

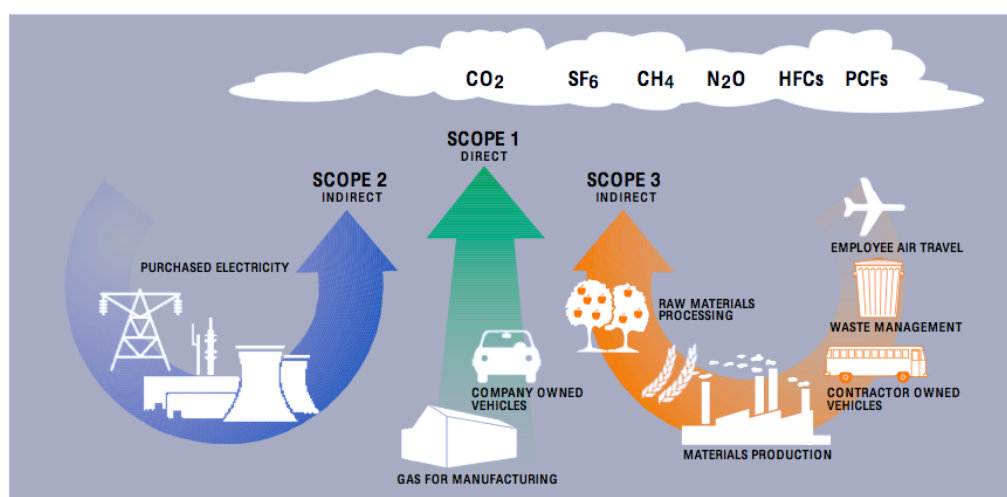
## GHG Emissions Report – Organisational Boundary and Methodology

This 2022 report has been updated in 2025 to align methodologies with later reporting years. See Methodological Update section for details.

The organisational boundary for this Greenhouse Gas (GHG) inventory has been defined using the **operational control approach**, in accordance with the **GHG Protocol Corporate Standard** and the UK Government methodology outlined by **DESNZ**.

The GHG Protocol is the globally recognised framework for measuring and managing greenhouse gas emissions. It classifies emissions into three categories:

- **Scope 1:** Direct emissions from owned or controlled sources
- **Scope 2:** Indirect emissions from the generation of purchased electricity, steam, heating, and cooling
- **Scope 3:** All other indirect emissions occurring across the value chain



This report reflects **The Sweet People**' commitment to transparency, carbon accountability, and continuous progress toward Net Zero. Using this approach ensures that all emissions associated with activities under The Sweet People' financial control are included. The inventory covers:

- **Scope 1 emissions** (where applicable)
- **Scope 2 emissions**, calculated using the **location-based method**
- **Relevant Scope 3 emissions**, specifically:
  - Category 1: Purchased Goods and Services
  - Category 2: Capital Goods
  - Category 3: Fuel- and Energy-Related Activities (not included in Scope 1 or 2)
  - Category 5: Waste Generated in Operations
  - Category 6: Business Travel

- Category 7: Employee Commuting
- Category 9: Downstream Transportation and Distribution
- Category 12: End-of-Life Treatment of Sold Products

A hybrid approach was utilised with The Sweet People utilising GHG emissions factors per unit and spend based emissions factors, this aligns with GHG Protocol guidance, balancing data quality and completeness. It enables The Sweet People to identify emissions hotspots and informs ongoing product optimisation and Scope 3 reduction strategies.

### Clarification of Terminology

- **Carbon Neutral:** Zero net emissions from direct company-owned operations (Scopes 1 & 2).
- **Net Zero:** Zero emissions across all scopes (1, 2 & 3), including upstream and downstream value chain impacts.
- **CO<sub>2</sub>e (Carbon Dioxide Equivalent):** A unified metric used to express the impact of various greenhouse gases in terms of their equivalent global warming potential (GWP) as CO<sub>2</sub>.
- **T&D** (Transmission & Distribution).
- **WTT** (Well to Tank).

# Carbon Footprint Report for Head Office

## 01 January 2022 to 31 December 2022

### Part 1: Descriptive information

Descriptive information	Company response
Company name	The Sweet People
Description of the company	The Sweet People is the UK leader in branded confectionery production for promotional campaigns, merchandise, events and product launches.
Chosen consolidation approach (equity share, operational control or financial control)	Financial control
Description of the businesses and operations included in the company's organizational boundary	4 building, 3 vehicles and 33 staff
The reporting period covered	1 January 2022 to 31 December 2022
A list of Scope 3 activities included in the report	Categories 1, 2, 3, 5, 6, 7, 9 and 12
List of Scope 1 to 3 activities excluded from the report with justification	<p><b>Cat 4: Upstream T&amp;D:</b> Already included in <b>Purchased Goods &amp; Services</b> spend-based factors.</p> <p><b>Cat 8: Upstream Leased Assets:</b> No relevant leased assets upstream.</p> <p><b>Cat 10: Processing of Sold Products:</b> Products sold are finished goods, no further processing.</p> <p><b>Cat 11: Use of Sold Products:</b> Products have no significant use-phase emissions.</p> <p><b>Cat 13: Downstream Leased Assets:</b> No assets leased out to third parties.</p> <p><b>Cat 14: Franchises:</b> No franchise operations.</p> <p><b>Cat 15: Investments:</b> No relevant investments held.</p>
The year chosen as base year and rationale for choosing the base year	1 January 2022 to 31 December 2022

PAS2060 emission sources accounted for:	<input checked="" type="checkbox"/> Electricity
<input checked="" type="checkbox"/> <input checked="" type="checkbox"/>	<input checked="" type="checkbox"/> Gas
	<input checked="" type="checkbox"/> Waste
	<input checked="" type="checkbox"/> Travel
	<input checked="" type="checkbox"/> Water
	<input checked="" type="checkbox"/> Manufacturing emissions

## Part 2: Greenhouse Gas Emissions Data

The Head Office emitted 45,460.34 kgCO<sub>2</sub>e (45.46 tCO<sub>2</sub>e) in 2022 across **Scopes 1 & 2**.

This results in a Scope 1 & 2 Location Based (LB) intensity indicator of:

- **1,515.34 kgCO<sub>2</sub>e** per full-time equivalent (FTE) employee
- **16.07 kgCO<sub>2</sub>e** per £1,000 turnover

**Scope 3** emitted **361,709.89 kgCO<sub>2</sub>e (361.71 tCO<sub>2</sub>e LB)** in Categories 1–7, 9 & 12. When combined with Scope 1 & 2, this results in a total footprint of **407.17 tCO<sub>2</sub>e (LB)**. **The Scope 1–3 Market Based** intensity indicators are:

- **13,572.34 kgCO<sub>2</sub>e** per full-time equivalent (FTE) employee
- **143.92 kgCO<sub>2</sub>e** per £1,000 turnover

**Table 1: UK GHG emissions & energy use data between 1 January 2022 to 31 December 2022**

Emissions Source	Unit of Measure	Total	Carbon (kgCO <sub>2</sub> e)	Carbon (tCO <sub>2</sub> e)
<b>Scope 1 (Direct)</b>				
Natural Gas	kWh	28409.0	5746.29	5.75
Petrol Mineral	Litres	1054.0	2278.59	2.28
Van Diesel	Litres	212.0	496.02	0.50
<b>Scope 1 Total</b>		<b>8.5</b>	<b>8520.90</b>	<b>8.52</b>
<b>Scope 2 (Energy, Indirect)</b>				
National Grid Location Based	kWh	191020.0	36939.45	36.94
<b>Scope 2 Total</b>		<b>191020.0</b>	<b>36939.45</b>	<b>36.94</b>
<b>Scope 1 + 2 Total</b>			<b>45460.34</b>	<b>45.46</b>
CO <sub>2</sub> e per FTE Scope 1 & 2	Employees		<b>1515.34</b>	<b>1.52</b>
CO <sub>2</sub> e per £ 1,000 Turnover Scope 1 & 2	£		<b>16.07</b>	<b>0.02</b>
<b>Scope 3</b>				
<b>Purchased Goods &amp; Services (Cat 1)</b>				

Staff Training	Units	20.0	379.70	0.38
Cleaning & Maintenance	Units	240.0	4587.88	4.59
Marketing & Advertising	Units	705.3	9996.38	10.00
Office Supplies	Units	42.0	802.88	0.80
Apparel	Units	10.0	810.17	0.81
IT Services Hosting	Units	48.0	823.53	0.82
Landline Services	Units	26.5	352.29	0.35
Professional Services (Financial & Auditors)	Units	205.6	2853.53	2.85
Professional Services (Legal)	Units	60.1	412.51	0.41
Professional Services (Insurance)	Units	133.1	1367.41	1.37
Professional Services (General Insurance)	Units	159.8	1641.66	1.64
Professional Services (Motor Insurance)	Units	32.1	329.42	0.33
Raw Material - Cocoa	Units	1965.0	137467.72	137.47
Raw Material - Skittles	Units	414.2	28975.98	28.98
Raw Material - Jelly Beans	Units	1672.7	117019.99	117.02
Raw Material - Hancock	Units	364.3	25486.17	25.49
<b>Total Cat 1</b>			<b>333307.22</b>	<b>333.31</b>
<b>Capital Goods (Cat 2)</b>				
Computer Equipment	Units	9.4	364.58	0.36
Desks & Office Furniture	Units	2.2	84.96	0.08
<b>Total Cat 2</b>			<b>449.54</b>	<b>0.45</b>
<b>Fuel and Related Activities (Cat 3)</b>				
WTT Gas	kWh	28409.0	883.52	0.88
Transmission & Distribution (T&D)	kWh	191020.0	3379.14	3.38
WTT Company Fuels Petrol	Litres	1054.0	635.38	0.64
WTT Company Fuels Diesel	Litres	212.0	133.29	0.13
WTT Air Business Travel Short Haul (RF)	Km	1931.2	31.27	0.03
WTT Employee Commute Petrol Car <1.5	Km	29045.4	1215.84	1.22
WTT Employee Commute Petrol Car >1.5	Km	4634.9	244.07	0.24
WTT Employee Commute Diesel Car <1.5	Km	3244.4	108.49	0.11
WTT Employee Commute Diesel Car >1.5	Km	19312.1	775.96	0.78
WTT Employee Commute Plugin Hybrid Car <1.5	km	12745.9	190.30	0.19
Transmission & Distribution Employee Commute Plugin Hybrid Car <1.5	Deliveries	12745.9	32.50	0.03

WTT Business Travel National Rail	Km	5001.9	44.62	0.04
<b>Total Cat 3</b>			<b>7674.39</b>	<b>7.67</b>
<b>Waste (Cat 5)</b>				
Waste - Dry Mixed	Tonnes	1.2	25.54	0.03
Waste - Commercial Industrial	Tonnes	40.3	858.02	0.86
Water Supply	M <sup>3</sup>	68.0	10.13	0.01
Water Supply	M <sup>3</sup>	44.0	9.57	0.01
Water Supply	M <sup>3</sup>	36.0	5.36	0.01
Water Sewage	M <sup>3</sup>	64.2	17.46	0.02
Water Sewage	M <sup>3</sup>	41.8	11.37	0.01
Water Sewage	M <sup>3</sup>	34.2	9.30	0.01
<b>Total Cat 5</b>			<b>946.75</b>	<b>0.95</b>
<b>Business Travel (Cat 6)</b>				
Air Travel Business Domestic (<3,700Km) with RF	Km	1931.2	291.65	0.29
Land Travel Business National Rail	Km	5001.9	177.52	0.18
Hotel Stay (Germany)	Nights	2.0	26.40	0.03
<b>Total Cat 6</b>			<b>495.57</b>	<b>0.50</b>
<b>Employee Commute (Cat 7)</b>				
Working from Home	Hours	3450.0	1175.60	1.18
Employee Commute Car Petrol <1.5	Km	29045.4	4255.73	4.26
Employee Commute Car Petrol > 1.5	Km	4634.9	856.06	0.86
Employee Commute Car Diesel < 1.5	Km	3244.4	453.88	0.45
Employee Commute Car Diesel > 1.5	Km	19312.1	3244.51	3.24
Employee Commute Car Plugin Hybrid	Km	12745.9	669.80	0.67
<b>Total Cat 7</b>			<b>10655.57</b>	<b>10.66</b>
<b>Downstream Transportation &amp; Distribution (Cat 9)</b>				
Land Freight Courier	Deliveries	12529.2	8018.69	8.02
<b>Total Cat 9</b>			<b>8018.69</b>	<b>8.02</b>
<b>End of Life Treatment of Sold Products (CAT 12)</b>				
Disposal or Recycling Recycled Aluminium Foil & Tin	Weight t	0.1	1.40	0.00
Disposal or Recycling Recycled Cardboard	Weight t	7.6	160.75	0.16
<b>Total Cat 12</b>			<b>162.16</b>	<b>0.16</b>
<b>Scope 3 Total</b>			<b>361709.89</b>	<b>361.71</b>

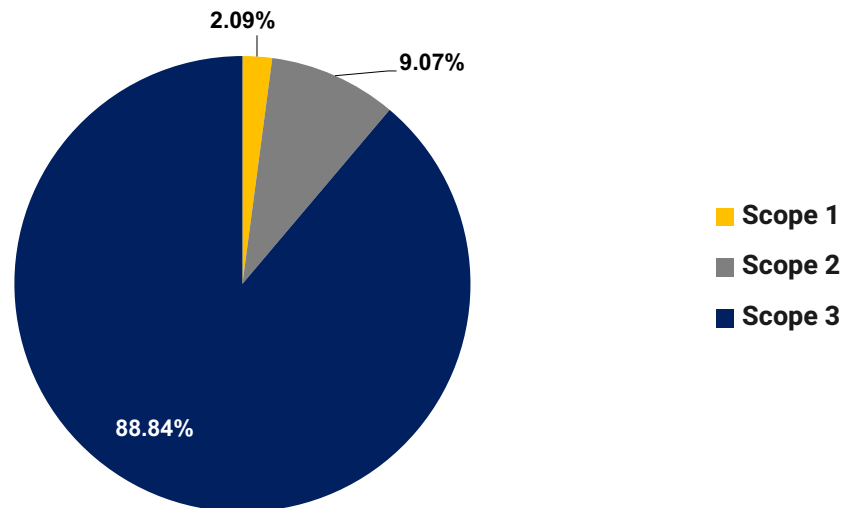
Total Scope 1, 2 & 3			407170.23	407.17
CO2e per FTE Scope 1, 2 & 3	Employees		13572.34	13.57
CO2e per £ 1000 Turnover Scope 1,2 & 3	£		143.92	0.14

\* 1 Unit = £100

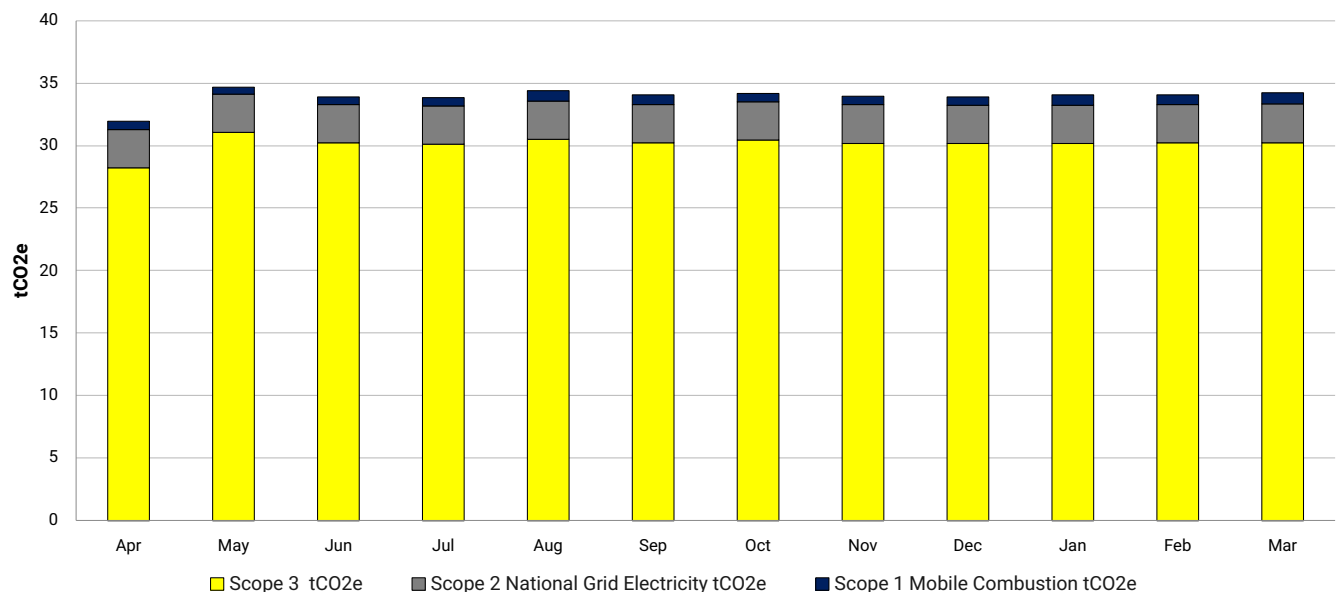
Note: This report was updated in 2025 to reflect revised UK Government 2022 conversion factors, DEFRA spend-based factors, and additional Scope 3 data for consistency with later reporting years.

## GHG Charts

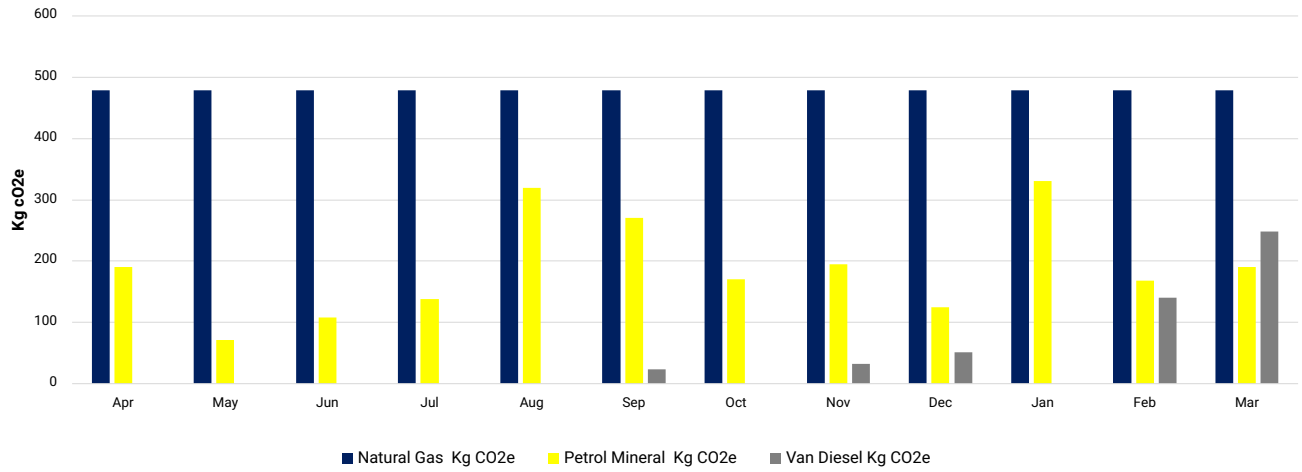
UK Scopes by Percentage: 407.17 tCO2e



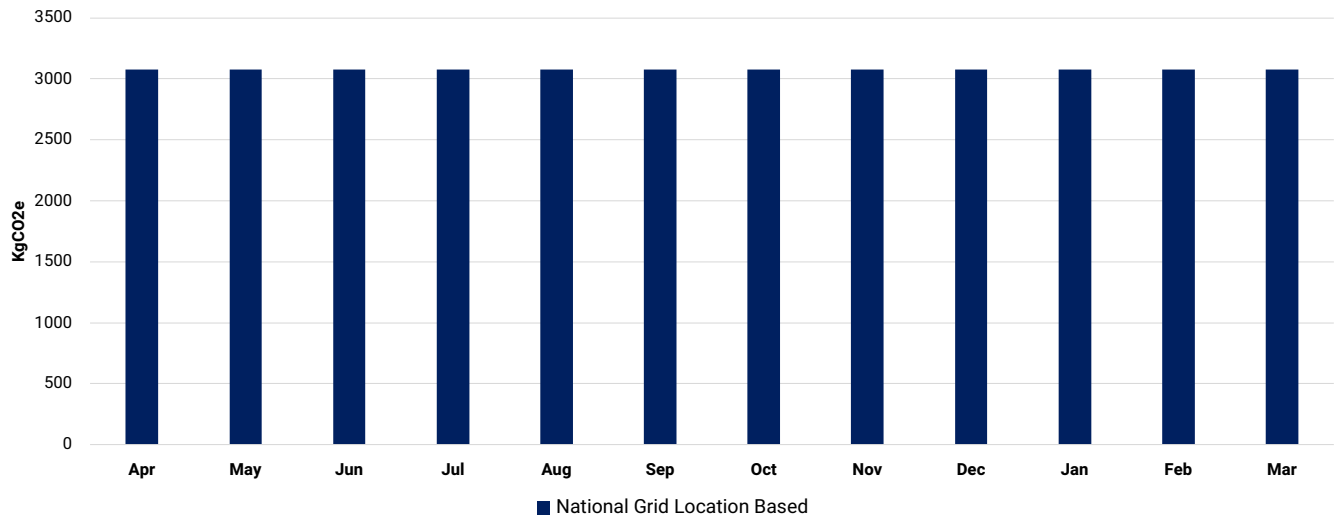
UK Emissions by Scope tCO2e



UK Scope 1 by Factor

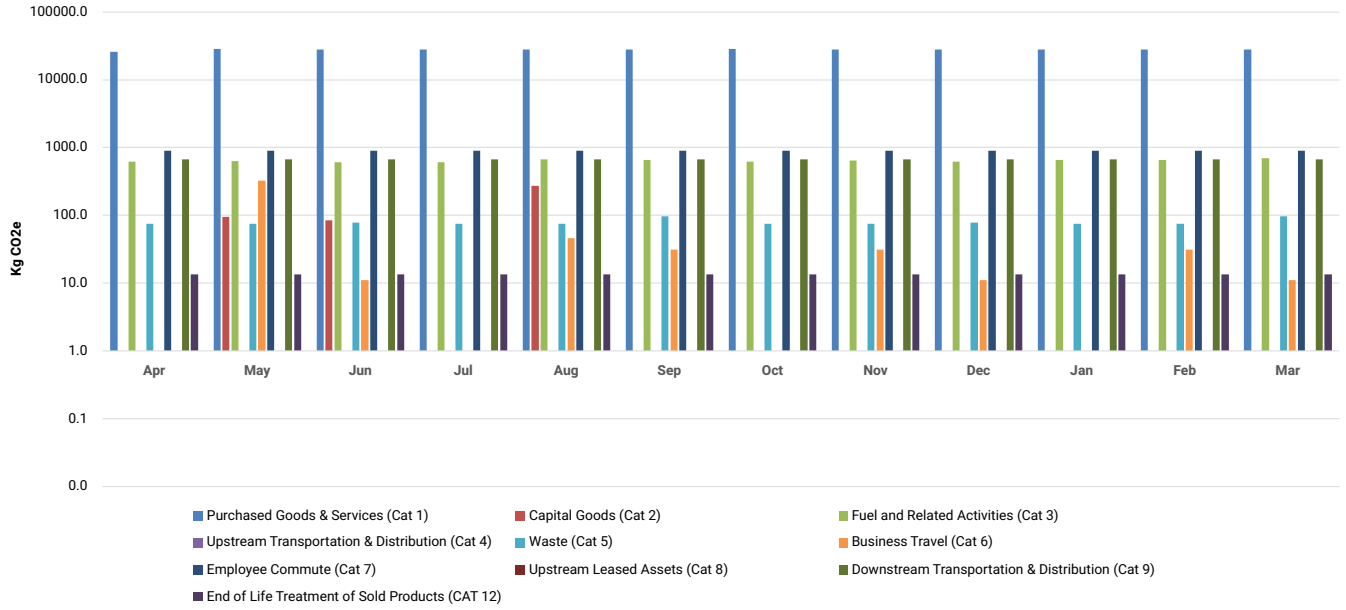


UK Scope 2 Location Emissions by Factor

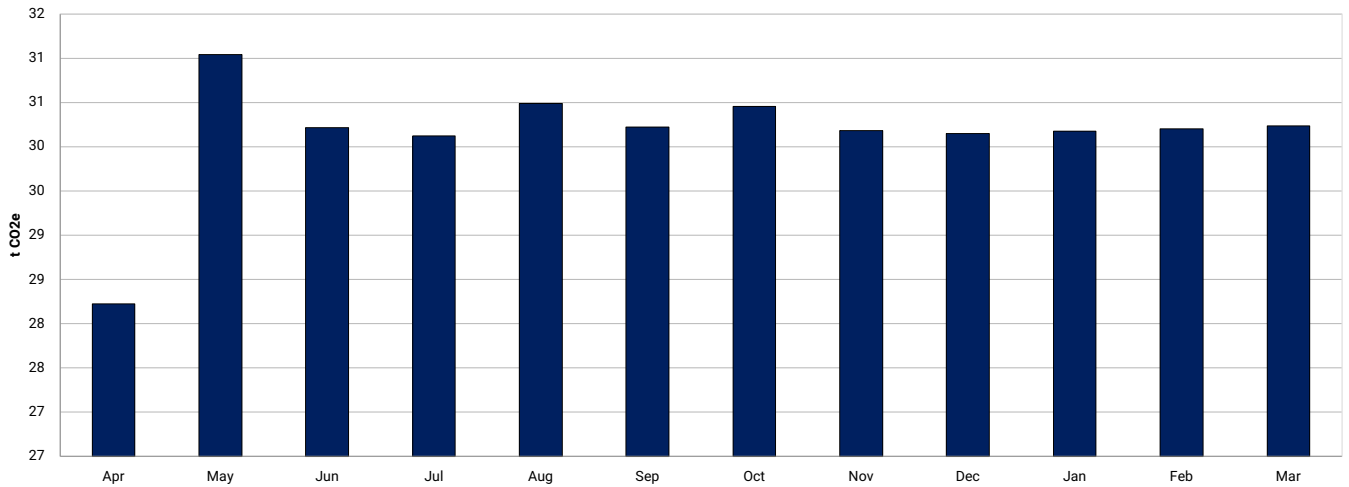


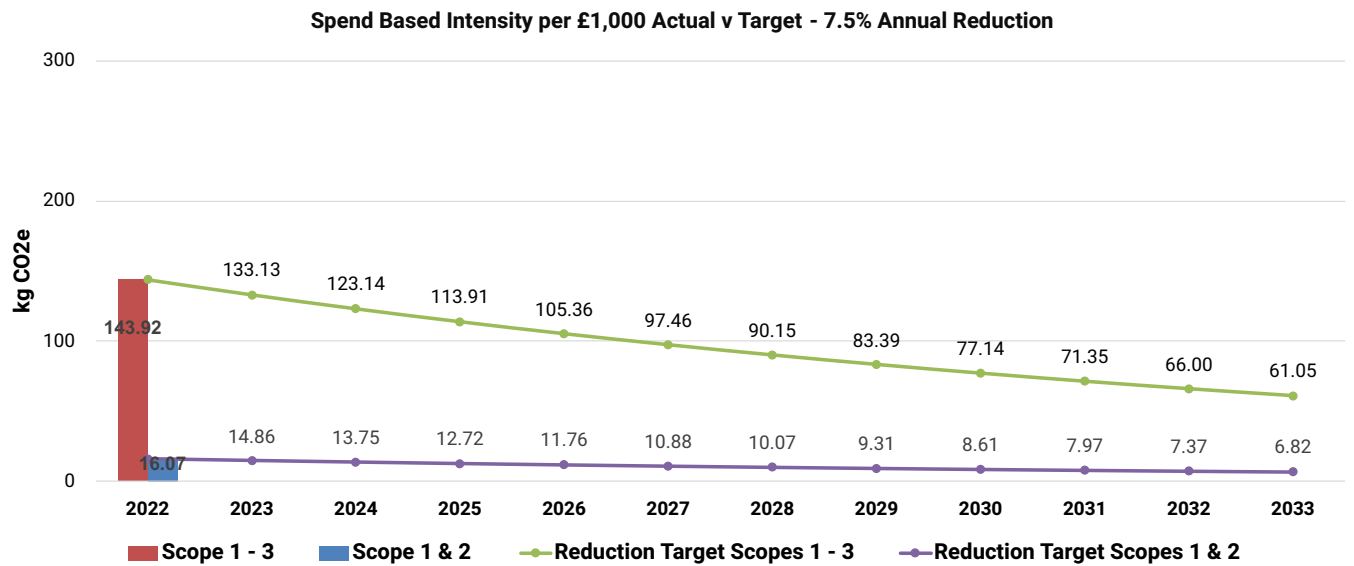
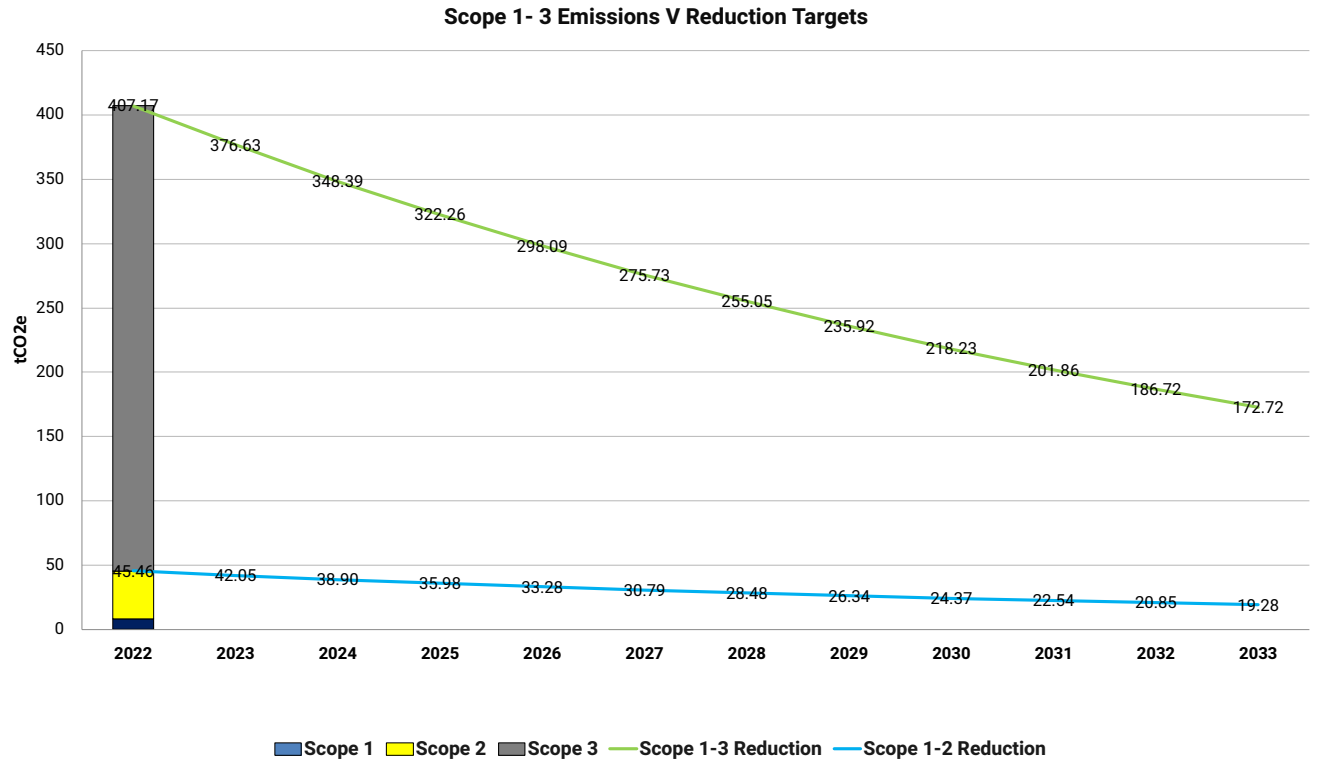


UK Scope 3 Emissions by Category



UK Scope 3 Total tCO<sub>2</sub>e





## **Energy Efficiency and Carbon Reduction Measures**

### **Measures Implemented (up to 2022)**

- Annual GHG Footprint Calculations.

### **Planned Measures (2023 and beyond)**

- Electronic Switches moving to a timer system.
- Installation of light sensors to better control the usage of electricity by room within the organisational boundary.
- Lifecycle assessments produced for Sweet People products to be produced.
- Transition to hybrid vehicles.

### **Notes about methodology:**

- The calculations were completed using the GHG Carbon Calculator, applying the UK Government Emission Factors 2022 and 2022 DEFRA spend-based factors, Climatiq datasets, and supplier-specific data where available.
- Where activity-based data (e.g. actual weights or consumption) was unavailable, a spend-based methodology was applied in line with Scope 3 best practices.
- CO<sub>2</sub>e is the universal unit of measurement to indicate the global warming potential (GWP) of Greenhouse Gases (GHGs), expressed in terms of the GWP of one unit of carbon dioxide. There are seven main GHGs that contribute to climate change, as covered by the Kyoto Protocol: carbon dioxide (CO<sub>2</sub>), methane (CH<sub>4</sub>), nitrous oxide (N<sub>2</sub>O), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), sulphur hexafluoride (SF<sub>6</sub>) and nitrogen trifluoride (NF<sub>3</sub>). Different activities emit different gases. Using CO<sub>2</sub>e allows all greenhouse gases to be measured on a like-for-like basis.
- For National grid electricity consumption, The Sweet People has included factors for the transmission and distribution of electricity (T&D) losses, which occur between the power station and site(s). As with other Scope 3 impacts, reporting T&D is voluntary but is recommended standard practice by UK Government<sup>2</sup>.

### **Methodological Update (2022 Report Revision)**

This 2022 GHG report has been updated to align with the most recent data and methodology standards applied in subsequent reporting periods. The original 2022 inventory used a combination of GHG Protocol factors and limited Scope 3 data. In this revised version, the following improvements have been made:

- **Updated factors:** Calculations now use the UK Government 2022 greenhouse gas conversion factors and DEFRA spend-based factors, replacing the earlier GHG Protocol default factors.
- **Expanded Scope 3 coverage:** Additional Scope 3 data has been incorporated to ensure consistency with the 2024 reporting boundary and datasets.
- **Consistency across reporting years:** These updates were made to ensure the 2022 inventory is directly comparable with later reports and reflects the same methodological approach.

This revision does not change the underlying reporting boundary or organisational scope. Instead, it improves data accuracy, comparability, and transparency by applying the same factors and methodologies used in the most recent reporting cycle.

### **Definitions:**

**Carbon footprint** - The total set of greenhouse gas emissions (GHG) caused directly and indirectly by an individual event, organisation, or product expressed as Carbon Dioxide Equivalent (CO<sub>2</sub>e). (Source: Greenhouse Gas Protocol).

**Scope 1** (direct emissions) emissions are those from activities owned or controlled by your organisation. Examples of Scope 1 emissions include emissions from combustion in owned or controlled boilers, furnaces and vehicles; and emissions from chemical production in owned or controlled process equipment.

**Scope 2** (energy indirect) emissions are those released into the atmosphere that are associated with your consumption of purchased electricity, heat, steam and cooling. These indirect emissions are a consequence of your organisation's energy use but occur at sources you do not own or control.

**Scope 3** (other indirect) emissions are a consequence of your actions that occur at sources you do not own or control and are not classed as Scope 2 emissions. Examples of Scope 3 emissions are business travel by means not owned or controlled by your organisation, waste disposal, materials or fuels your organisation purchases. Deciding if emissions from a vehicle, office or factory that you use are Scope 1 or Scope 3 may depend on how you define your operational boundaries. Scope 3 emissions can be from activities that are upstream or downstream of your organisation. More information on Scope 3 and other aspects of reporting can be found in the Greenhouse Gas Protocol Corporate Standard.

**References:**

1. The GHG Protocol Corporate Accounting and Reporting Standard. Revised Edition (2015) World Resource Institute and World Business Council for Sustainable Development.
2. Environmental Reporting Guidelines: Including streamlined energy and carbon reporting guidance (March 2019) UK Government Department for Business, Environment and Industrial Strategy.
3. UK Government Greenhouse Gas reporting: conversion factors – 2022 Full set (for advanced users).
4. DEFRA Spend Factors for Scope 3 footprint 2022, factors utilised updated as of May 2022.
5. Climatiq Data base for Scope 3