

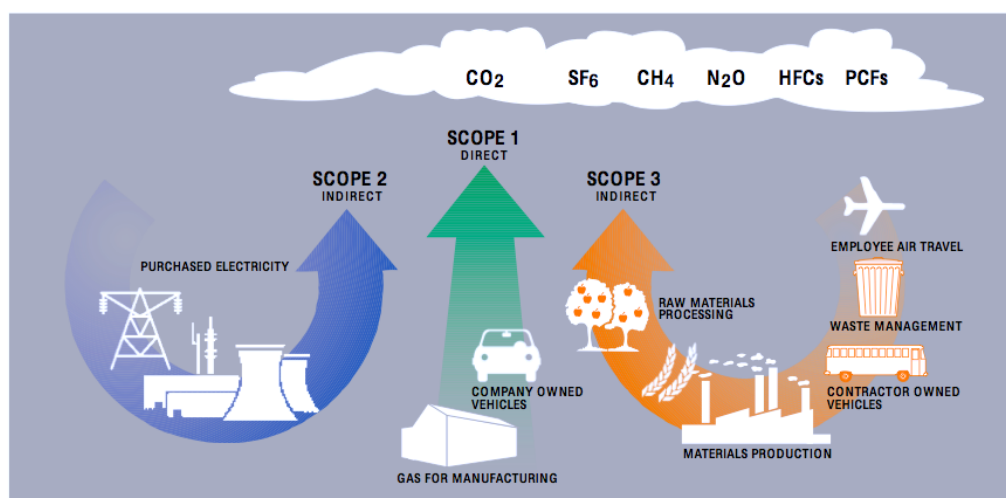
## GHG Emissions Report – Organisational Boundary and Methodology

This 2023 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 2023 to 31 December 2023

### 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 39 staff
The reporting period covered	1 January 2023 to 31 December 2023
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 46,668.31 kgCO<sub>2</sub>e (46.67 tCO<sub>2</sub>e) in 2023 across **Scopes 1 & 2**.

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

- **1,196.62 kgCO<sub>2</sub>e** per full-time equivalent (FTE) employee
- **13.99 kgCO<sub>2</sub>e** per £1,000 turnover

**Scope 3** emitted **361,889.68 kgCO<sub>2</sub>e (361.89 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 **408.56 tCO<sub>2</sub>e (LB)**. **The Scope 1–3 Market Based** intensity indicators are:

- **10,475.85 kgCO<sub>2</sub>e** per full-time equivalent (FTE) employee
- **122.44 kgCO<sub>2</sub>e** per £1,000 turnover

**Table 1: UK GHG emissions & energy use data between 1 January 2023 to 31 December 2023**

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	27006.0	5473.34	5.47
Plugin Hybrid Small Car	Km	23098.2	499.63	0.50
Van Diesel	Km	10862.9	1543.88	1.54
<b>Scope 1 Total</b>		<b>7.5</b>	<b>7516.85</b>	<b>7.52</b>
<b>Scope 2 (Energy, Indirect)</b>				
National Grid Location Based	kWh	191020.0	39151.46	39.15
<b>Scope 2 Total</b>		<b>191020.0</b>	<b>39151.46</b>	<b>39.15</b>
<b>Scope 1 + 2 Total</b>			<b>46668.31</b>	<b>46.67</b>
<b>CO<sub>2</sub>e per FTE Scope 1 &amp; 2</b>	<b>Employees</b>		<b>1196.62</b>	<b>1.20</b>
<b>CO<sub>2</sub>e per £ 1,000 Turnover Scope 1 &amp; 2</b>	<b>£</b>		<b>13.99</b>	<b>0.01</b>
<b>Scope 3</b>				
<b>Purchased Goods &amp; Services (Cat 1)</b>				

Staff Training	Units	19.0	322.91	0.32
Cleaning & Maintenance	Units	240.0	3544.51	3.54
Marketing & Advertising	Units	831.9	10125.58	10.13
Office Supplies	Units	42.0	620.29	0.62
Apparel	Units	10.0	807.66	0.81
IT Services Hosting	Units	48.0	822.57	0.82
Landline Services	Units	26.5	390.38	0.39
Professional Services (Financial & Auditors)	Units	205.6	2733.26	2.73
Professional Services (Legal)	Units	60.1	420.54	0.42
Professional Services (Insurance)	Units	133.1	1222.93	1.22
Professional Services (General Insurance)	Units	159.8	1468.20	1.47
Professional Services (Motor Insurance)	Units	32.1	294.62	0.29
Raw Material - Cocoa	Units	1871.3	131470.64	131.47
Raw Material - Skittles	Units	488.5	34322.47	34.32
Raw Material - Jelly Beans	Units	1618.9	113740.51	113.74
Raw Material - Hancock	Units	429.7	30188.73	30.19
<b>Total Cat 1</b>			<b>332495.79</b>	<b>332.50</b>
<b>Capital Goods (Cat 2)</b>				
Computer Equipment	Units	13.0	501.04	0.50
Screens	Units	4.4	169.71	0.17
<b>Total Cat 2</b>			<b>670.75</b>	<b>0.67</b>
<b>Fuel and Related Activities (Cat 3)</b>				
WTT Gas	kWh	27006.0	815.85	0.82
Transmission & Distribution	kWh	191020.0	3422.14	3.42
WTT Company Plugin Hybrid Car <1.5	Km	23098.2	304.20	0.30
WTT Company Van Class 1	Km	10862.9	376.18	0.38
WTT Air Business Travel Short Haul (RF)	Km	3408.4	76.65	0.08
WTT Employee Commute Petrol Car <1.5	Km	29045.4	1134.80	1.13
WTT Employee Commute Petrol Car >1.5	Km	4634.9	229.38	0.23
WTT Employee Commute Diesel Car <1.5	Km	3244.4	110.05	0.11
WTT Employee Commute Diesel Car >1.5	Km	19312.1	787.74	0.79
WTT Employee Commute Plugin Hybrid Car <1.5	Km	12745.9	167.86	0.17
Transmission & Distribution Company Plugin Hybrid Car <1.5	Km	23098.2	59.57	0.06

Transmission & Distribution Employee Commute Plugin Hybrid Car <1.5	Km	12745.9	32.87	0.03
<b>Total Cat 3</b>			<b>7517.31</b>	<b>7.52</b>
<b>Waste (Cat 5)</b>				
Waste - Dry Mixed	Tonnes	5.5	116.45	0.12
Waste - Commercial Industrial	Tonnes	132.6	2822.30	2.82
Water Supply Unit 4	M <sup>3</sup>	68.0	12.01	0.01
Water Supply Unit 16	M <sup>3</sup>	44.0	7.77	0.01
Water Supply Unit 12	M <sup>3</sup>	36.0	6.36	0.01
Water Sewage Unit 4	M <sup>3</sup>	64.2	12.92	0.01
Water Sewage Unit 16	M <sup>3</sup>	41.8	8.42	0.01
Water Sewage Unit 12	M <sup>3</sup>	34.2	6.89	0.01
<b>Total Cat 5</b>			<b>2993.13</b>	<b>2.99</b>
<b>Business Travel (Cat 6)</b>				
Air Travel Business Domestic (<3,700Km) with RF	Km	3408.4	623.29	0.62
Hotel Stay (Netherlands)	Nights	2.0	29.60	0.03
Hotel Stay (Germany)	Nights	2.0	26.40	0.03
<b>Total Cat 6</b>			<b>679.29</b>	<b>0.68</b>
<b>Employee Commute (Cat 7)</b>				
Working from Home	Hours	1536.0	512.69	0.51
Employee Commute Car Petrol <1.5	Km	29045.4	4089.55	4.09
Employee Commute Car Petrol > 1.5	Km	4634.9	825.88	0.83
Employee Commute Car Diesel < 1.5	Km	3244.4	451.97	0.45
Employee Commute Car Diesel > 1.5	Km	19312.1	3228.14	3.23
Employee Commute Car Plugin Hybrid <1.5	Km	12745.9	688.57	0.69
<b>Total Cat 7</b>			<b>9796.80</b>	<b>9.80</b>
<b>Downstream Transportation &amp; Distribution (Cat 9)</b>				
Land Freight DPD Courier	tonne.km	42629.0	7545.33	7.55
<b>Total Cat 9</b>			<b>7545.33</b>	<b>7.55</b>
<b>End of Life Treatment of Sold Products (CAT 12)</b>				
Disposal or Recycling Recycled Aluminium Foil & Tin	Weight t	0.1	1.66	0.00
Disposal or Recycling Recycled Cardboard & Paper	Weight t	8.9	189.61	0.19
<b>Total Cat 12</b>			<b>191.27</b>	<b>0.19</b>
<b>Scope 3 Total</b>			<b>361889.68</b>	<b>361.89</b>

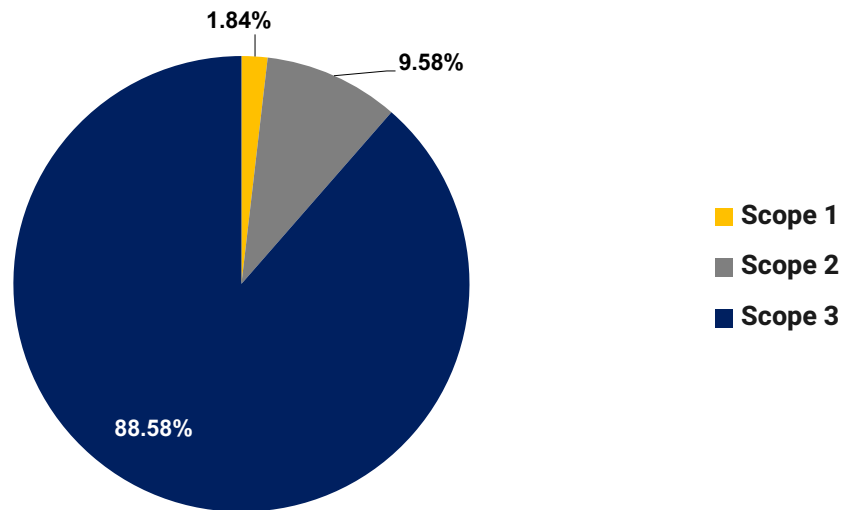
Total Scope 1, 2 & 3		408557.99	408.56
CO2e per FTE Scope 1, 2 & 3	Employees		10475.85
CO2e per £ 1000 Turnover Scope 1,2 & 3	£		122.44

\* 1 Unit = £100

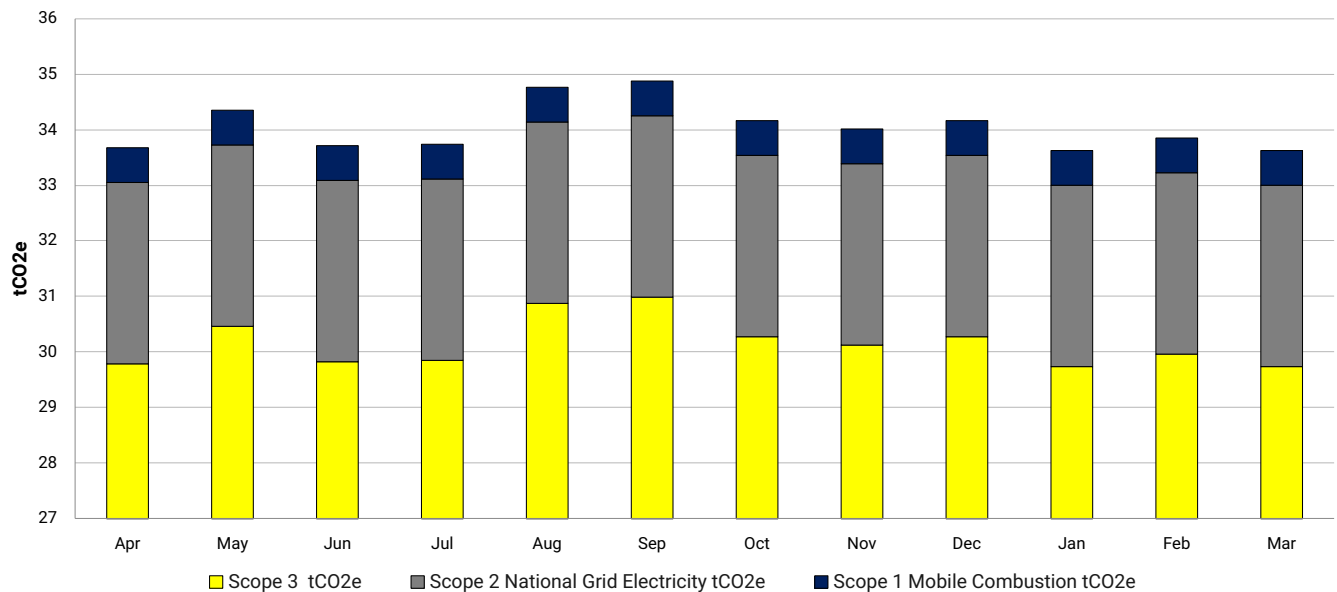
This report was updated in 2025 to reflect revised UK Government 2023 conversion factors, DEFRA spend-based factors, and additional Scope 3 data for consistency with later reporting years.

## GHG Charts

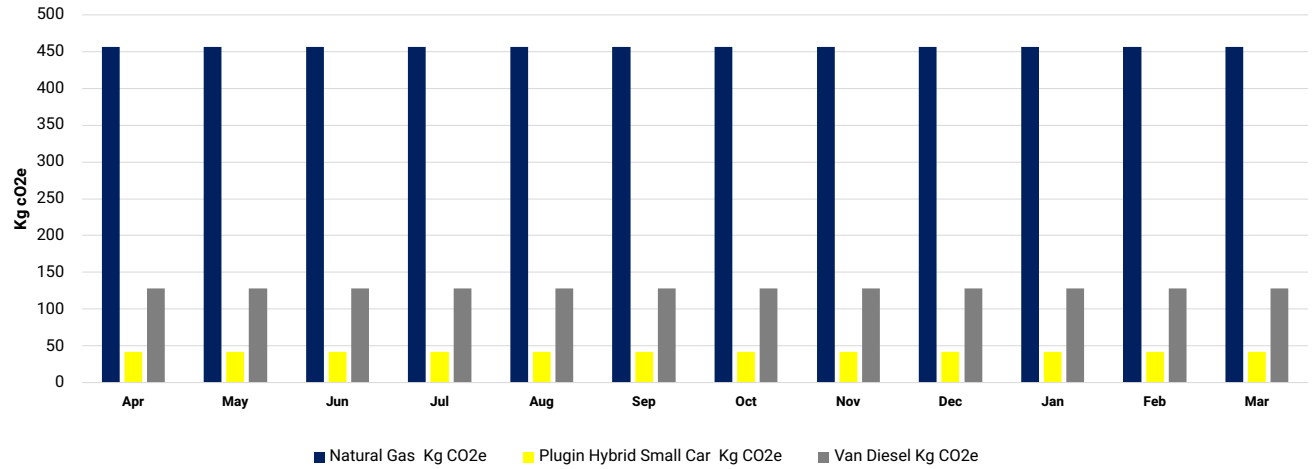
UK Scopes by Percentage: 408.56 tCO2e



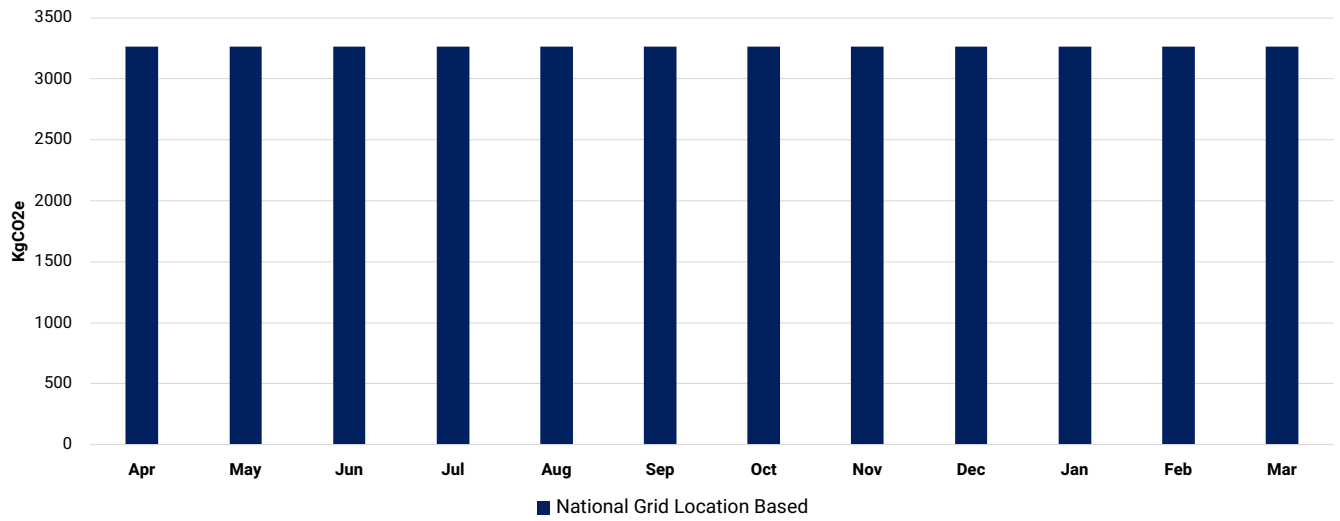
UK Emissions by Scope tCO2e



UK Scope 1 by Factor

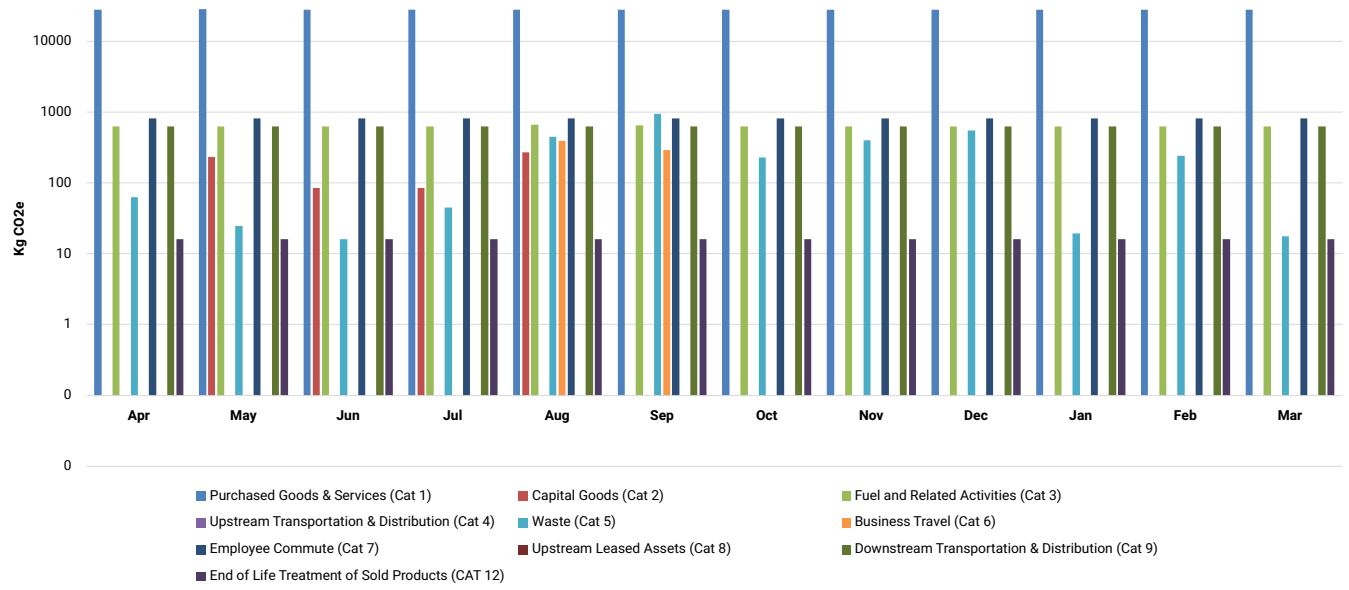


UK Scope 2 Location Based Emissions

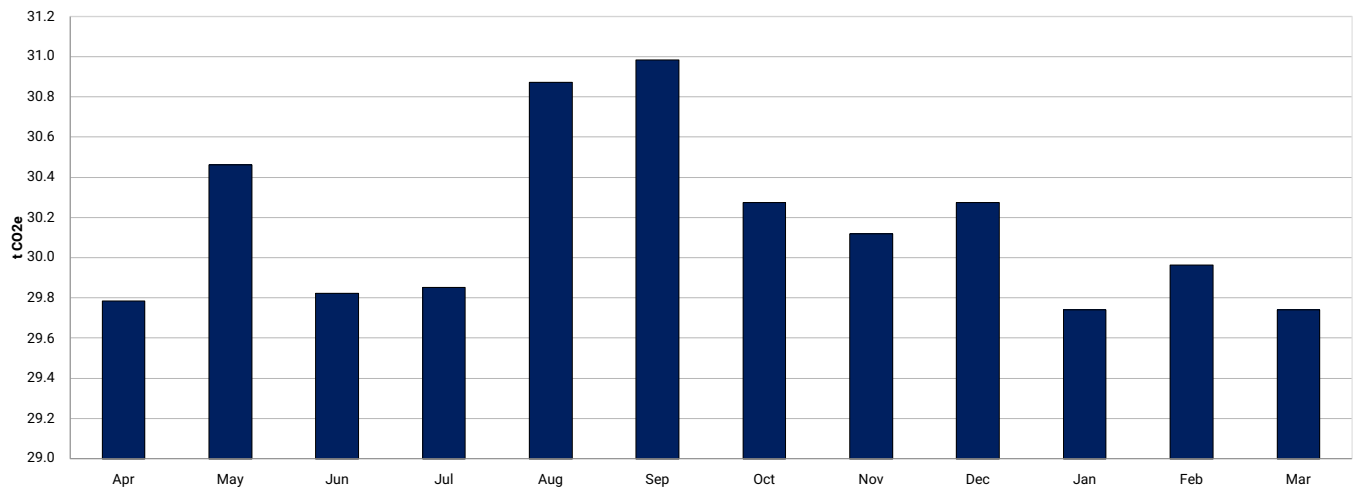




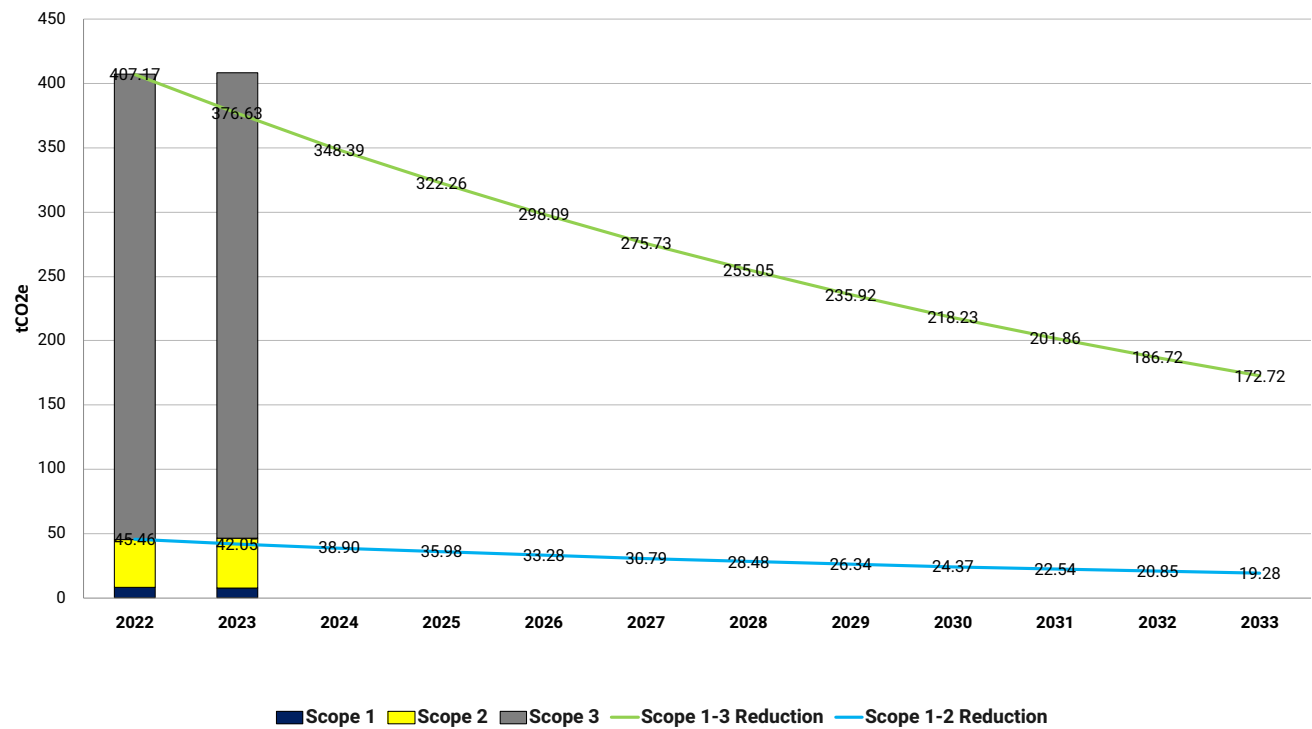
UK Scope 3 Emissions by Category

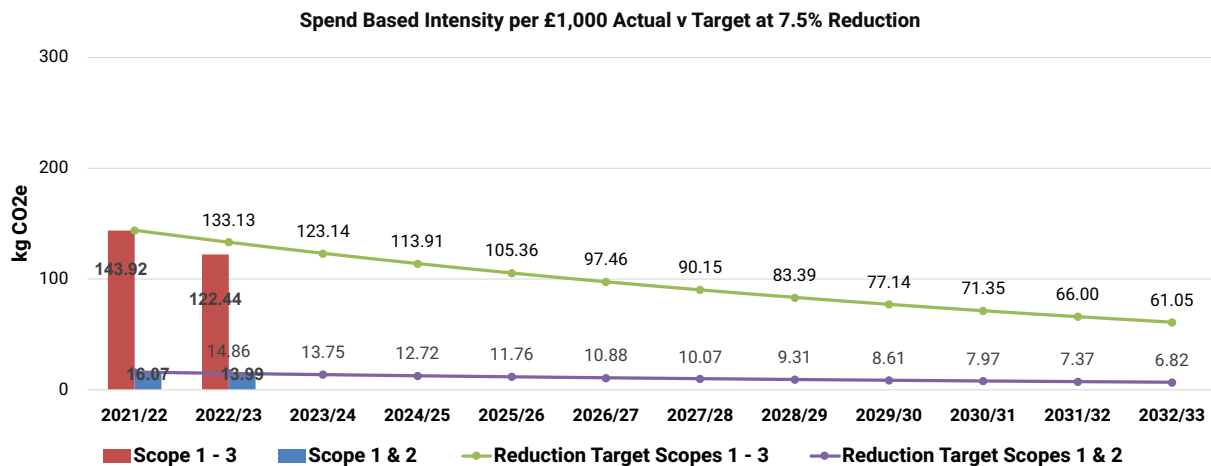


UK Scope 3 Total tCO<sub>2</sub>e



Scope 1- 3 Emissions V Reduction Targets





## Energy Efficiency and Carbon Reduction Measures

### Measures Implemented (up to 2023)

- Instillation of light sensors to better control the usage of electricity by room within the organisational boundary.
- Office furniture recycled as new office furniture purchased.
- Annual Staff Carbon training.

### Planned Measures (2024 and beyond)

- Supply chain review to take place on an annual basis.
- Electronic Switches moving to a timer system.
- Lifecycle assessments produced for Sweet People products to be produced.
- Reduce building units with the Chocolate factory moving into The Sweet People units.

### Notes about methodology:

- The calculations were completed using the GHG Carbon Calculator, applying the UK Government Emission Factors 2023 and 2023 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 (2023 Report Revision)**

This 2023 GHG report has been updated to reflect refinements in methodology and data availability, ensuring consistency with the 2024 reporting cycle. The original 2023 inventory was based on earlier assumptions and available Scope 3 data. In this revised version, the following improvements have been made:

- **Updated factors:** Calculations now use the UK Government 2023 greenhouse gas conversion factors and DEFRA spend-based factors, replacing any earlier default values.
- **Expanded Scope 3 coverage:** Additional Scope 3 categories and improved data quality have been incorporated to align with the 2024 reporting boundary.
- **Consistency across reporting years:** These updates ensure the 2023 inventory is directly comparable with the revised 2022 report and the forthcoming 2024 report, applying the same methodological approach across all years.

This revision does not alter the reporting boundary or organisational scope. It improves transparency and accuracy by applying the most up-to-date emission factors and data sets available.

### **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 – 2023 Full set (for advanced users).
4. DEFRA Spend Factors for Scope 3 footprint 2023, factors utilised updated as of May 2023.
5. Climatiq Data base for Scope 3