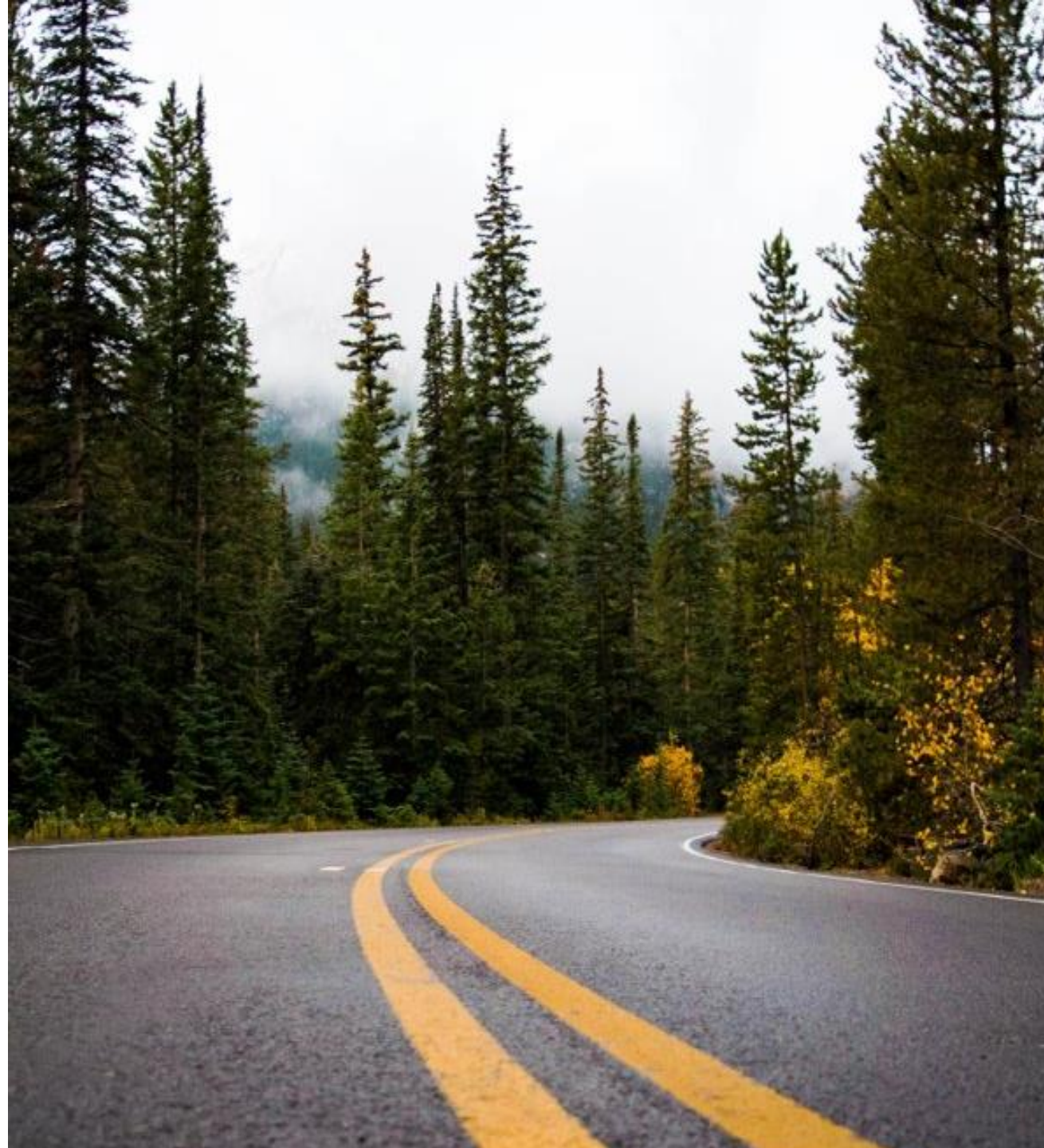


Measurement Report

Alcumus

YEAR 2

01 January 2024 to 31 December 2024





Embracing change.

By 2050, all UK businesses must be net zero carbon. *Are you ready?*

The UK government has committed to achieving Net Zero emissions by 2050.

Growing bodies of legislation **require business** to understand and begin to **mitigate their environmental impact** by as early as **2024**.

Industries and economies are endlessly interconnected – large organisations must bring their suppliers and customers with them on their journey to net zero.





Executive Summary



Executive Summary

Current Planet Mark Certification

This reporting period captures the 2nd year that Alcumus has achieved Planet Mark Business Certification. To retain certification for the next reporting period Alcumus is required to measure and reduce emissions while working to improve data quality.

This certification has been awarded to Alcumus for reducing measured Scope 1 and 2 emissions (market-based) by a 32.7% absolute reduction and a 34.9% per employee reduction in market based compared to the previous year.

Reporting year:

01 January 2024 to 31 December 2024

Reporting Boundary:

8 International physical offices, 2 remote operations

Highlights (market-based):

Measured footprint (tCO ₂ e):	5,171.5
Per employee (tCO ₂ e):	6.6
Data quality (Scope 1 & 2):	16 out of 20
Data quality (Scope 3):	16 out of 20

Measured Emissions:

Scope 1: Fleet, natural gas

Scope 2: Electricity, fleet

Scope 3:

Cat. 1: Purchased goods and services

Cat. 2: Capital goods

Cat. 3: Fuel & energy related activities

Cat. 4: Upstream transportation and distribution

Cat. 5: Waste

Cat. 6: Business travel

Cat. 7: Employee commuting

Cat. 14: Franchises

Alcumus has measured all material Scope 1, 2 and 3 emissions. The Planet Mark measurement methodology is fully aligned to Greenhouse Gas (GHG) Protocol and all data is checked against evidence provided by Alcumus.

All other categories were excluded due to either not being applicable to Alcumus or de minimis. Alcumus was responsible for the collection of data, including accuracy and completeness. The figures in this report relating to emissions, energy consumption, and intensity ratios have been calculated by Planet Mark using the data provided.

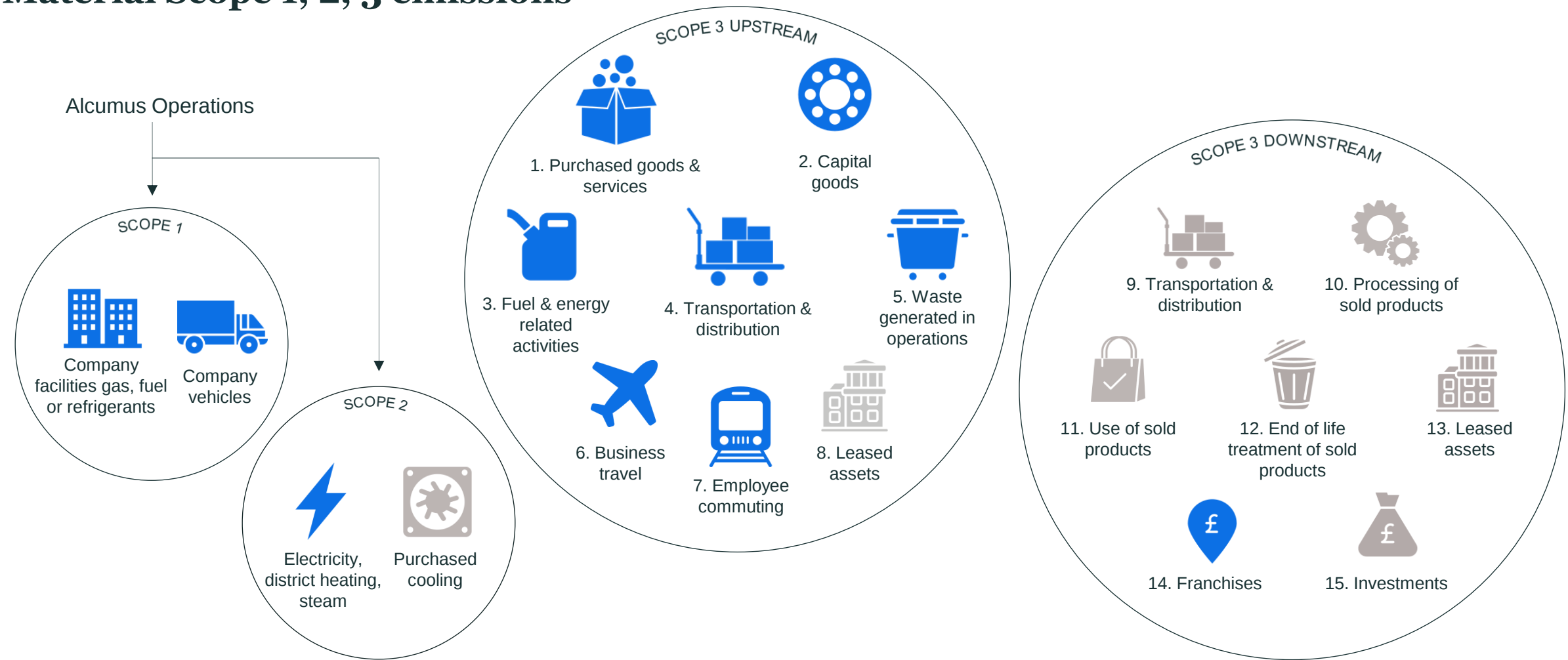
Alcumus's highest emitting scope 3 category was purchased goods and services at 50.4% of their total market-based footprint followed by employee commuting at 26.9% of their total market-based footprint.

Material Scope 1, 2, 3 emissions

Measured emissions

Material but not measure yet

Not applicable or de minimis



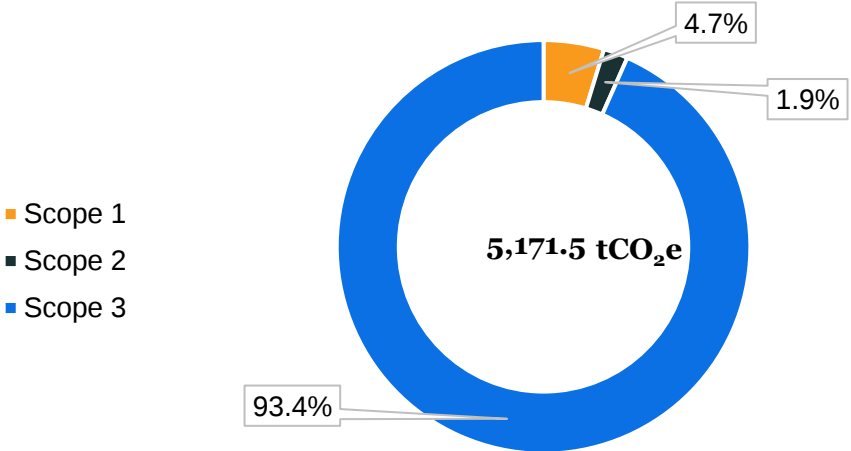


Total carbon footprint.

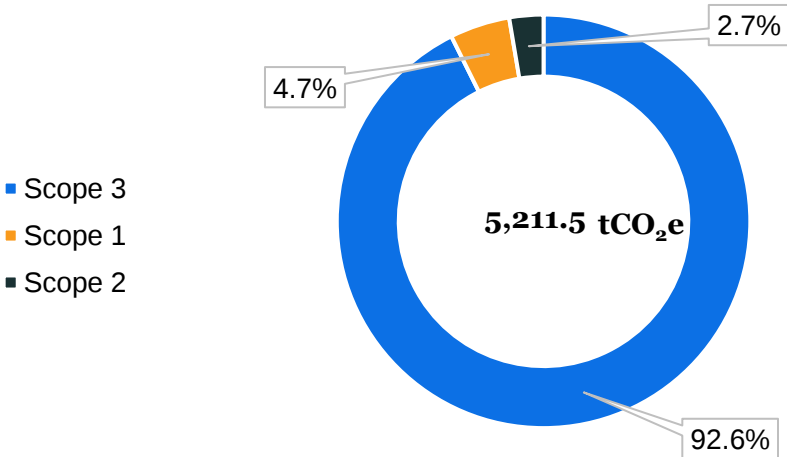
Scope	Category	tCO ₂ e	Proportion of total market-based footprint
Scope 1	Fleet Travel	230.8	4%
	Natural Gas	13.8	0.3%
Scope 2	Electricity [Location-based]	133.4	-
	Electricity [Market-based]	93.4	2%
	Fleet Travel	5.5	0.1%
Scope 3	Cat 1. Purchased goods and services	2,604.8	50%
	Cat 2. Capital goods	186.4	4%
	Cat 3. Fuel and energy related activities	109.4	2%
	Cat 4. Upstream transportation and distribution	14.6	0.3%
	Cat 5. Waste	5.1	0.1%
	Cat 6. Business travel	400.3	8%
	Cat 7. Employee commuting	1,390.0	27%
	Cat 14. Franchises	117.5	2%
Total Market-based		5,171.5	
Per employee		6.6	
Per £m turnover		59.8	
Total Location-based		5,211.5	
Per employee		6.7	
Per £m turnover		60.2	

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

Total scope 1, 2, and 3 carbon footprint (market-based) for YE 2024, tCO₂e



Total scope 1, 2, and 3 carbon footprint (location-based) for YE 2024, tCO₂e



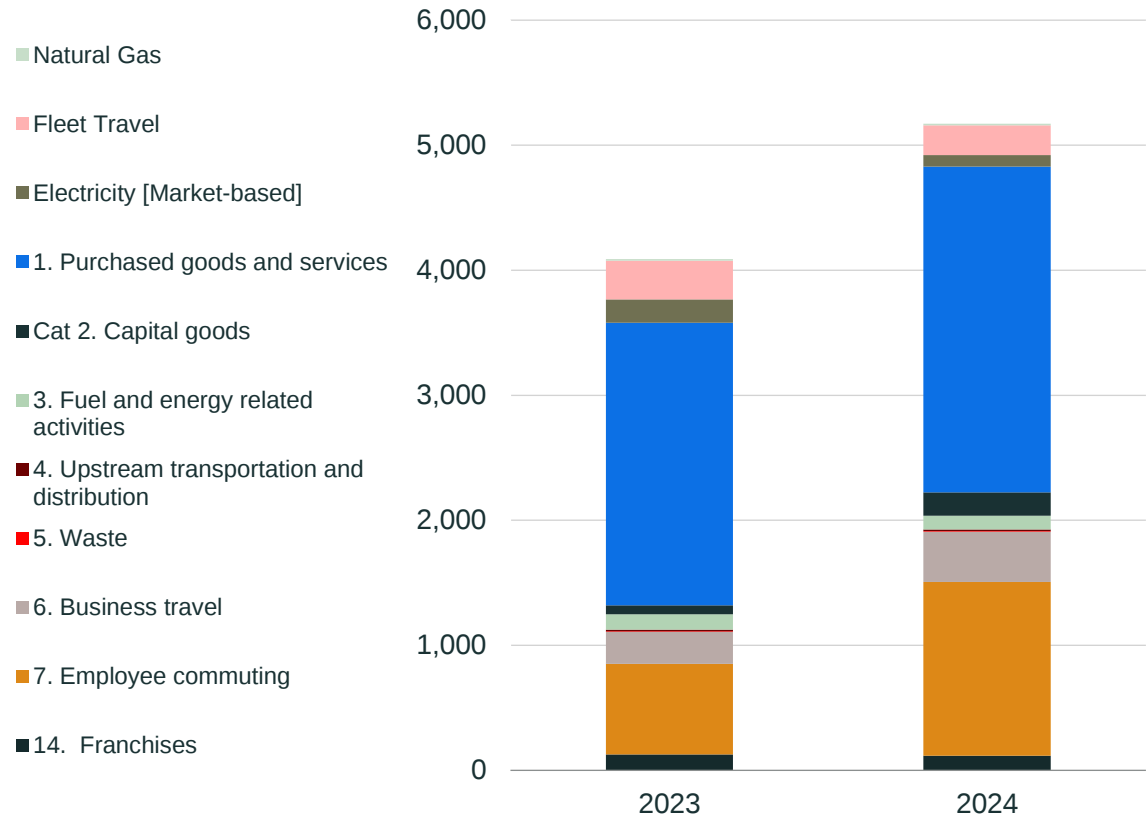


Total carbon footprint.

Scope	Category	2020	2024	% Change
Scope 1	Fleet Travel	307.4	230.8	-24.9
	Natural Gas	14.4	13.8	-4.2
Scope 2	Electricity [Location-based]	127.7	133.4	4.5
	Electricity [Market-based]	187.5	93.4	-50.2
	Fleet	1	5.5	450.0
Scope 3	Cat 1. Purchased goods and services	2,259.30	2,604.80	15.3
	Cat 2. Capital goods	72	186.4	158.9
	Cat 3. Fuel and energy related activities	123.8	109.4	-11.6
	Cat 4. Upstream transportation and distribution	12.8	14.6	14.1
	Cat 5. Waste	2.9	5.1	75.9
	Cat 6. Business travel	257.2	400.3	55.6
	Cat 7. Employee commuting	722.9	1,390.00	92.3
	Cat 14. Franchises	128.4	117.5	-8.5
Total Market-based		4,089.7	5,171.5	26.5
Per employee		5.8	6.6	13.8
Per £m turnover		-	59.8	-
Total Location-based		4,029.9	5,211.5	29.3
Per employee		5.8	6.7	15.5
Per £m turnover		-	60.2	-

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

Carbon footprint by category for YE 2023 and YE 2024, tCO₂e



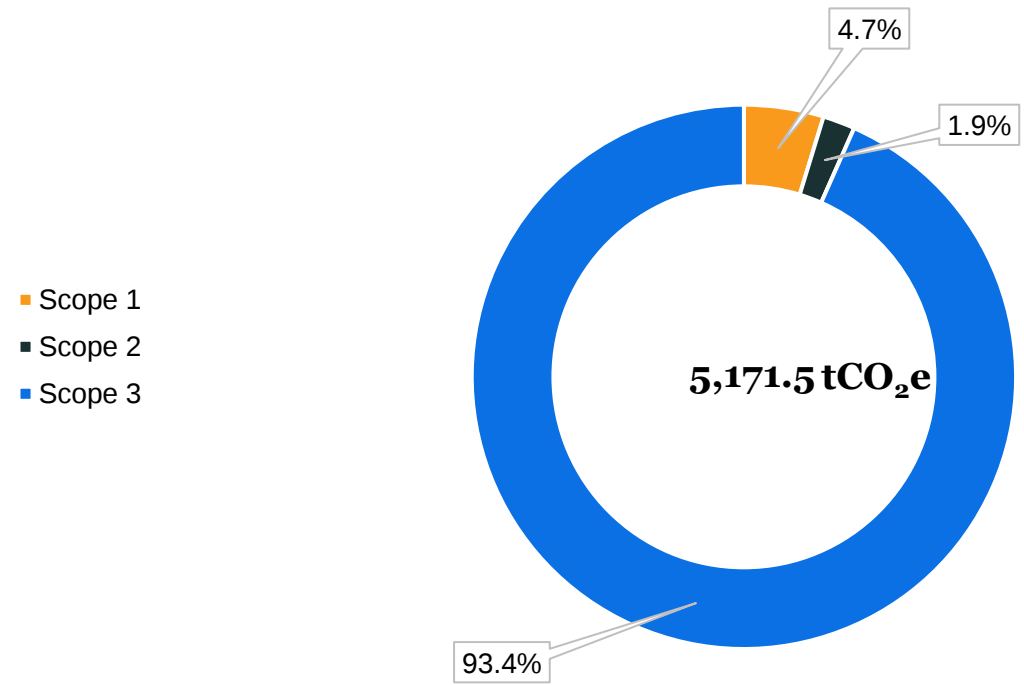


Measured carbon footprint.

BY SCOPE

Description	tCO ₂ e	%
Scope 1	244.6	4.7
Scope 2	98.9	1.9
Scope 3	4,828.0	93.4
Total (market-based)	5,171.5	100.0

Measured carbon emissions by scope for year ending 2024, tCO₂e



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



Scopes 1 & 2

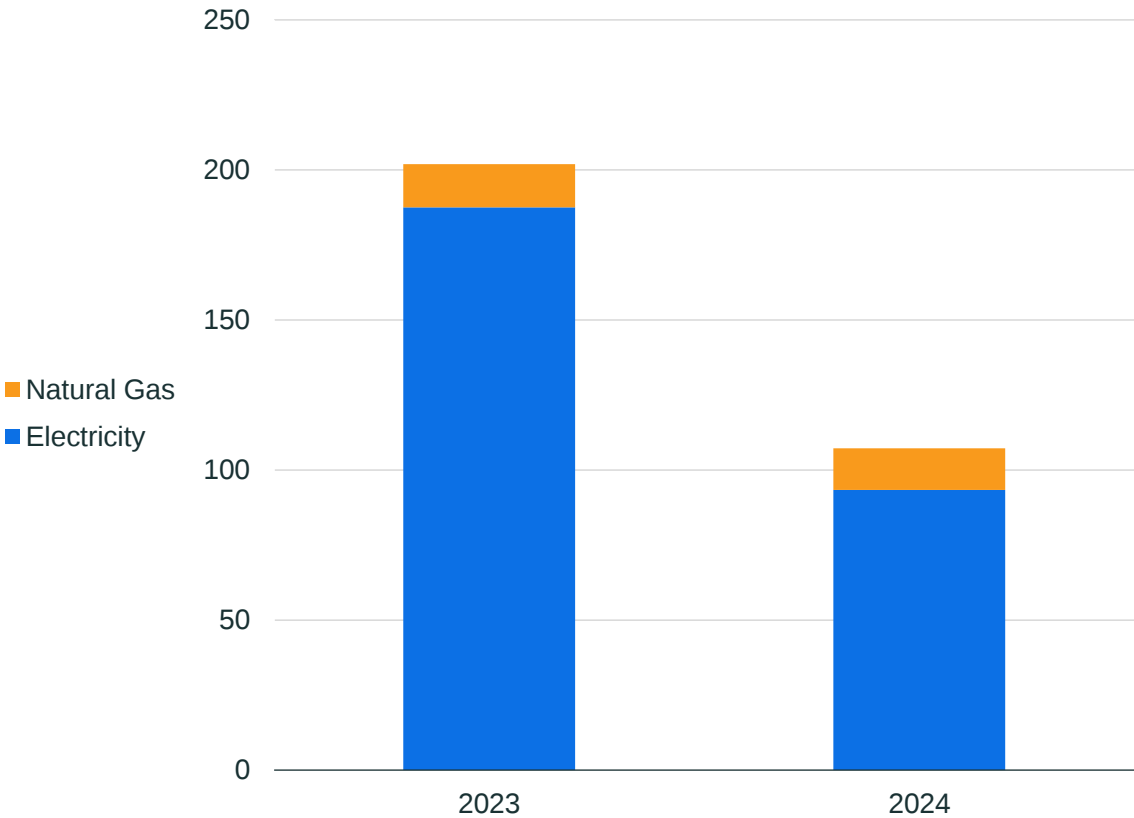


Carbon footprint.

BUILDINGS

Buildings	2023	2024	% change
Electricity	187.5	93.4	-50.2
Natural Gas	14.4	13.8	-4.2
Total (market-based)	201.9	107.2	-46.9

Buildings 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.

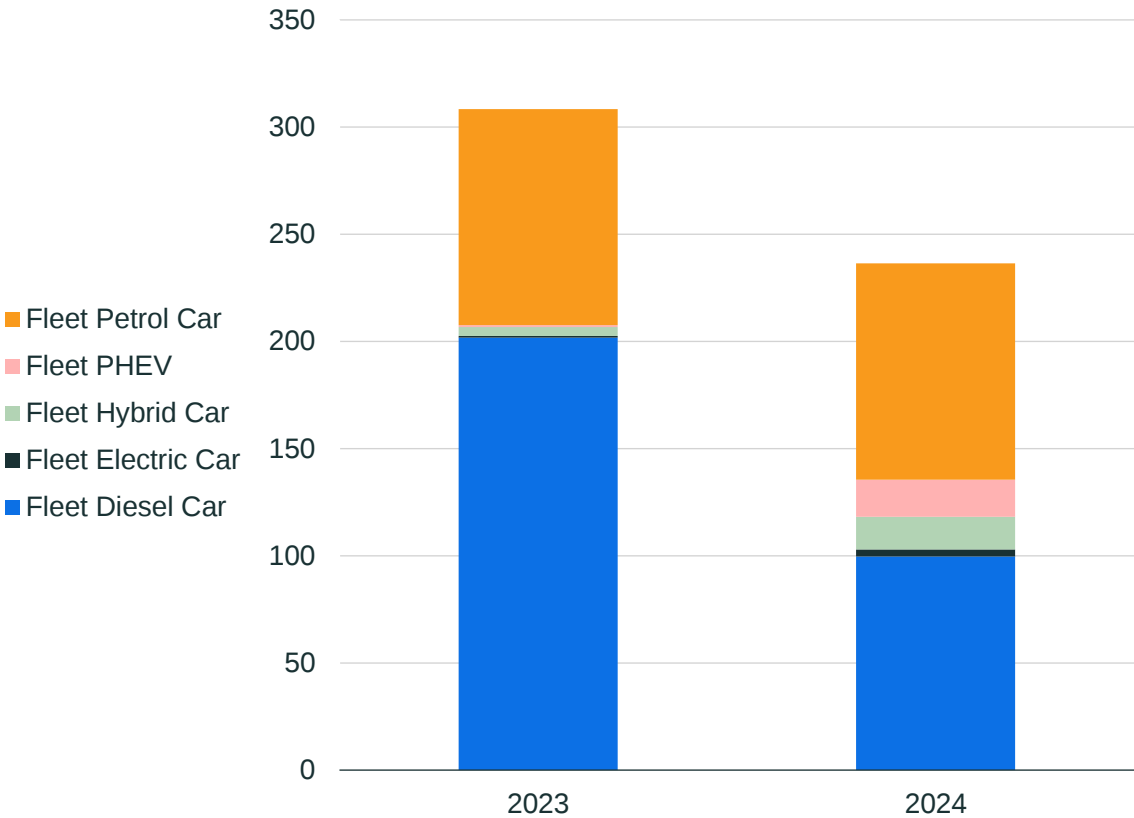


Carbon footprint.

Fleet *TRAVEL*

Fleet Travel	2023	2024	% change
Fleet Diesel Car	201.8	99.7	-50.6
Fleet Electric Car	0.7	3.3	371.4
Fleet Hybrid Car	4.1	15.2	270.7
Fleet PHEV	0.9	17.4	1828.3
Fleet Petrol Car	100.8	100.8	-0.04
Total	308.4	236.4	-23.3

Fleet travel 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.



Scope 3

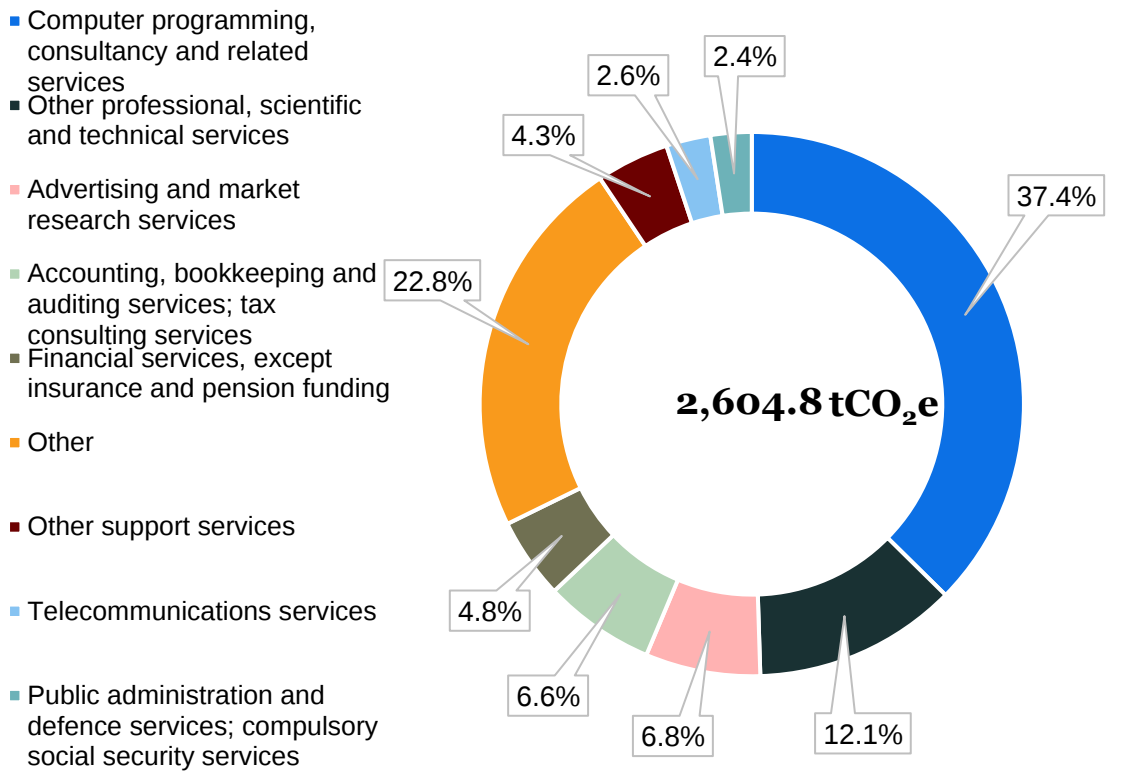


Cat 1. Purchased goods and services.

Emissions by Description.

Description	tCO ₂ e	%
Computer programming, consultancy and related services	973.7	37.4
Other professional, scientific and technical services	315.6	12.1
Advertising and market research services	178.1	6.8
Accounting, bookkeeping and auditing services; tax consulting services	172.1	6.6
Financial services, except insurance and pension funding	125.3	4.8
Other support services	113.2	4.3
Telecommunications services	68.7	2.6
Public administration and defence services; compulsory social security services	63.6	2.4
Other	594.6	22.8
Total	2,604.8	100.0

Purchased goods and services emissions by description for YE 2024, tCO₂e



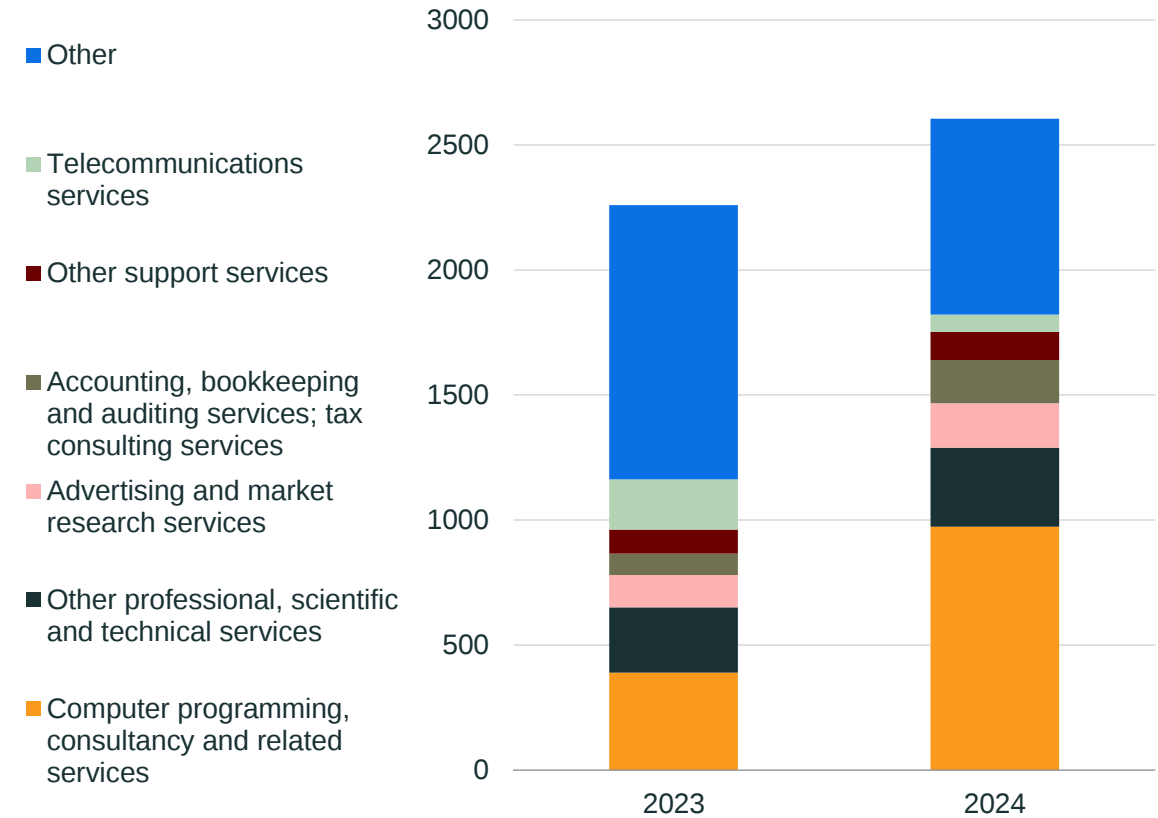


Cat 1. Purchased goods and services.

Emissions by Description.

Description	2023	2024	% change
Computer programming, consultancy and related services	389.5	973.7	150.0
Other professional, scientific and technical services	261.8	315.6	20.6
Advertising and market research services	128.7	178.1	38.4
Accounting, bookkeeping and auditing services; tax consulting services	85.4	172.1	101.5
Other support services	96.6	113.2	17.2
Telecommunications services	201.2	68.7	-65.9
Other	1096.2	783.5	-28.5
Total	2,259.3	2,604.8	15.3

Purchased goods and services emissions by description for YE 2023 and 2024, tCO₂e



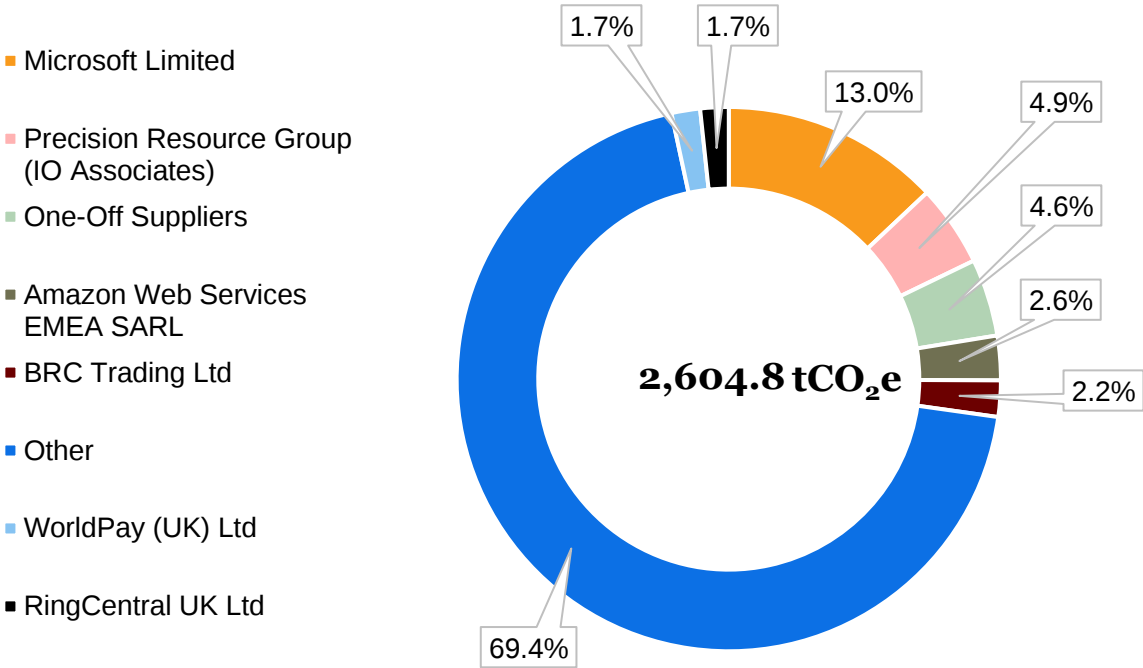


Cat 1. Purchased goods and services.

Emissions by Supplier.

Supplier	tCO ₂ e	%
Microsoft Limited	338.2	12.8
Precision Resource Group (IO Associates)	126.4	4.8
One-Off Suppliers	119.8	4.5
Amazon Web Services EMEA SARL	68.8	2.6
BRC Trading Ltd	56.1	2.1
WorldPay (UK) Ltd	44.2	1.7
RingCentral UK Ltd	43.9	1.7
Other	1,807.4	69.8
Total	2,604.8	100.0

Purchased goods and services emissions by supplier for YE 2024, tCO₂e



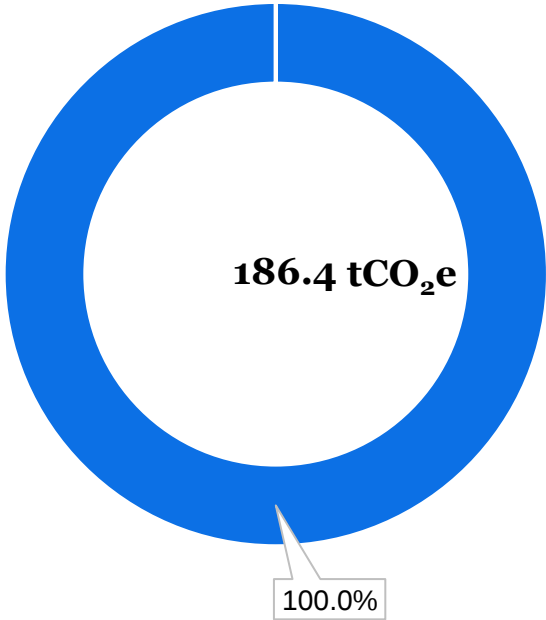


Cat 2. Capital Goods. Emissions by Description.

Description	tCO ₂ e	%
Computer, electronic and optical products	186.4	100.0
Total	186.4	100.0

Capital goods emissions by description for YE 2024, tCO₂e

■ Computer, electronic and optical products

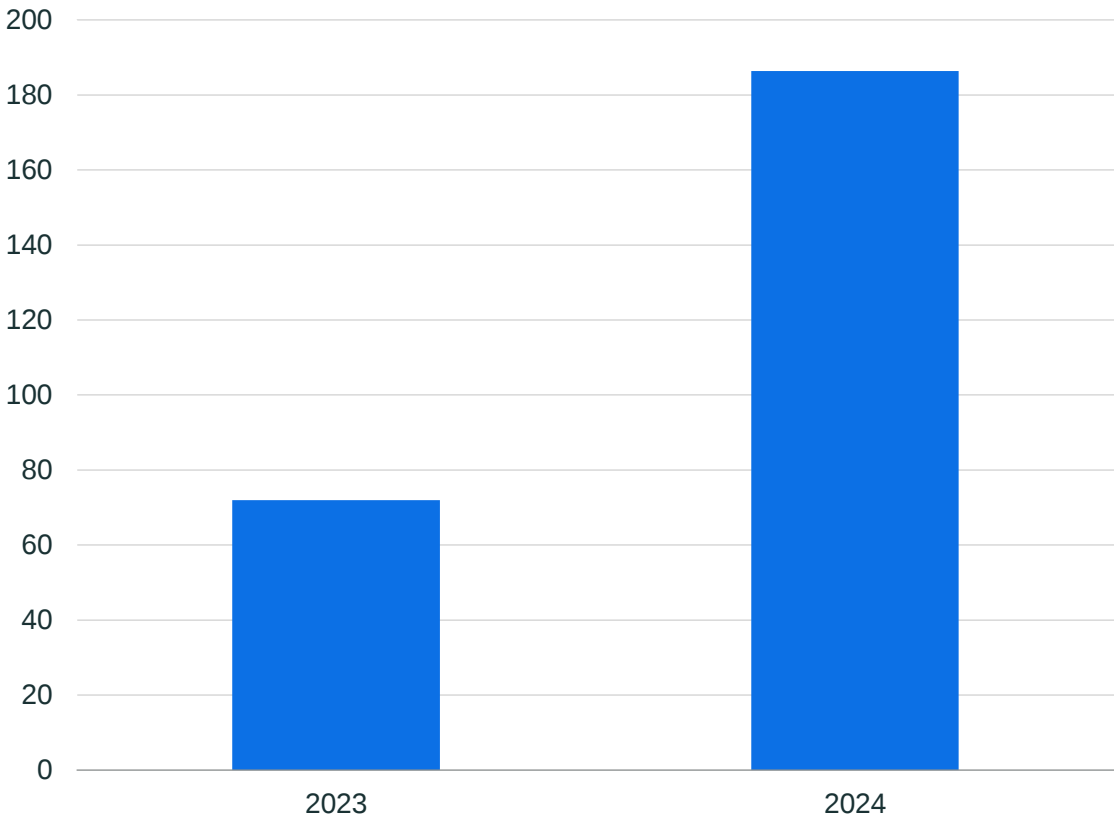




Cat 2. Capital goods. Emissions by Description.

Description	2023	2024	% change
Computer, electronic and optical products	72.0	186.4	158.9
Total	72.0	186.4	158.9

Capital goods emissions by description for YE 2023 and YE 2024, tCO₂e

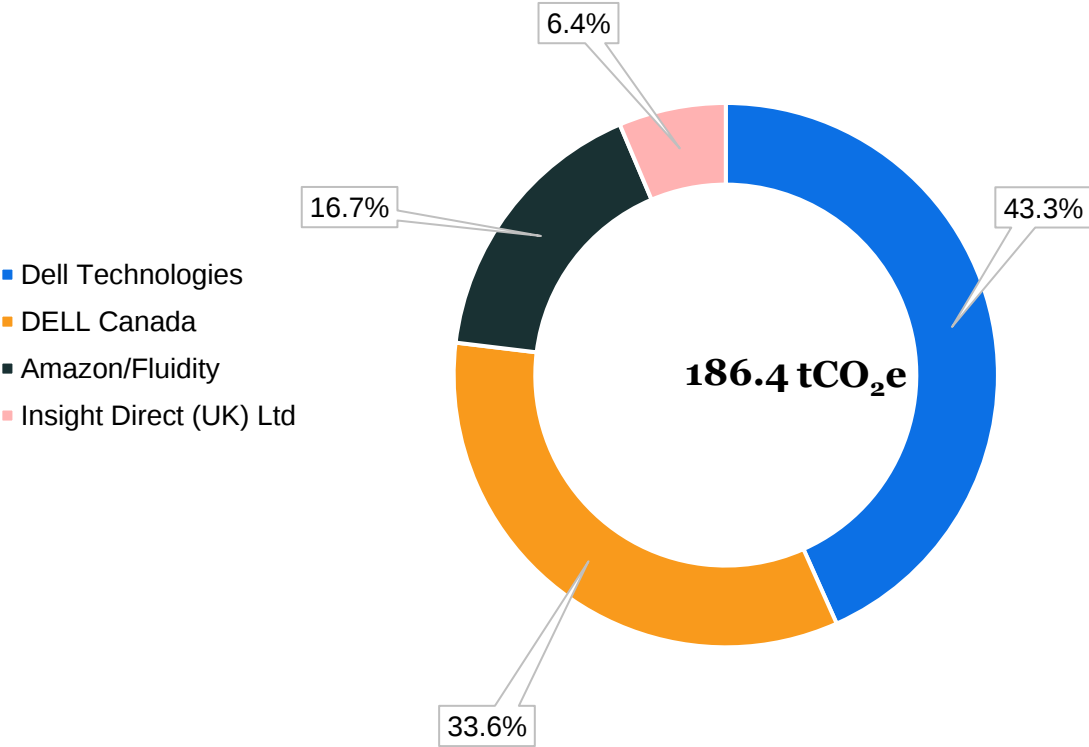




Cat 2. Capital goods. Emissions by Supplier.

Supplier	tCO ₂ e	%
Dell Technologies	80.7	43.3
DELL Canada	62.6	33.6
Amazon/Fluidity	31.2	16.7
Insight Direct (UK) Ltd	11.9	6.4
Total	186.4	100.0

Capital goods emissions by supplier for YE 2024, tCO₂e



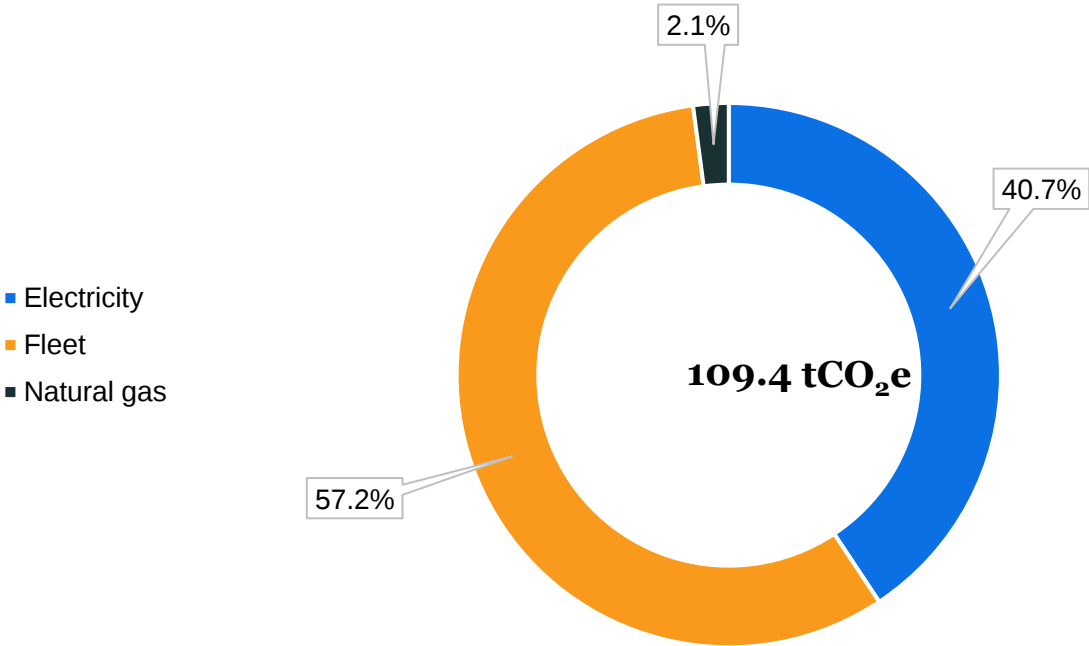


Cat 3. Fuel and energy related activities.

Emissions by Description.

Description	tCO ₂ e	%
Fleet	62.6	57.2
Electricity	44.5	40.7
Natural gas	2.3	2.1
Total	109.4	100.0

Fuel and energy related activities emissions for YE 2024, tCO₂e



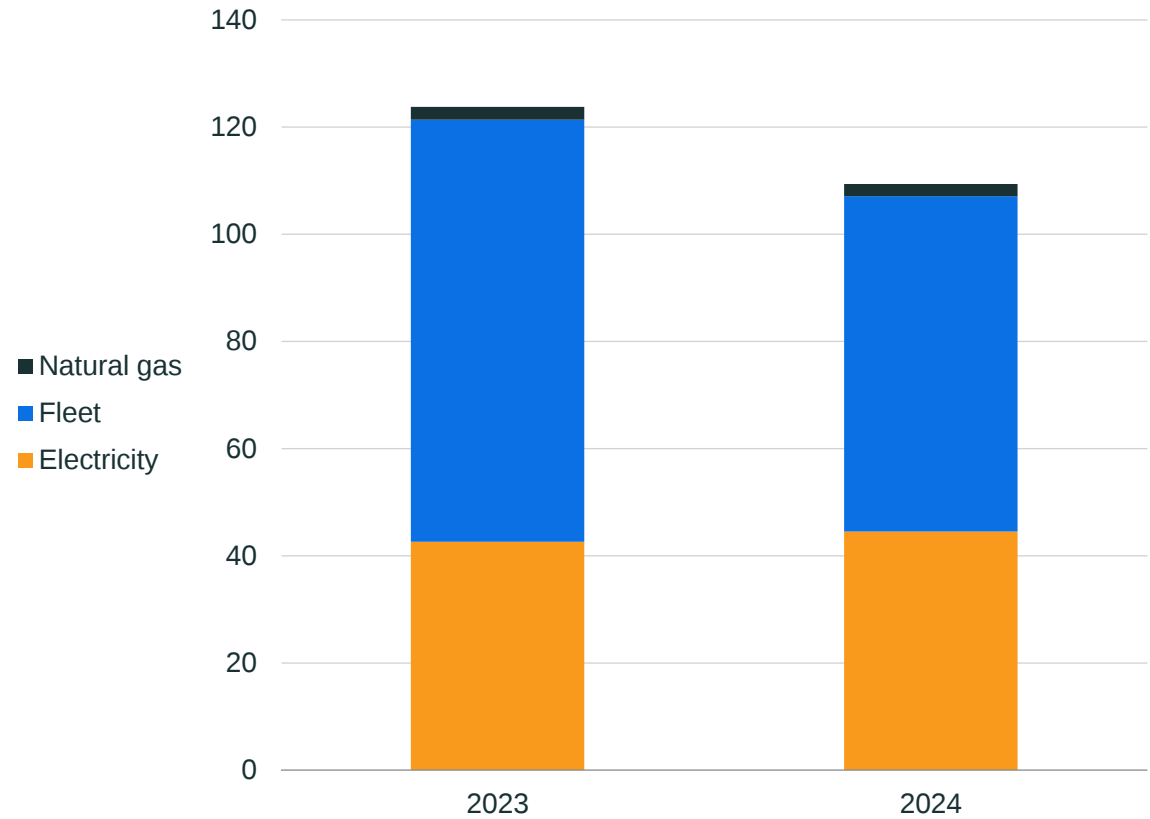


Cat 3. Fuel and energy related activities.

Emissions by Description.

Description	2023	2024	% change
Electricity	42.6	44.5	-4.5
Fleet	78.8	62.6	-20.6
Natural gas	2.4	2.3	-4.3
Total	123.8	109.4	-11.7

Fuel and energy related activities emissions for YE 2023 and 2024, tCO₂e



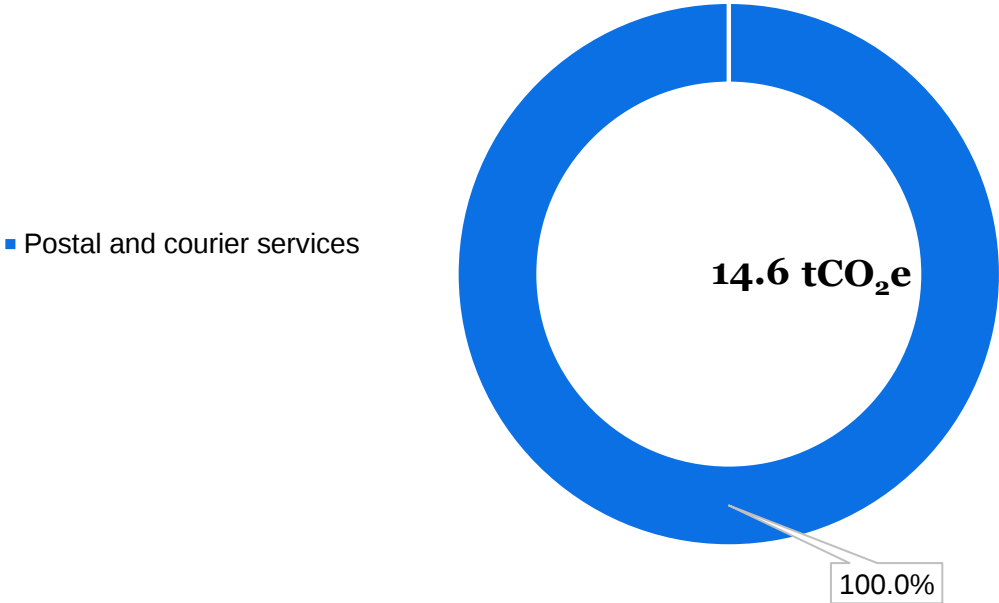


Cat 4. Upstream transportation and distribution.

Emissions by transport mode.

Description	tCO ₂ e	%
Postal and courier services	14.6	100.0
Total	14.6	100.0

Upstream transportation and distribution by transport mode for YE 2024, tCO₂e



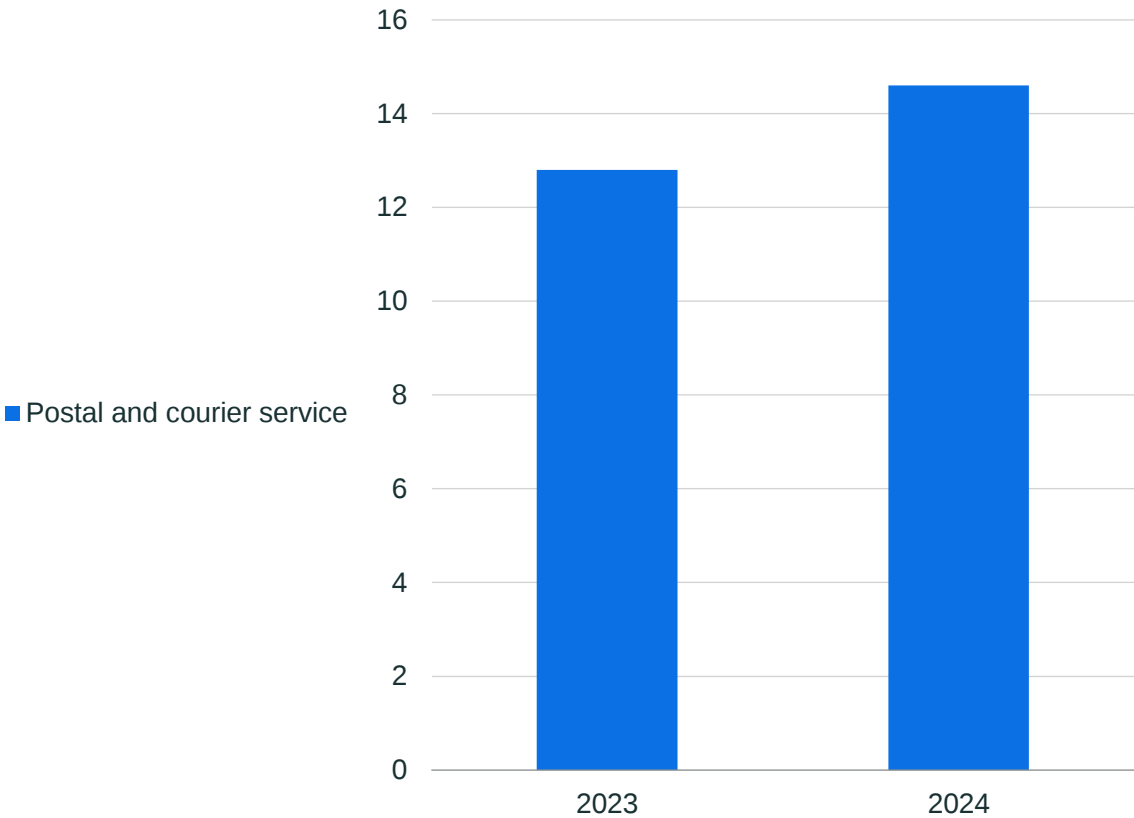


Cat 4. Upstream transportation and distribution.

Emissions by transport mode.

Description	2023	2024	% change
Postal and courier services	12.8	14.6	14.1
Total	12.8	14.6	14.1

Upstream transportation and distribution by transport mode for YE 2023 and 2024, tCO₂e



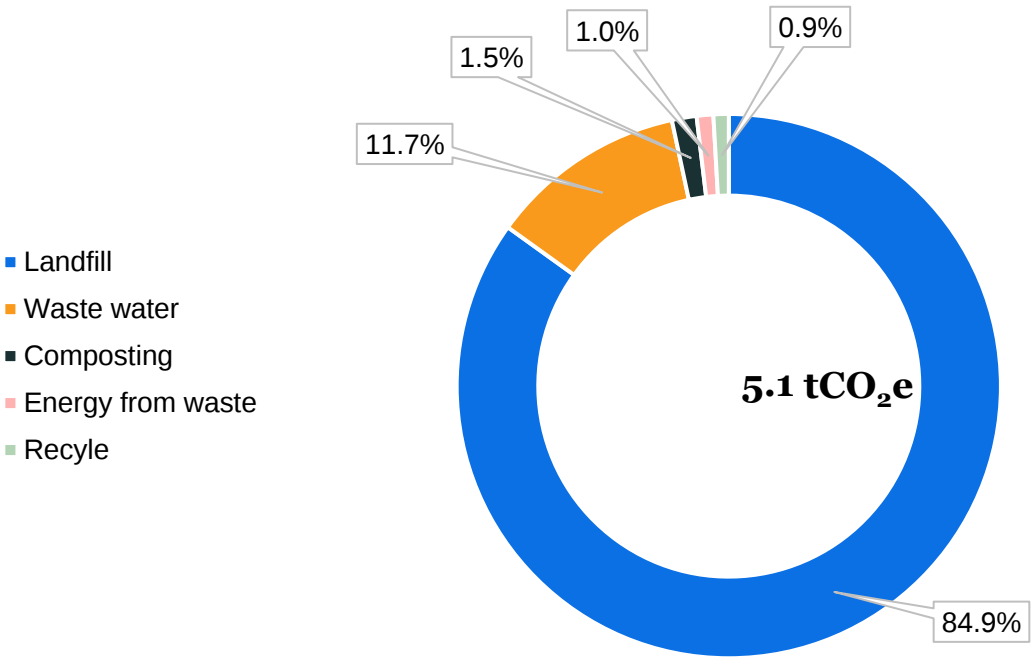


Cat 5. Waste.

Emissions by waste type.

Description	tCO ₂ e	%
Landfill	4.3	84.9
Waste water	0.6	11.7
Composting	0.1	1.5
Energy from waste	0.1	1.0
Recycle	0.05	0.9
Total	5.1	100.0

Waste emissions by waste type for YE 2024, tCO₂e



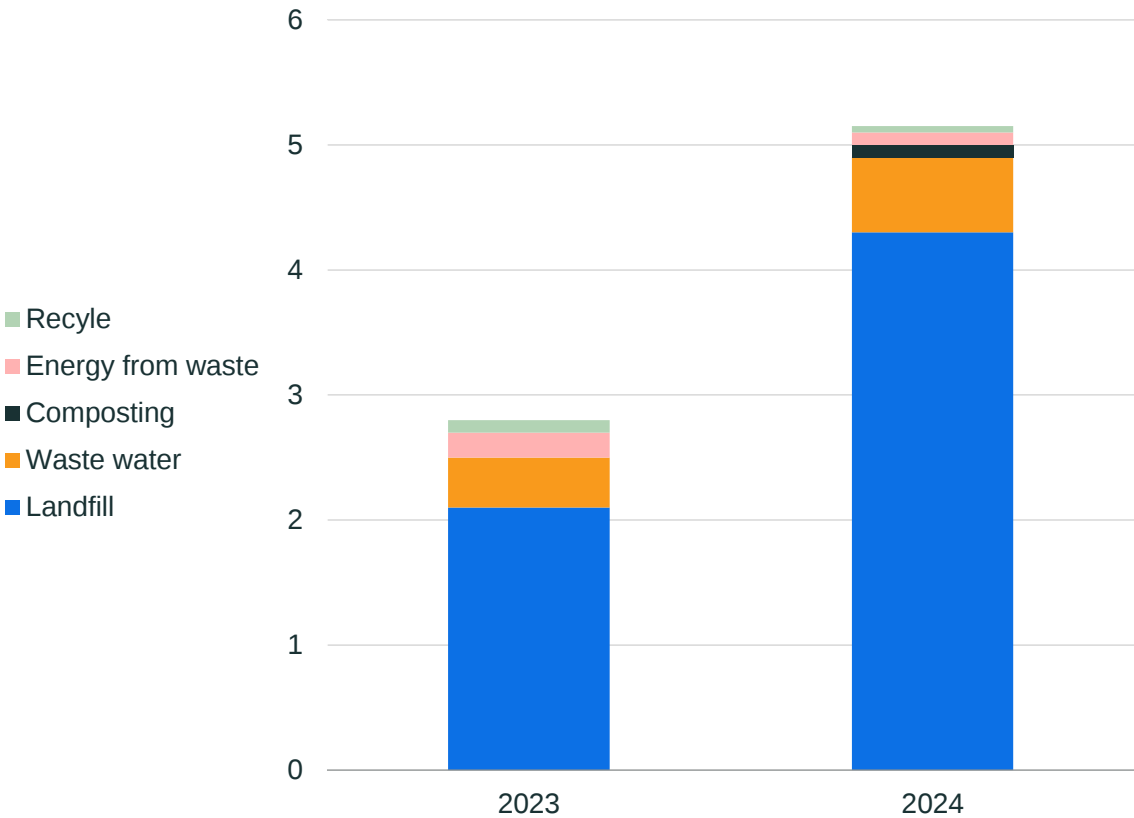


Cat 5. Waste.

Emissions by waste type.

Description	2023	2024	%
Landfill	2.1	4.3	104.8
Waste water	0.4	0.6	50.0
Composting	-	0.1	-
Energy from waste	0.2	0.1	-50.0
Recycle	0.1	0.05	-50.0
Total	2.9	5.1	75.9

Waste emissions by waste type for YE 2023 and 2024, tCO₂e





Cat 6. Business travel.

Emissions by transport mode.

Description	tCO ₂ e	%
Flight - Long-haul (average)	163.6	40.9
Flight - International (Average)	51.3	12.8
Car - Average	37.0	9.2
Car - Petrol - Medium	20.4	5.1
Flight - International - economy	15.5	3.9
Car - Diesel - Medium	15.2	3.8
National rail	14.7	3.7
Car - Diesel - Small	14.0	3.5
Car - Petrol - Small	11.3	2.8
Other	57.2	14.3
Total	400.3	100.0

Business travel emissions by transport mode for YE 2024, tCO₂e

■ Flight - Long-haul (average)

■ Flight - International (Average)

■ Car - Average

■ Car - Petrol - Medium

■ Flight - International - economy

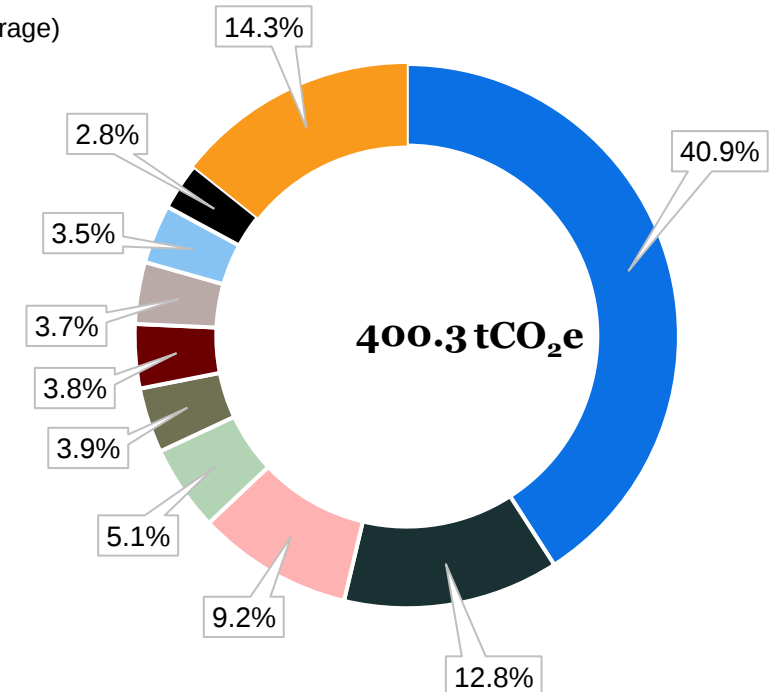
■ Car - Diesel - Medium

■ National rail

■ Car - Diesel - Small

■ Car - Petrol - Small

■ Other



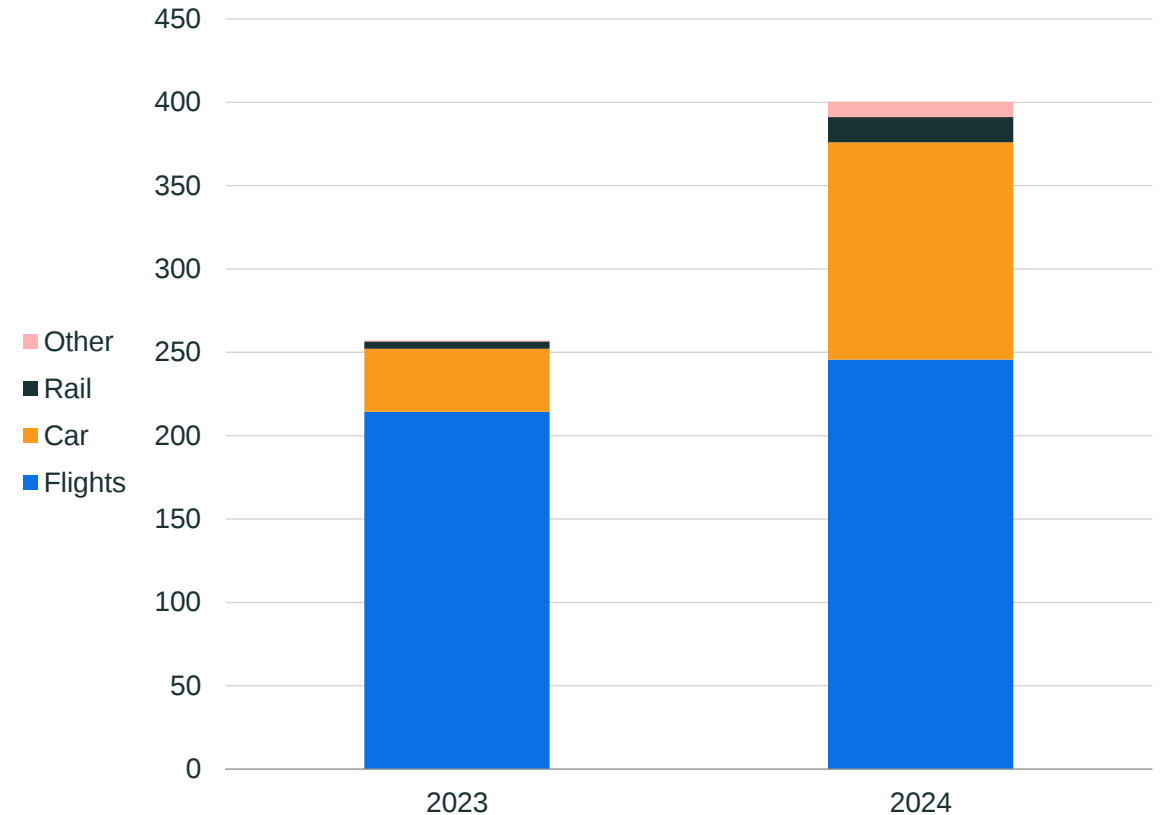


Cat 6. Business travel.

Emissions by transport mode.

Description	2023	2024	% change
Flights	214.4	245.6	14.6
Car	37.8	130.4	245.4
Rail	4.4	15.2	246.3
Other	0.7	9.2	1,133.8
Total	257.2	400.3	55.6

Business travel emissions by transport mode for YE 2024, tCO₂e



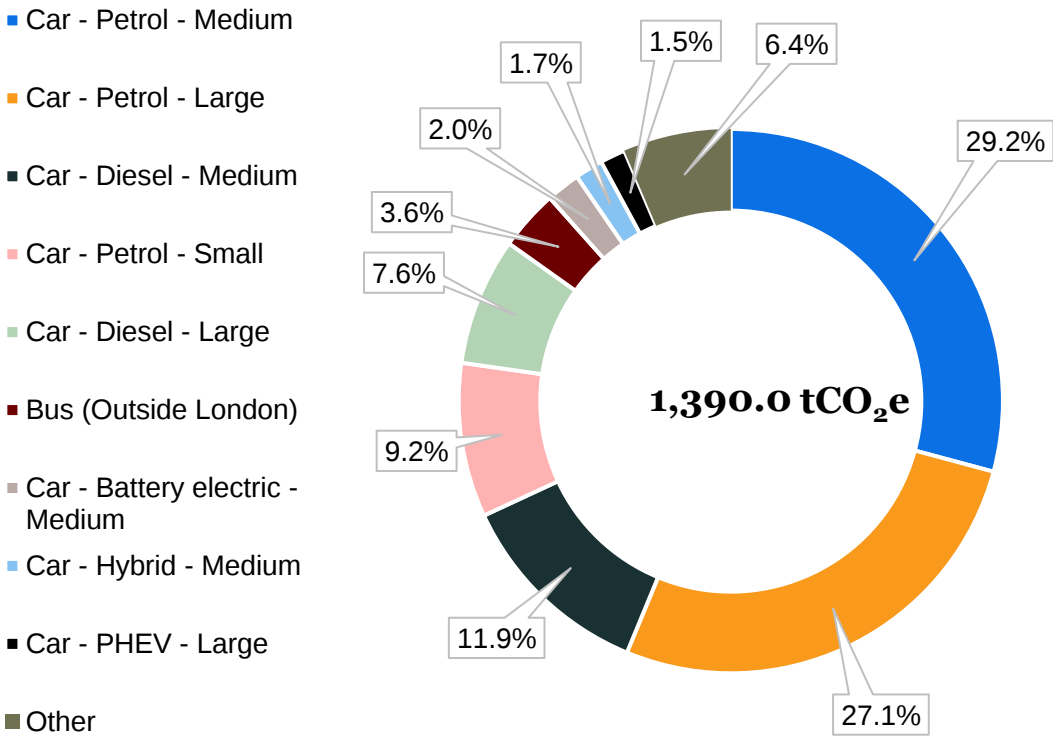


Cat 7. Employee commuting.

Emissions by transport mode.

Description	tCO ₂ e	%
Car - Petrol - Medium	405.6	29.2
Car - Petrol - Large	376.1	27.1
Car - Diesel - Medium	164.8	11.9
Car - Petrol - Small	127.4	9.2
Car - Diesel - Large	105.4	7.6
Bus (Outside London)	49.8	3.6
Car - Battery electric - Medium	28.1	2.0
Car - Hybrid - Medium	23.1	1.7
Car - PHEV - Large	20.9	1.5
Other	89.0	6.4
Total	1,390.0	100.0

Employee commuting emissions by transport mode for YE 2024, tCO₂e



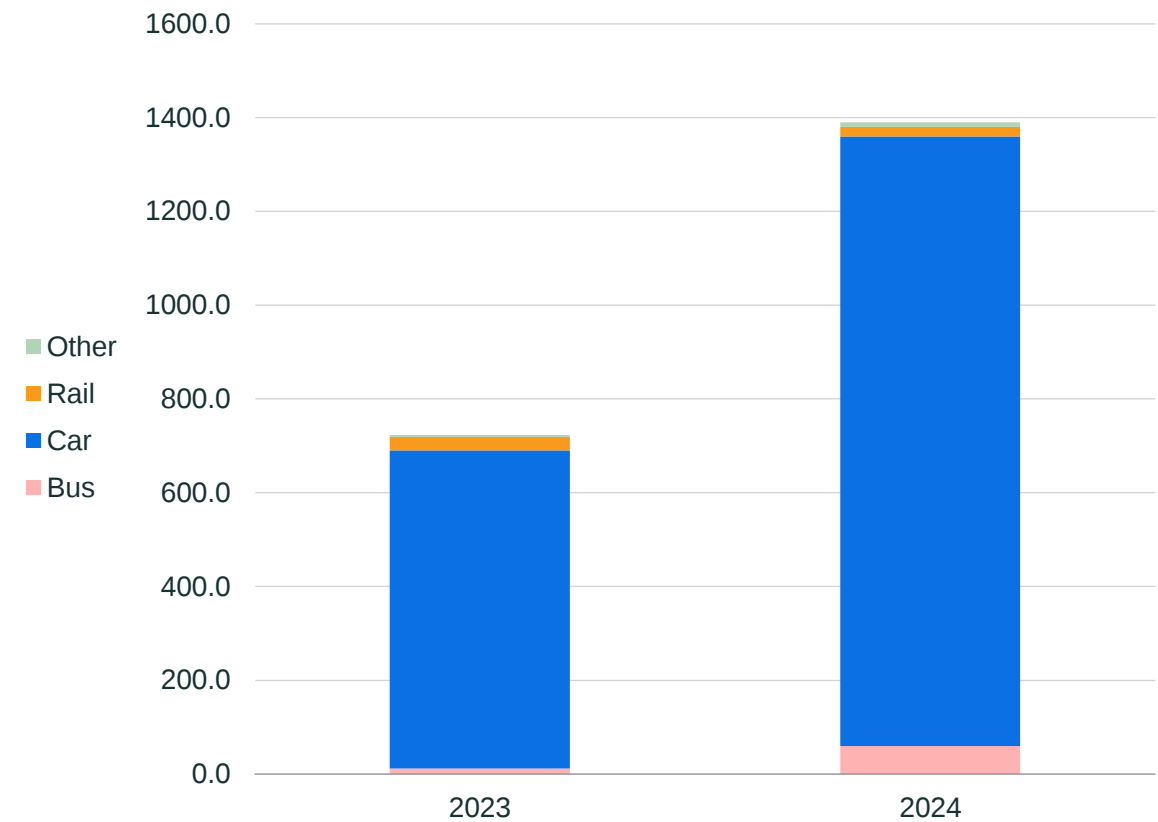


Cat 7. Employee commuting.

Emissions by transport mode.

Description	2023	2024	% change
Bus	11.7	59.9	410.2
Car	678.9	1299.7	91.4
Rail	28.2	21.0	-25.5
Other	4.1	9.4	129.2
Total	722.9	1,390.0	92.3

Employee commuting emissions by transport mode for YE 2023 and 2024, tCO₂e



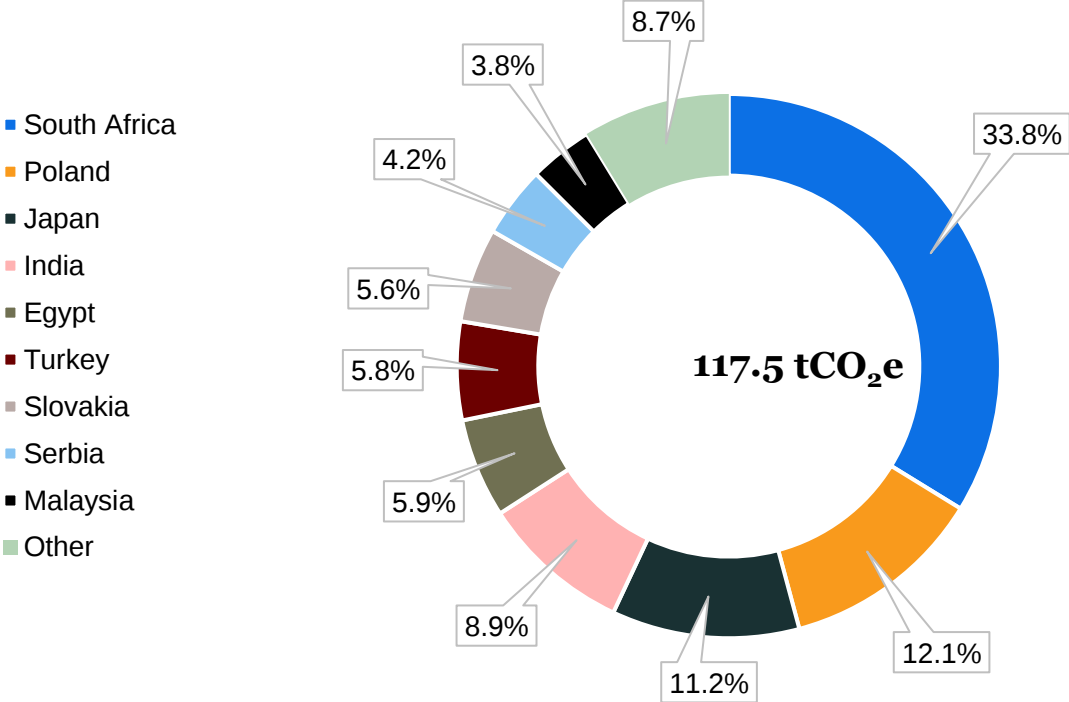


Cat 14. Franchises.

Emissions by Description.

Description	tCO ₂ e	%
South Africa	39.7	33.8
Poland	14.2	12.1
Japan	13.1	11.2
India	10.5	8.9
Egypt	6.9	5.9
Turkey	6.9	5.8
Slovakia	6.6	5.6
Serbia	5.0	4.2
Malaysia	4.4	3.8
Other	10.3	8.7
Total	117.5	100.0

Franchises emissions by site for YE 2024, tCO₂e



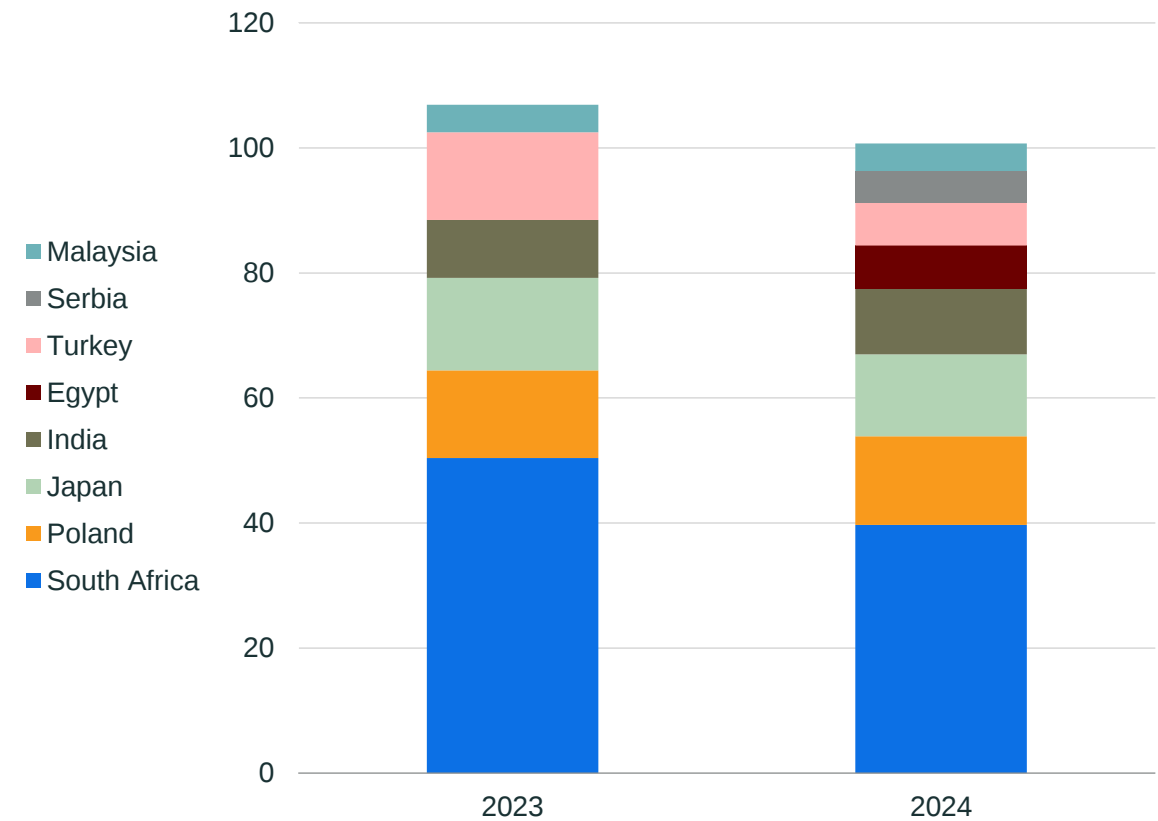


Cat 14. Franchises.

Emissions by Description.

Description	2023	2024	%
South Africa	50.4	39.7	-21.2
Poland	14	14.2	1.4
Japan	14.8	13.1	-11.5
India	9.3	10.5	10.5
Egypt	-	6.9	-
Turkey	14	6.9	-50.7
Serbia	-	5	-
Malaysia	4.4	4.4	-
Other	21.5	10.3	-52.1
Total	128.4	117.5	-8.5

Franchises emissions by site for YE 2023 and 2024, tCO₂e





Data Quality and Recommendations



Data Quality

Scope 1 and 2 emissions.

Data quality score

The data quality score is based on the ‘Data Quality Matrix’ in the Planet Mark 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	4	Boundary accurately reflects the entire organisation’s scope 1 and 2 carbon footprint for the studied period. (e.g. 99% of organisational scopes 1 and 2 activity included).
Data completeness	3	12 months of data provided for most sources measured (e.g. at least 75%).
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	



Data Quality

Scope 3 emissions.

Data quality score

The data quality score is based on the ‘Data Quality Matrix’ in the Planet Mark 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	4	Boundary accurately reflects the entire business Scope 3 carbon footprint for the studied period (e.g. all of material scope 3 categories included).
Data completeness	3	At least 67% of data provided for most categories measured (e.g. at least 75%).
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 actual data for the majority of categories with limited estimated data (e.g. at least 75% actual data).
Consistency	3	Largely consistent or improved methods, boundary and data completeness with supporting evidence of changes made.
Total score	16 out of 20	



Next Steps.

Data improvement recommendations.

Cat 1. PG&S

- Include carbon reporting requirements in procurement contracts. Ensure that all new suppliers are able to provide either their full carbon footprint (scopes 1, 2, 3) or provide the product information needed for Planet Mark to calculate the company's emissions in relation to Alcumus.
- Create an internal procurement system/spreadsheet to record data on any goods or services purchased in the reporting period. This internal system would, at a minimum, include item names, weight/volume/square meters (if applicable), cost, quantity purchased, Alcumus site delivered to and supplier name. Other useful information to include in this system would be product/service carbon footprints, product categories and modes of transport from supplier to Alcumus.

Cat 4. Upstream transportation and distribution

- Similar to PG&S (as upstream transport relates to the shipment of purchased goods), if an internal system was set up to record all purchases, and in the case of this category, the transport information related to those purchases, that would allow for the most comprehensive collection of data
- This data should be the same as what the suppliers provided, being the transport mode, one-way distance (km), and the total weight shipped (which should align with the total weight from the material data)

Cat 5. Waste

- Waste disposal data should be provided for all sites outside the UK, including weight and disposal methods.



Next Steps.

Data improvement recommendations (ii).

Cat 6. Business travel

- All business travel should be recorded in one place for HR. This data should include the mode of transport, origin and destination, and the distance travelled.
- This would allow for all of the travel to be captured and allow for the most accurate carbon footprint to be calculated
- For flights to cities with more than one airport, the full airport name or code should be provided

Cat 7. Employee commuting

- Try to gather more responses for commuting during the reporting period to reduce the variability caused by a limited sample size.

Overall

- The next step would be Net zero governance report where Alcumus net zero trajectory and progress are assessed and supported.



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.

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
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.



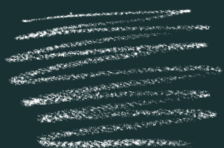
The Eden Project

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



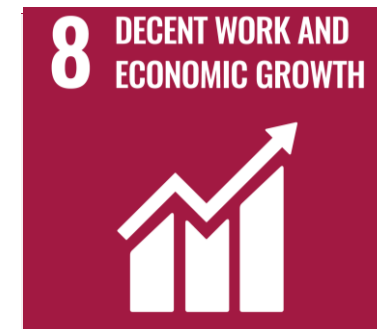
Communicating your international influence.

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

9 SDGs





SDG alignment.



6.3 - 100% of water treated



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



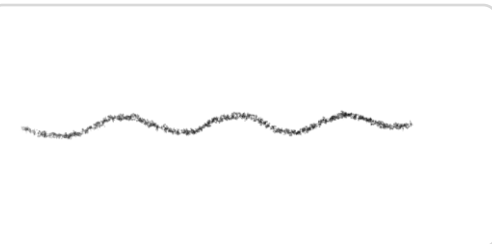
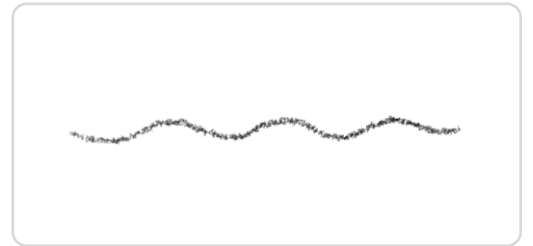
13.3 - Donation to the Eden Project



7.3 - Reduction in energy use
7.3 - Reduction in electricity use
7.2 - 75% of energy demand met by renewable energy



11.6 - Measured carbon emissions
11.6 - 54% of waste recycled and composted
11.4 - Donation to the Eden Project



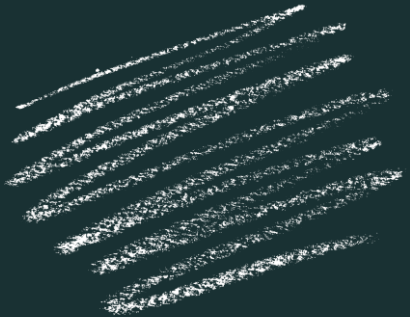
12.6 - Measured carbon emissions
12.5 - 54% of waste recycled and composted



15.2 - Reduction in paper use



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

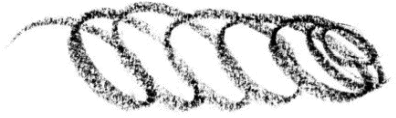


APPENDIX





Looking ahead. Targets for next year.



Measured carbon
footprint
market-based

5,171.5 tCO₂e



Carbon
reduction target (5%
in scope 1&2)

17.2 tCO₂e



Carbon reduction
per employee (5% in
scope 1&2)

0.02 tCO₂e





Carbon footprint breakdown.

Scope	Category	tCO ₂ e	% scope 3	% total footprint	Exclusion statement
Scope 1	Fleet Travel	230.8	N/A	4%	
	Natural Gas	13.8	N/A	0.3%	
Scope 2	Electricity [Location-based]	133.4	N/A	3%	
	Electricity [Market-based]	93.4	N/A	-	
	Fleet Travel	5.5	N/A	0.1%	
Scope 3	1. Purchased goods and services	2,604.8	54%	50%	
	2. Capital goods	186.4	4%	4%	
	3. Fuel and energy related activities	109.4	2%	2%	
	4. Upstream transportation and distribution	14.6	0.3%	0.3%	
	5. Waste	5.1	0.1%	0.1%	
	6. Business travel	400.3	8%	8%	
	7. Employee commuting	1,390.0	29%	27%	
	8. Upstream leased assets	-	0.0%	0.0%	Not applicable to Alcumus
	9. Downstream transportation and distribution	-	0.0%	0.0%	Not applicable to Alcumus
	10. Processing of sold products	-	0.0%	0.0%	Not applicable to Alcumus
	11. Use of sold products	-	0.0%	0.0%	Not applicable to Alcumus
	12. End-of-life treatment of sold products	-	0.0%	0.0%	Not applicable to Alcumus
	13. Downstream leased assets	-	0.0%	0.0%	Not applicable to Alcumus
	14. Franchises	117.5	2%	2%	
	15. Investments	-	0.0%	0.0%	Not applicable to Alcumus
Total scope 3		4,828.0	100%	93%	
Total Market-based		5,171.5			
Total per employee		6.6			
Total per £m turnover		59.8			
Total Location-based		5,211.5			
Total per employee		6.7			
Total per £m turnover		60.2			



About this report.

Company name	Alcumus
Sector	Business Services
Reporting period	01 January 2024 to 31 December 2024
Reporting boundary	8 International physical offices, 2 remote operations
Emission sources included	Electricity, Natural gas, Fleet, Utilities On-Site Renewables, Purchased goods and services, capital goods, fuel and energy related activities, upstream transportation and distribution, waste, business travel, employee commuting and franchises
Total employees (FTE)	778
Turnover	£86,523,146
Data collection lead	Bethan Curtis-Rich, Compliance and Sustainability Coordinator, bethan.curtis-rich@alcumus.com
Current conversion factor	DESNZ 2024 and Spend: BEIS 2021 adjusted for inflation, DFFE, EPA, Central Electricity Authority, Ecoinvent, Ember / World Bank, Malaysia Energy Information Hub, Federation of Electric Power Companies of Japan 2024, Taiwan Ministry of Economic Affairs, Taiwan Power Company, EEA 2024 / CEER, Canada NIR 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.
Prepared by	Noah Howlett, Advisory Project Manager, Planet Mark Phahmee Ahanaf, Carbon Data Analyst, Planet Mark
Checked by	Jamie Beevor, Head of Technical, Planet Mark Alex Smith, Technical Consultant, Planet Mark
Date	21 March 2025



About this report – Caveats (i).

Operational Boundary	Scope	Unit	Data Source	Data Accuracy	Percentage Estimated	Comments, omissions, estimates or extrapolations	Organisational Boundary	Emission Source Factor
Electricity	2 and 3	kWh	Primary and secondary sources - estimated, meter readings, report and invoices	Actual and estimated meter reads and estimated with extrapolation and interpolation	13.6%	Please refer to the adjusted data slide(s) for details of interpolation and/or extrapolation.	8 International physical offices, 2 remote operations	DESNZ 2024, Ember / World Bank, EEA 2024 / CEER, Canada NIR 2024
						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 supplier's website for electricity supplied in the period April 2023 to March 2024 OR residual fuel mix 2023/2024 (where no information on your specific supplier fuel mix was available). For Shawinigan's old office, last year's consumption was apportioned based on the area used. For the new office, the same consumption, new area, and its ratio to the building were applied. Both offices are in the same building. For Montreal, last year's total building consumption was apportioned based on office area. Consumption for Planet Mark 22B was estimated based on floor area. Beirut's consumption was estimated using 77 kWh/m² from the world industry benchmark. Electricity consumption for Bath was estimated based on the kWh/m² values from Cardiff and Manchester		
On-Site Renewables	2	kWh	Primary source - report	Actual meter reads	0.0	None	8 International physical offices, 2 remote operations	DESNZ 2024



About this report – Caveats (ii).

Operational Boundary	Scope	Unit	Data Source	Data Accuracy	Percentage Estimated	Comments, omissions, estimates or extrapolations	Organisational Boundary	Emission Source Factor
Natural Gas	1	kWh and m ³	Primary and secondary sources - estimated, report and invoices	Actual and estimated meter reads and estimated with extrapolation	19.4%	For Montreal estimated based on last year consumption as apportioned to office space. Shawinigan gas estimated based on Montreal m ³ /area.	8 International physical offices, 2 remote operations	DESNZ 2024
Water Supply & Treatment	3	m ³	Primary and secondary sources - estimated and invoices	Actual and estimated meter reads and estimated with extrapolation	17.1%	Consumption for Beirut, Montreal, Shawinigan, Toronto has been estimated using Waterwise's benchmark for offices: https://www.waterwise.org.uk/wp-content/uploads/2018/02/CIRIA-2006_Water-Key-Performance-Indicators-and-Benchmarks-for-Offices-and-Hotels.pdf .	8 International physical offices, 2 remote operations	DESNZ 2024, Ecoinvent
Fleet Vehicles	1	km	Primary source - mileage report	Actual	0.0%	None	8 International physical offices, 2 remote operations	DESNZ 2024
Commuting	3	km and pkm	Primary source - Survey	Actual & estimated	80.0%	Commuting emissions increased likely in part due to the low response rate. Estimates were based on the responses receive which were then extrapolated to cover non-respondents..	8 International physical offices, 2 remote operations	DESNZ 2024
Private Vehicles Used for Business	3	km	Primary source - travel report	Mixed	0.0%	The data provided includes very high distances, so it might be worth verifying them internally. It would be better to maintain a spreadsheet for each year with the to-and-from distances	8 International physical offices, 2 remote operations	DESNZ 2024
Air Travel	3	pkm	Primary sources - expenses and travel report	Actual	0.0%	None	8 International physical offices, 2 remote operations	DESNZ 2024



About this report – Caveats (iii).

Operational Boundary	Scope	Unit	Data Source	Data Accuracy	Percentage Estimated	Comments, omissions, estimates or extrapolations	Organisational Boundary	Emission Source Factor
Rail Travel	3	pkm	Primary sources - expenses and travel report	Mixed	0.0%	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 of Planet Mark members' rail journeys. The data provided includes very high distances, so it might be worth verifying them internally. It would be better to maintain a spreadsheet for each year with the to-and-from distances	8 International physical offices, 2 remote operations	DESNZ 2024
Taxi Travel	3	km	Primary sources - expenses and travel report	Mixed	0.0%	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.	8 International physical offices, 2 remote operations	DESNZ 2024
Waste	3	tonnes	Primary and secondary sources - estimated and invoices	Mixed	30.3%	Waste has had to be estimated for the Beirut, Shawinigan, Toronto, Planet Mark 22B and Montreal offices as no data was available. We have conservatively assumed that all waste went to landfill. Average waste weight data per m2 has been calculated from sites with actual data, and this has been applied to the three sites' floor areas in order to obtain estimated waste weight figures.	8 International physical offices, 2 remote operations	DESNZ 2024
Purchased Goods and Services	3	£	Primary source - internal records	Actual	0.0%	The spend based emissions factors in this model are BEIS 2021 for UK spend and EPA 2020 for North America spend. Both have been adjusted for inflation. When comparing spend and activity based measurement, activity based measurement emissions are likely to come out ~40% higher.	8 International physical offices, 2 remote operations	BEIS 2021, EPA



About this report – Caveats (v).

Operational Boundary	Scope	Unit	Data Source	Data Accuracy	Percentage Estimated	Comments, omissions, estimates or extrapolations	Organisational Boundary	Emission Source Factor
Fuel and Energy Related Activities	3	KWh	Primary source - invoices	Actual	0.0%	Transmission and distribution, which involve the energy losses that occur while transferring electricity from power plants to the organizations, are taken into account. Well-to-tank (WTT) conversion factors for UK electricity are used to report Scope 3 emissions associated with the extraction, refining, and transportation of primary fuels before they are used in electricity generation. It is important to note that separate WTT emissions are assigned to losses occurring during electricity generation, transmission, and distribution. Similarly, WTT conversion factors for natural gas are used to account for upstream Scope 3 emissions linked to the extraction, refining, and transportation of raw fuels to an organisation's site before combustion.	8 International physical offices, 2 remote operations	DESNZ 2024
Upstream transportation and Distribution	3	£	Primary source - internal records	Actual	0.0%	None	8 International physical offices, 2 remote operations	BEIS 2021
Franchises	3	KWh, km	Primary source - internal records	Actual	0.0%	Last year's data was used for Pakistan, Slovakia, and Australia, as no new data was provided after confirmation with the data contact. Turkey's consumption was apportioned at 50%, as indicated in the evidence and confirmed with the data contact.	8 International physical offices, 2 remote operations	DESNZ 2024. DFFE, Central Electricity Authority, Ember / World Bank, Malaysia Energy Information Hub, Federation of Electric Power Companies of Japan 2024, Taiwan Ministry of Economic Affairs, Taiwan Power Company, EEA 2024 / CEER
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).	8 International physical offices, 2 remote operations	
Turnover		£m	Primary source - note from finance director	Assumed Actual		None	8 International physical offices, 2 remote operations	
Floor Area		m²	Secondary source - data submission form	Assumed Actual		None	8 International physical offices, 2 remote operations	



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	Manchester	Invoices	Actual and estimated meter reads	03-01-2024	03-12-2024	336	01-01-2024	31-12-2024	366	Extrapolation
Water Supply & Treatment	3	Cardiff	Invoices	Actual and estimated meter reads	04-01-2024	08-10-2024	279	01-01-2024	31-12-2024	366	Extrapolation
Natural Gas	1	Manchester	Invoices	Actual and estimated meter reads	01-11-2024	30-11-2024	30	01-11-2024	31-12-2024	61	Extrapolation
Electricity	2 and 3	Planet Mark - Tabernacle Street	Meter Readings	Meter Readings	24-06-2024	13-01-2025	204	15-07-2024	31-12-2024	170	Interpolation
Electricity	2 and 3	Planet Mark - Tabernacle Street	Meter Readings	Meter Readings	24-06-2024	13-01-2025	204	15-07-2024	31-12-2024	170	Interpolation
Electricity	2 and 3	Planet Mark - Tabernacle Street	Meter Readings	Meter Readings	24-06-2024	30-12-2024	190	15-07-2024	31-12-2024	170	Extrapolation and interpolation
Electricity	2 and 3	Planet Mark - Tabernacle Street	Meter Readings	Meter Readings	24-06-2024	30-12-2024	190	15-07-2024	31-12-2024	170	Extrapolation and interpolation
Electricity	2 and 3	Planet Mark - Tabernacle Street	Meter Readings	Meter Readings	24-06-2024	30-12-2024	190	15-07-2024	31-12-2024	170	Extrapolation and interpolation



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

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
Electricity	2 and 3	Cardiff	Invoices	Actual and estimated meter reads	01-11-2024	30-11-2024	30	01-11-2024	31-12-2024	61	Extrapolation
Electricity	2 and 3	Montreal CBX	Report	Actual and estimated meter reads	16-12-2023	16-04-2024	123	01-01-2024	30-04-2024	121	Extrapolation and interpolation
Electricity	2 and 3	Shawinigan SIM	Invoices	Actual and estimated meter reads	24-12-2023	23-01-2024	31	01-01-2024	23-01-2024	23	Interpolation
Electricity	2 and 3	Shawinigan SIM	Invoices	Actual and estimated meter reads	24-08-2024	23-09-2024	31	24-08-2024	30-09-2024	38	Extrapolation
Electricity	2 and 3	Shawinigan - New model	Invoices	Actual and estimated meter reads	24-11-2024	23-12-2024	30	24-11-2024	31-12-2024	38	Extrapolation
Electricity	2 and 3	Manchester	Invoices	Actual and estimated meter reads	01-11-2024	30-11-2024	30	01-11-2024	31-12-2024	61	Extrapolation



PlanetMark

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THANK YOU

Get in touch

info@planetmark.com

+44 203 751 8108

planetmark.com

71 – 75 Shelton Street,

Covent Garden,

London, WC2H 9JQ