How to use the Equipoise Advanced Business Carbon Calculator



Welcome to the Equipoise Advanced Business Carbon Calculator, developed in partnership with the SME Climate Hub.

This spreadsheet-based calculator provides a Greenhouse Gas Protocol-compliant organisation carbon footprint for Scope 1, 2 and 3 emissions (excluding some Scope 3 - see note below). This is a step-by-step tool that will ask you for all the operational ("activity") data relevant for calculating your organisation's emissions.

Your organisation's activities result in the emission of various greenhouse gases (GHGs), e.g. carbon dioxide (CO2), methane (CH4) and nitrous oxide (N2O). This calculator reports the combined impact of these as "kilograms of CO2-equivalent" or "kgCO2e".

Please navigate through the calculator by using either the links at the bottom of each sheet or the tabs at the bottom of the Google Sheet.

Version: 1.0.0.2024

Released: 15/01/2025

Use for Calendar / Financial

Year: 2024

Step 1: Provide information about your organisation's facilities and workforce

The first step you need to take using this calculator is to provide basic information about your company, on the <u>Facilities & Workforce sheet</u>. It is key to **first** make sure that your organisation's facilities are listed here, so that each line item in the data sheets can be linked back to a facility. This is a key aspect of GHG accounting - and the first step you should take on each row of the data tables is to select the facility that a given activity is associated with (e.g. all the electricity consumed at that facility for the year in question).

Step 2: Provide information in the remaining data sheets

As described in the table below, the data sheets in this workbook will require you to input data about your organisation's activities that directly or indirectly create greenhouse gas emissions.

For those familiar with the GHG reporting standards will notice that each sheet relates to a different GHG Protocol "Scope Category". We have ordered the data sheets so related activities are grouped together (facilities, transport, waste and purchased goods and services).

While "Goods & Services" is provided last, it is by no means the least important - many organisations have a very high proportion of their total emissions in this Scope Category.

Data Sheet	Description	Scope Category	Data you will need
	Liquid, solid or gaseous fuels consumed by vehicles, machinery or your facilities in the daily operation of your organisation.		Utility bills, fuel card providers and operations data. Note that users need to choose between using UK-issued or US-issued emission factors for this scope category.
Electricity Heat & Steam	Electricity and other energy (heat & steam) purchased from a local utility or specific provider.	2	Utility bills and operations data.

Company Transport	Movement of owned/leased/rented vehicles where fuel data is not available for inclusion in the Fuel sheet.	1.2	Mileage data from your vehicles, or estimates based on routes commonly used. Note that users need to choose between using UK-issued or US-issued emission factors for this scope category; the US approach is more complicated as the EPA methodology requires data both on distance travelled and amount of fuel used.
Inbound T&D	Delivery of goods or resources to company facilities by a 3rd party.	3.4	Delivery information for regular deliveries should ideally be included here; where this is not available for specific deliveries, transport can be included in the Goods & Services sheet. Note that users need to choose between using UK-issued or US-issued emission factors for this scope category.
Outbound T&D	Outbound transport of goods, resources or waste performed by a 3rd party.	3.9	Delivery information from 3rd-party providers; estimates based on regular routes may be needed depending on levels of data available. Note that users need to choose between using UK-issued or US-issued emission factors for this scope category.
Business Travel	Travel by employees in their role with the company (excluding commuting or any travel using company vehicles).	3.6	Operational data, or staff surveys and associated estimates.
Accom	Hotel stays by employees during business travel when they have stayed overnight.	3.6	Operational data, or staff surveys and associated estimates.
Commuting	Travel of employees to and from their home to their place of work.	3.7	Staff surveys and associated estimates.
Waste	Disposal of any waste from your company's facilities or processes.	3.5	Operational data and waste charges.
Water	Water supply and wastewater from your company's facilities or processes.	3.5	Utility bills and operations data.
Fugitive GHGs	Leakage of refrigerants of heating, ventilation, & air conditioning (HVAC) or direct release of GHGs by processes your company undertakes.	1.3	Operations data or 3rd-party maintenance data.
Goods & Services	Excluding any purchased goods and services captured above, all other purchases from 3rd party suppliers by your organisation.	3.1 & 3.2	Procurement data, accounts payable reports, end of year accounts.
Leased Assets - Fuel (LA), Electricity (LA) and Heat & Steam (LA)	Emissions generated by an asset that is not directly owned or operated by your company but is partially or fully utilised for your company's activities (e.g. datacentre, shared office or warehouse).	3.8	Electricity and fuel use attributable to your company. If these are not available, reasonable assumptions should be made based on the overall emissions of the facility, based on your usage of it.

Data Sheet worked example - Fuel

Below is an example of a table that you will be filling out - one of the most important: Fuel. This records the amount of liquid, solid or gaseous fuels that have been used (burnt) by the company and therefore released GHG emissions into the atmosphere. Examples of this are natural gas from a national gas grid, burnt for heating; fuel burnt by a company vehicle; or wood burnt in a biomass boiler to heat water.

The key first step is to choose the facility that the fuel was burnt at (or that the vehicle or machinery that burnt it is based), then use the "Description of activity" field to say what it is (this field can also be used to describe how the data was retrieved - useful for when you might be reviewing this in the future) and fill out the amount of fuel used, with the appropriate unit type and unit.

Note that the sequential drop-downs will take a moment to populate, so please wait a moment between choosing, for example, "Fuel type" and "Fuel"

Facility	Description of activity	Fuel type	Fuel (choose fuel type first)	Amount of fuel used	Unit	Direct emissions (kgCO2e)	Emission factor source
e.g. Head office	e.g. Fuel for company vehicles	Liquid fuels	Diesel (gas oil)	23,000	L	14,053.0	UK BEIS
e.g. Retail branch	e.g. Gas for heating	Gaseous fuels	Natural gas	145,000	kWh	4,785.0	UK BEIS

Step 3: View your organisation's Greenhouse Gas emissions report

The GHG Report sheet will be automatically populated with your data and you will get a graphical representation of your organisation's GHG emissions broken down by Scope Category.

The following scope categories are excluded from this calculator:

- 3.10 Processing of sold products
- 3.11 Use of sold products
- 3.12 End-of-life treatment of sold products
- 3.13 Downstream leased assets
- 3.14 Franchises
- 3.15 Investments

If any of these are considered a large aspect of your footprint, please get in touch with Equipoise for further support.

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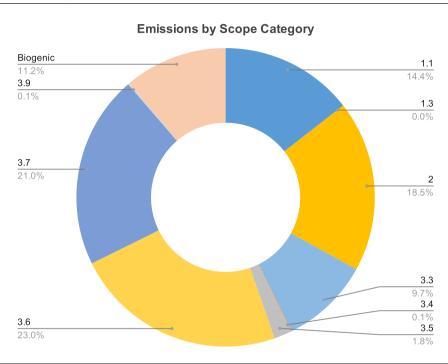
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Greenhouse Gas (GHG) report - QTV



Once all tabs are complete, this page provides the estimated GHG emissions generated by your organisation's activities over the period included.

Scope	Scope category	Category name	kgCO2e
Scope 1	1.1	<u>Fuel</u>	38,776
Scope 1	1.2	Company Transport	0
Scope 1	1.3	Fugitive GHGs	2
Scope 2	2	Electricity / Heat & Steam	49,761
Scope 3	3.1	Purchased Goods & Services	0
Scope 3	3.2	Capital Goods & Services	0
Scope 3	3.3	Fuel- and energy-related activities	26,118
Scope 3	3.4	<u>Upstream transportation and distribution</u>	295
Scope 3	3.5	Waste generated in operations / water used in operations	4,937
Scope 3	3.6	Business travel	61,771
Scope 3	3.7	Employee commuting & remote working	56,284
Scope 3	3.8	<u>Upstream leased assets</u>	0
Scope 3	3.9	Downstream transportation and distribution	295
Biogenic	Biogenic	Outside of scopes (biogenic emissions)	30,120
Scope 1			38,778
Scope 2			49,761
Scope 3			149,699
Biogenic			30,120
Total			268,358



Note all calculations are expressed in kgCO2e (GWP100), calculated utilising emission factors and methodology according to the source cited for each calculation. All values are estimates based on the best publicly available emission factors - see each tab for more details and the <u>Data & Methodology</u> tab for links to all sources used and a description of the methodology behind each.

Organisation & reporting details	s			Climate Hub	EQUIPO ISE
Name of Organisation	QTV				
Reporting period	01/06/2024	31/05/2025	note that this calculator is designed to calculate 2024 emissions, and will apply 2024 or latest emission factors		

Facilities and workforce details Facilities are buildings or infrastructure owned or rented/	Facilities and workforce details acilities are buildings or infrastructure owned or rented/operated by the organisation						# Full-Time Equivalent	Average % time	Remote working emissions	Remote working emissions
Office or Facility Name Facility Type Country			Region	approach	Facility Size	Size Unit	Employees	remote	(kgCO2e)	source
QTV Glasgow Clydesdale House	Office	United Kingdom	United Kingdom	UK/Rest of World (UK	12,566	sq ft	36	25%	6,120.0	ecoact
QTV Glasgow Warehouse (GTP)	Warehouse and storage	United Kingdom	United Kingdom	UK/Rest of World (UK	6,065	sq ft	11	0%		
QTV Leeds	Warehouse and storage	United Kingdom	United Kingdom	UK/Rest of World (UK	8,234	sq ft	7	20%	952.0	ecoact
						Т	otal emissions	(kgCO2e)	7,072.0	

Next step >>

Notes	otes please use the space below to record any information, models or assumptions regarding how activity information was established for the table above							

Organisation & reporting details	s			Climate Hub	EQUIPOISE
Name of Organisation	QTV				
Reporting period	01/06/2024	31/05/2025	note that this calculator is designed to calculate 2024 emissions, and will apply 2024 or latest emission factors		

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Office or Facility Name Facility Type Country			Region	approach	Facility Size	Size Unit	Employees	remote	(kgCO2e)	source
QTV Glasgow Clydesdale House	Office	United Kingdom	United Kingdom	UK/Rest of World (UK	12,566	sq ft	36	25%	6,120.0	ecoact
QTV Glasgow Warehouse (GTP)	Warehouse and storage	United Kingdom	United Kingdom	UK/Rest of World (UK	6,065	sq ft	11	0%		
QTV Leeds	Warehouse and storage	United Kingdom	United Kingdom	UK/Rest of World (UK	8,234	sq ft	7	20%	952.0	ecoact
						Т	otal emissions	(kgCO2e)	7,072.0	

Next step >>

Notes	otes please use the space below to record any information, models or assumptions regarding how activity information was established for the table above							

Fuel



Scope 1.1

Include in the table below fuel consumed by vehicles, machinery or your facilities in the daily operation of your organisation. This may include gas used for heating, fuel used for a diesel generator and fuel used in company vehicles.

Shared or fully serviced facilities: Note that fuel consumed in shared working spaces, shared data centres and shared warehouses fall under fall under Leased Assets.

Data required per facility:

- 1. Fuel type
- 2. Amount of fuel used
- 3. Units for usage (e.g. litres, kg or kWh)

Data sources: Typical data sources for fuel data are utility bills, fuel card providers and operations data. If you do not have data on fuel used by vehicles, or are using a US (EPA) approach, use mileage in Company Transport for fuel consumption in vehicles where your business has purchased the fuel. If you do not have a breakdown across facilities, use any facility in the country in which your organisation has most of its operations. Please read the ""Transport emissions"" section of the guidance documentation to find out more about carbon accounting practices for transport.

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Facility	Description of activity	Accounting method	Fuel Type (select facility first)	Fuel (select fuel type first)	Amount of fuel used	Unit	Direct emissions (kgCO2e)	Upstream emissions (kgCO2e)	Biogenic emissions (kgCO2e)	Emission factor source
QTV Glasgow Clydesdale House	GTP Eng 1 YL69 BKN	UK/Rest of World (UK BEIS)	Liquid fuels	Diesel (gas oil)	1703.00	L	4,279.6	1,040.5	272.5	UK BEIS
QTV Glasgow Warehouse (GTP)	GTP Eng 2 SB70 0NU	UK/Rest of World (UK BEIS)	Liquid fuels	Diesel (gas oil)	894.0	L	2,246.6	546.2	143.0	UK BEIS
QTV Glasgow Warehouse (GTP)	GTP Eng 3 YH70 NDN	UK/Rest of World (UK BEIS)	Liquid fuels	Diesel (gas oil)	1,527.0	L	3,837.4	933.0	244.3	UK BEIS
QTV Glasgow Warehouse (GTP)	Leeds Eng 4 YK22 DMX	UK/Rest of World (UK BEIS)	Liquid fuels	Diesel (gas oil)	1,683.0	L	4,229.4	1,028.3	269.3	UK BEIS
QTV Leeds	Leeds Eng 5 ML73 AYX	UK/Rest of World (UK BEIS)	Liquid fuels	Diesel (gas oil)	931.0	L	2,339.6	568.8	149.0	UK BEIS
QTV Glasgow Warehouse (GTP)	GTP VT 1 GN66 NNZ	UK/Rest of World (UK BEIS)	Liquid fuels	Petrol (gasoline)	375.0	L	781.5	217.9	48.8	UK BEIS
QTV Glasgow Warehouse (GTP)	GTP VT 2 GL19 BPK	UK/Rest of World (UK BEIS)	Liquid fuels	Petrol (gasoline)	1,588.0	L	3,309.4	922.6	206.4	UK BEIS
QTV Glasgow Warehouse (GTP)	GTP OB1 SG14 RNO	UK/Rest of World (UK BEIS)	Liquid fuels	Diesel (gas oil)	245.0	L	615.7	149.7	39.2	UK BEIS
QTV Glasgow Warehouse (GTP)	GTP Tender FG71 RJZ	UK/Rest of World (UK BEIS)	Liquid fuels	Diesel (gas oil)	2,177.0	L	5,470.8	1,330.1	348.3	UK BEIS
QTV Glasgow Warehouse (GTP)	GTP Prod 1 SF67 ZKW	UK/Rest of World (UK BEIS)	Liquid fuels	Diesel (gas oil)	1,824.0	L	4,583.7	1,114.5	291.8	UK BEIS
QTV Glasgow Warehouse (GTP)	GTP Pool Car RF71 BWC	UK/Rest of World (UK BEIS)	Liquid fuels	Petrol (gasoline)	1,596.0	L	3,326.1	927.3	207.5	UK BEIS
QTV Glasgow Warehouse (GTP)	GTP OB2 RX71 TGE	UK/Rest of World (UK BEIS)	Liquid fuels	Diesel (gas oil)	1,065.0	L	2,676.3	650.7	170.4	UK BEIS
QTV Leeds	Leeds Pool Car DN24GX	J UK/Rest of World (UK BEIS)	Liquid fuels	Petrol (gasoline)	518.0	L	1,079.5	301.0	67.3	UK BEIS
					Total fuel em	issions (kgCO2e)	38,775.6	9,730.7	2,457.9	
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Notes please use the space below to record any information, models or assumptions regarding how activity information was established for the table above

Electricity



Scope 2

Include in the table below electricity purchased from your local utility (that is not combusted on-site) used at your facilities. To generate this electricity, utilities combust coal, natural gas, and other fossil fuels, emitting carbon dioxide, methane, and nitrous oxide in the process.

Shared or fully serviced facilities: Note that electricity consumed in shared working spaces, shared data centres and shared warehouses fall under Leased Assets.

Data required per facility:

- 1. Amount of energy used
- 2. Units of energy used

Data sources: This information can typically be retrieved from electricity bills for each facility.

Facility Des QTV Glasgow Clydesdale House QTV Glasgow Warehouse (GTP)	escription of activity	Amount 221,533	Units	Direct emissions (kgCO2e)		Upstream emissions	Upstream emission	Biogenic emissions	Biogenic emission
		221,533		<u> </u>	factor source	(kgCO2e)	factor source	(kgCO2e)	factor source
OTV Glasgow Warehouse (GTP)			kWh	45,857.3	UK BEIS	15,101.9	UK BEIS	25,491.8	UK BEIS
Z		18,282	kWh	3,784.4	UK BEIS	1,246.3	UK BEIS	2,103.7	UK BEIS
QTV Leeds		576	kWh	119.2	UK BEIS	39.3	UK BEIS	66.3	UK BEIS
	Total ele	ectricity emiss	sions (kgCO2e)	49,7	60.9	16,3	87.5	27,6	61.8

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Notes please use the space below to record any information, models or assumptions regarding how activity information was established for the table above

Heat & Steam (owned/operated assets)



Scope 2

Include in the table below heat or steam purchased for used at your facilities. For example, hot water for heating of buildings received directly from a third party supplier via a district hot water system (not, for example, electricity or fuel used directly to heat or cool buildings with an on-site heating system - this should be completed in the Electricity or Fuel tabs).

Shared or fully serviced facilities: Note that heat and steam consumed in shared working spaces, shared data centres and shared warehouses fall under Leased Assets.

Data required per facility:

- 1. Type of energy used
- 2. Amount of energy used
- 3. Units of energy used

Data sources: This information can typically be retrieved from company records or invoices issued by providers.

<< <u>Previous step</u>								Next step >>		
Facility	Description of activity	Type of energy (select facility first)	Amount	Units	Direct emissions (kgCO2e)	Direct emission factor source	Upstream emissions (kgCO2e)	Upstream emission factor source		
			Total heat	& steam emissio	n					
<< Previous step							<u>Next</u>	step >>		

Company transport (owned/operated)



Scope 1

UK/Rest of World: Include the movement of any vehicles where fuel data is not available (if it is available, account for this in Fuel). This should also include Electric Vehicles only where their electricity consumption is not accounted for in Electricity / H&S.

US/North America: Include the movement of all owned/leased/rented vehicles; this calculator uses estimates based on EPA Scope 3 emission factors due to the complexity of US fuel emission factors. As the US does not issue distance-based emission factors for electric vehicles, actual or estimate electricity consumed for electric vehicles should be accounted for in Electricity.

In all cases, do not include transport miles where the company did not purchase or provide the fuel, for example: deliveries of goods by a haulier, private or public employee travel or coach hire - these are covered in Outbound and Inbound Transport & Distribution (T&D).

Data required per facility:

- 1. Vehicle type
- 2. Distance travelled
- 3. Units of distance (miles or kilometres)

Data sources: this data will typically be recorded in company records or directly from vehicle odometers; estimations based on regular trips can be used if actual data not available.

<< Previous step							<u>Next</u>	step >>
Facility	Description of activity	Vehicle type (select facility first)	Distance travelled	Distance unit	Direct emissions (kgCO2e)	Direct emission factor source	Upstream emissions (kgCO2e)	Upstream emission factor source
				mi				
		Total company tr	ansport emis	sions (kgCO2e)				
<< Previous step							Next	step >>

Notes please use the space below to record any information, models or assumptions regarding how activity information was established for the table above								

Inbound (Upstream) Transportation & Distribution



Scope 3.4

Includes delivery of goods or resources to company facilities by a 3rd party, such as deliveries of raw materials for use in production or business activities, or finished goods (like office equipment or consumables).

Units are in "weight distance", which is the multiplication of the weight of the goods with the distance they have been shipped. Data can be aggregated per transport type

Data required:

- 1. Vehicle type (one line per category)
- 2. Distance travelled & weight carried multiply to establish "weight distance" e.g. total for moving 50 tonnes over 5,000km is 250,000 tonne km
- 3. Units of distance (metric tonnes or US/short tons; miles or kilometres)

Data sources: Information on inbound transport and distribution can be requested from providers or estimated based on typical routes and delivery loads.

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Facility	Description of activity	Transport type (select facility first)	Vehicle Type (select transport type first)	Weight distance	Unit	Emissions (kgCO2e)	Emission factor source	
QTV Glasgow Clydesdale House	Equipment Hire	Road	Van	72	tonne mi	72.1	UK BEIS	
QTV Glasgow Clydesdale House	General Supplies	Road	Van (EV)	0.127	tonne mi	0.1	UK BEIS	
QTV Leeds	Equipment Hire	Road	Van	222	tonne mi	222.5	UK BEIS	
QTV Leeds	General Supplies	Road	Van (EV)	0.029	tonne mi	0.0	UK BEIS	
QTV Glasgow Warehouse (GTP)	General Supplies	Road	Van (EV)	0.051	tonne mi	0.0	UK BEIS	
	Total inbound transport & distribution emissions (kgCO2e) 294.7							
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Notes please use the space below to record any information, models or assumptions regarding how activity information was established for the table above								

Outbound (Downstream) Transportation and Distribution

Climate EQUIPOISE

Scope 3.9

Includes any outbound transport of goods, resources or waste performed by a 3rd party, such as deliveries of finished goods to customers or retailers.

Units are in "weight distance", which is the multiplication of the weight of the goods with the distance they have been shipped. Data can be aggregated per transport type

Data required:

- 1. Vehicle type (one line per category)
- 2. Distance travelled & weight carried multiply to establish "weight distance" e.g. total for moving 50 tonnes over 5,000km is 250,000 tonne km
- 3. Units of distance (metric tonnes or US/short tons; miles or kilometres)

Data sources: Information on inbound transport and distribution can be requested from providers or estimated based on typical routes and delivery loads.

<< Previous step						<u>Next</u> s	step >>
Facility	Description of activity	Transport type (select facility first)	Vehicle Type (select transport type first)	Weight distance	Unit	Emissions (kgCO2e)	Emission factor source
QTV Glasgow Clydesdale House	Hire Returns	Road	Van	72	tonne mi	72.1	UK BEIS
QTV Leeds	Hire Returns	Road	Van	222	tonne mi	222.5	UK BEIS
			Total outbound transport & distri	bution emissions	emissions (kgCO2e)	29	4.6
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Notes please use the space below to record any information, models or assumptions regarding how activity information was established for the table above								

Business Travel (Transport)



Scope 3.6

Includes travel by employees in their role with the company (excluding <u>commuting</u> or any travel using <u>company vehicles</u>, which are captured elsewhere). This includes travel made for any business trip (even if this was paid for by a third party) or journeys to visit a customer site (even if using the employee's own vehicle).

Note that transport categories will vary depending on the accounting method chosen (US or UK methodology). US emission factors do not include the impact of upstream emissions of fuel, the increased impact of GHG released into the upper atmosphere by aircraft or the ability to select class of travel; UK emission factors include all of these aspects which will lead to more accurate, and potentially much higher, emissions estimations.

Data required:

- 1. Vehicle type
- 2. Distance travelled and number of passengers if using public or shared transport
- 3. Units of distance

Travel is expressed either as "passenger distance" for public/shared transport, or simply as distance if vehicle (such as a hire car or an employee's car) was used. Data should be aggregated per type of vehicle to minimise the number of lines required.

Data sources: Business travel data can typically be retrieved from company records including booking information or expenses submitted by employees.

<< Previous step						<u>Next s</u>	step >>
Facility	Description of activity	Transport type	Trip type	Distance travelled	Distance unit	Emissions (kgCO2e)	Emission factor source
QTV Glasgow Clydesdale House	Business Trips	Air	Short-haul (<3,700km) - Economy	186,905	mi	61,771.3	UK BEIS

			Total business travel	(transport) emis	sions (kgCO2e)	61,7	71.3
			Total business travel	(transport) emis	sions (kgCO2e)	61,7	71.3
<< Previous step			Total business travel	(transport) emis	sions (kgCO2e)		71.3 tep >>
	o record any information, mod	dels or assumptio	Total business travel				
	o record any information, mod	dels or assumptio					
	o record any information, mod	dels or assumptio					
	o record any information, mod	dels or assumptio					
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	o record any information, mod	dels or assumptio					
	o record any information, mod	dels or assumptio					

Business Travel (Accommodation)



Scope 3.6

Report all hotel stays by employees in each country that you have sent employees to for business travel and they have stayed overnight away from their home or company facilities. Aggregate at the country level (e.g. one line for all stays in the UK in a given year) per facility if you wish to distinguish footprints by facility in your results, or simply relate to a single facility if not.

Data required:

- 1. Country of stay
- 2. Number of person nights (e.g. total nights stayed by employees)

Data sources: Business travel data can typically be retrieved from company records including booking information or expenses submitted by employees.

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Facility	Description of activity	Country of stay	Person nights	Emissions (kgCO2e)	Emission factor source
QTV Glasgow Clydesdale House		United Kingdom	447	4,648.8	UK BEIS
QTV Glasgow Clydesdale House		Switzerland	55	363.0	UK BEIS
QTV Glasgow Clydesdale House		Japan	10	390.0	UK BEIS
QTV Glasgow Clydesdale House		United States	24	386.4	UK BEIS
QTV Glasgow Clydesdale House		Poland	16	531.2	UK BEIS
QTV Glasgow Clydesdale House		Turkey	10	321.0	UK BEIS
QTV Glasgow Clydesdale House		Italy	76	1,086.8	UK BEIS
QTV Glasgow Clydesdale House		United Arab Emirates	114	7,273.2	UK BEIS
QTV Glasgow Clydesdale House		Spain	9	63.0	UK BEIS
QTV Glasgow Clydesdale House		France	7	46.9	UK BEIS
QTV Glasgow Clydesdale House		China	8	428.0	UK BEIS
QTV Glasgow Clydesdale House		Germany	15	198.0	UK BEIS
	Total	business travel (accommodation) en	nissions (kgCO2e)	15,	736.3
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Notes please use the space below to record any information, models or assumptions regarding how activity information was established for the table above

Employee Commuting



Scope 3.7

Includes travel of employees paid for by them and not using company owned and operated vehicles (employee-owned or public transport). Commuting is expressed either as "passenger distance" for public/shared transport, or simply as distance if the vehicle (such as an employee's car) was used to get to or from work. Data should be aggregated per type of vehicle to minimise the number of lines required.

Note that transport categories will vary depending on the accounting method chosen (US or UK methodology). US emission factors do not include the impact of upstream emissions of fuel; UK emission factors include both of these aspects.

Data required:

- 1. Vehicle type
- 2. Distance travelled and number of passengers if using public or shared transport
- 3. Units of distance

Travel is expressed either as "passenger distance" for public/shared transport, or simply as distance if vehicle (such as a hire car or an employee's car) was used. Data should be aggregated per type of vehicle to minimise the number of lines required.

Data sources: Commuting data is often gathered from staff surveys and associated estimates.

<< Previous step						Next s	tep >>
Facility	Description of activity	Transport type	Trip type	Distance travelled	Distance unit	Emissions (kgCO2e)	Emission factor source
QTV Glasgow Clydesdale House	Typical commute to base	Road	Small Car - Petrol (distance)	14000	mi	4,142.3	UK BEIS
QTV Glasgow Clydesdale House	Typical commute to base	Road	Medium Car - Petrol (distance)	16000	mi	5,840.8	UK BEIS
QTV Glasgow Clydesdale House	Typical commute to base	Road	Large Car - Petrol (distance)	16000	mi	8,861.2	UK BEIS
QTV Glasgow Clydesdale House	Typical commute to base	Road	Small Car - Diesel (distance)	6000	mi	1,680.4	UK BEIS
QTV Glasgow Clydesdale House	Typical commute to base	Road	Medium Car - Diesel (distance)	5000	mi	1,682.6	UK BEIS
QTV Glasgow Clydesdale House	Typical commute to base	Road	Large Car - Diesel (distance)	6000	mi	2,491.2	UK BEIS
QTV Glasgow Clydesdale House	Typical commute to base	Road	Car - EV (distance)	15000	mi	253.2	UK BEIS
QTV Glasgow Clydesdale House	Typical commute to base	Road	Car - Hybrid (distance)	16000	mi	4,099.8	UK BEIS
QTV Glasgow Clydesdale House	Typical commute to base	Rail	National/domestic rail	12000	mi	858.0	UK BEIS
QTV Glasgow Warehouse (GTP)	Typical commute to base	Road	Small Car - Petrol (distance)	7000	mi	2,071.1	UK BEIS
QTV Glasgow Warehouse (GTP)	Typical commute to base	Road	Medium Car - Petrol (distance)	11000	mi	4,015.5	UK BEIS
QTV Glasgow Warehouse (GTP)	Typical commute to base	Road	Large Car - Petrol (distance)	8000	mi	4,430.6	UK BEIS
QTV Glasgow Warehouse (GTP)	Typical commute to base	Road	Medium Car - Diesel (distance)	3000	mi	1,009.5	UK BEIS
QTV Leeds	Typical commute to base	Road	Small Car - Petrol (distance)	3500	mi	1,035.6	UK BEIS
QTV Leeds	Typical commute to base	Road	Medium Car - Petrol (distance)	6000	mi	2,190.3	UK BEIS
QTV Leeds	Typical commute to base	Road	Large Car - Petrol (distance)	4000	mi	2,215.3	UK BEIS
QTV Leeds	Typical commute to base	Road	Medium Car - Diesel (distance)	5000	mi	1,682.6	UK BEIS
QTV Leeds	Typical commute to base	Road	Local Bus (# passengers x distance	3000	mi	651.5	UK BEIS

			Total employee com	muting emissi	ons (kgCO2e)	49,2	11.7
			Total employee com	muting emissi	ons (kgCO2e)	49,2	11.7
<< Previous step			Total employee com	muting emissi	ons (kgCO2e)	49,2 <u>Next s</u>	
<< Previous step			Total employee com	muting emissi	ons (kgCO2e)		
	to record any information, models o	or assumptions re <u>c</u>				<u>Next s</u>	
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Waste Generated in Operations



Scope 3.5

Include here the disposal of any waste or wastewater performed by your company or by a third party employed by your company. Recycling via a general scheme is considered "open-loop", whereas recycling via a specific scheme (such as ink cartridges or batteries) is considered "closed-loop". Note that "WEEE" refers to electrical goods and appliances.

Data required:

- 1. The material or activity category of the waste
- 2. The waste type
- 3. The disposal method used
- 4. The weight of the waste disposed
- 5. The units of weight used

Data sources: Details of waste produced in business operations can be found in company records or in invoices provided by waste disposal service providers. Where volume of waste is available rather than weight, the US EPA provide coversion factors: https://www.epa.gov/smm/volume-weight-conversion-factors-solid-waste

<< Previous step							Next s	tep >>
Facility	Description of activity	Waste material/activity	Waste type (choose material/activity first)	Disposal method (choose type first)	Amount	Units	Emissions (kgCO2e)	Emission factor source
QTV Glasgow Clydesdale House	Staff Areas Waste	General & organic waste	Commercial and industr	Landfill	6,000.0	kg	3,121.8	UK BEIS
QTV Glasgow Clydesdale House	End of Life	Electrical items	WEEE - mixed	General recycling (open	1,000.0	kg	6.4	UK BEIS
QTV Glasgow Clydesdale House	Mainly packaging	Paper & cardboard	Mixed paper and cardbo	Specific recycling progra	500.0	kg	3.2	UK BEIS
QTV Glasgow Warehouse (GTP)	Staff Areas Waste	General & organic waste	Commercial and industr	Landfill	2,000.0	kg	1,040.6	UK BEIS
QTV Glasgow Warehouse (GTP)		Electrical items	WEEE - mixed	General recycling (open	500.0	kg	3.2	UK BEIS
QTV Glasgow Warehouse (GTP)	Mainly packaging	Paper & cardboard	Mixed paper and cardbo	Specific recycling progra	200.0	kg	1.3	UK BEIS
QTV Leeds	Staff Areas Waste	General & organic waste	Commercial and industr	Landfill	1,000.0	kg	520.3	UK BEIS
QTV Leeds	End of Life	Electrical items	WEEE - mixed	General recycling (open	250.0	kg	1.6	UK BEIS
QTV Leeds	Mainly packaging	Paper & cardboard	Mixed paper and cardbo	Specific recycling progra	100.0	kg	0.6	UK BEIS
				т	otal waste emi	ssions (kgCO2e)	4,69	9.0
<< Previous step							Next s	tep >>

Notes please use the space below to record any information, models or assumptions regarding how activity information was established for the table above

Water Supply and Waste Water

Climate Hub EQUIPOISE

Scope 3.5

Include here any water consumed by your company and any waste water.

Data required per facility:

- 1. The volume of water consumed.
- 2. The volume of waste water.

Data sources: Details of water consumed and treated in business operations can be found in company records or in invoices provided by water utilities or service providers.

<< Previous step					Next s	tep >>
Facility	Description of activity	Service type	Amount	Units		Emission factor source
QTV Glasgow Clydesdale House		Water supply	468.0	m3	71.7	UK BEIS
QTV Glasgow Clydesdale House		Wastewater	468.0	m3	86.9	UK BEIS
QTV Glasgow Warehouse (GTP)		Water supply	143.0	m3	21.9	UK BEIS
QTV Glasgow Warehouse (GTP)		Wastewater	143.0	m3	26.6	UK BEIS
QTV Leeds		Water supply	91.0	m3	13.9	UK BEIS
QTV Leeds		Wastewater	91.0	m3	16.9	UK BEIS
		Tota	l water supply em	issions (kgCO2e)	23	7.9
<< Previous step					Next s	tep >>

otes please use the space below to record any information, models or assumptions regarding how activity information was established for the table above									

Fugitive & Process Emissions





Fugitive or process greenhouse gases (GHGs) is the term used to describe leakage of refrigerants of heating, ventilation, & air conditioning (HVAC) or direct release of GHGs by processes your company undertakes that is not accounted for elsewhere. If you do not have a breakdown across facilities or countries, associate the fugitive emissions with a facility in the country which your organisation has most of its operations.

Data required per facility:

- 1. Type of fugitive greenhouse gas
- 2. Amount of gas released or replaced

Data sources: This should be available from company records of emissions from production process or leakage (potentially from an HVAC supplier), or from records of purchase of these gases to replace those gases.

<< Previous step					<u>Next s</u>	<u>tep >></u>
Facility	Description of activity	Fugitive Greenhouse Gas (type to search)	Amount	Units	Emissions (kgCO2e)	Emission factor source
QTV Glasgow Clydesdale House	Kitchen Refridgerator x 2	R600A = isobutane	0.2	g	0.0	UK BEIS
QTV Glasgow Clydesdale House	East Wing Refridgerator	R600A = isobutane	0.1	g	0.0	UK BEIS
QTV Glasgow Warehouse (GTP)	Warehouse Refridgerator	R600A = isobutane	0.1	g	0.0	UK BEIS
QTV Leeds	Leeds Refridgerator	R600A = isobutane	0.1	g	0.0	UK BEIS
QTV Glasgow Clydesdale House	CTR Room AC Standing Units x 3	HFC-32	1.5	g	1.0	UK BEIS
QTV Glasgow Clydesdale House	Plumbed in Water Dispensers x 5	R600A = isobutane	0.5	g	0.0	UK BEIS
QTV Glasgow Clydesdale House	AC - Sound Gallery (Mitsubishi)	R410A	0.1	g	0.2	UK BEIS
QTV Glasgow Clydesdale House	AC - PCR1 (Mitsubishi)	R410A	0.1	g	0.2	UK BEIS
QTV Glasgow Clydesdale House	AC - MCR (Daikin)	HFC-32	0.1	g	0.1	UK BEIS
QTV Glasgow Clydesdale House	AC - Gallery 1 (Daikin)	HFC-32	0.1	g	0.1	UK BEIS
QTV Glasgow Clydesdale House	AC - Pentagon (Daikin)	HFC-32	0.1	g	0.1	UK BEIS
QTV Glasgow Clydesdale House	AC - VAR Room (Daikin) x 3	HFC-32	0.3	g	0.2	UK BEIS
QTV Leeds	AC - Leeds Office (Mitsubishi) x 2	R410A	0.2	g	0.4	UK BEIS

		Total f	ugitive GHG e	emissions (kgCO2e)	2.	.2
<< Previous step				[<u>tep >></u>
Notes please use the space below to reco	ord any information, models or assumptions re	egarding how activity information	was establish	ed for the table abov	re	

Purchased Goods & Services



Scopes 3.1 & 3.2

Any goods or services purchased by your company, based on the amount spent per cost category. Procurement data should be aggregated by cost category and country/facility before being entered into this list. This should include expenditure on both capital goods (e.g. plant, property, and equipment that the company uses to manufacture a product, provide a specialised service, or sell, store, and deliver merchandise) and consumable goods or services. For most accurate results, all amounts should exclude any tax or other margins such as retail, wholesale or transport if possible.

Exclude any expenditure with suppliers on activities already covered in other areas of this survey; including Fuels, Electricity, Fugitive Gases, Transport, Travel, Waste and Water Supply.

Data required:

- 1. Type of products and services being purchased (use the Sector and Category filters to narrow these down)
- 2. Country from which the goods or services were purchased
- 3. Amount spent in this product category
- 4. Currency in which the purchase was made

Data sources: Expenditure data is generally available from company accounts or procurement records.

<< Previous step							<u>Next</u> :	step >>
Facility	Description of activity	Category 1	Category 2	Category 3	Amount (local currency)	Capital good?	Emissions (kgCO2e)	Emission factor source
QTV Glasgow Clydesdale House								



			Capital goods	
	Total goods 8	& services emissions (kgCO2e)	umable goods	

<< Previous step >>

Notes please use the space below to record any information, models or assumptions regarding how activity information was established for the table above

Fuel (Leased Assets)

Climate Hub **EQUIP OISE** Scope 3.8

Include below emissions generated by an asset that is not directly owned or operated by your company but is partially or fully utilised for your company's activities (such as computing capacity at a datacentre, a shared office space or a portion of a warehouse).

If precise activity data, such as utility bills, are not available, estimates of electricity, gas and heat & steam usage should be made on whatever basis is realistic (e.g. if 15% of a warehouse is being rented, then 15% of the overall electricity and gas consumed by that facility should be included).

Data required per facility:

- 1. Fuel type
- 2. Amount of fuel used
- 3. Units for usage (e.g. litres, kg or kWh)

Data sources: These data is tipically available in utility bills; if these are not available, estimates of electricity, gas and heat & steam usage should be made on whatever basis is realistic (e.g. if 15% of a warehouse is being rented, then 15% of the overall electricity and gas consumed by that facility should be included).

<< Previous step						<u>Next s</u>	step >>
Facility	Description of activity	Fuel Type (select facility first)	Fuel (select fuel type first)	Amount of fuel used	Unit	Emissions (kgCO2e)	Emission factor source
QTV Glasgow Clydesdale House							
				Total fuel emissio	ns (kgCO2e)		
<< Previous step						<u>Next s</u>	step >>

Notes please use the space below to record any information, models or assumptions regarding how activity information was established for the table above									

Electricity (Leased Assets)

Climate Hub EQUIPOISE

Scope 3.8

Include below emissions generated by an asset that is not directly owned or operated by your company but is partially or fully utilised for your company's activities (such as a datacentre, a shared office space or a portion of a warehouse).

Data required:

- 1. Type of energy used
- 2. Amount of energy used
- 3. Units of energy used

Data sources: These data is tipically available in utility bills; if these are not available, estimates of electricity, gas and heat & steam usage should be made on whatever basis is realistic (e.g. if 15% of a warehouse is being rented, then 15% of the overall electricity and gas consumed by that facility should be included).

<< Previous step				<u>Ne</u>	ct step >>
Facility	Description of activity	Amount	Units	Emissions (kgCO2e)	Emission factor source
TV Glasgow Clydesdale House					
		Total electrici	ty emissions (kgCO2e)		
<< Previous step				Nov	kt step >>
<u> </u>				ine	rt step //
otes please use the space below to rec	ord any information, models or assum	ptions regarding how	activity information was	established for	the table above

Heat & Steam (owned/operated assets)



Scope 3.8

Include in the table below heat or steam utilised by an asset that is not directly owned or operated by your company but is partially or fully utilised for your company's activities (such as a datacentre, a shared office space or a portion of a warehouse).

Data required:

- 1. Type of energy used
- 2. Amount of energy used
- 3. Units of energy used

Data sources: These data is tipically available in utility bills; if these are not available, estimates of electricity, gas and heat & steam usage should be made on whatever basis is realistic (e.g. if 15% of a warehouse is being rented, then 15% of the overall electricity and gas consumed by that facility should be included).

<< Previous step					View report	
Facility	Description of activity	Type of energy (select facility first)	Amount	Units	Emissions (kgCO2e)	Emission factor source
TV Glasgow Clydesdale House						
		Ţ	otal heat & steam	emissions (kgCO2e)		
<< Previous step					<u>View report</u>	
						•
otes please use the space below to re	ecord any information, models or	assumptions regarding how acti	vity information wa	s established for the	table above	

Sources	Methodology notes	Links to source EQUIPOISE			
UK BEIS	2024 CO2e emission factors utilised as provided by the source, which were calculated utilising GWP100 IPCC 5th Assessment Report (2024 factors) or 4th Assessment Report (2017, 2021 factors). Factors used for UK only: Electricity, biogenic emissions from fuel and electricity, homeworking UK/Rest of World (ex US): fuel, heat & steam, transport and waste. Global: fuel & electricity upstream (FERA - supplemented with 2021 and 2017 data where neded), accommodation (supplemented with 2021 data where needed), water and fugitive GHGs.	https://www.gov.uk/government/collections/government-conversion-factors-for-company-reporting			
US EPA	2024. Where CO2e provided these are included as issued; where CO2, CH4 and N2O are provided without CO2e these have been converted to GWP100 CO2e according to the IPCC 6th Assesment Report. For the pruposes of theis calculator, all factors have been normalised to a standard set of activity metrics and thus small conversion errors may be present. US only: Electricity. US/North America: fuel, heat & steam, transport and waste. Note that the EPA does not include upstream (well-to-tank) or biogenic emissions, and does not include an impact factor for GHGs released by aeroplanes in flight.	https://www.epa.gov/climateleadership/ghg-emission-factors-hub			
Climate Transparency	2022 CO2 electricity emission factors for a range of countries - note that these factors do not include CH4 or N2O emissions which will result in some underestimation.	https://www.climate-transparency.org/g20-climate-performance			
EU AIB	2024 CO2 production mix electricity emission factors for European countries - note that these factors do not include CH4 or N2O emissions which will result in some underestimation.	https://www.aib-net.org/facts/european-residual-mix/2023			
AU DISER	2024 electricity factors published by the Australian Government, provided as GWP100 CO2e based on IPCC 5th Assessment Report	https://www.dcceew.gov.au/climate-change/publications/national-greenhouse-accounts-factors			
Govt of Canada	2024 electricity factors published by the Canadian Government, provided as GWP100 CO2e based on IPCC 6th Assessment Report	https://data-donnees.az.ec.gc.ca/data/substances/monitor/canada-s-official-greenhouse-gas-inventory/D-Emission-Factors/? lang=en			
CLP Group	2024 electricity factors published by CLP Group, a company which provides electricity in Hong Kong provided as GWP100 CO2e based on IPCC 5th Assessment Report	https://www.clpgroup.com/en/sustainability/report-esg-ratings/sustainability-reports.html#			
NZ MfE	2024 electricity factors published by the New Zealand Government, provided as GWP100 CO2e based on IPCC 5th Assessment Report	https://environment.govt.nz/publications/measuring-emissions-a-guide-for-organisations-2024-detailed-guide/			
Singapore EMA	2023 electricity factors published by the Singapore Government, provided as CO2 - note that these factors do not include CH4 or N2O emissions which will result in some underestimation.				
Thailand EPPO	2024 electricity factors published by the Singapore Government, provided as CO2 - note that these factors do not include CH4 or N2O emissions which will result in some underestimation.				
ecoact	2024 homeworking emissions based on methodology provided by ecoact in 2020; most recent available data has been utilised to estimate homeworking emissions across all included countries (except UK which has government-issued factors), based on electricity and fuel emission factors provided in sources listed here combined with estimated heating and air conditioning data provided in links or established through assessment of regional climate information. These are estimates provided by Equipoise modelling and should be considered a guide only.	https://info.eco-act.com/en/homeworking-emissions-whitepaper-2020 https://ec.europa.eu/eurostat/statistics-explained/index.php? title=Energy_consumption_in_households#Use_of_energy_products_in_households_by_purpose https://www.energyrating.gov.au/industry-information/publications/residential-space-heaters-australia-and-new-zealand#: https://www.statcan.gc.ca/o1/en/plus/2717-heat-how-canadians-heat-their-home-during-winter https://oee.nrcan.gc.ca/publications/statistics/trends/2019/residential.cfm https://iea.blob.core.windows.net/assets/0bb45525-277f-4c9c-8d0c-9c0cb5e7d525/The_Future_of_Cooling.pdf			
EXIOBASE	2019 CO2e emission factors utilised as provided by the source, which represents basic price emission factors expressed in kgCO2e/million Euro. These have been converted to per-Euro factors and adjusted for inflation to 2024 based on World Bank annual inflation rates and are subject to the exchange rates published in this workbook from the UN Treasury. Outliers have been removed and replaced with regional factors where appropriate. If purchased price is used with these factors, there may be some overestimation in the estimates provided in this calculator. Please contact Equipoise if more accurate estimates based on purchased price are desired.	https://zenodo.org/records/5589597#.Yh9_Zi8w1ao https://treasury.un.org/operationalrates/OperationalRates.php https://www.worldbank.org/en/research/brief/inflation-database https://datahelpdesk.worldbank.org/knowledgebase/articles/114947-what-is-the-difference-between-purchaser-prices-p			
German UBA	2023 heat & steam emission factors published by the German Government, provided as GWP100 CO2e based on IPCC 5th Assessment Report	https://www.umweltbundesamt.de/publikationen/emissionsbilanz-erneuerbarer-energietraeger-2022			