

2024 Carbon Emission Report

Big Group

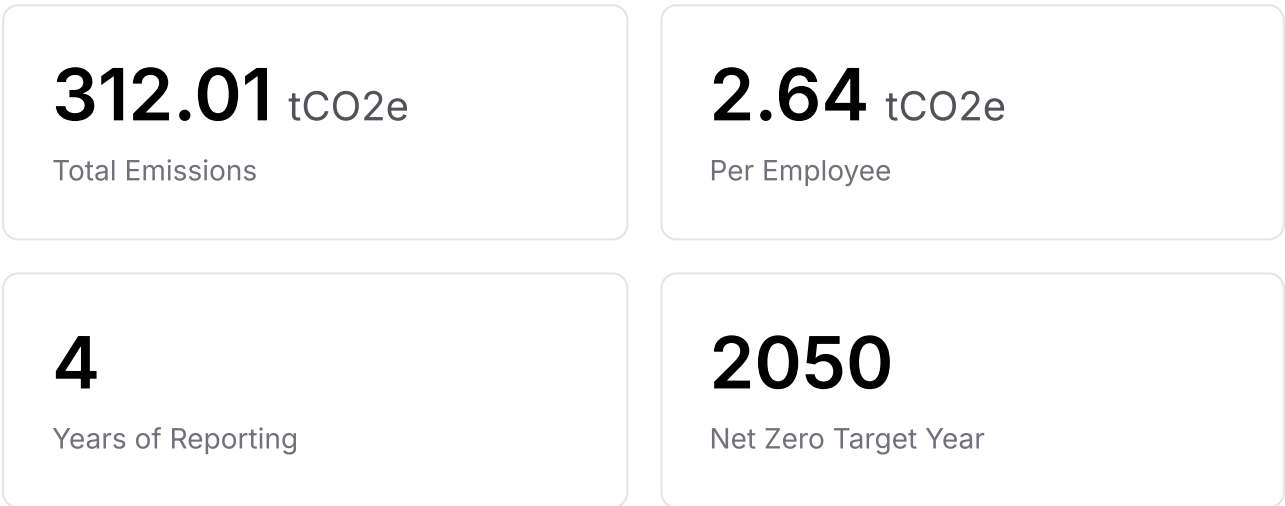
01 January 2024 - 31 December 2024

big group

Introduction

At Big Group, we are committed to supporting global efforts to reduce carbon emissions and prioritise transparency in reporting our environmental impact. As part of this commitment, we have produced our Carbon Emission Report for the Reporting Year 2024, covering the period from January 1, 2024 to January 1, 2025. This report provides a comprehensive overview of Big Group's operational greenhouse gas (GHG) inventory, highlighting key emissions data, trends, and areas of focus for improvement. By leveraging Alectro's Virtual Sustainability Officer® platform, we have enhanced our ability to measure, report, manage, and balance our carbon emissions more effectively. Through this report, we aim to foster accountability, support industry best practices, and contribute to a more sustainable future.

Key Metrics



Carbon Emissions Summary

- Scope 1 0.67% 2.10 tCO₂eq
- Scope 2 0.00% 0.00 tCO₂eq
- Scope 3 99.33% 309.91 tCO₂eq



Greenhouse Gas Inventory

All data is reported in tonnes of carbon dioxide equivalent (tCO₂e) because it provides a standardised unit of measurement that accounts for the varying global warming potentials (GWP) of different greenhouse gases, enabling a clear, consistent, and comparable assessment of total emissions.

Scope	Category	Name	tCO ₂ eq	tCO ₂ eq per employee
1	1	Stationary Combustion Emissions	2.10	0.02
1	2	Fugitive Emissions	0	0
2	1	Purchased Electricity	0	0
3	1	Purchased Goods and Services	43.08	0.37
3	3	Fuel- and Energy-Related Activities Not Included in Scope 1 or Scope 2	1.03	0.01
3	5	Waste Generated in Operations	0.07	0.00
3	6	Business Travel	196.47	1.67
3	7	Employee Commuting	69.17	0.59
3	9	Downstream Transportation And Distribution	0.08	0.00

Emissions by Scope

Scope	tCO ₂ eq	tCO ₂ eq per Employee	%
Scope 1	2.10	0.02	0.67
Scope 2 (Market)	0	0	0
Scope 3	309.91	2.63	99.33
Total	312.01	2.64	100

Scope 2 emissions are reported using a market-based approach, reflecting Big Group's Environmental Procurement Policy to source electricity through a renewable energy tariff. For the reporting period, Scope 2 location-based emissions are measured at 11.69 tCO₂e.

Glidepath

Reduction Targets for 2030

Scope 1

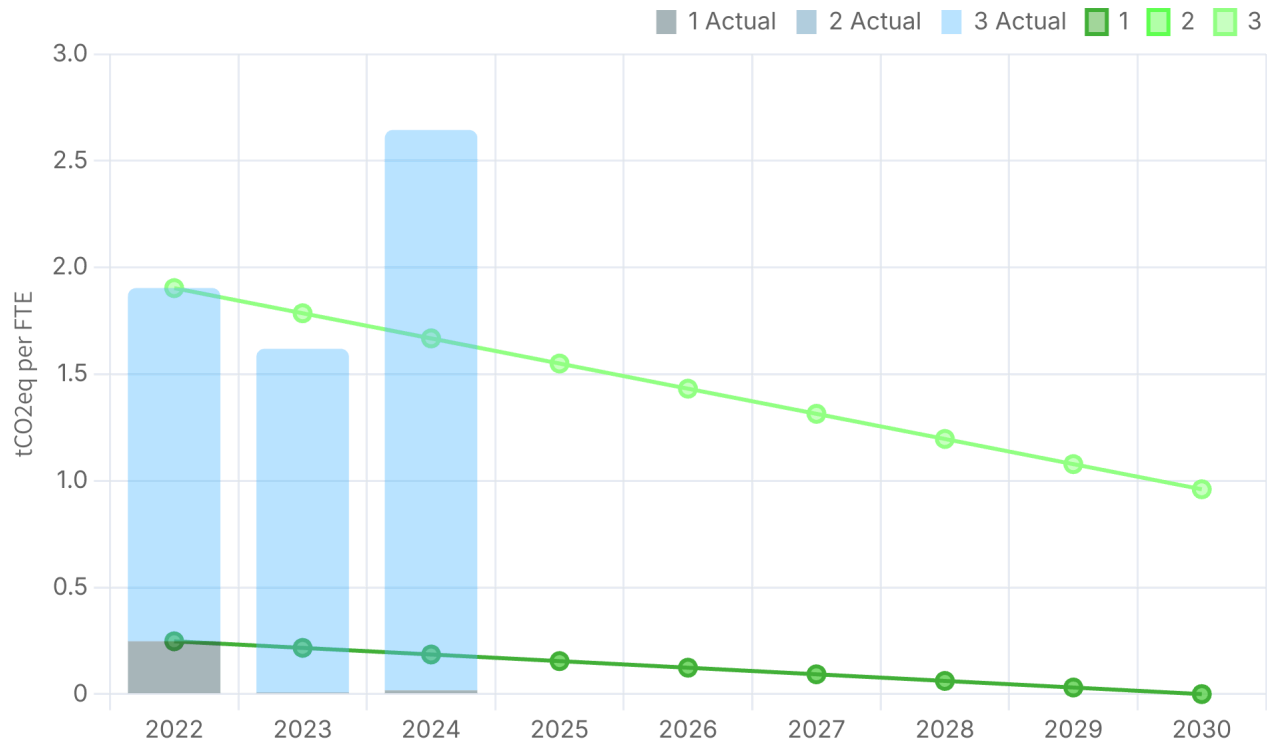
100%

Scope 2

100%

Scope 3

42%



Scopes and categories included

Scope 1 & 2

All categories (1-6)

Scope 3

Upstream: Purchased Goods and Services (Category 1), Capital Goods (Category 2), Fuel and Energy-Related Activities Not Included in Scope 1 or Scope 2 (Category 3), Upstream Transportation and Distribution (Category 4), Waste Generated in Operations (Category 5), Business Travel (Category 6), Employee Commuting (Category 7), Upstream leased assets (Category 8)

Net Zero Statement

At Big Group we are committed to promoting sustainability, protecting the environment, and creating a prosperous world for future generations. Promoting a broader sustainability agenda is integral to Big Group's professional activities and our management.

We aim to lead by example by following good sustainability practices, to reduce the direct environmental impacts of all our activities, advance our positive contributions to the planet and our society, and to help our clients and partners to do the same.

Big Group is committed to achieving net zero emissions by 2030. We will do this by aligning our Scope 1, Scope 2, and Scope 3 emissions to the following:

We will make Scope 1 emissions zero by 2030. We will do this by working with our facilities team to minimise the use of fossil fuel for heating.

We will make Scope 2 emissions zero by 2030. We will do this by ensuring we are supplied by low carbon electricity sources.

We will reduce our Scope 3 emissions by 42% by 2030 in line with the Science Based Targets initiative. We will do this by:

1. We will do this by purchasing from suppliers who have strong net zero commitments that match our ambition
2. We will do this by encouraging and supporting our employees as they transition to low-carbon modes of transport
3. We will do this by ensuring we use restaurants that source food responsibly and understand the impact they have on the environment

We will also do this by aligning at least 80% of our supply chain to a high standard including (but not limited to) published carbon reporting and a published net zero plan.

We will review this at a later date if things change.

Methodology

Project Admin

Alectro: This analysis was conducted by Alectro Ltd, for any questions please get in touch with us by emailing hello@alectro.io

Big Group: This project was led by ed.riseman@biggroup.co.uk, nick.millen@biggroup.co.uk, susannah.lack@biggroup.co.uk, Niall.Scott@biggroup.co.uk

Reporting Period: 1 January 2024 - 1 January 2025

Report Generated: This report was generated on 14 April 2025

Organisational Boundaries: Big Group's carbon reporting follows the operational control approach as defined by the GHG Protocol. This approach includes all operations where Big Group has full authority to introduce and implement operating policies. As a result, 100% of GHG emissions from all owned and leased facilities under Big Group's direct operational control are included in the report.

Operational Control: All GHG emissions within the organisational boundary are accounted for and categorised into three key scopes:

- **Scope 1:** Direct emissions from sources owned or controlled by Big Group.
- **Scope 2:** Indirect emissions from the consumption of purchased electricity, steam, heating, and cooling.
- **Scope 3:** Other indirect emissions that occur in the value chain, which are considered optional for reporting purposes.

Reporting Principles

Alectro believes that emission reporting should be conducted with the same importance as financial accounting and reporting. In line with the World Resource Institute WRI GHG Accounting and Reporting Principles, this analysis and report has been conducted to ensure that the information is a true and fair account of Big Group and its current situation.

We therefore ensure our analysis and reporting is based on the following principles:

- **Relevance:** We ensure the GHG inventory appropriately reflects the GHG emissions of the company and serves the decision-making needs of users – both internal and external to the company.
- **Completeness:** We account for and report on all measurable GHG emission sources and activities within the chosen inventory boundary, including disclosing and justifying any specific exclusions.
- **Consistency:** We use consistent methodologies to allow for meaningful comparisons of emissions over time. We transparently document any changes to the data, inventory boundary, methods, or any other relevant factors in the time series.
- **Transparency:** We address all relevant issues in a factual and coherent manner, based on a clear audit trail. We disclose any relevant assumptions and make appropriate references to the accounting and calculation methodologies and data sources used.
- **Accuracy:** We ensure that the quantification of GHG emissions is systematically neither over nor under actual emissions, as far as can be judged, and that uncertainties are reduced as far as practicable. We aim to achieve sufficient accuracy to enable users to make decisions with reasonable confidence as to the integrity of the reported information.



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