Carbon Footprint Report

Fresh Egg Limited

Reporting Period: 1st April 2023 – 31st March 2024

Report details

Client:	Fresh Egg Ltd	
Reporting period:	1st April 2023 – 31st March 2024	
Date issued:	25/07/24	
Lead auditor:	Tom Pearce - MSc, AIEMA, Climate and Sustainability Consultant	Date: 18/07/24
First review:	Lucie Crowther - MSc, AIEMA, Climate & Sustainability Consultant	Date: 19/07/24
Second review:	Matt Whistson – Consulting & Land Management Services Director	Date: 19/07/24
Final review:	Tom Pearce - MSc, AIEMA, Climate and Sustainability Consultant	Date: 25/07/24

Wanderlands has completed this report for Fresh Egg Ltd to provide a summary of the organisation's measured greenhouse gas emissions in the period 1st April 2023 – 31st March 2024.

This report has been prepared by Wanderlands, on behalf of Fresh Egg Ltd., in accordance with the professional services appointment under which Wanderlands was appointed by Fresh Egg Ltd. This report is not intended for and should not be relied on by any third party (i.e. any parties other than Fresh Egg Ltd). Wanderlands accepts no duty or responsibility (including in negligence) to any party other than Fresh Egg Ltd and disclaims all liability of any nature whatsoever to any such party in respect of this report.

Contents

01 Introduction

This report provides an overview of the measured greenhouse gas (GHG) emissions generated by the operations of Fresh Egg Limited (Fresh Egg) and details the methodology used to construct the Emissions Inventory for the reporting period from 1st April 2023 to 31st March 2024 (referred to as the FY24 reporting year).

This report has been provided alongside access to Fresh Egg's digital emissions accounting platform, Carbon-Alt-Delete, and an excel file containing the 2024 reporting year Emissions Inventory.

This is the second audit conducted by Fresh Egg, with the first covering the period from 1st April 2022 to 31st March 2023 (referred to as the FY23 reporting year). **This audit has expanded the scope of emissions reporting to include a spend-based analysis and emissions estimate of the Purchased Goods & Services category (Scope 3)**. It is an important step to develop an accurate baseline, and to inform supplier engagement and future decarbonisation strategies for the business.

In this context, the report outlines the following:

- **Section 2.0** presents the Methodology used to calculate Fresh Egg's footprint.
- **Section 3.0** outlines Fresh Egg's carbon footprint estimate.
- **Section 4.0** overviews next steps to progress Fresh Egg's sustainability journey.

02 Methodology

This section details the methodology used to calculate Fresh Egg's FY24 Emissions Inventory, which adheres to the same methodology adopted for the FY23 Emissions Inventory. It briefly overviews Fresh Egg's operations, summarises the reporting boundaries, and outlines the process used to identify and categorise Fresh Egg's carbon emitting activities to produce the Emissions Inventory.

This report has been formulated following the guidance contained in ISO 16064-1, and the GHG Protocol Accounting and Reporting Standard. In continuity with the previous audit, the **Operational Control Approach** has been selected as being the most appropriate organisational boundary.

Calculations have been made using both activity data, where direct relevant usage is recorded, and spend data, where financial spend in a certain category is recorded. During the calculation process a data quality assessment and gap analysis was conducted on the data received from Fresh Egg, the findings are outlined on page 12. Where there were gaps, or data quality was poor, assumptions and adjustments were made to produce the Emissions Inventory. These have been detailed on page 13.

All **activity data** provided by Fresh Egg has been analysed and calculations underpinned by the **UK Government's 2023 Greenhouse Gas Emission Conversion Factors**, due to Fresh Egg's operations being based in the UK. All spend data was analysed and calculations underpinned by **Exiobase 3.8.2** emission factors, a widely recognised database of spend based emissions factors.

2.1 CATEGORISING YOUR EMISSIONS

For reporting purposes, company emissions are separated into three 'Scopes'. These are referred to as your 'operational boundaries'.

Scope 1 - direct GHG emissions include emissions from activities owned or controlled by the organisation (e.g. emissions from combustion in fleet vehicles).

Scope 2 - energy indirect emissions include emissions from the consumption of purchased electricity, heat, steam, and cooling. These indirect emissions are a consequence of the organisation's energy use but are from sources not owned or controlled.

Scope 3 - other indirect emissions include emissions that are because of the business' actions, but the source is not owned or controlled, and are not classed as Scope 2 emissions (e.g. business travel in private cars and purchased products). Scope 3 emissions can be from activities that are upstream, such as commuting, or downstream of the organisation, such as investments.

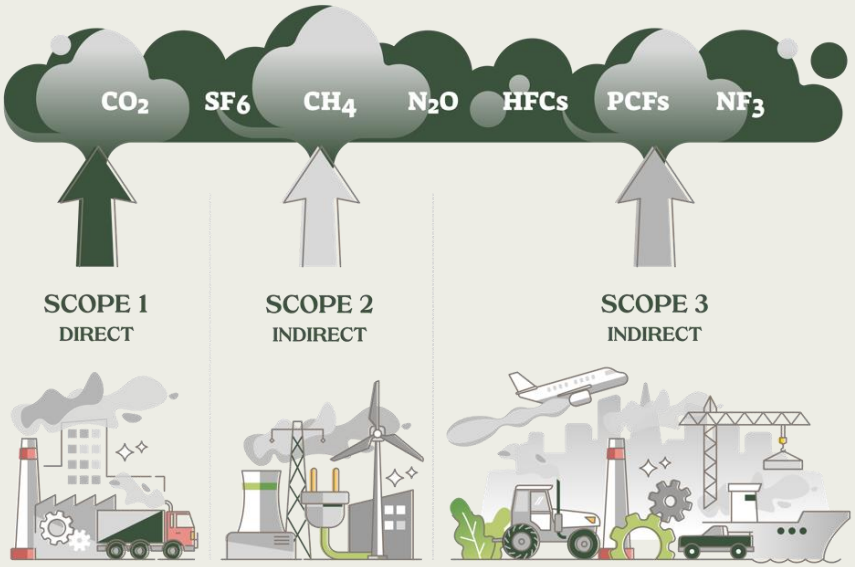


Figure 1: Scopes of emissions

Table 1 (below) outlines the emissions activities that were identified and recorded, alongside a demonstration of how they fit into the standard classification formulated by the GHG Protocol. Building on the FY23 Emissions Inventory, the scope of this audit has been expanded to include a spend-based analysis of Scope 3 emissions in the Purchased Goods & Services category.

Table 1. Identified Activities per Scope of Emissions

Scope	Activity Category	Activities
1	**Fugitive Emissions**	Leakage of refrigerant gases from air-conditioning units in Fresh Egg's head office.
2	**Electricity**	Consumption of purchased electricity (for heat/power) at Fresh Egg's head office.
3	**Purchased Goods & Services**	Supply of water via mains to Head office. Computer services. Computer products. Insurance and pension funding services (except compulsory social security services). Business services (accountancy and legal services). Client & employee entertainment – restaurants. Furniture. Electronic goods.

Scope	Activity Category	Activities
3	**Energy Supply**	Emissions associated with the supply of fuel and electricity recorded under Scope 1 and 2. Commonly referred to as 'well-to-tank' emissions.
3	**Waste**	Waste generated in the operations of the head office (shredding and general waste). Treatment of wastewater.
3	**Business Travel**	Employee travel for business purposes, including grey fleet (car travel in employee-owned vehicles), public transport, and hotel stays.
3	**Employee Commuting & Homeworking**	Employee commuting to and from the office and emissions associated with Fresh Eggs formal homeworking policy (office equipment).

From the development of the above Emissions Inventory, a data quality assessment and gap analysis were conducted (see page 11).

2.2 SCOPE 3 EMISSIONS CALCULATION

Upon completion of the Emissions Inventory for the FY23 reporting year, Fresh Egg set its sights on gaining a deeper understanding of its Scope 3 impacts. Recognising that indirect emissions likely constitute the largest portion of their overall emissions footprint, the company has shifted its focus towards these often overlooked but critical areas. By addressing Scope 3 emissions, which encompass all indirect emissions from sources not owned or directly controlled by the company but related to its activities, Fresh Egg aims to develop a more comprehensive and accurate picture of its environmental impact.

The first step in this process involved a meeting with Fresh Egg's CCO, Sarah Tunstall, to **assess the relevance of all 15 Scope 3 categories** outlined in the GHG Protocol against Fresh Egg's business operations. This comprehensive evaluation served as a foundation for defining the audit boundaries and determining the appropriate level of detail for the Scope 3 inventory compilation.

The meeting revealed that the only Scope 3 category material to Fresh Egg's operations, which is not currently measured, was Purchased Goods & Services. Waste, Employee Commuting & Homeworking, and Fuel- & Energy-Related Activities were all deemed to have material impacts and are currently measured and reported in the Emissions Inventories for both the FY23 and FY24 reporting years.

It was determined that Use of Sold Products has negligible materiality in Fresh Egg's emissions profile, as their products are digital services with minimal direct emissions from use.

The remaining Scope 3 GHG Protocol categories, Capital Goods, Upstream Transportation & Distribution, Upstream Leased Assets, Downstream Transportation & Distribution, Processing of Sold Products, End-of-Life Treatment of Sold Products, Downstream Leased Assets, Franchises, and Investments, were not considered relevant to Fresh Egg's emissions profile.

Following the stakeholder meeting, Fresh Egg compiled the total capital and operational expenditures from the FY24 reporting period, disaggregated by individual suppliers. To arrive at an emission estimate for Purchased Goods & Services a **spend based methodology** was used, whereby financial spend is multiplied by an industry average. All spend data provided by Fresh Egg has been analysed using **Exiobase 3.8.2** emission factors. Exiobase is a global, detailed multi-regional Environmentally Extended Input-Output (EEIO) Table model and is a trusted source for spend based emission factors.

The Spend-based Emission Factors are derived by allocating national GHG emissions to groups of finished products based on economic flows between industry sectors, resulting in relatively low granularity. To illustrate this, we have included a table (Appendix C) displaying the uncertainty data, how the estimate might differ from the “true value”, associated with the emission factor categories used within the Purchased Goods & Services category.

Each supplier was allocated to the appropriate industry and region, and the relevant emission factors from Exiobase 3.8.2 (Appendix C) were applied to the entirety of this spend, resulting in the emissions estimate for the Purchased Goods & Services category.

Recognising the limitations of the spend-based method, it is important to acknowledge that using a uniform spend-based emission factor means emissions can only be reduced by cutting expenditures. This initial step of conducting a spend-based assessment for Purchased Goods & Services emissions has been undertaken to establish a benchmark for the company’s emissions.

The insights gained from this assessment will serve as a baseline emission estimate and will be integrated into the **Supply Chain Engagement Framework**. This framework will outline the targeted actions and collaborations with suppliers to drive meaningful reductions in emissions, beyond a reduction in spending. This will facilitate expanding the current spend-based methodology into a hybrid methodology. A hybrid methodology combines activity and spend-based methods, using activity data where it is available and spend-based data to fill in the gaps. This hybrid approach will more accurately represent the actual emission impacts of Fresh Egg’s relationship with suppliers by using data from those suppliers rather than industry averages.

2.3 DATA QUALITY ASSESSMENT & GAP ANALYSIS

Table 2 (below) provides an overview of the data quality and gaps in the FY24 Emissions Inventory. Where estimates are based on primary data (e.g. actual amounts of energy used, from fuel & utility bills) boxes are marked green. Where estimates rely primarily on secondary data or estimates (e.g. data estimates or spend) boxes are marked yellow.

The data collection process was a repeat of the previous year as the audit process was completed successfully. As shown below, the data collection was successful in most categories with no missing data. Estimates were only used for categories related to waste, which has low materiality to the operations of Fresh Egg, and the newly added spend-based measurement of Scope 3 Purchased Goods & Services.

Table 2. Data Quality Assessment and Gap Analysis of Activity at the Worthing Office

Key

	Measured Data
	Estimated Data

S1 &2 - Operational emissions		**Select S3 - Value chain emissions**						
Fugitive Emissions	**Electricity**	**Purchased Goods & Services**		**Waste**		**Business travel**		**Employee Commuting & Homeworking**
Refrigerant	Electricity	Water supply	Other PG&S	Wastewater	Office waste	Grey fleet	Public transport	Commuting

2.4 ASSUMPTIONS & ADJUSTMENTS

In analysis of the data provided by Fresh Egg to build the FY24 Emissions Inventory, the following assumptions and adjustments have been made:

- During the reporting period, no top-up of refrigerant occurred during maintenance of air-conditioning units at the Fresh Egg head office. Therefore, fugitive emissions from refrigerant have not been included within this Emissions Inventory.
- Type and weight of waste was not recorded during the reporting period, therefore, calculations were estimated based on the size of available bins and collection frequency. WRAP's National Municipal Commercial Waste Composition, England 2017 and SEPA UK Density Conversion Factors for Waste 1998/99 were used to inform these estimates.
- Homeworking and commuting emissions were carried forward from the previous year as the survey used to inform the emissions estimate was conducted in the timeframe of the reporting period.
- Emissions associated with heating were excluded from homeworking emissions. Available emissions factors overestimate heating behaviour of employees working from home and, therefore, inflates emissions estimates.
- For electricity consumption, market-based estimation of emissions was used. Additionally, Fresh Egg had the same supplier arrangement throughout the reporting year.
- The data supplied by Fresh Egg is accurate to their knowledge.

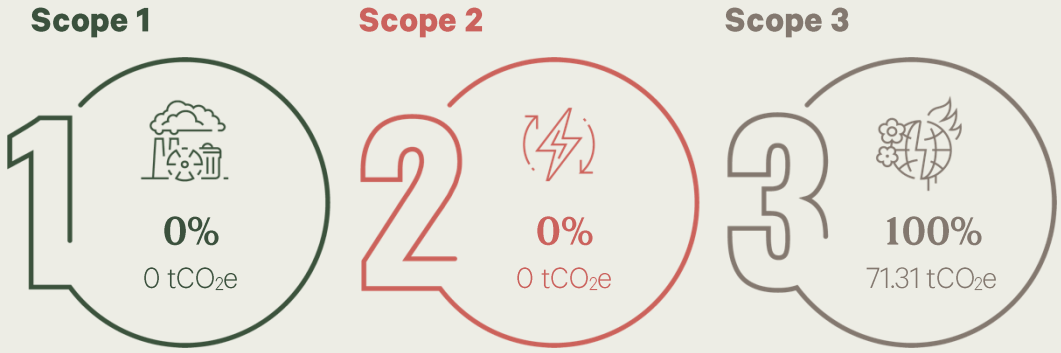
Activity and spend-based data have been provided by Fresh Egg and no verification has been completed by Wanderlands as to the validity or completeness of the dataset. It is essential to have confidence in your recorded carbon footprint, particularly if Fresh Egg wishes to report its emission impacts to stakeholders and customers or wishes to promote it in the marketplace. To this end, we recommend working to improve data monitoring and recording practices with the goal of attaining an independent and comprehensive Carbon Footprint Verification in a future year.

03 Carbon Footprint

Based on the information provided, the FY24 **Carbon Footprint for Fresh Egg has been calculated as 71.31 tonnes of CO2e** (carbon dioxide equivalent).

This equates to a carbon intensity of 1.31 tCO2e per employee (assuming 63 FTE employees over the reporting period).

3.1 EMISSIONS CATEGORISED BY SCOPE



3.2 EMISSIONS CATEGORISED BY ACTIVITY

Figure 2 (below) shows the volume of carbon emissions generated by each measured activity category in the FY24 reporting year. A key item of note is that Fresh Egg did not have any measured scope 1 or 2 emissions in FY24, this is unusual and is a result of having no carbon emitting assets and a green energy tariff. Notably, Purchased Goods & Services account for more than half of the measured emissions, highlighting the importance of engaging with the supply chain to better estimate emissions and encourage more environmentally responsible behaviour among Fresh Egg's partners. Due to the significance of the Purchased Goods & Services category to Fresh Egg's footprint, a more detailed breakdown of this category is provided on the next page. Additionally, commuting and homeworking emissions represent another hotspot, with commuting activities being the major contributor. Homeworking produced only 2 tCO2e in the FY24 reporting year.

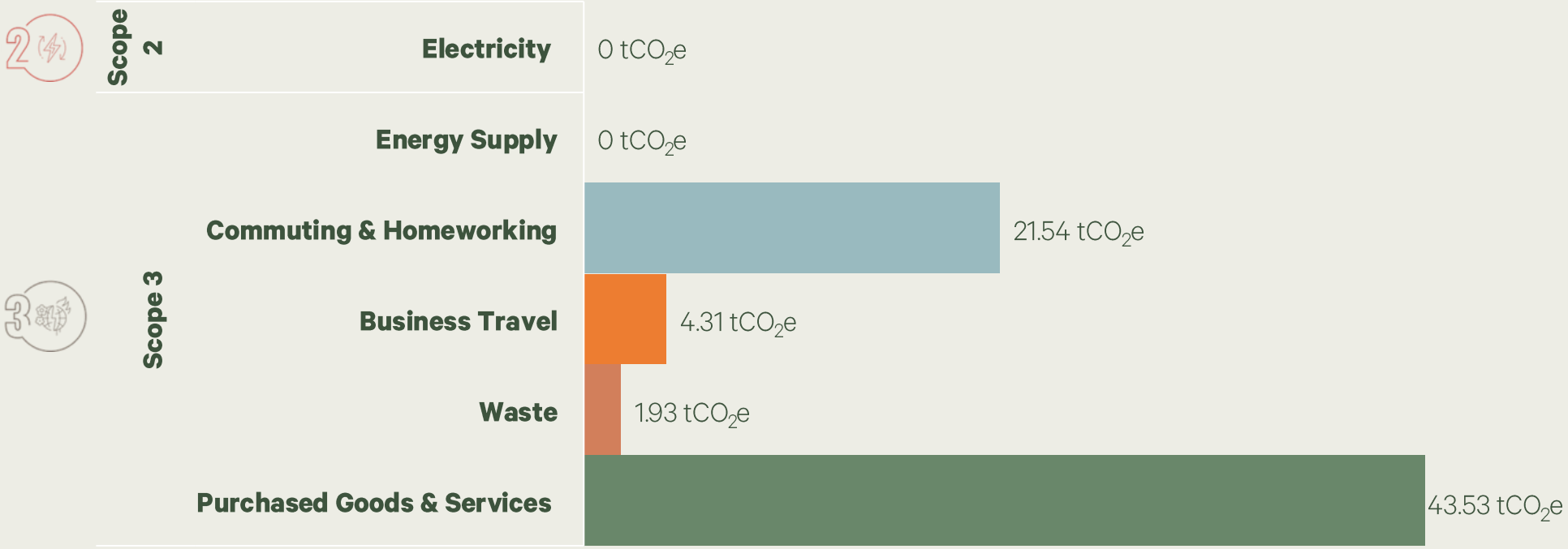


Figure 2: Total CO_2e Emissions Categorised by Activity

Figure 3 below displays the subcategories within Purchased Goods & Services, along with their percentage contribution to the total **43.53 tCO_2e** emissions for this category in the FY24 reporting year (the subcategories are described in Appendix C). Despite uncertainty associated with the reported emissions, they can offer insight into where early reduction and engagement efforts should be focused.

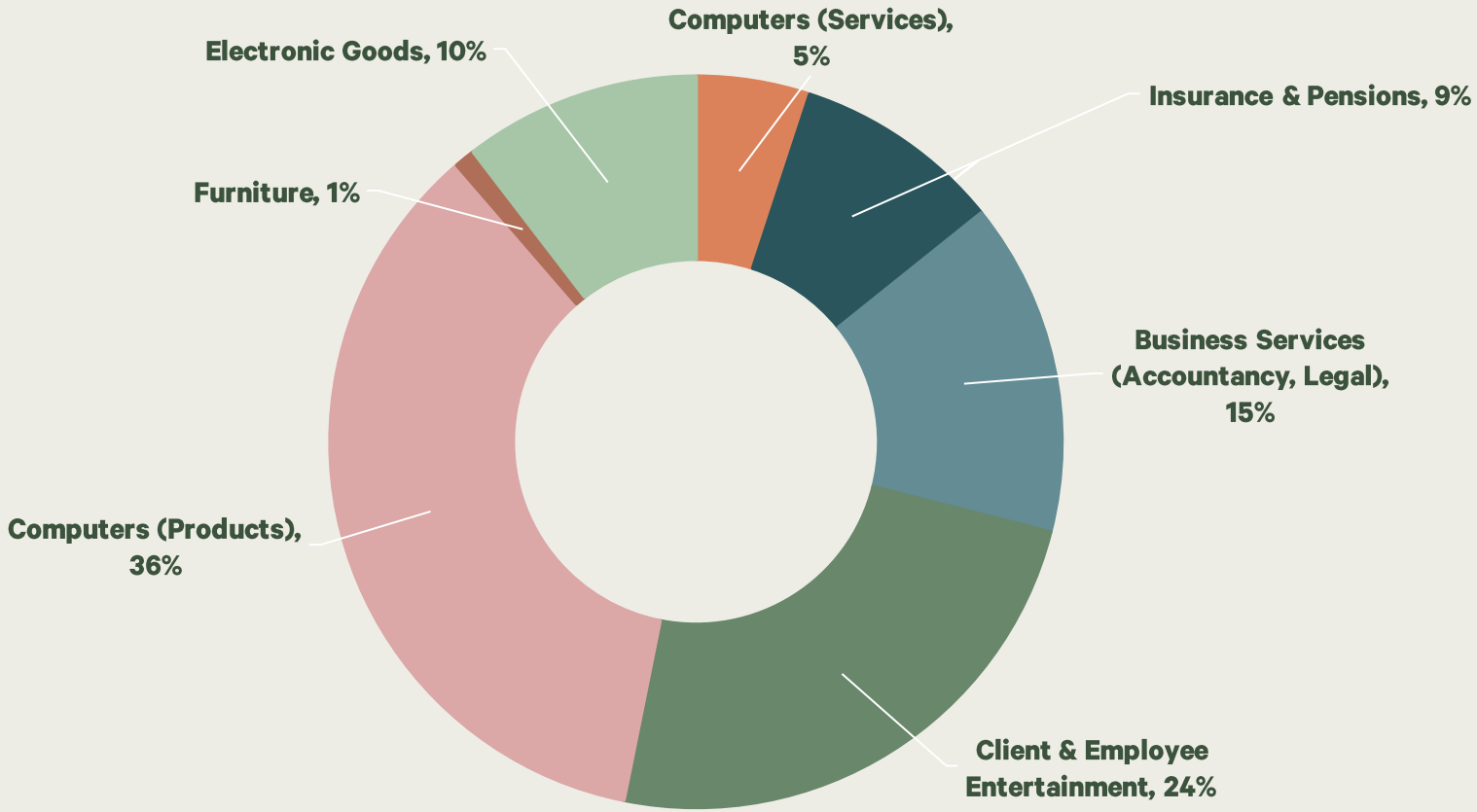
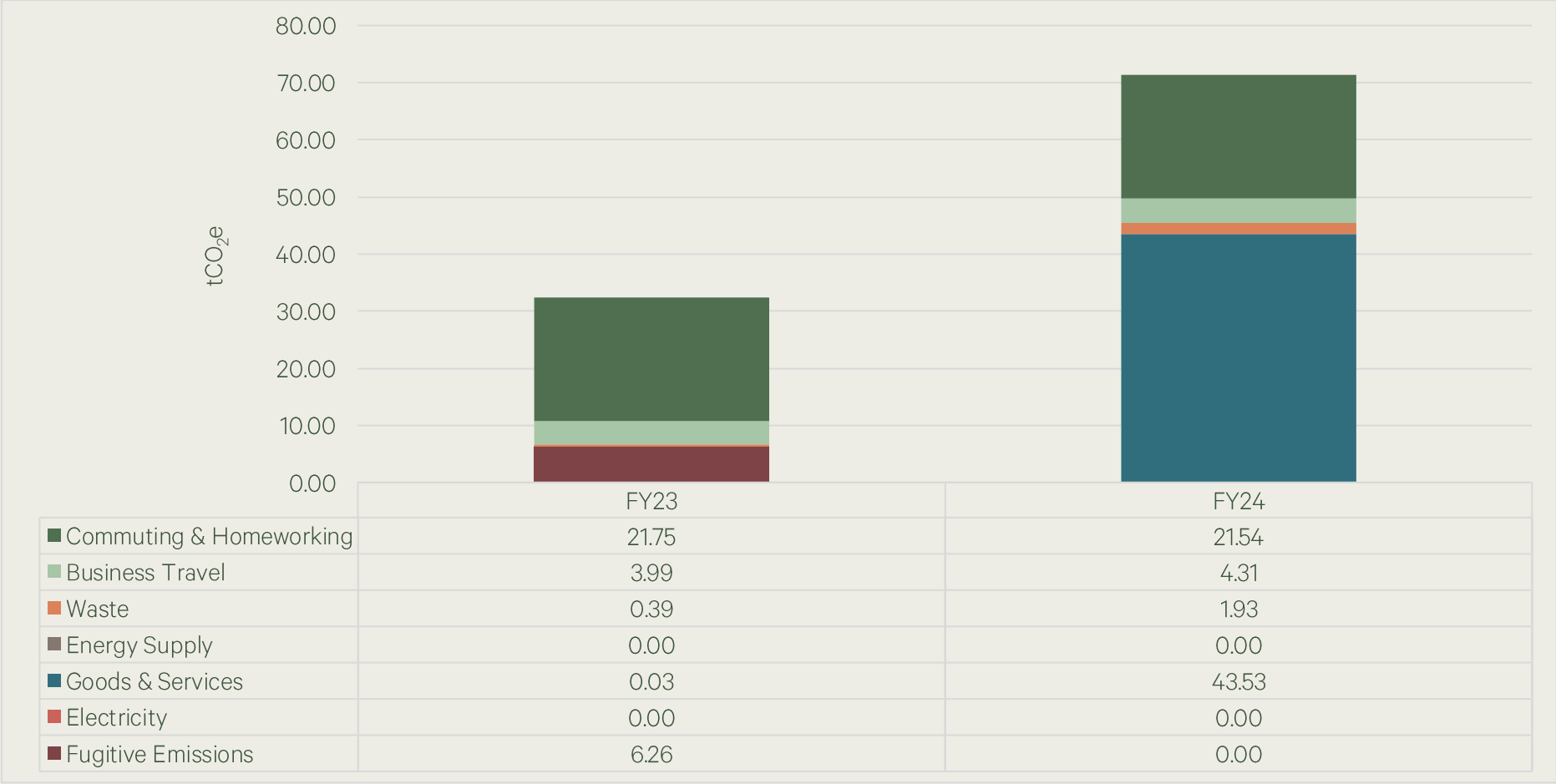


Figure 3: Percentage of Emissions by Purchased Goods & Services Subcategory

3.3 COMPARISON BETWEEN FY23 AND FY24 REPORTING YEARS

Figure 4 below compares the recorded emissions estimates for FY23 and FY24, analysis of the differences can be found on the next page.



	FY23	FY24
Commuting & Homeworking	21.75	21.54
Business Travel	3.99	4.31
Waste	0.39	1.93
Energy Supply	0.00	0.00
Goods & Services	0.03	43.53
Electricity	0.00	0.00
Fugitive Emissions	6.26	0.00

Figure 4: Comparison of Emissions Between FY23 and FY24

As shown in Figure 4 (previous page), the most significant change in measured emissions between the FY23 and FY24 reporting periods is the inclusion of Purchased Goods & Services into the Emissions Inventory. Commuting and homeworking emissions remained stable, as the same survey results were used for both calculations (refer to assumptions and adjustments on page 13). Measured fugitive emissions decreased from 6.26 tCO2e in FY23 to 0 tCO2e in FY24 because there were no refrigerant top-ups for air-conditioning units during the FY24 reporting period.

Conversely, both business travel and waste emissions increased from FY23 to FY24. In the case of business travel, this can be explained by two flights being taken in FY24, whereas no flights were taken in FY23, and an increase in hotel stays; business travel emissions associated with grey fleet was lower in FY23 (0.94 tCO2e) than FY24 (2.54 tCO2e) with significantly less miles travelled in employee-owned cars for business purposes. Considering waste, this increase in emissions can be explained by two factors: first, for FY23 Fresh Egg reported that the fortnightly collected bin was on average half full whereas in FY24 this was reported as on average full. Secondly, the methodology to estimate the density of waste, and therefore its mass, was brought in line with a recognised methodology (see assumption and adjustments page 13).

With a more solid and comprehensive baseline now established, Fresh Egg can focus on implementing changes to increase efficiency and reduce emissions from operations. This baseline enables targeted strategies for improving sustainability and minimising the environmental impact of the company's activities to be implemented.

04 Overview and Next Steps

This carbon audit is the second Fresh Egg has conducted and it has further expanded Fresh Egg's GHG Emissions Inventory and carbon emissions estimate for the FY24 reporting period. This report will form an expanded baseline year against which Fresh Egg's Emissions Inventory can be developed further, and comparison with future operational Emissions Inventories made.

The findings of the FY24 carbon audit show that the largest emissions contributing to Fresh Egg's carbon footprint are from: 1. Purchased Goods & Services, and 2. Commuting & Homeworking. If initial decarbonisation efforts were to be implemented, it would be appropriate to do so in these areas. These efforts should be informed by understanding that can be gained from the commuting survey and the supplier expenditure mapping. Also of note is that Fresh Egg did not have any measured scope 1 or 2 emissions in FY24. This is rare for a company of Fresh Eggs size and is a result of not operating any carbon emitting assets, such as a company fleet, and having a green energy tariff in place for Fresh Egg's electrical supply.

Below are three key recommendations we suggest Fresh Egg take forward in order to improve the accuracy of their emissions reporting, build knowledge and develop actionable insights, and continue to advance in their sustainability journey.

SCOPE 3 HYBRID METHODOLOGY

Emissions associated with goods and services purchased by Fresh Egg in FY24 were estimated using a spend-based methodology, whereby financial spend is multiplied by an industry average to arrive at an emissions estimate. This is the first step in developing an Emissions Inventory for Fresh Egg's supply chain and will serve as a benchmark. This benchmark will serve as a foundation for developing a comprehensive supplier engagement framework and wider strategy. We propose to work with Fresh Egg to begin targeted engagement with their supply chain using the supply chain engagement framework as a guide; leveraging information gained through supply chain mapping and the spend-based estimate to guide action in supply chain engagement; including targeted actions and collaborations with suppliers to drive meaningful reductions in emissions and encourage sustainability down

the supply chain. This will allow for expanding the current spend-based methodology to a hybrid approach, combining activity and spend-based methods. This hybrid methodology will better represent the actual emission impacts of Fresh Egg's relationship with suppliers by using data specific to those suppliers rather than relying on industry averages.

INTERNAL KNOWLEDGE BUILDING

As part of Fresh Egg's long-term climate strategy, annual reporting and measurement of emissions are essential. This process will enable Fresh Egg to monitor its progress in reducing its carbon footprint and identify areas for continuous improvement. Consistent measurement and reporting enhance transparency and accountability, thereby strengthening the company's reputation among stakeholders, including customers and employees.

Developing internal expertise and processes for annual emissions reporting can lead to long-term cost savings and a comprehensive understanding of the company's operations and emission sources. Managing these processes internally allows the company to swiftly adapt to regulatory changes or shifts in business conditions, foster a culture of sustainability, and maintain control over data accuracy and quality. Additionally, having internal expertise ensures continuous refinement and improvement of emission reduction strategies and reporting practices, resulting in more cost-effective and sustainable outcomes in the long-term.

We propose to assist Fresh Egg in developing internal expertise by providing comprehensive training and support, enabling the company to take control of their emissions accounting over the next 2-3 reporting periods. This process will involve a thorough review of Fresh Egg's existing emissions monitoring procedures and the development of a robust emissions management policy to ensure accurate tracking, reporting, and reduction of emissions.

During this time, the Emissions Inventory will continue to be managed on the Carbon+Alt+Delete digital accounting platform. Utilising this platform will ensure precise and transparent emissions calculations. Benefits include complete visibility over your company's emissions data and inventory, an interactive dashboard that provides actionable insights to enhance your climate strategy, and robust compliance and auditability of your carbon accounting processes.

DECARBONISATION

Fresh Egg has already taken positive actions towards decarbonising their operations, such as using a green energy contract and implementing a formal homeworking policy. We recommend continuing these initiatives in future years.

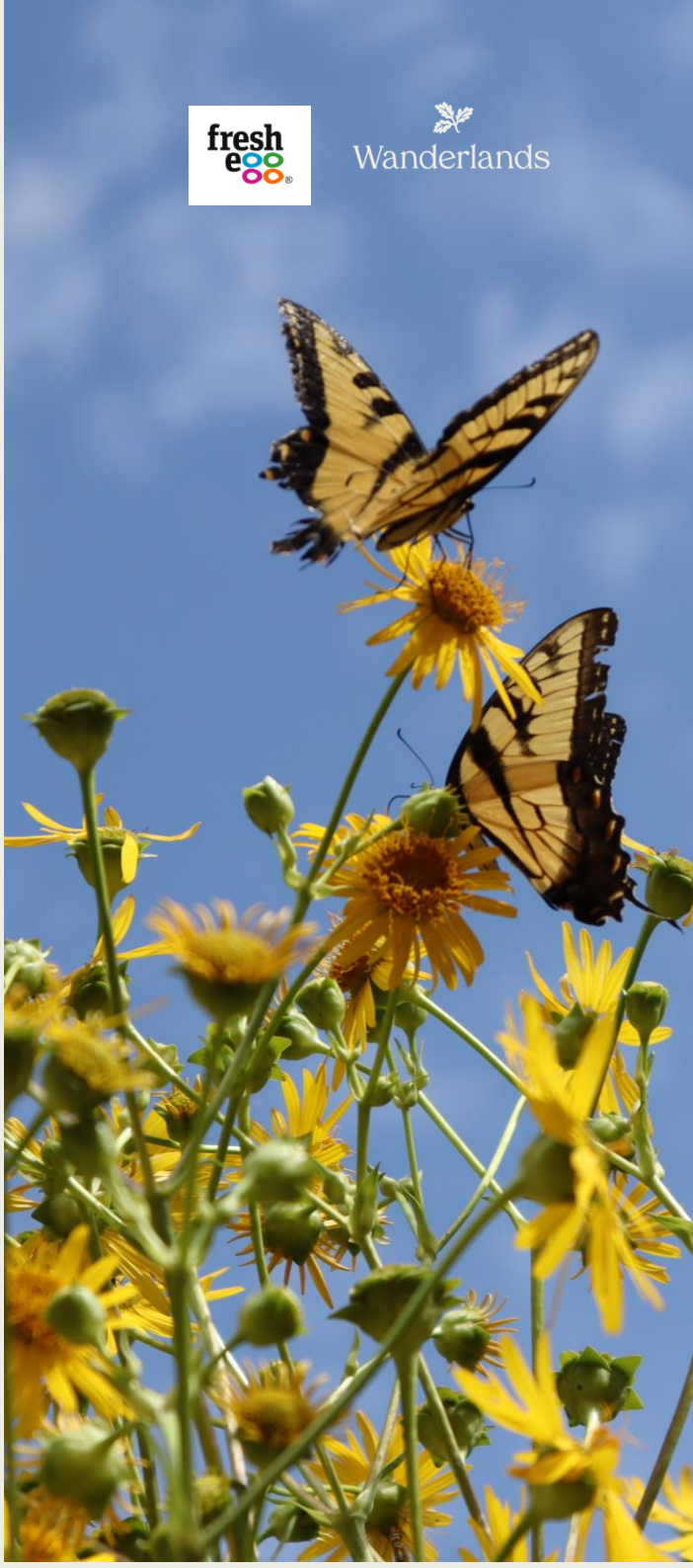
Three key areas where Fresh Egg can implement change to continue reducing carbon emissions are through developing a supply chain engagement framework (discussed above), waste, and commuting. In terms of waste, an office waste management system should be explored. Ideally, this system would separate waste into different bins (compost, cans, plastic, and paper), enabling both landfill diversion and easier estimation of waste composition. Commuting is widely recognised as one of the hardest categories to reduce carbon emissions; however, this does not mean that initiatives cannot be successful. Fresh Egg should use insights gained from the commuting survey to better understand their employee's commuting behaviours and tailor their emissions reduction approach accordingly. Examples of initiatives to reduce commuting emissions include improving bike facilities at the office, promoting alternative commuting methods, and encouraging car sharing where possible.

NEXT STEPS

This report has presented an overview and analysis of Fresh Egg's FY24 Emissions Inventory. For more detailed emissions data, and decarbonisation target and strategy modelling, please access your digital inventory at: https://app.carbonaltdelete.eu/

With the completion of this report, Wanderlands will now develop and provide a Supply Chain Engagement Framework, utilising the above analysis and results from the FY24 Emissions Inventory. This framework will prioritise actionable steps for Fresh Egg to implement over the next twelve months, aiming to enhance the accuracy of emissions calculations for FY25.

If there are any questions concerning this report and Fresh Egg's FY24 Emissions Inventory, please contact Tom Pearce (tom@wanderlands.earth).



Appendix A ISO 14064-1 COMPLIANCE EMISSIONS INVENTORY

The following inventories present the same information as the above report. They are included as they are a standardised method of reporting emissions according to the reporting standards ISO 14064-1 (this page) and the GHG protocol (next page).

Greenhouse gas emissions data

According to ISO 14064-1

	Emission category		All GHG (tCO_2e)	CO_2 (tCO_2e)	CH_4 (tCO_2e)	N_2O (tCO_2e)	SF_6 (tCO_2e)	NF_3 (tCO_2e)	HFCs (tCO_2e)	PFCs (tCO_2e)	CO_2e* (tCO_2e)
1	**Direct GHG emissions**										
1.1	Stationary combustion										
1.2	Mobile combustion										
1.3	Process emissions										
1.4	Fugitive emissions										
1.5	Land use changes										
2	**Indirect GHG emissions from imported energy**		**0.00**								**0.00**
2.1	Purchased electricity	location based	*0.00*								*0.00*
		market based	*12.84*	*12.71*	*0.06*	*0.08*					
2.2	Purchased energy (other)										
3	**Indirect GHG emissions from transportation**		**25.85**	**21.98**	**0.03**	**0.13**					**3.70**
3.1	Upstream transport and distribution of goods										
3.2	Downstream transport and distribution of goods†										
3.3	Employee commuting		*21.54*	*19.43*	*0.02*	*0.12*					*1.96*
3.4	Business travel		*4.31*	*2.55*	*0.00*	*0.02*					*1.74*
4	**Indirect GHG emissions from products used by organization**		**45.46**	**31.42**	**8.96**	**1.82**	**0.23**		**0.93**	**0.14**	**1.96**
4.1	Purchased goods and services		*43.53*	*31.42*	*8.96*	*1.82*	*0.23*		*0.93*	*0.14*	*0.03*
4.2	Capital goods										
4.3	Disposal of solid and liquid waste		*1.93*								*1.93*
4.4	Use of leased assets (as lessee)										
5	**Indirect GHG emissions associated with the use of products from organization**										
5.1	Use of products										
5.2	Use of downstream leased assets (as lessor)										
5.3	End-of-life of products										
5.4	Investments										
6	**Indirect GHG emissions from other sources**										
6.1	Franchises										
	Total GHG emissions										

Notes

* this column contains all entries for which a further split in greenhouse gasses is not known

This table was constructed following the ISO 14064-1:2018 framework

The total emissions in this report include electricity emissions using the market-based method.

Travel emissions in this report include the effects of radiative forcing for aviation.

† Downstream transport includes visitor transport, in accordance with the Greenhouse Gas Protocol definition

Appendix B GREENHOUSE GAS PROTOCOL COMPLIANT EMISSIONS INVENTORY

Greenhouse gas emissions data

According to the GHG Protocol

	Emission category	Scope	All GHG (tCO_2e)	CO_2 (tCO_2e)	CH_4 (tCO_2e)	N_2O (tCO_2e)	SF_6 (tCO_2e)	NF_3 (tCO_2e)	HFCs (tCO_2e)	PFCs (tCO_2e)	CO_2e* (tCO_2e)
1	**Scope 1 - Direct Emissions from operations**	**Scope 1**									
1.1	Stationary combustion	Scope 1									
1.2	Mobile combustion	Scope 1									
1.3	Process emissions	Scope 1									
1.4	Fugitive emissions	Scope 1									
2	**Scope 2 - Indirect emissions from the use of purchased electricity, steam, heating, and cooling**	**Scope 2**	**0.00**								**0.00**
2.1	Purchased electricity market based	Scope 2	*0.00*								*0.00*
	location based	Scope 2	*12.84*	*12.71*	*0.06*	*0.08*					
2.2	Purchased steam, heating, cooling	Scope 2									
3	**Scope 3 - Indirect emission in the value chain**										
	Upstream	**Scope 3**	**71.31**	**53.41**	**8.99**	**1.95**	**0.23**		**0.93**	**0.14**	**5.66**
3.1	Purchased goods and services	Scope 3	*43.53*	*31.42*	*8.96*	*1.82*	*0.23*		*0.93*	*0.14*	*0.03*
3.2	Capital goods	Scope 3									
3.3	Fuel- and energy-related activities	Scope 3	*0.00*								*0.00*
3.4	Upstream transportation and distribution	Scope 3									
3.5	Waste generated in operations	Scope 3	*1.93*								*1.93*
3.6	Business travel	Scope 3	*4.31*	*2.55*	*0.00*	*0.02*					*1.74*
3.7	Employee commuting	Scope 3	*21.54*	*19.43*	*0.02*	*0.12*					*1.96*
3.8	Upstream leased assets (as lessee)	Scope 3									
	Downstream										
3.9	Downstream transportation and distribution	Scope 3									
3.10	Processing of sold products	Scope 3									
3.11	Use of sold products	Scope 3									
3.12	End-of-life treatment of sold products	Scope 3									
3.13	Downstream leased assets (as lessor)	Scope 3									
3.14	Franchises	Scope 3									
3.15	Investments	Scope 3									
	Total GHG emissions										

* this column contains all entries for which a further split in greenhouse gasses is not known

This table was constructed following the Greenhouse Gas Protocol reporting standards

The total emissions in this report include electricity emissions using the market-based method.

Travel emissions in this report include the effects of radiative forcing for aviation.

Appendix C EXIOBASE FACTOR CATEGORIES AND UNCERTAINTY

Name	Description	Exiobase code	Factor uncertainty
Computer and related services (product)	Computer related products such as software, data storage, data processing, etc.	p72	-55% to + 130%
Computer and related services (Industry)	Activities of computer related industries e.g. consultancy, programming activities, information services and publishing.	i72	-55% to + 130%
Hotel and restaurant services (product)	Activities of restaurants and bars i.e. the serving of food & beverages.	p55	-55% to + 130%
Electrical machinery and Office equipment (product)	Manufacturer of electrical equipment such as monitors, printers and laptops.	p31	-55% to + 130%
Furniture	Manufacture of furniture such as office chairs.	p36	-55% to + 130%
Other business services	Activities relating to accountancy, cleaning, legals and other business service/products.	p74	-55% to + 130%
Insurance & pension funding services	Activities related to insurance and non-statutory social security	i65	-55% to + 130%

Water supply	Water supplied by utility company	N/A sourced from UK.gov Reporting Factors 2023	-35% to + 60%


Wanderlands
EST. FOR GENERATIONS TO COME
EDUCATE
RESTORE
PLANT