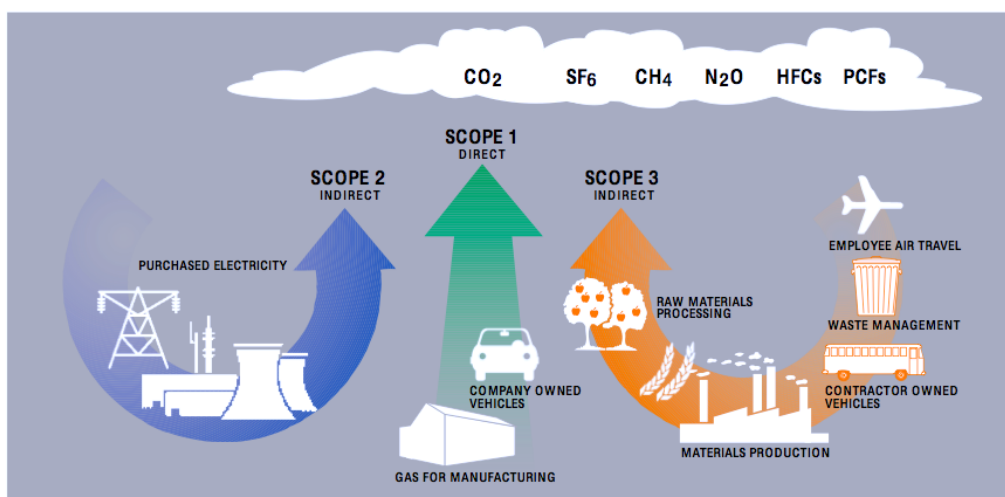


GHG Emissions Report – Organisational Boundary and Methodology

The organisational boundary for this Greenhouse Gas (GHG) inventory has been defined using the **financial 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 **Audit Bureau of Circulations Ltd. (ABC)** commitment to transparency, carbon accountability, and continuous progress toward Net Zero. Using this approach ensures that all emissions associated with activities under ABC Ltd' 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 3: Fuel & Related Activities
 - Category 6: Business Travel
 - Category 7: Employee Work from Home

A hybrid approach was utilised with ABC Ltd utilising GHG emissions factors per unit and spend based emissions factors, this aligns with GHG Protocol guidance, balancing data quality and completeness. It enables ABC Ltd 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.
- **CO₂e (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 CO₂.
- **T&D** (Transmission & Distribution).
- **WTT** (Well to Tank).

Carbon Footprint Report for Head Office

01 January 2021 to 31 December 2021

Part 1: Descriptive information

Descriptive information	Company response
Company name	Audit Bureau of Circulations Ltd
Description of the company	ABC release data for the UK media industry to use when trading print and digital advertising. ABC work with media buyers and sellers to set impartial, industry-agreed measurement standards.
Chosen consolidation approach (equity share, financial control or financial control)	Financial control
Description of the businesses and operations included in the company's organizational boundary	2 buildings, 567 m ² , 52 staff.
The reporting period covered	1 January 2021 to 31 December 2021
A list of Scope 3 activities included in the report	Categories 3, 6, & 7
A list of Scope 1, 2, & 3 activities excluded from the report with justification	Not Applicable
The year chosen as base year and rationale for choosing the base year	1 January 2021 to 31 December 2021
PAS2060 emission sources accounted for:	<input checked="" type="checkbox"/> Electricity <input checked="" type="checkbox"/> Gas <input type="checkbox"/> Waste <input checked="" type="checkbox"/> Travel <input type="checkbox"/> Water <input type="checkbox"/> Manufacturing emissions

Part 2: Greenhouse Gas Emissions Data

The Head Office emitted 10,842.34 kgCO₂e (10.84 tCO₂e) in 2021 across **Scopes 1 & 2**.

This results in a Scope 1 & 2 Location-Based intensity indicator of:

- **208.51 kgCO₂e** per full-time equivalent (FTE) employee
- **3.59 kgCO₂e** per £1,000 turnover
- **19.12 kgCO₂e** per m² office space

Scope 3 emitted 30,653.01 kgCO₂e (30.65 tCO₂e LB) in Categories 3, 6 & 7. When combined with Scope 1 & 2, this results in a total footprint of **41.50 tCO₂e** (LB). **The Scope 1–3** Location Based intensity indicators are:

- **797.99 kgCO₂e** per full-time equivalent (FTE) employee
- **13.74 kgCO₂e** per £1,000 turnover
- **73.18 kgCO₂e** per m² office space

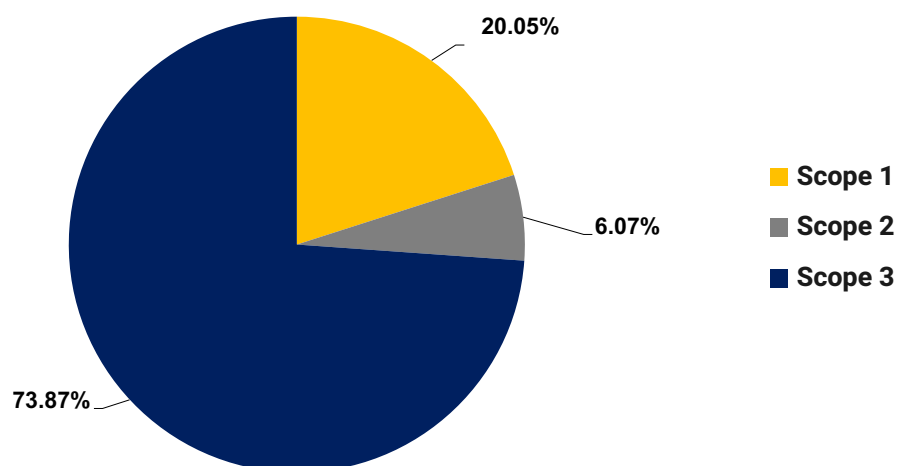
Table 1: UK GHG emissions & energy use data between 1 January 2021 to 31 December 2021

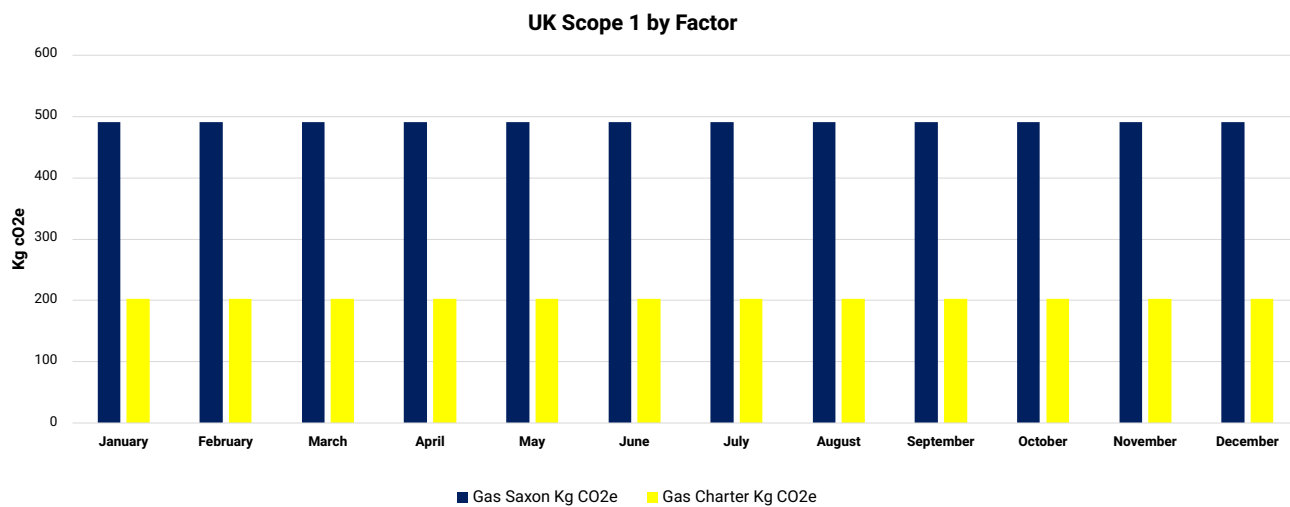
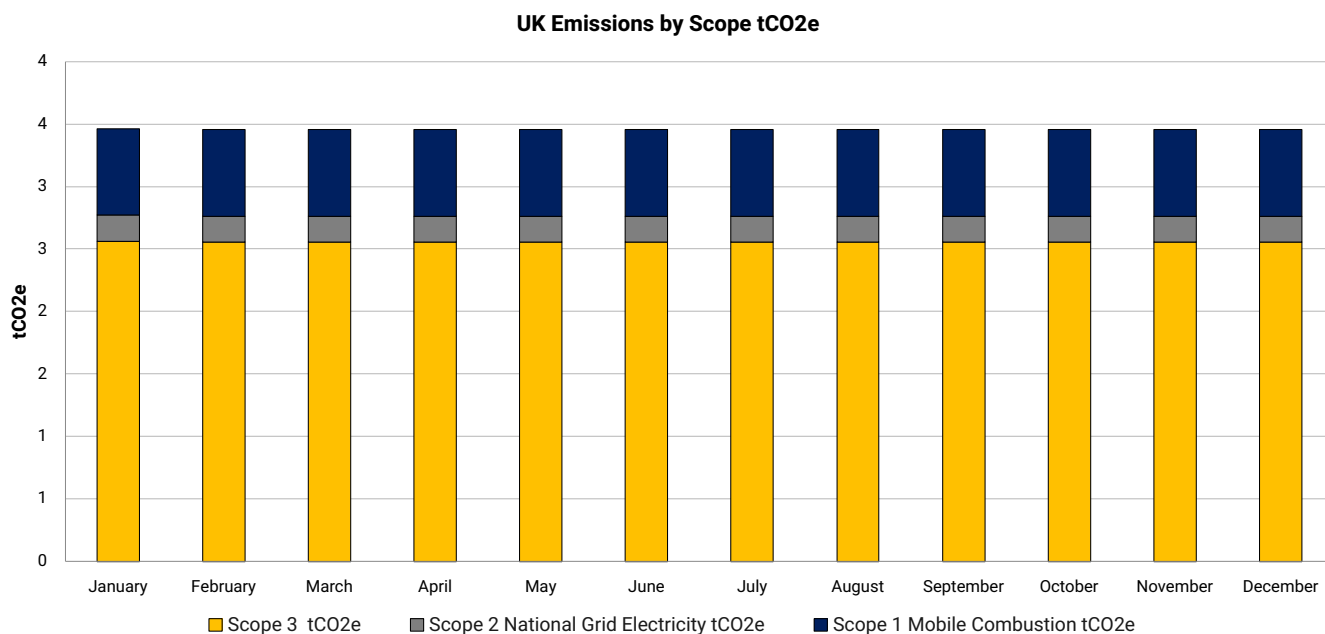
Emissions Source	Unit of Measure	Total	Carbon (kgCO ₂ e)	Carbon (tCO ₂ e)
Scope 1 (Direct)				
Gas Saxon	kWh	29000.0	5886.13	5.89
Gas Charter	kWh	12000.0	2435.64	2.44
Scope 1 Total	kWh	41000.0	8321.77	8.32
Scope 2 (Energy, Indirect)				
National Grid Saxon	kWh	7750.0	1645.56	1.65
National Grid Charter	kWh	4121.0	875.01	0.88
Scope 2 Total	kWh	11871.0	2520.57	2.52
Scope 1 + 2 Total			10842.34	10.84
CO₂e per FTE Scope 1 & 2	Employees		208.51	0.21
CO₂e per £ 1,000 Turnover Scope 1 & 2	£		3.59	0.00
CO₂e per m² Scope 1 & 2	m²		19.12	0.02
Scope 3				
Fuel and Related Activities (Cat 3)				
T&D Electricity	kWh	11871.0	223.06	0.22
WTT Gas	kWh	41000.0	1424.34	1.42
WTT Business Travel Petrol	Litres	56.5	34.64	0.03

WTT Business Travel Diesel	Litres	4.1	2.47	0.00
WTT Business Taxi	Km	35.4	1.29	0.00
WTT Business London Underground	Km	143.2	1.04	0.00
WTT Business National Rail	Km	661.4	5.90	0.01
Total Cat 3			1692.73	1.69
Business Travel (Cat 6)				
Land Travel - Business Car - Petrol (Grey Fleet)	Litres	56.5	123.91	0.12
Land Travel - Business Car - Diesel (Grey Fleet)	Litres	4.1	10.17	0.01
Land Travel - Business - Taxi	Km	35.4	5.27	0.01
Land Travel - Business - London Underground	Km	143.2	3.98	0.00
Land Travel - Business - National Rail	Km	661.4	23.47	0.02
Total Cat 6			166.81	0.17
Employee Commute (Cat 7)				
Working from Home	Hours	86264.5	28793.47	28.79
Total Cat 7			28793.47	28.79
Scope 3 Total			30653.01	30.65
Total Scope 1, 2 & 3			41495.35	41.50
CO2e per FTE Scope 1, 2 & 3	Employees		797.99	0.80
CO2e per £ 1000 Turnover Scope 1,2 & 3	£		13.74	0.01
CO2e per m² Scope 1, 2 & 3	m²		73.18	0.07

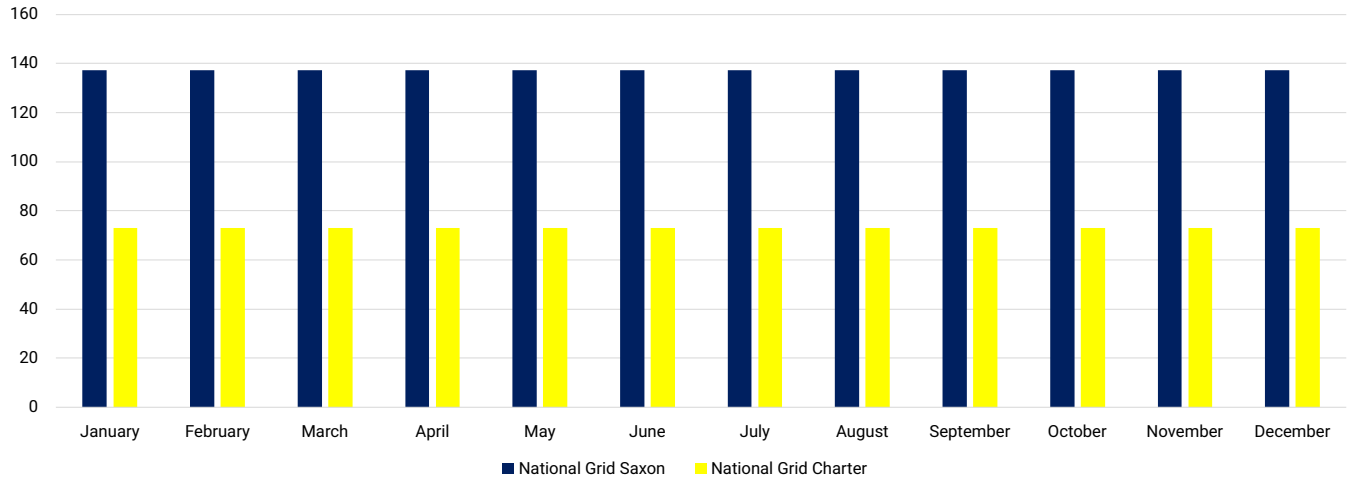
* Unit = £100

UK Scopes by Percentage: 41.50tCO2e

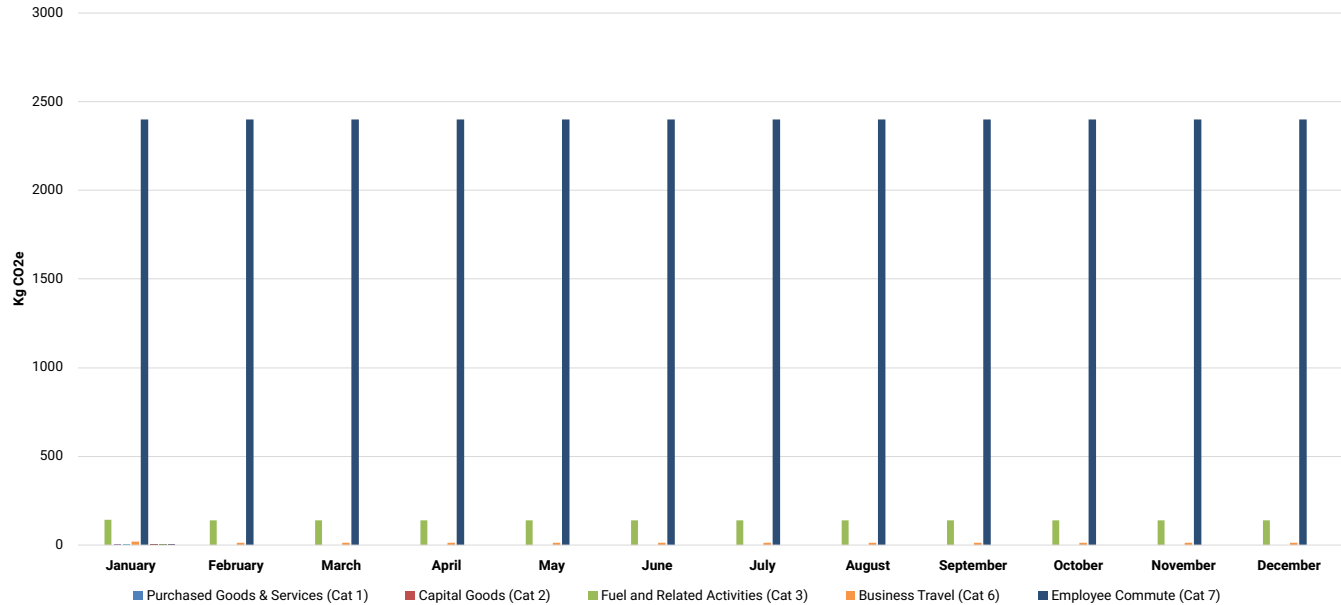


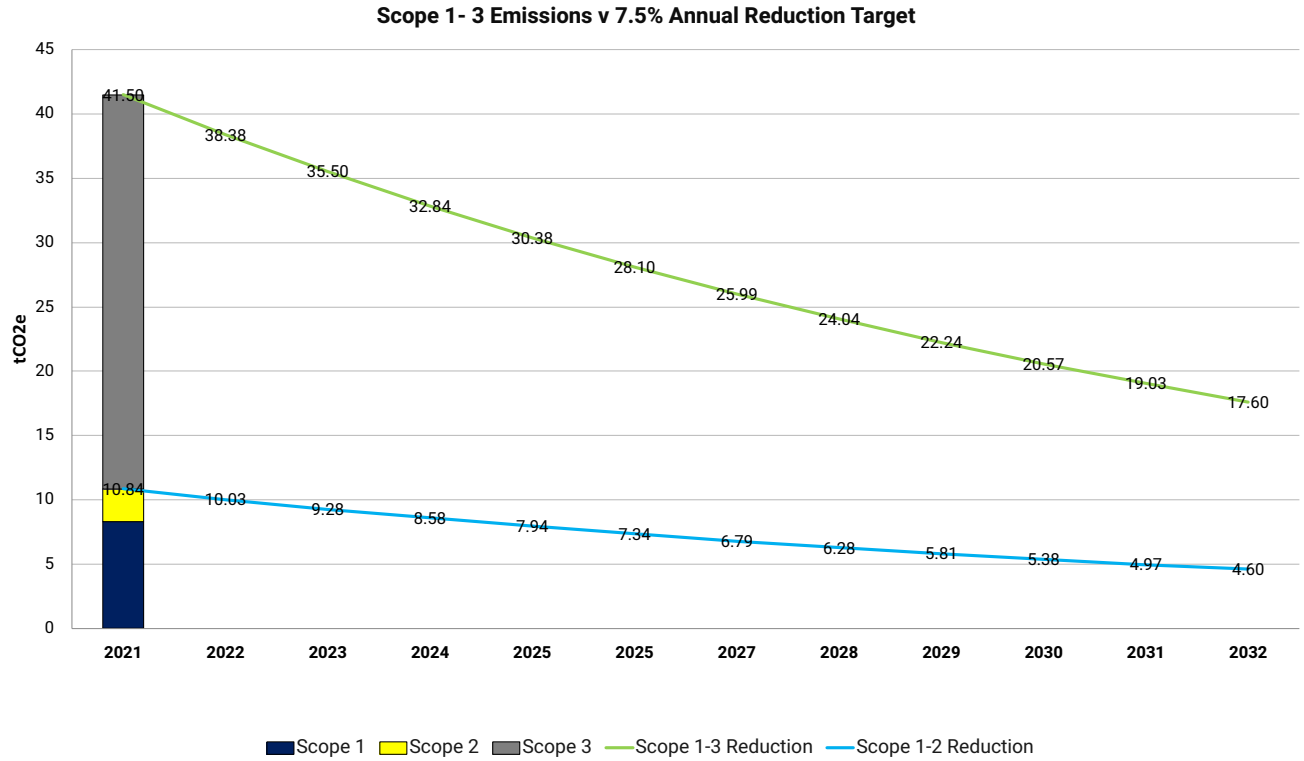
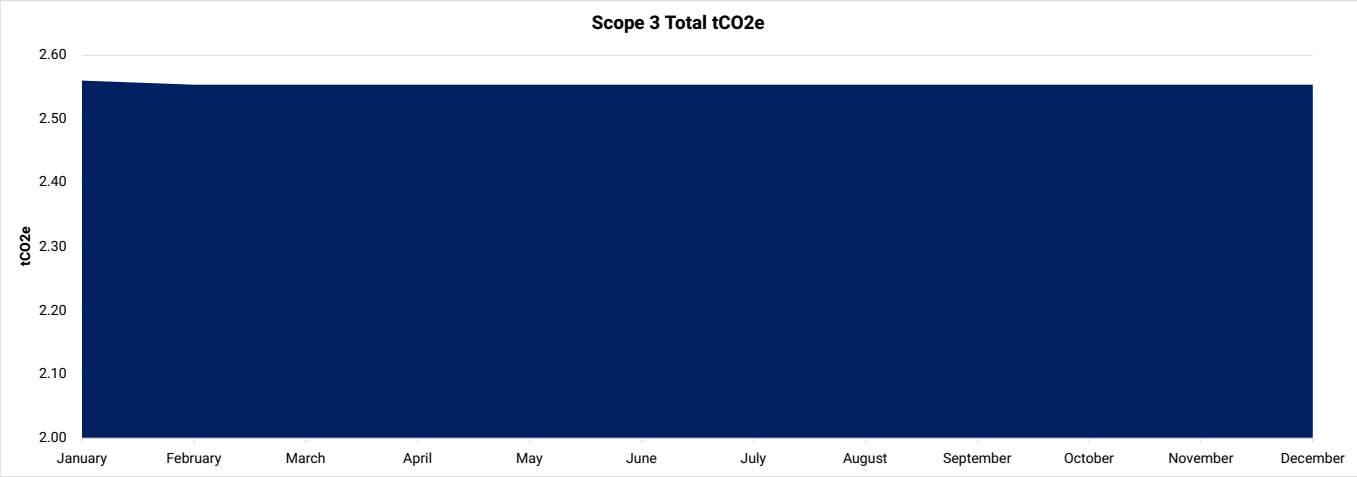


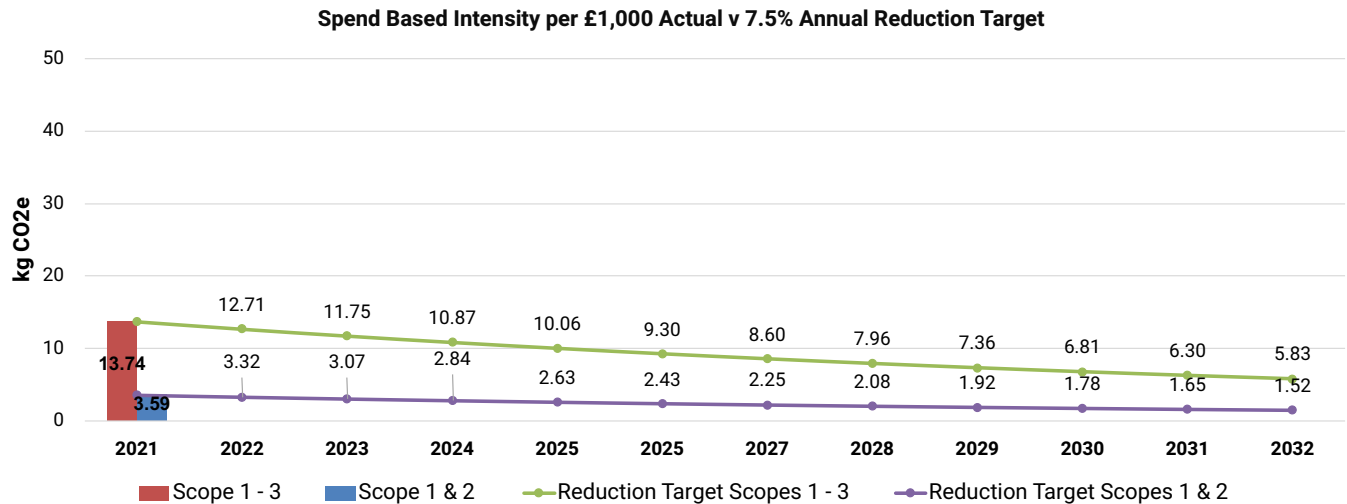
UK Scope 2 Location Based Emissions by Factor



UK Scope 3 Emissions by Category







Energy Efficiency and Carbon Reduction Measures

Measures Implemented (up to 2021)

- **Work-from-home strategy:** Introduced measures to enable greater homeworking, reducing the impact of employee commuting.
- **Fleet reduction:** Reduced the size of the corporate vehicle fleet, lowering associated emissions.
- **Carbon mitigation:** Supported verified carbon projects to mitigate the impact of residual corporate emissions.

Planned Measures (2023 and beyond)

- **Office consolidation:** ABC Ltd reduced its buildings from two to one to consolidating gas and electricity-based emissions.

Notes about methodology:

- The calculations were completed using the GHG Carbon Calculator, applying the UK Government Emission Factors 2021 and 2021 DEFRA spend-based factors, Climatiq datasets, and supplier-specific data where available.
- As no official DEFRA/BEIS factor for homeworking was published for 2021, the 2022 DEFRA homeworking factor (0.33378 kgCO₂e per hour) was applied to 2021 activity data (staff × working hours). This ensures methodological consistency and provides a conservative estimate of homeworking emissions.

- 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.
- CO₂e 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 (CO₂), methane (CH₄), nitrous oxide (N₂O), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), sulphur hexafluoride (SF₆) and nitrogen trifluoride (NF₃). Different activities emit different gases. Using CO₂e allows all greenhouse gases to be measured on a like-for-like basis.
- For National grid electricity consumption, ABC Ltd 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 Government².

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 (CO₂e). (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 financial 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 – 2021 Full set (for advanced users).
4. DEFRA Spend Factors for Scope 3 footprint 2021, factors utilised updated as of May 2021.
5. Climatiq Data base for Scope 3