



# Big Group

2023 Carbon Report

26 April 2024

Version 1

Welcome to Big Group's Carbon Report.

This report has been generated to quantify the carbon footprint for Reporting Year 2023, and to act as the basis for data-driven decision-making when it comes to Big Group's sustainability strategy.

The key points from this report are:

- The total footprint for the reporting period is 223.35 tCO<sub>2</sub>e.
- The key contributors to the overall footprint are:
  - Employee Commute (28.87%)
  - Flights And Eurostar (21.13%)
  - Electronic Equipment (16.13%)
    - Collectively these made up 66% of the total footprint.
- Based on 138 full time employees on average during the period, this is a value of 1.62 tCO<sub>2</sub>e/employee.

This year, we strongly recommend formalising Big Group's net zero pathway and making use of the Virtual Sustainability Officer® to continue the momentum that the company has generated by implementing this report.

# Emissions Summary /

## Emissions Summary / Emission Overview

Here you can find your emissions broken down by their operational category.

To explore these emissions in more detail, please visit <https://vso.alectro.io/overview/summary-by-group>

## Emissions by Group

Type	tCO2e	tCO2e/employee	%
Facilities	15.90	0.12	7.12%
Operations	82.72	0.60	37.03%
Transport	124.75	0.90	55.85%
<b>Total</b>	<b>223.36</b>	<b>1.62</b>	<b>100%</b>

## Monthly Emissions by Group



### Category Breakdown

Here you can find your emissions broken down by their operational category.

This allows you to quickly understand which parts of the business contribute the emission hotspots so that you can attribute emissions reduction actions to specific parts of the business.

To explore these emissions in more detail, please visit <https://vso.alectro.io/overview/summary-by-group>

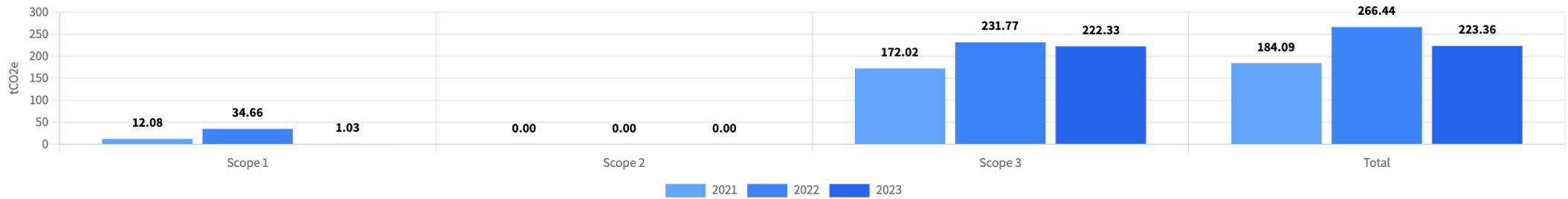


## Emissions Summary / Total Company Emissions

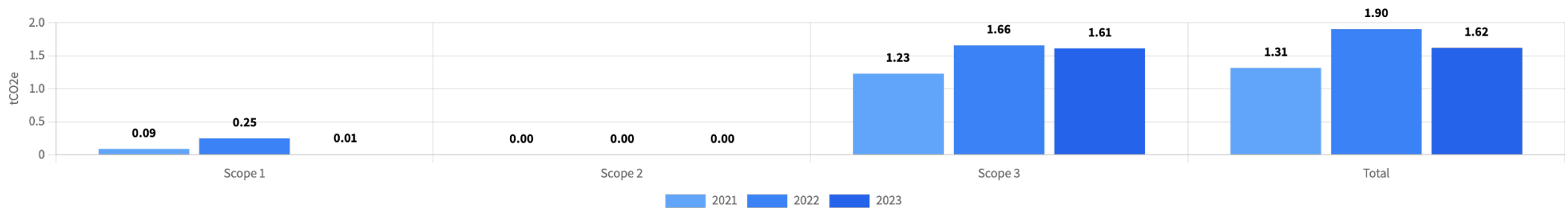
Here you can find your emissions broken down by the reporting year to allow an annual comparison.

To explore these emissions in more detail, please visit <https://vso.alectro.io/emissions>

## Company Emissions



## Emissions per Employee



## Emissions Summary / Annual Comparison

Here you can see a breakdown of the total emissions of each category measured.

Please note that the total emissions should be compared with employee growth to compare real vs relative changes.

A full breakdown of each section can be explored at <https://vso.alectro.io/emissions>

Scope	Type	Description	2022 tCO2e	2023 tCO2e	Overall Change	
3	Transport	Employee Commute	61.79	64.49	2.70	
3	Transport	Business Travel	31.84	60.26	28.42	
3	Operations	Purchased Goods	89.53	44.95	-44.58	
3	Operations	Food and Drink	34.24	35.16	0.92	
3	Facilities	Working From Home	9.17	12.98	3.81	
3	Operations	Socials and Events	2.18	1.75	-0.43	
1	Facilities	Heating	34.66	1.03	-33.63	
3	Facilities	Transmission and Distribution	1.24	0.92	-0.33	
3	Facilities	Purchased Electricity (Ad-Hoc Events)		0.91		
3	Operations	Cloud Computing	0.32	0.32	0.00	
3	Operations	Material Use	0.19	0.22	0.03	
3	Operations	Postage and Distribution	0.26	0.20	-0.06	
3	Operations	Waste Generated	0.36	0.10	-0.26	
3	Facilities	Water Use	0.64	0.06	-0.58	
1	Facilities	Refrigerant	0.00	0.00		
2	Facilities	Purchased Electricity	0.00	0.00		

# Suggested Next Steps /



Big Group completed its third year of carbon assessment in December 2023. The Virtual Sustainability Officer (VSO) has identified the primary sources contributing to your high carbon footprint: employee commuting, accounting for 64.49 tCO<sub>2</sub>e, and business travel, totaling 60.26 tCO<sub>2</sub>e. These categories require immediate improvement, including strategies to assist staff in adopting low-carbon commuting methods. Detailed action plans are available on the Actions Board for your reference.

We also recommend conducting a thorough investigation into your supply chain to gain a comprehensive understanding of your overall environmental impact, ensuring sustainability practices throughout your operations. While Big Group has robust policies in place, focusing on emission reduction is crucial rather than solely relying on offsetting measures.

Comparing data from the base year (2021) with 2023, we observed an increase in emissions from 1.31 tCO<sub>2</sub>e per employee to 1.61 tCO<sub>2</sub>e per employee, though it is a decrease from the 2022 figure of 1.90 tCO<sub>2</sub>e per employee. This trend highlights the need for targeted strategies to mitigate your environmental impact.

We look forward to supporting Big Group in its sustainability journey and are confident that significant progress can be achieved with the right actions.

This is a list of suggested actions to implement in the coming year. Each item can be assigned to a member of staff and the completion progress can be tracked with the kanban board.

The dynamic emission reduction action tracker can be explored at <https://vso.alectro.io/actions>

### Doing

Encourage suppliers without sustainability commitment to measure and report ...

Use business class flights only where necessary

Only use hotels with strong sustainability commitments

### Up Next

Increase the percentage of our supply chain that is aligned to our net zero ...

### Ideas

Run a workshop for employees

Encourage employees to understand if they use low-carbon power at home or no...

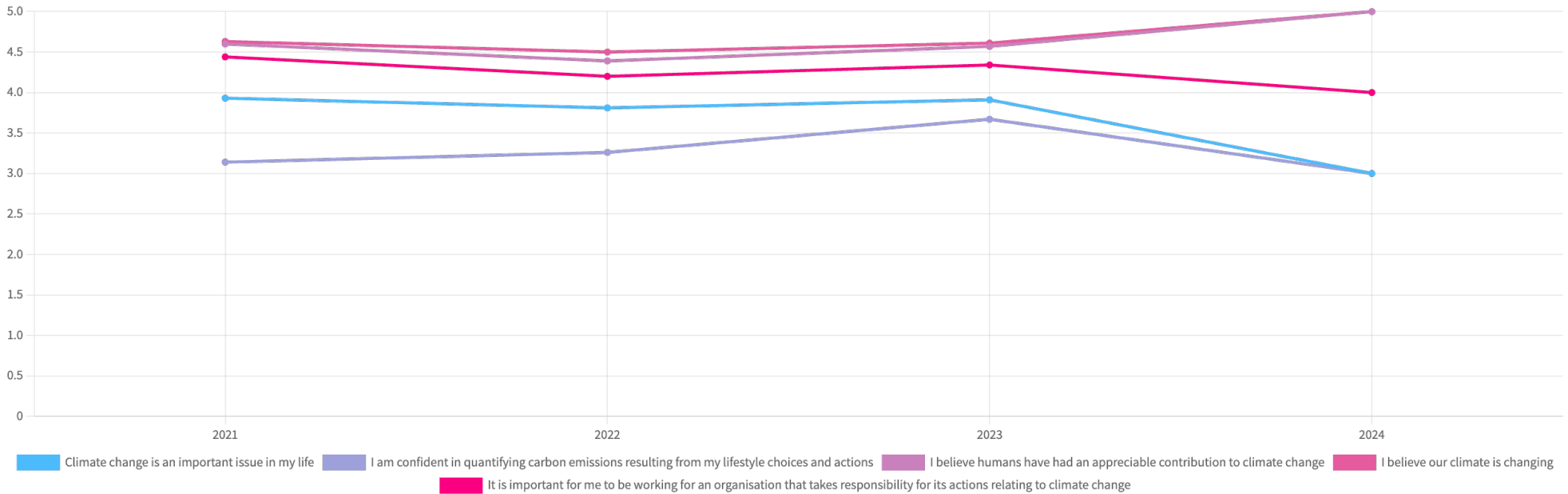
Create Key Carbon Performance Indicators (KCPIs)

# Project Detailed Analysis /

During the employee analysis, each member of the team answered standard questions about issues surrounding carbon emissions and climate change. The results are shown below and compared over time.

We asked employees how much they agreed or disagree with these standard questions (shown below), with the following options available for them to score their response by: 1 = Strongly Disagree, 2 = Disagree, 3 = Neutral, 4 = Agree, 5 = Strongly Agree.

To explore these in more options, including how the scores have changed over time, please visit: <https://vso.alectro.io/engagement>

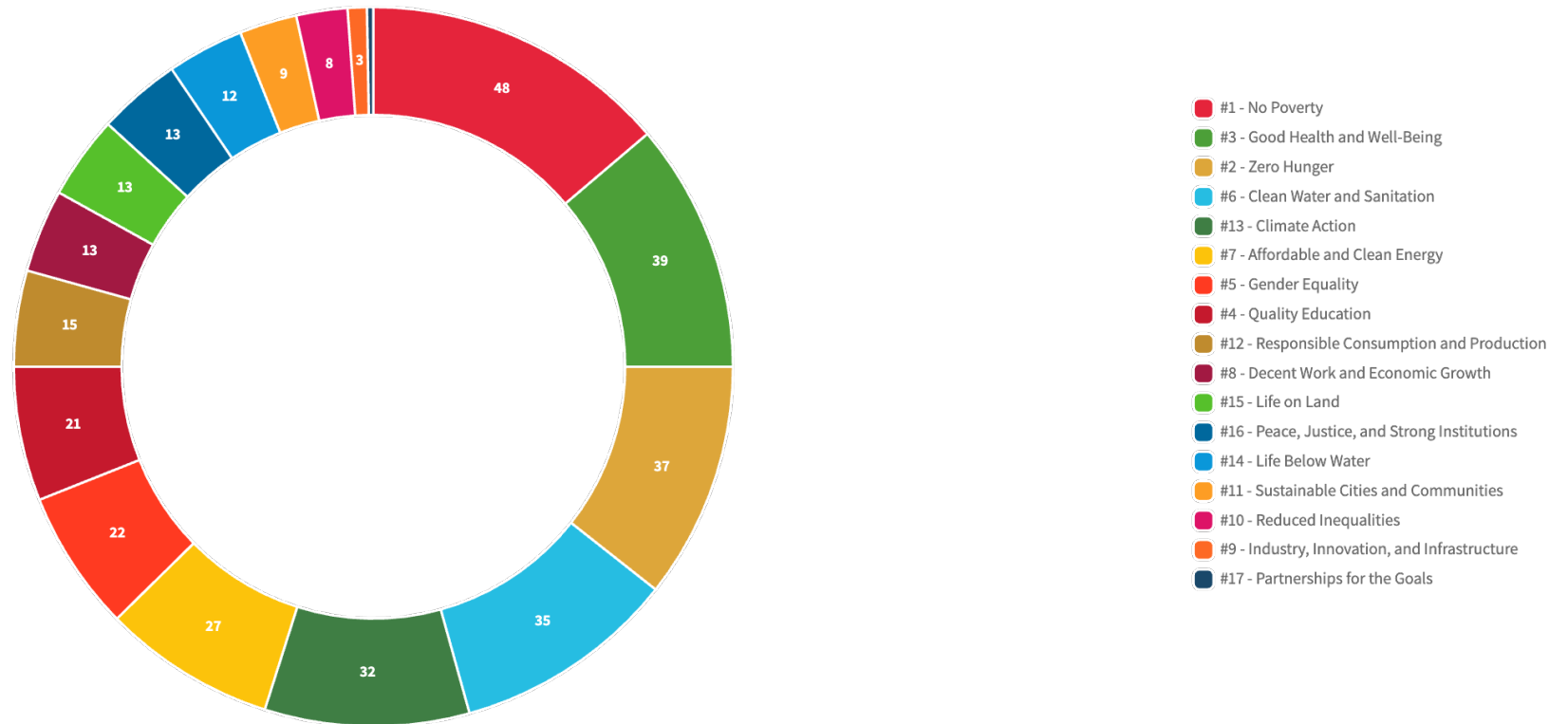


### United Nations Sustainable Development Goals (SDGs)

The UN Sustainable Development Goals (SDGs) are a set of 17 global objectives aimed at ending poverty, protecting the planet, and ensuring prosperity for all by 2030. For more information, you can visit <https://sdgs.un.org/goals>

We asked employees to vote for their top three goals for guidance on which project they would like to see the company support, with the results shown below.

To explore the votes in more detail, please visit <https://vso.alectro.io/engagement>



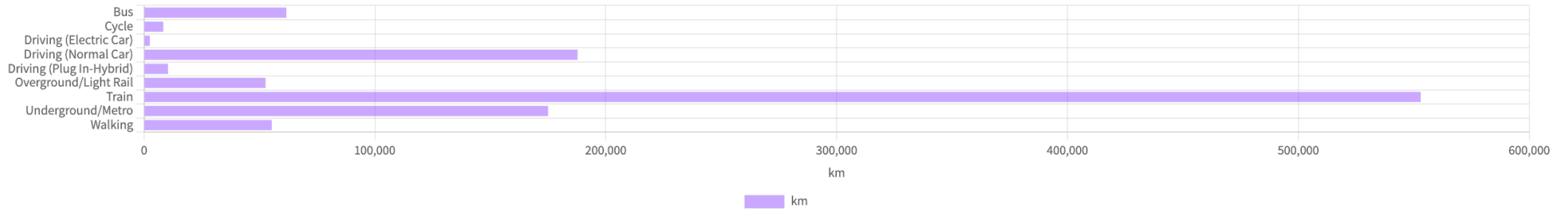
# Emissions /

**3** GHG Scope      **64.49** tCO2e Total Impact      **28.87** % % of Total Impact

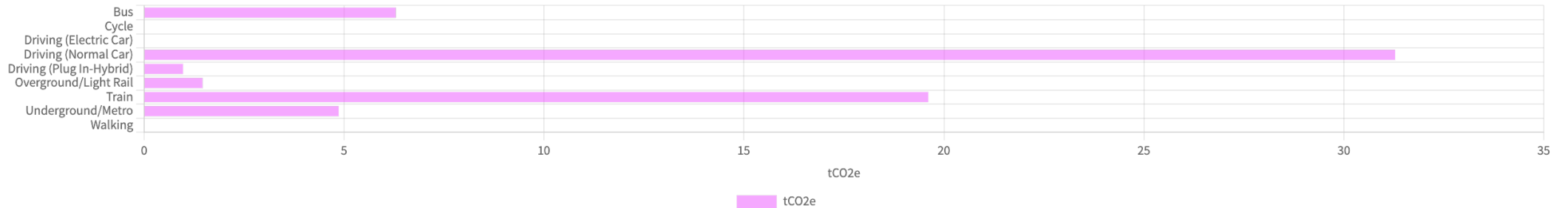
[Explore Data →](#)

Employee Commute is mainly impacted by the mode of transport and the total distance travelled by employees. A high proportion of distance travelled by car or motorcycle will increase the impact, whereas when employees use mass transport methods like Rail or Metro systems, then the impact will reduce.

### Employee Commute KM



### Employee Commute tCO2e



**3** GHG Scope  
**47.20** tCO<sub>2</sub>e Total Impact  
**21.13** % % of Total Impact

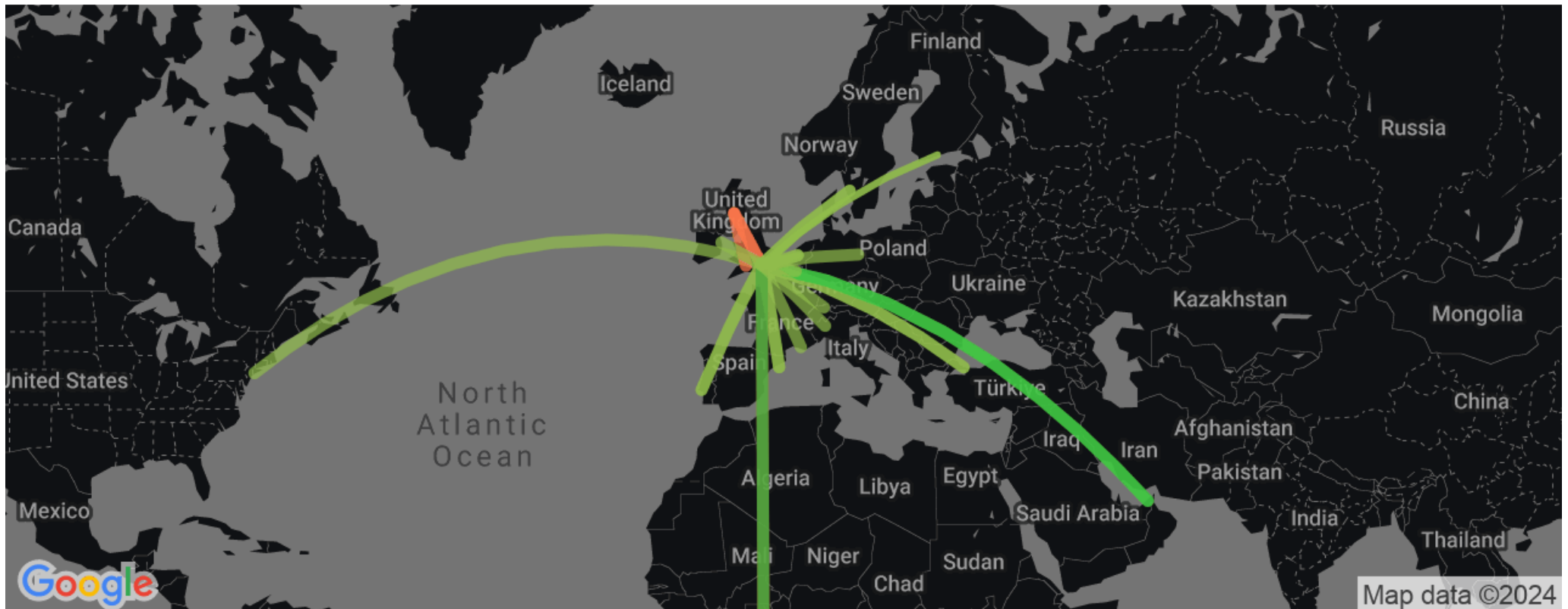
[Explore Data →](#)

Flights often contribute significantly to a company emission profile due to the very nature of the carbon intensive aviation industry.

Business class (or above) flight contributions are significantly higher than their economy class counterparts due to the space taken up within the plane.

Company travel policies can address emissions reductions from flights by following a combination of the following; checking that the flight is necessary in the first place, checking if the flight class is appropriate for the journey, making sure that the flight can't be replaced by train travel (especially in Europe), and making sure that journeys are optimised.

### Flight Map





**3** GHG Scope      **36.03** tCO2e Total Impact      **16.13** % % of Total Impact

[Explore Data →](#)

Day-to-day operations require consumable-electronics and IT equipment. The calculations use manufacturer Life Cycle Analysis (LCA) values but exclude point-of-use values (these are included in electricity consumption).

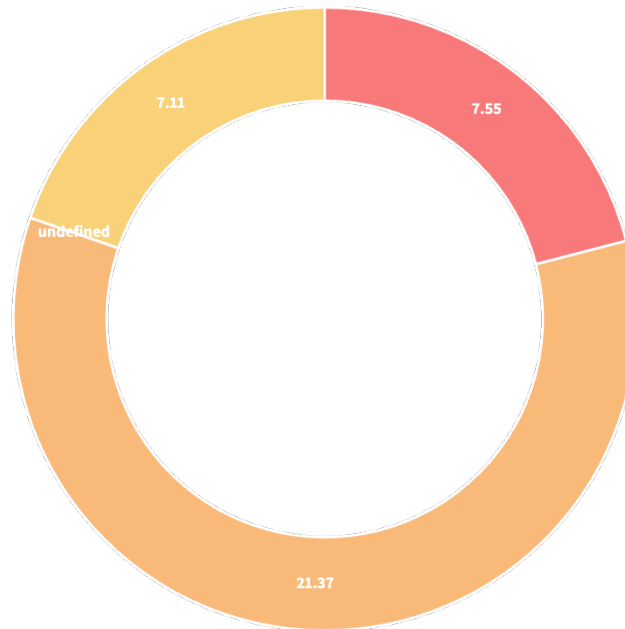
This data comes directly from the Assets Upload wizard, and takes all items purchased in the reporting year, according to GHG Protocol guidelines.

When it comes to IT equipment, emissions are essentially unavoidable, so selecting supplier wisely is the best choice a company can make. If you need advice on the best companies, please ask the Alectro team.

In addition, e-waste should be managed appropriately. Being fully accountable for every device used, and responsibly recycling or disposing of these devices at their end-of-life, should be implemented as an official policy.

### Electronic Equipment tCO2e

- Laptops
- Monitors
- Phones
- Other



**3** GHG Scope    **22.22** tCO<sub>2</sub>e Total Impact    **9.95** % % of Total Impact

[Explore Data →](#)

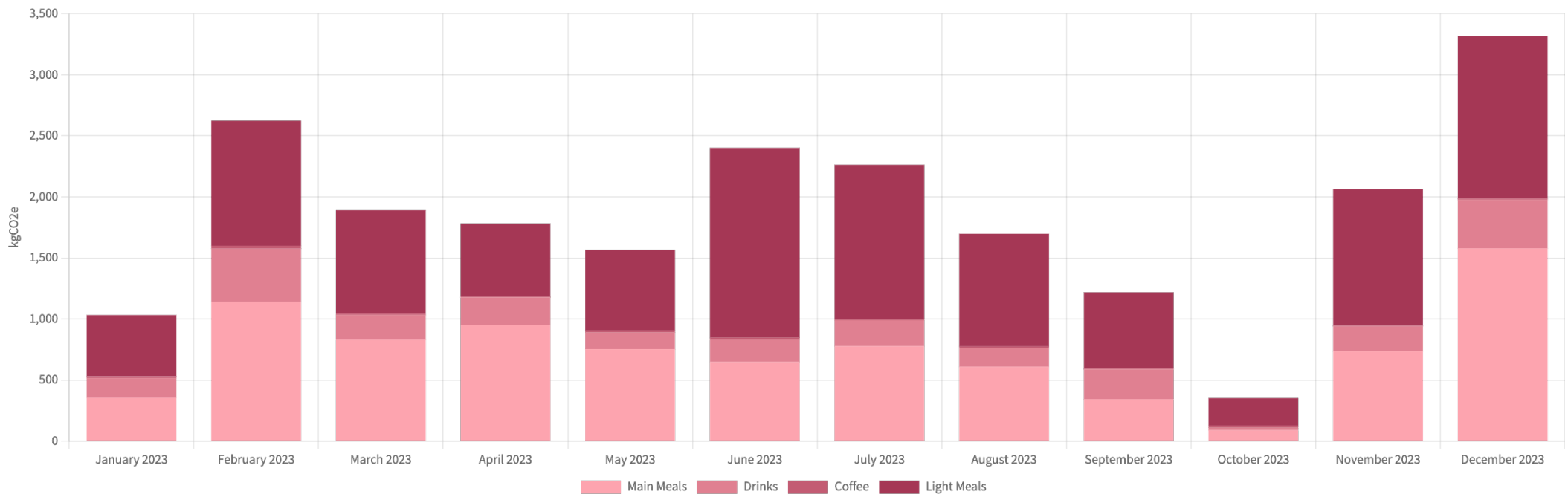
Emissions from general sustenance (for example for meetings, socials, and when travelling) contribute to the company emission profile but are often overlooked.

The impact comes from analysed expenses and can be categorised by the different type of sustenance (i.e. coffees, food, or drinks).

Moving forward, we recommend providing as much information as possible on the expense submissions to allow accurate categorisation and tracking in future years. For more information, we can provide an ideal template for the expenses and the company can introduce guidelines for expense entry.

We recommend searching for local restaurants that actively engage with net zero goals themselves, and using these as the main “go-to” spots for meetings and company socials.

### Meals and Sustenance Emissions



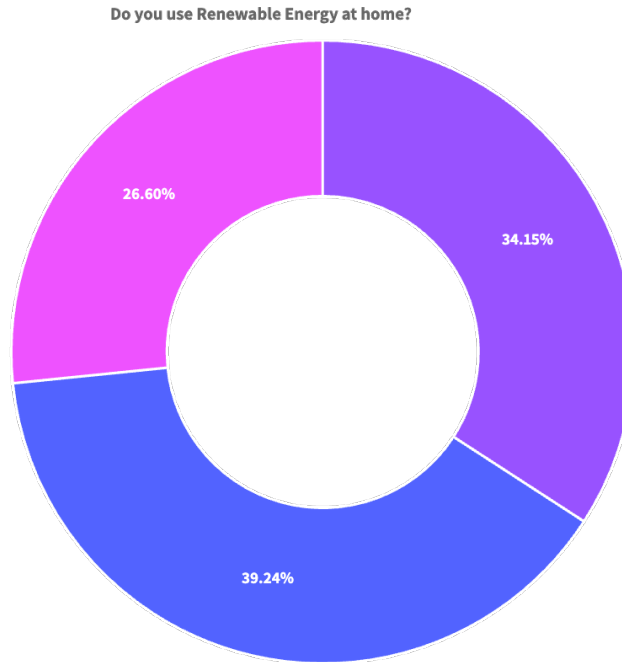
**3** GHG Scope    **12.98** tCO2e Total Impact    **5.81** % % of Total Impact

[Explore Data →](#)

Working-from-home emissions come directly from employee responses when completing their onboarding (or annual confirmation exercise). These take into account whether the employee has chosen to use a low-carbon tariff at home, and also how much heating they typically use in a working day.

It is important to help employees to understand the impact of working from home and what they can do to reduce it. We recommend actively engaging employees to choose low carbon electricity tariffs at home.

### Using renewable energy at home?



- No
- Unknown
- Yes

**3** GHG Scope    **12.94** tCO2e Total Impact    **5.79** % of Total Impact

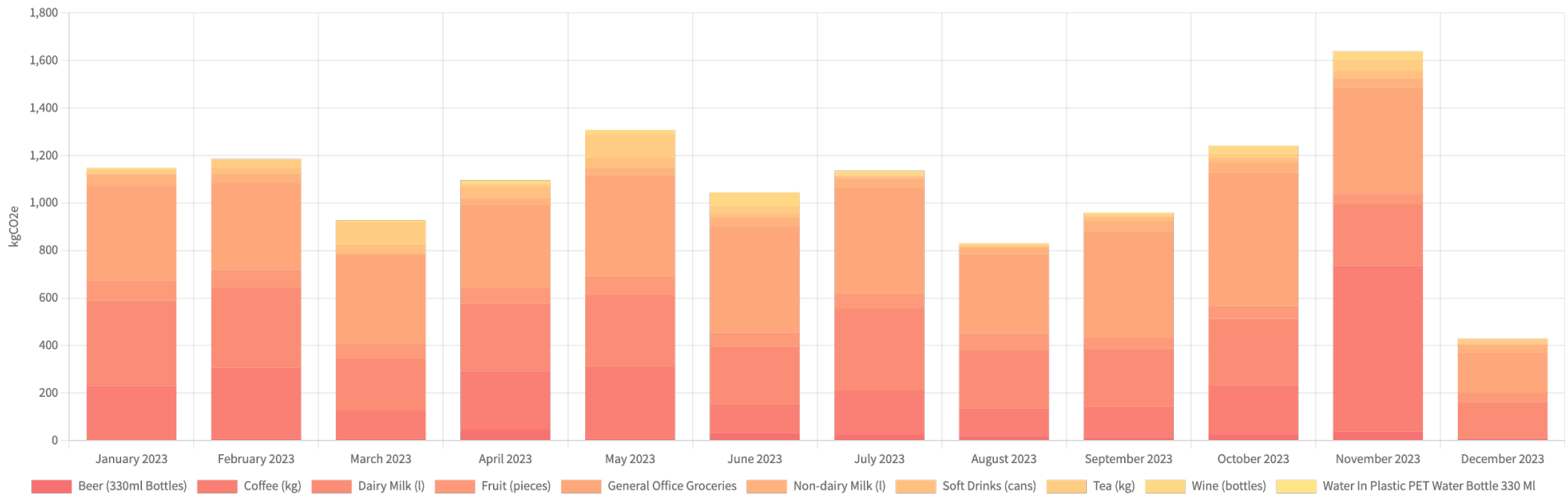
[Explore Data →](#)

This data comes from a combination of direct data entry and any additional items purchased through the company expense systems. Office food and drink contributes to the overall company emission profile based on the impact of the production of the items consumed within the office.

Some items in particular (for example coffee and dairy milk) can be significant contributors and so ensuring these high impact items are purchased according to an Environmental Purchasing Plan (EPP) is important.

Finally, the company should seek to reduce any waste as actively as possible by only ordering what is needed and monitoring the consumption levels on a monthly basis.

### Office Food and Drink Emissions



**3** GHG Scope    **8.92** tCO<sub>2</sub>e Total Impact    **3.99** % of Total Impact

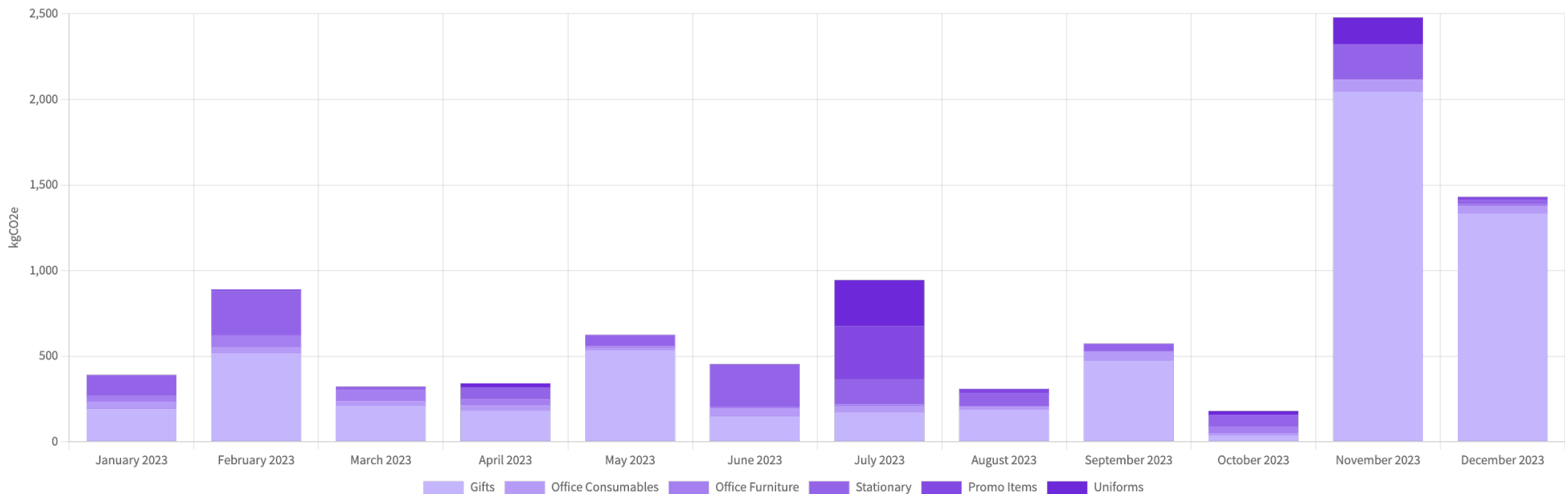
[Explore Data →](#)

Emissions from general purchased items (electronic assets are calculated separately) contribute to the company emission profile in Scope 3. The impact comes from items within the analysed expenses and can be categorised directly. These items include Stationary, Office Furniture, and Office Consumables.

Moving forward, we recommend providing as much information as possible on the expense submissions to allow accurate categorisation and tracking in future years. For more information, we can provide an ideal template for the expenses and the company can introduce guidelines for expense entry.

We recommend implementing and following a strong Environmental Purchasing Plan (EPP) to ensure that company purchases are aligned to the company's net zero plan.

### Purchased Goods Emissions



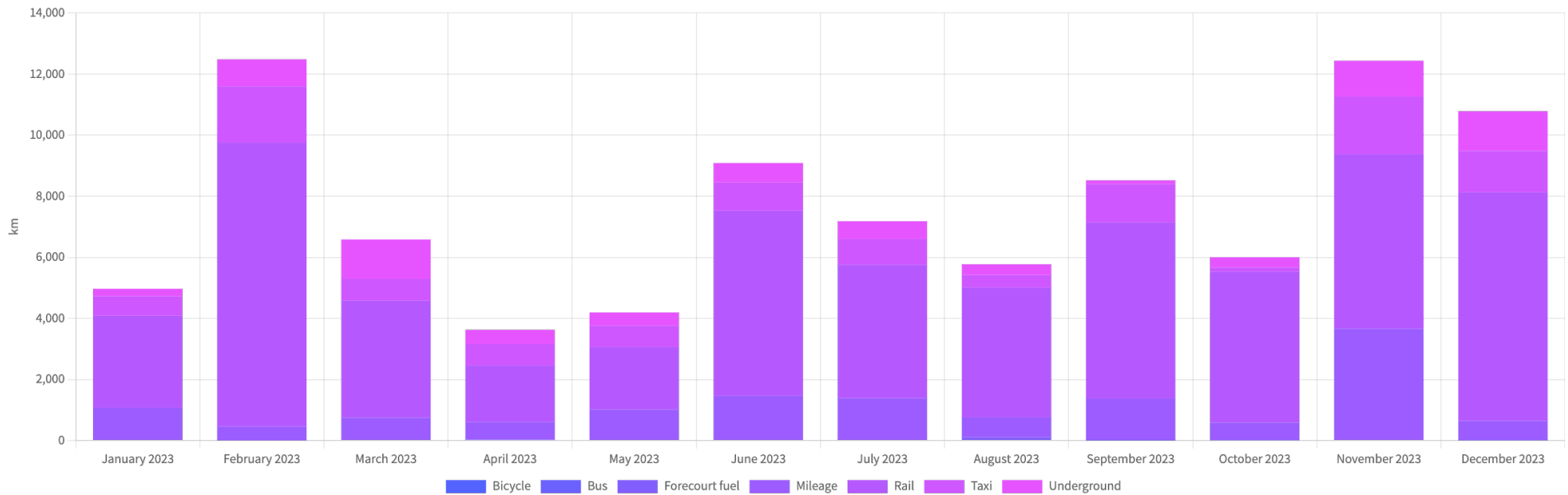
**3** GHG Scope    **6.59** tCO<sub>2</sub>e Total Impact    **2.95** % of Total Impact

[Explore Data →](#)

Business travel emissions come directly from expenses and are categorised by their type. Specifying the method of travel and any additional information will improve the data for future years of analysis.

In general, public transport has a much lower impact than private transport methods and so should be prioritised. For example, company policies should prioritise train travel over private vehicle mileage where possible. Where this is impossible, the company should look to introduce means to assist employees with a transition to electric vehicles or similar.

### Distance Travelled



**3** GHG Scope  
**6.48** tCO2e Total Impact  
**2.90** % % of Total Impact

[Explore Data →](#)

Hotel travel is recorded from expenses, and cross-referenced with any additional information added from Events data.

The impact per night of a hotel stay typically relies on the power-grid for the country in which the hotel is based. For a country with a very low carbon grid (i.e. France) the impact for a hotel stay will be lower than a night in a country with a carbon intensive electricity grid (i.e. The Maldives).

Hotel stays should also be booked within hotels that themselves have a commitment to net zero.

### Hotels



## Emissions / Facilities

**13** GHG Scope  
**2.00** tCO2e Total Impact  
**0.90** % % of Total Impact

[Explore Data →](#)

The impact from facilities typically comes from 4 sources: power, heating space and water, cooling, and water consumption.

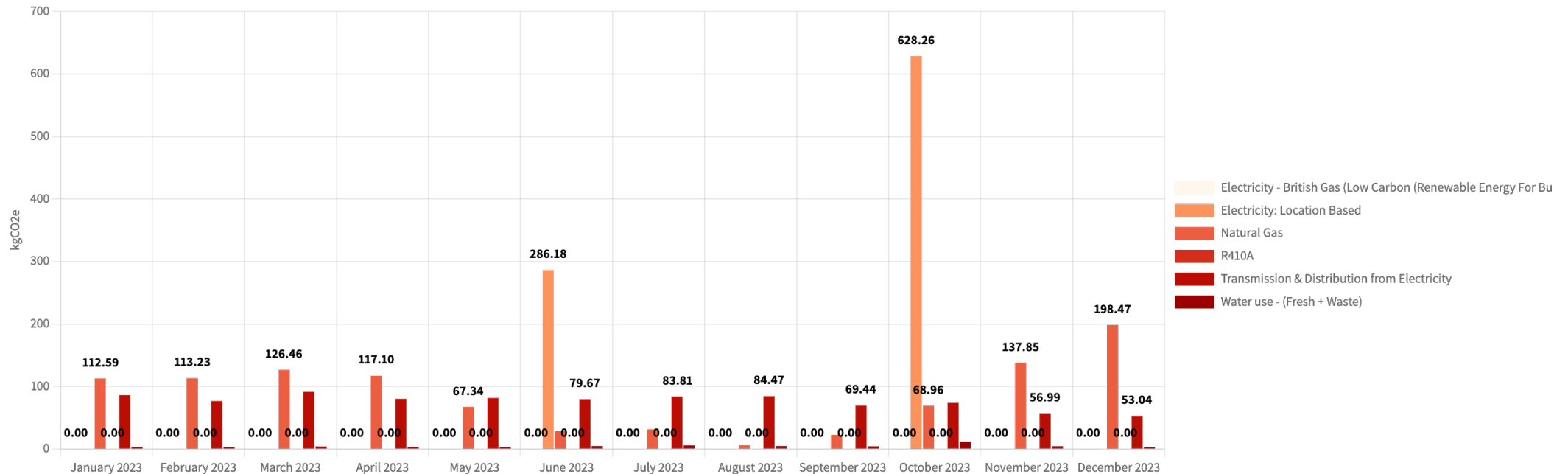
You can reduce your emissions from power by choosing a low carbon electricity provider for all company sites and committing to being powered by 100% low carbon power as a company.

You can reduce emissions from heating by actively engaging with the team managing facilities, or by choosing a facility with a highly efficient energy rating.

Water use tends to be a low emitting category, and this will lowe further as national net zero goals are targetted.

When refrigerants (typically from AC units) leak into the atmosphere they can have enormous impacts. As such, we encourage very active monitoring of systems to ensure any leaks are investigated as soon as possible.

## Facilities Emissions





**3** GHG Scope      **0.91** tCO<sub>2</sub>e Total Impact      **0.41** % % of Total Impact

[Explore Data →](#)

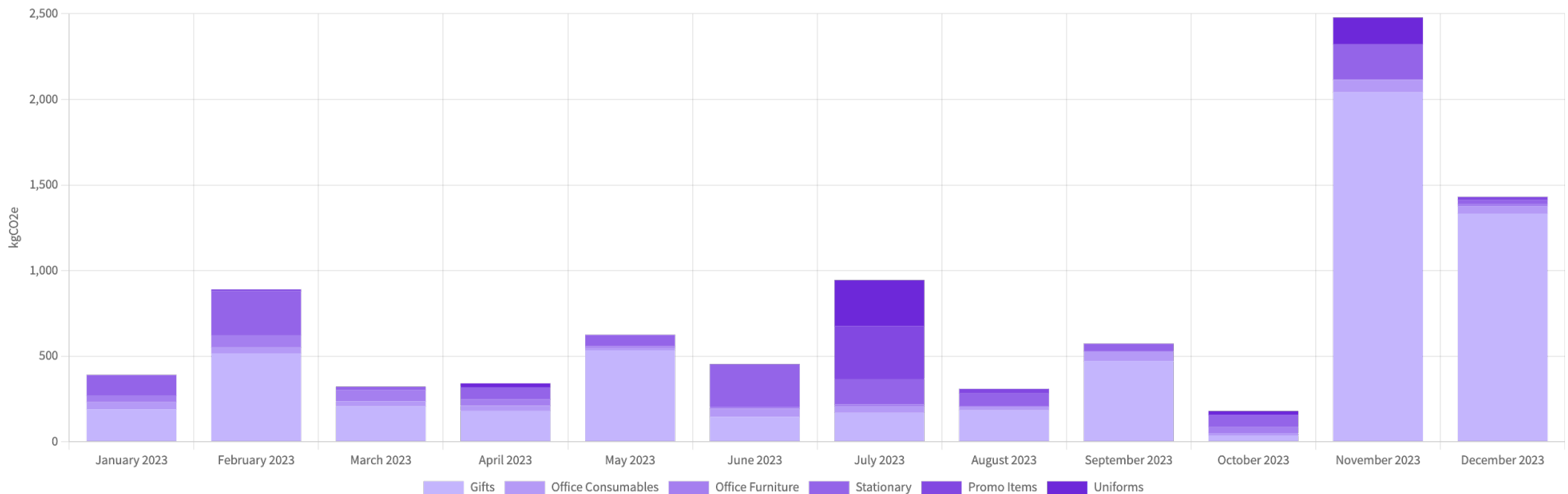
Emissions from general purchased items (electronic assets are calculated separately) contribute to the company emission profile in Scope 3. The impact comes from items within the analysed expenses and can be categorised directly.

These items include Stationary, Office Furniture, and Office Consumables.

Moving forward, we recommend providing as much information as possible on the expense submissions to allow accurate categorisation and tracking in future years. For more information, we can provide an ideal template for the expenses and the company can introduce guidelines for expense entry.

We recommend implementing and following a strong Environmental Purchasing Plan (EPP) to ensure that company purchases are aligned to the company's net zero plan.

### Purchased Goods Emissions



## Emissions / Paper And Postage

**3** GHG Scope  
**0.42 tCO<sub>2</sub>e** Total Impact  
**0.19 %** % of Total Impact

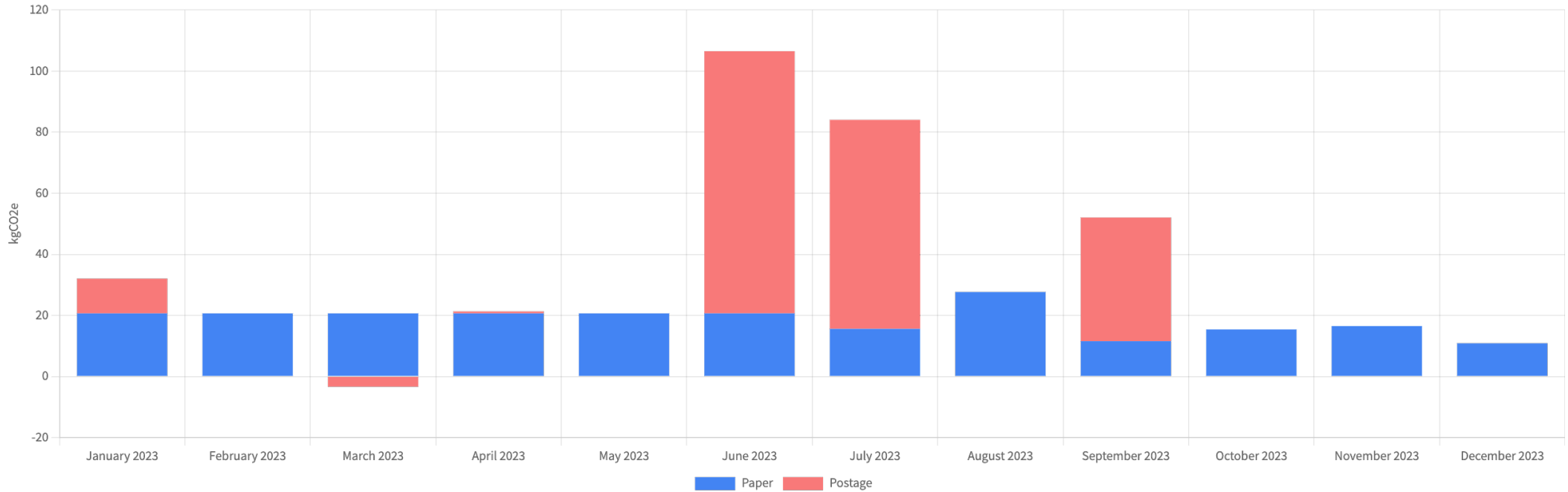
[Explore Data →](#)

Emissions from paper come from reports generated from print usage.

Emissions from postage come from expenses which are categorised by their type.

We recommend implementing and following a strong Environmental Purchasing Plan (EPP) to ensure that the printing company and companies used for postage and couriers are aligned to the company's net zero plan.

### Paper and Distribution Emissions



**3** GHG Scope  
**0.32 tCO2e** Total Impact  
**0.14 %** % of Total Impact

[Explore Data →](#)

The most significant factor which has an overall impact on the carbon footprint from cloud computing is the origin of the power, and the type of physical server used.

When the infrastructure is hosted in low-carbon regions, the emissions at point of use tend to zero emissions, whereas when they are hosted in high carbon regions, they will be higher.

The embodied emissions of the servers are based on the emissions produced during the production of the physical machines used to deliver the cloud services.

Overall, the deployment of cloud computing is far more energy and resource efficient than in localised deployments.



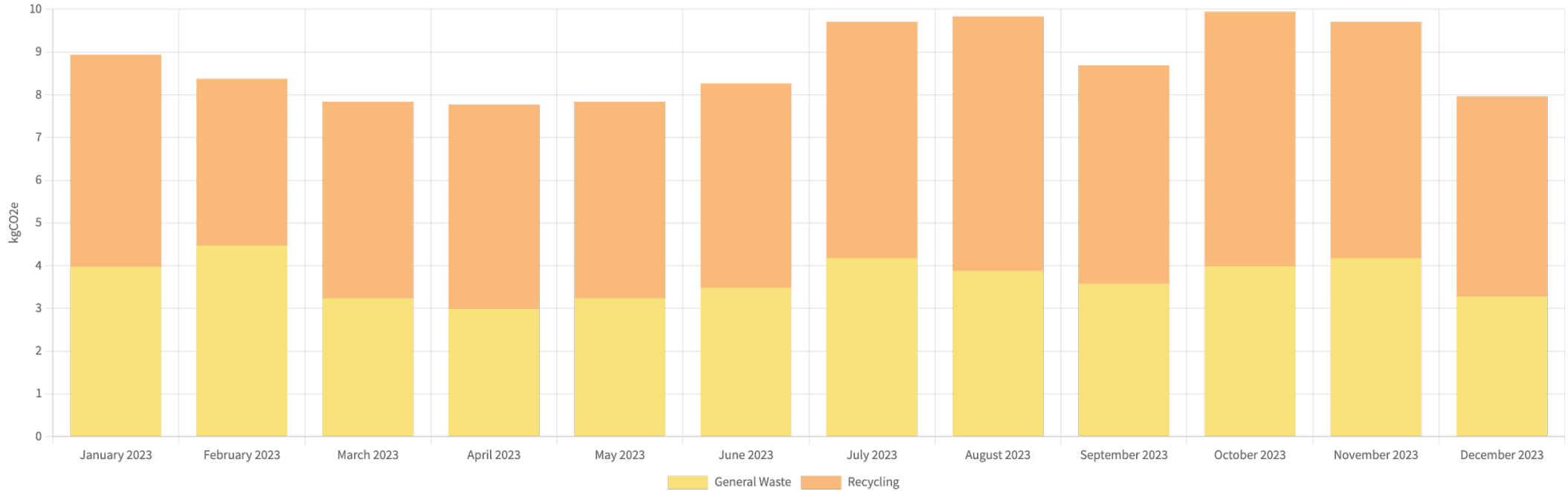
**3** GHG Scope    **0.10** tCO<sub>2</sub>e Total Impact    **0.04** % % of Total Impact

[Explore Data →](#)

Emissions from waste come from the data inputs provide by the waste data holder.

In general, we recommend implementing organic waste and recycling points, ensuring that signage and instructions are clear for all employees, and using suppliers that transfer zero waste to landfill.

### Waste Emissions



**2** GHG Scope      **0.00** tCO2e Total Impact      **0.00** % % of Total Impact

[Explore Data →](#)

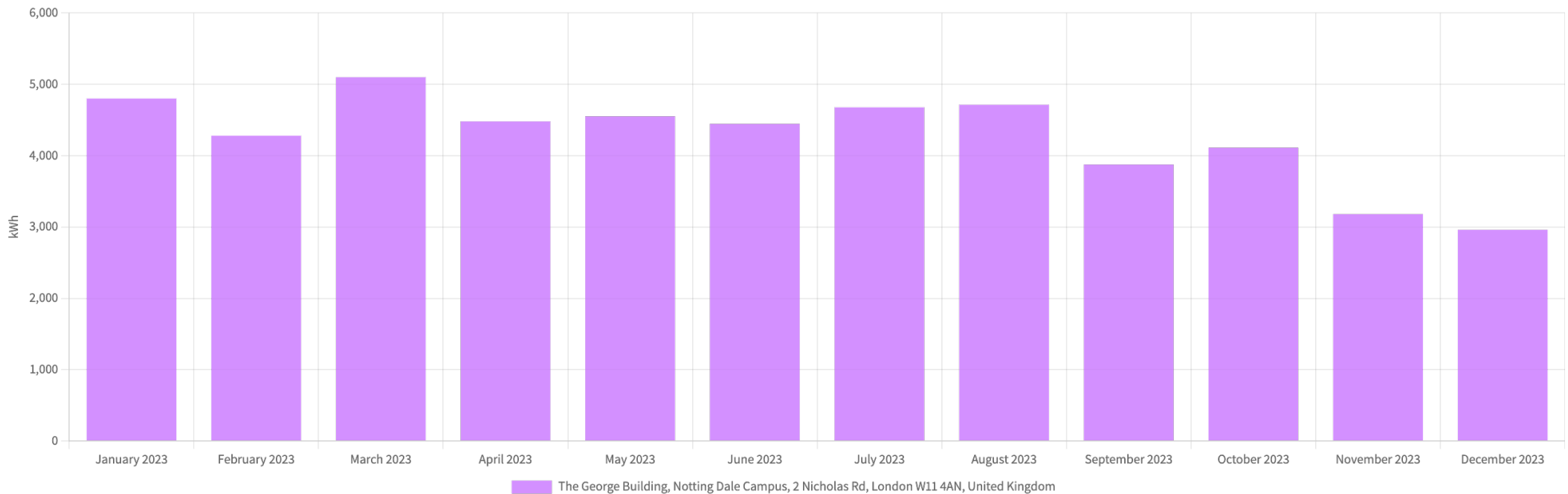
Electricity is reported using a dual reporting methodology, making use of location- and market-based emissions.

Location-based emissions refer to the greenhouse gas emissions associated with the production and delivery of electricity within the grid as an entire network.

Market-based emissions for electricity take into account the emissions associated with the production of the electricity that a consumer has chosen to purchase - for example, a low carbon tariff.

Both values are reported within the Virtual Sustainability Officer®.

### Electricity Use



## Emissions / Electricity

2

GHG Scope

0.00 tCO<sub>2</sub>e

Total Impact

0.00 %

% of Total Impact

[Explore Data →](#)

Emissions can be reported according to both Market-based and Location-based methods:

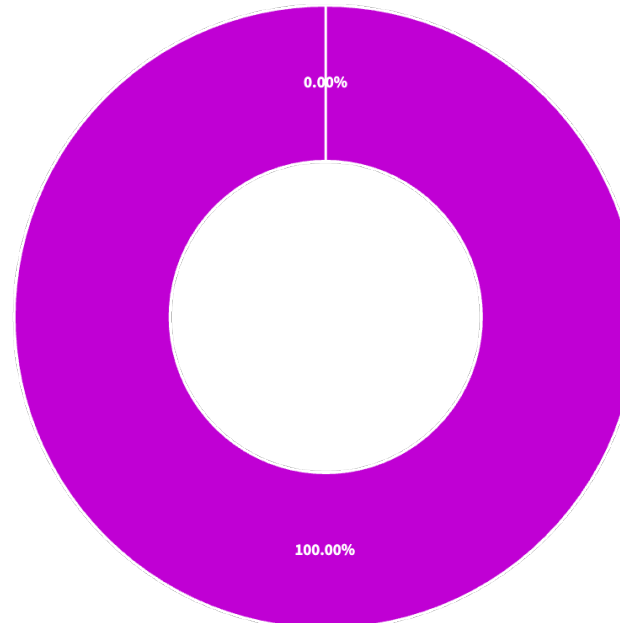
**Market-based emissions:** 0.00 tCO<sub>2</sub>e

**Location-based emissions:** 10.60 tCO<sub>2</sub>e

The fuel mix is shown by the chart below.

## Electricity Mix

- Coal
- Gas
- Nuclear
- Renewable
- Other



The supply chain has been analysed using an extension of the Pareto principle to measure the top proportion of company spend.

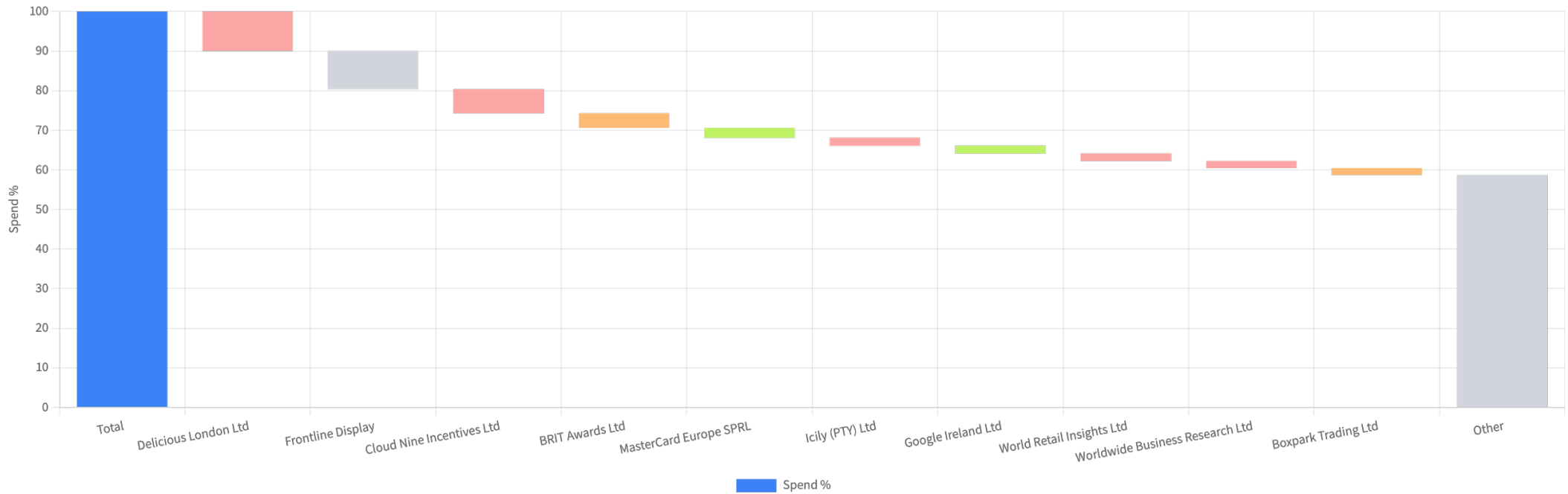
A company is highlighted in green if it passes the assessment. This means the company reports emissions publicly and has a net zero strategy in place.

A company is highlighted in amber if it has clear engagement with sustainability, but hasn't publicly published its carbon emissions or net zero goals. A standard sustainability policy isn't enough to be considered in this bucket.

A company is highlighted in red if it has no engagement with sustainability publicly listed, or its publicly listed documents lack data or clear goals and targets of how the company will reach net zero.

You can explore this section in more detail here: <https://vso.alectro.io/supply-chain>

### Supply Chain Emissions



We have used publicly available data to report what competitors are doing to address their net zero agenda, and their carbon emissions. Currently, it can be difficult to compare carbon emissions at face value because companies report varying levels of depth when it comes to their operational boundary.

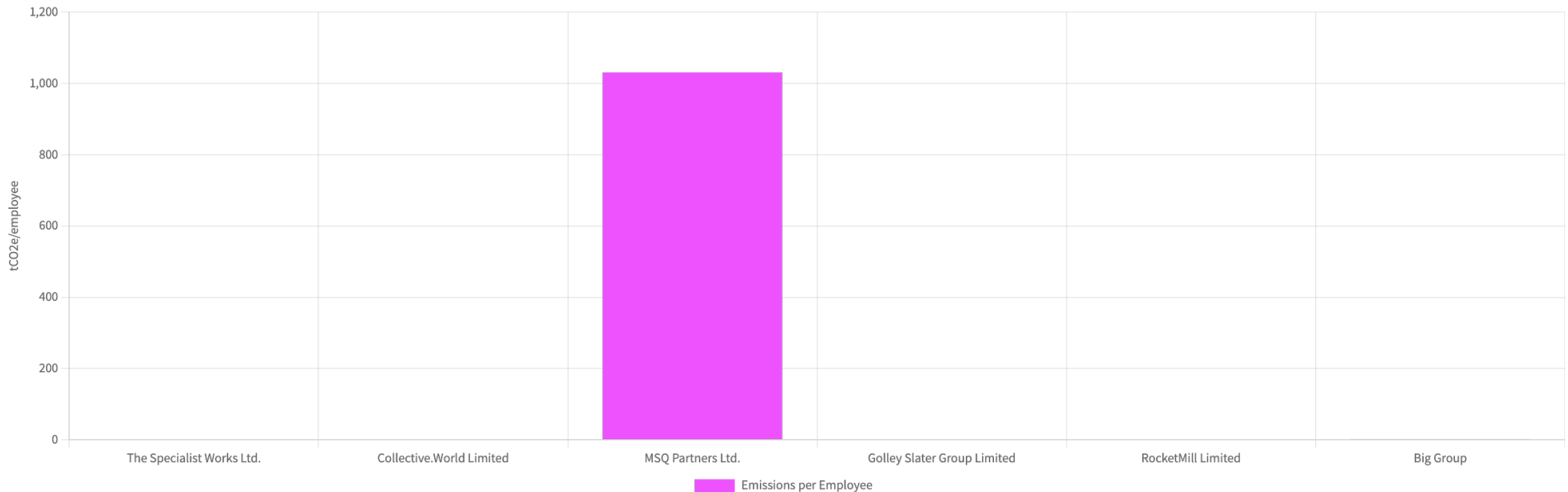
We recommend that Big Group uses this report, the data within it, and the understanding from the process, to really understand what competitors are and are not reporting before drawing conclusions on the relative impacts.

For this reason, we also recommend total transparency when reporting your own carbon impact so when external organisations are looking at your reporting, they are provided with a clear explanation of what is and is not reported.

If no data is shown, then the competitor doesn't report its impact publicly.

You can explore this section in more detail here: <https://vso.alectro.io/competitors>

### Direct Competitors Emissions Per Employee





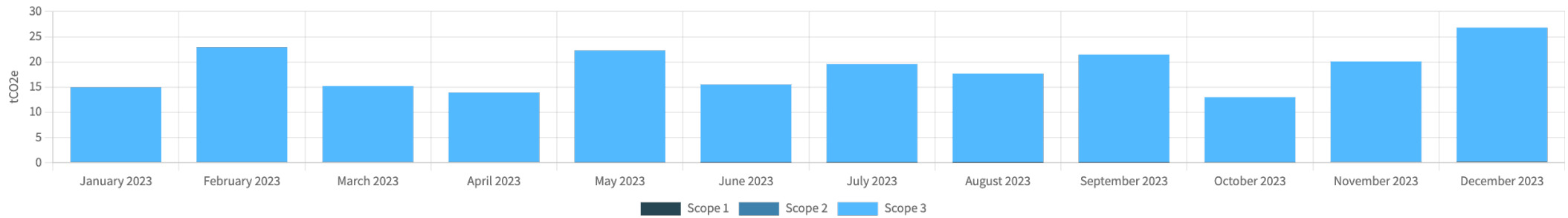
# Frameworks /

Here you can find your emissions broken down by their GHG Protocol Scope. To explore these emissions in more detail, please visit <https://vso.alectro.io/overview/summary-by-scope>

### Emissions by Scope

Type	tCO2e	tCO2e/employee	%
Scope 1	1.03	0.01	0.46%
Scope 2	0.00	0.00	0.00%
Scope 3	222.33	1.61	99.54%
<b>Total</b>	<b>223.36</b>	<b>1.62</b>	<b>100%</b>

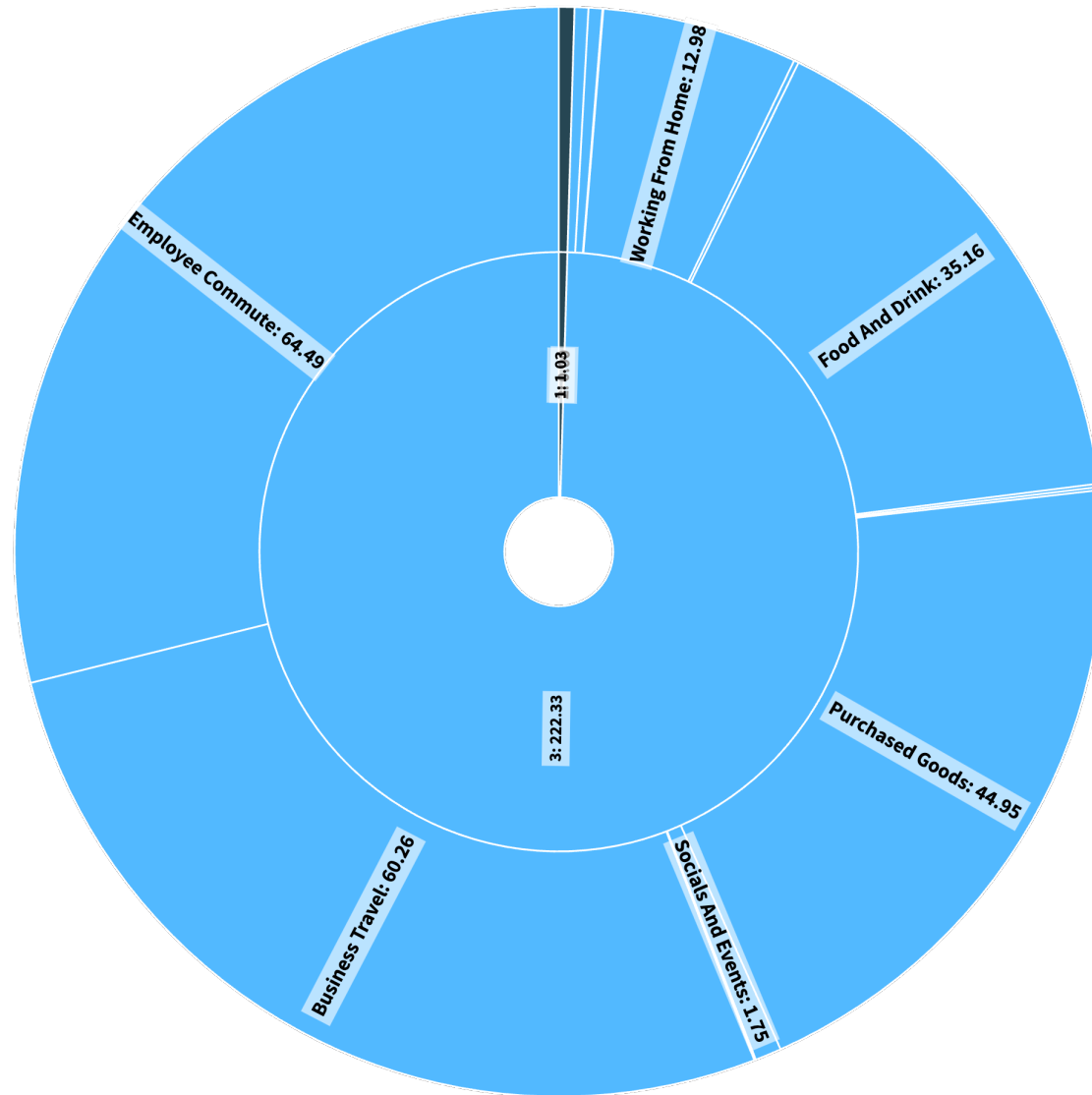
### Monthly Emissions by Scope



Here you can find your emissions broken down by their GHG Protocol Scope.

This allows you to quickly report emissions in line with the GHG Protocol. Scope 2 emissions take Market-Based emissions where possible, but fall back to Location-Based emissions where they don't exist.

To explore these emissions in more detail, please visit <https://vso.alectro.io/overview/summary-by-scope>



Scope	Type	Category	Company tCO2e	tco2e/Employee	% of total
1	Facilities	Heating	1.03	0.01	0.46%
1	Facilities	Refrigerant	0.00	0.00	0.00%
2	Facilities	Purchased Electricity	0.00	0.00	0.00%
3	Facilities	Purchased Electricity (Ad-Hoc Events)	0.91	0.01	0.41%
3	Facilities	Transmission and Distribution	0.92	0.01	0.41%
3	Facilities	Water Use	0.06	0.00	0.02%
3	Facilities	Working From Home	12.98	0.09	5.81%
3	Operations	Cloud Computing	0.32	0.00	0.14%
3	Operations	Food and Drink	35.16	0.25	15.74%
3	Operations	Material Use	0.22	0.00	0.10%
3	Operations	Postage and Distribution	0.20	0.00	0.09%
3	Operations	Purchased Goods	44.95	0.33	20.12%
3	Operations	Socials and Events	1.75	0.01	0.79%
3	Operations	Waste Generated	0.10	0.00	0.05%
3	Transport	Business Travel	60.26	0.44	26.98%
3	Transport	Employee Commute	64.49	0.47	28.87%
Index	Group	Category	tCO2e	tCO2e/Employee	% of total
1		Scope 1	1.03	0.01	0.46%
2		Scope 2	0.00	0.00	0.00%
3		Scope 3	222.32	1.61	99.54%
<b>Total</b>		<b>Total</b>	<b>223.35</b>	<b>1.62</b>	<b>100%</b>

# Methodology /

**Alectro:** This analysis was conducted by Alectro Ltd, for any questions please get in touch with us by emailing [hello@alectro.io](mailto:hello@alectro.io)

**Big Group:** This project was led by [ed.riseman@biggroup.co.uk](mailto:ed.riseman@biggroup.co.uk), [rudi.bouwer@biggroup.co.uk](mailto:rudi.bouwer@biggroup.co.uk), [nick.millen@biggroup.co.uk](mailto:nick.millen@biggroup.co.uk), [laraine.porter@biggroup.co.uk](mailto:laraine.porter@biggroup.co.uk), [Patricia.Judez@biggroup.co.uk](mailto:Patricia.Judez@biggroup.co.uk), [susannah.lack@biggroup.co.uk](mailto:susannah.lack@biggroup.co.uk)

**Reporting Period:** 1 January 2023 - 31 December 2023

**Report Generated:** This report was generated on 26 April 2024

**Organisational Boundaries:** We will use the operational control approach to establish the organisational boundary of Big Group's carbon reporting. As defined by the GHG Protocol, this will include Operations where you have the full authority to introduce and implement operating policies. Under this approach, 100% of GHG emissions from all owned and leased facilities over which the Big Group has direct operational control are included.

**Operational Boundaries:** All GHG emissions associated with the organisational boundary are included and categorised as Scope 1 (direct), Scope 2 (required indirect), and Scope 3 (optional indirect) emissions.

Alectro believe that emission reporting should be conducted with the same importance as financial accounting and reporting. In line with the World Resource Institute (WRI) GHG Accounting and Reporting Principles, this analysis and report has been conducted to ensure that the information is a true and fair account of Big Group and its current situation. We therefore ensure our analysis and reporting is based on the following principles:

**Relevance:** We ensure the GHG inventory appropriately reflects the GHG emissions of the company and serves the decision-making needs of users – both internal and external to the company.

**Completeness:** We account for and report on all GHG emission sources and activities within the chosen inventory boundary, including disclosing and justifying any specific exclusions.

**Consistency:** We use consistent methodologies to allow for meaningful comparisons of emissions over time. We transparently document any changes to the data, inventory boundary, methods, or any other relevant factors in the time series.

**Transparency:** We address all relevant issues in a factual and coherent manner, based on a clear audit trail. We disclose any relevant assumptions and make appropriate references to the accounting and calculation methodologies and data sources used.

**Accuracy:** We ensure that the quantification of GHG emissions is systematically neither over nor under actual emissions, as far as can be judged, and that uncertainties are reduced as far as practicable. We achieve sufficient accuracy to enable users to make decisions with reasonable assurance as to the integrity of the reported information.





