimum annual reduction recommended by the Planet Mark.

**Planet Mark 12% annual reduction**

- 12% year on year reduction is based on the Planet Mark Member absolute carbon reduction average over the past 5 years (2018-2022).
- A 12% year on year reduction from a 2019 baseline will set you on track to meet the UK target Net Zero by 2050.

**Net Zero 2050**



# Step two.

## ENGAGE





# 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.

One virtual 1h sustainability workshop is included with your Certification.

Book a call with us [here](#) to explore how we can help upskill, build confidence and participation among your team and wider stakeholders.



Workshop	Description
<b>Sustainability Plan Workshop</b>	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.
<b>Net Zero Carbon Essentials</b>	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.
<b>Net Zero Masterclass</b>	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.
<b>Business Sustainability Essentials</b>	A three-hour CPD accredited workshop covering the basics of business sustainability and the role your employees can adopt in driving change from within.
<b>Supplier Engagement workshop</b>	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.



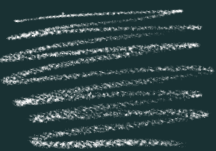
# The Eden Project

## *PARTNERSHIP*

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.





# Step three.

COMMUNICATE





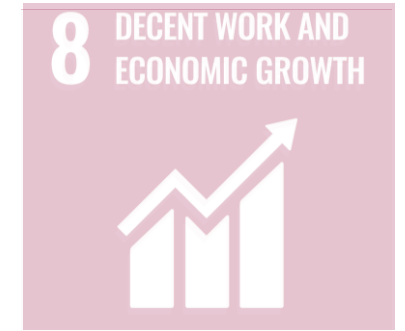
# Communicating your international influence.

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.

Contributing towards

# 6 SDGs







# SDG alignment.



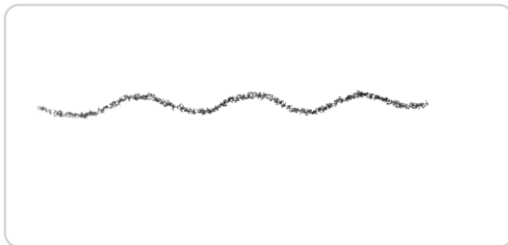
**6** CLEAN WATER AND SANITATION

6.3 - 100% of water treated

**7** AFFORDABLE AND CLEAN ENERGY

7.3 - Reduction in energy use  
7.3 - Reduction in electricity use  
7.2 - 100% of energy demand met by renewable energy

**8** DECENT WORK AND ECONOMIC GROWTH



**9** INDUSTRY, INNOVATION AND INFRASTRUCTURE

9.4 - Reduction in energy use  
9.4 - Reduction in electricity use

**11** SUSTAINABLE CITIES AND COMMUNITIES

11.6 - Measured carbon emissions  
11.6 - 96% of waste recycled and composted  
11.4 - Donation to the Eden Project

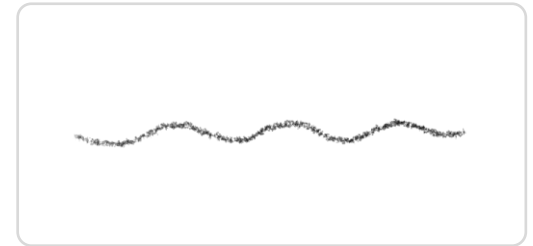
**12** RESPONSIBLE CONSUMPTION AND PRODUCTION

12.6 - Measured carbon emissions  
12.5 - 96% of waste recycled and composted

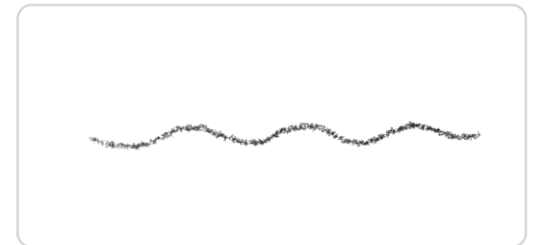
**13** CLIMATE ACTION

13.3 - Donation to the Eden Project

**14** LIFE BELOW WATER

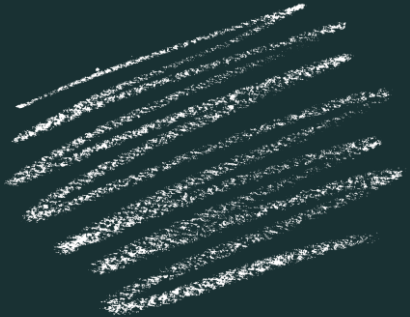


**15** LIFE ON LAND





# 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. Join our online community

**Planet Mark online community platform:** If you haven't already, invite your team to join our exclusive member-only community platform, where you can check out inspirational initiatives to implement in your own organisation and collaborate with other Planet Mark Members. Join [here](#).

## 3. Use our toolkits & resources

**Toolkits & Guides:** Go to our Members Area on our [website](#) and make use of resources available to Planet Mark members.

## 4. 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!

## 5. 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 [Solutions](#) to offer. If you want further stakeholder engagement support, browse our list of workshops [here](#) or just get in touch to discuss.



# Data Report.

APPENDIX



Current

01 February 2022 to 31 January 2023    01 February 2023 to 31 January 2024

Source	Scope	Unit	Amount	tCO <sub>2</sub> e	Amount	tCO <sub>2</sub> e	% Change in tCO <sub>2</sub> e from previous year	% total carbon footprint	% Change in amounts from previous year
<b>Buildings</b>									
Electricity (location based)	2	kWh	18,169.8	3.5	7,239.4	1.5	-57%	3%	-60%
Electricity (market based)	2	kWh	18,169.8	7.7	7,239.4	0	-100%	-	-60%
Transmission and Distribution Losses	3	kWh	18,169.8	0.3	7,239.4	0.1	-60%	0.3%	-60%
<b>Procurement</b>									
Paper Recycled Content	3	tonnes	0.01	0.01	0.02	0.01	40%	0.03%	42%
<b>Travel</b>									
Fleet Diesel Car	1	km	15,109.3	3.2	5,803.1	1.2	-62%	3%	-62%
Fleet Hybrid Car	1	km	-	-	11,863.8	1.8	-	4%	-
Air Travel	3	passenger.km	71,842.4	6.8	87,780.9	9.6	42%	22%	22%
Bus	3	passenger.km	37.0	0.003	124.7	0.01	365%	0.03%	237%
Commuting Diesel Car	3	km	19,090.8	3.3	13,080.8	2.2	-32%	5%	-31%
Commuting Petrol Car	3	km	40,320.0	6.9	53,759.0	8.8	28%	20%	33%
Commuting Rail	3	passenger.km	-	-	2,407.3	0.1	-	0.2%	-
Commuting Walking	3	km	453.8	0	531.6	0	-	0.0%	17%
Diesel Car	3	km	49,695.4	8.9	15,633.7	2.7	-70%	6%	-69%
Hotel	3	Room per night	-	-	203.0	2.9	-	7%	-
Hotel	3	room per night	174.0	2.0	-	-	-	-	-
Hybrid Car	3	km	-	-	951.5	0.1	-	0.3%	-
Petrol Car	3	km	30,811.4	5.1	64,361.2	10.5	106%	24%	109%
Rail Travel	3	passenger.km	54,495.1	1.9	32,451.4	1.2	-40%	3%	-40%
Taxi	3	km	2,497.7	0.5	976.5	0.2	-61%	0.5%	-61%
<b>Waste</b>									
Anaerobic Digestion	3	tonnes	0.9	0.01	-	-	-	-	-
Composting	3	tonnes	-	-	0.1	0.001	-	0.002%	-
Landfill	3	tonnes	0.2	0.1	0.1	0.03	-46%	0.1%	-64%
Recycled	3	tonnes	0.4	0.01	1.4	0.03	292%	0.1%	292%
<b>Water</b>									
Water Supply	3	cubic metres	124.5	0.02	127.7	0.02	22%	0.1%	3%
Water Treatment	3	cubic metres	124.5	0.03	127.7	0.03	-24%	0.1%	3%

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

Current

01 February 2022 to 31 January 2023    01 February 2023 to 31 January 2024

Source	Scope	Unit	Amount	tCO <sub>2</sub> e	Amount	tCO <sub>2</sub> e	% Change in tCO <sub>2</sub> e from previous year	% total carbon footprint	% Change in amounts from previous year
<b>Location Based</b>									
<b>Total</b>		tCO <sub>2</sub> e		42.5		43.1	1%		
No. employees		Number		31.5		30.4			
<b>Total per employee</b>		tCO <sub>2</sub> e		1.4		1.4	5%		
Turnover £m		£m		43.5		42.4			
<b>Total per £m</b>		tCO <sub>2</sub> e		1.0		1.0	4%		
Total floor space		m <sup>2</sup>		83.5		191.4			
<b>Building emissions per m<sup>2</sup></b>		tCO <sub>2</sub> e		0.05		0.01	-81%		
<b>Market Based</b>									
<b>Total</b>		tCO <sub>2</sub> e		46.8		41.6	-11%		
No. employees		Number		31.5		30.4			
<b>Total per employee</b>		tCO <sub>2</sub> e		1.5		1.4	-8%		
Turnover £m		£m		43.5		42.4			
<b>Total per £m</b>		tCO <sub>2</sub> e		1.1		1.0	-9%		
Total floor space		m <sup>2</sup>		83.5		191.4			
<b>Building emissions per m<sup>2</sup></b>		tCO <sub>2</sub> e		0.1		0.001	-99%		

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



# About this report – General.

<b>Company Name</b>	Lupa Foods
<b>Sector</b>	Food & Drink
<b>Reporting Period</b>	01 February 2023 to 31 January 2024
<b>Year Of Certification</b>	2nd
<b>Reporting Boundary</b>	4 Imperial Place & 2 Imperial Place (Maxwell Rd, Borehamwood, WD6 1JN)
<b>Emission sources included</b>	Electricity, T&D Losses, Water, Fleet, Business Travel, Waste, Paper, Commuting, Homeworking (not included in total footprint)
<b>Total FTE Employees (annual average no.)</b>	30
<b>Total Internal Floorspace (m<sup>2</sup>)</b>	191.4
<b>Data Collection Lead</b>	Jonathan Shunn, <a href="mailto:jonathan@lupafoods.com">jonathan@lupafoods.com</a> - Technologist
<b>Significant reporting changes</b>	Lupa Foods moved offices in September 2023, from Unit 4 to Unit 2 Imperial place
<b>Baseline Conversion Factor</b>	BEIS 2022
<b>Current Conversion Factor</b>	DESNZ 2023
<b>Methodology</b>	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.
<b>Community Project</b>	Contributions to the Eden Project have been made as part of Planet Mark Certification.
<b>Prepared by</b>	Sophie Naughalty, Data Analyst, Planet Mark
<b>Checked by</b>	Jamie Beevor, Head of Technical, Planet Mark Alex Smith, Technical Consultant, Planet Mark
<b>Date</b>	20 May 2024



# About this report – Caveats (i).

Operational Boundary	Scope	Unit	Data Source	Data Accuracy	Comments, omissions, estimates or extrapolations	Organisational Boundary
<b>Electricity</b>	2 and 3	kWh	Primary source - meter readings	Assumed Actual	<p>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). Consumption has been estimated based off the proportion of total office floor space that Lupa Foods occupies. The meter used to measure consumption may have changed around April 2023. As such, there may be a slight underestimation in total consumption from any additional off the old meter that is not recorded here.</p> <p>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 a residual fuel mix 2022/23 (as no information on your specific supplier fuel mix was available). There has been a significant decrease in electricity consumption compared with the previous reporting period. No situational changes have occurred within Planet Mark's knowledge (e.g., generators, etc.)</p>	4 Imperial Place & 2 Imperial Place (Maxwell Rd, Borehamwood, WD6 1JN)
<b>Water Supply &amp; Treatment</b>	3	m <sup>3</sup>	Secondary source - estimated	Estimated	<p>Water data is unavailable for the reporting period. Consumption for the 335 day period during which Lupa Foods occupied an office space has been estimated based on typical annual usage per employee according to <a href="https://www.waterwise.org.uk">waterwise.org.uk</a> (source: <a href="https://www.waterwise.org.uk/wp-content/uploads/2018/02/CIRIA-2006_Water-Key-Performance-Indicators-and-Benchmarks-for-Offices-and-Hotels.pdf">https://www.waterwise.org.uk/wp-content/uploads/2018/02/CIRIA-2006_Water-Key-Performance-Indicators-and-Benchmarks-for-Offices-and-Hotels.pdf</a>). N.B. this is the same methodology used in the previous year. We have assumed an even use between each of the two sites and have apportioned as per the number of days each site was occupied</p>	4 Imperial Place & 2 Imperial Place (Maxwell Rd, Borehamwood, WD6 1JN)

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). Do let us know if your electricity is from 100% renewable energy and we will provide dual reporting to show both market based and location based electricity emissions.



# About this report – Caveats (ii).

Operational Boundary	Scope	Unit	Data Source	Data Accuracy	Comments, omissions, estimates or extrapolations	Organisational Boundary
<b>Fleet Vehicles</b>	1	km	Primary source - mileage report	Actual	None	4 Imperial Place & 2 Imperial Place (Maxwell Rd, Borehamwood, WD6 1JN)
<b>Air Travel</b>	3	pkm	Secondary source - data submission	Mixed	Flight distances have been calculated using the TPM Air Distance calculator based on the journey details provided by Lupa Foods	4 Imperial Place & 2 Imperial Place (Maxwell Rd, Borehamwood, WD6 1JN)
<b>Rail Travel</b>	3	pkm	Secondary source - data submission	Mixed	Where to and from locations are available for National Rail journeys, distance has been calculated using the TPM Rail Distance calculator. Where no result was returned using the calculator, distance was found using trainline.com data. For all underground journeys, distance has been calculated based on ticket cost (assumes £0.86/mile. Calculations based on a fare of £3 per journey (contactless peak price Zone1 to Zone2), and an average taxi journey of 3.5 miles (from middle of zone 2 to centre of zone 1).	4 Imperial Place & 2 Imperial Place (Maxwell Rd, Borehamwood, WD6 1JN)
<b>Taxi Travel</b>	3	km	Secondary source - data submission	Mixed	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.	4 Imperial Place & 2 Imperial Place (Maxwell Rd, Borehamwood, WD6 1JN)

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). Do let us know if your electricity is from 100% renewable energy and we will provide dual reporting to show both market based and location based electricity emissions.





# About this report – Caveats (iii).

Operational Boundary	Scope	Unit	Data Source	Data Accuracy	Comments, omissions, estimates or extrapolations	Organisational Boundary
<b>Commuting</b>	3	km	Secondary source - data submission	Mixed	Commuting data has been slightly estimated to extrapolate over all commuting FTEs. In future years, a more detailed survey, as provided by Planet Mark, should be populated by all commuting FTEs.	
<b>Waste</b>	3	tonnes	Secondary source - data submission	Actual	We have updated our approach to calculating emissions from waste. This change in methodology has led to a reduction in our estimate of the weight of waste arisings based on the number of bin collections and this may result in an apparent reduction in the waste emissions estimate.	4 Imperial Place & 2 Imperial Place (Maxwell Rd, Borehamwood, WD6 1JN)
<b>Procurement - Paper</b>	3	tonnes	Primary source - invoices	Actual	None	4 Imperial Place & 2 Imperial Place (Maxwell Rd, Borehamwood, WD6 1JN)
<b>Headcount</b>		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).	4 Imperial Place & 2 Imperial Place (Maxwell Rd, Borehamwood, WD6 1JN)
<b>Turnover</b>		£m	Primary source - note from finance director	Assumed Actual	None	4 Imperial Place & 2 Imperial Place (Maxwell Rd, Borehamwood, WD6 1JN)

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). Do let us know if your electricity is from 100% renewable energy and we will provide dual reporting to show both market based and location based electricity emissions.



# About this report – Caveats (iv).

Operational Boundary	Scope	Unit	Data Source	Data Accuracy	Comments, omissions, estimates or extrapolations	Organisational Boundary
Floor Area		m <sup>2</sup>	Secondary source - data submission form	Assumed Actual	None	4 Imperial Place & 2 Imperial Place (Maxwell Rd, Borehamwood, WD6 1JN)
Restating					The previous year's waste has been restated since much of the evidence was taken to be in terms of kg rather than the correct grams. This triple order of magnitude will have had a significant effect on the waste tonnage but little effect on the carbon equivalent emissions.	4 Imperial Place & 2 Imperial Place (Maxwell Rd, Borehamwood, WD6 1JN)

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). Do let us know if your electricity is from 100% renewable energy and we will provide dual reporting to show both market based and location based electricity emissions.



# About this report.

## Data Quality.

### 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.

	Previous Year	01 February 2023 to 31 January 2024	Definition
<b>Relevance of boundary</b>	4	3	Boundary accurately reflects the majority of the business carbon footprint for the studied period.(eg at least 75% of organisational activity included)
<b>Data completeness</b>	3	3	12 months of data provided for most sources.
<b>Transparency</b>	3	3	Majority disclosure of assumptions and/or some original evidence provided.
<b>Data accuracy</b>	2	2	Mainly use of secondary data sources and/or estimated data.
<b>Consistency</b>		3	Largely consistent or improved methods, boundary and data completeness with supporting evidence of changes made.
<b>Total score</b>	<b>12 out of 16</b>	<b>14 out of 20</b>	

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

- To include primary evidence for all business travel
- To include some more explicit data for business travel (e.g., class of flight for all air travel; postcode information for all road travel, number of nights stayed for all hotel trips)



# 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 [Planet Mark website](#) for companies that are currently engaged on reducing their carbon footprint.

# A BRIGHTER future.





# THANK YOU

## Get in touch

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