Climate Wise

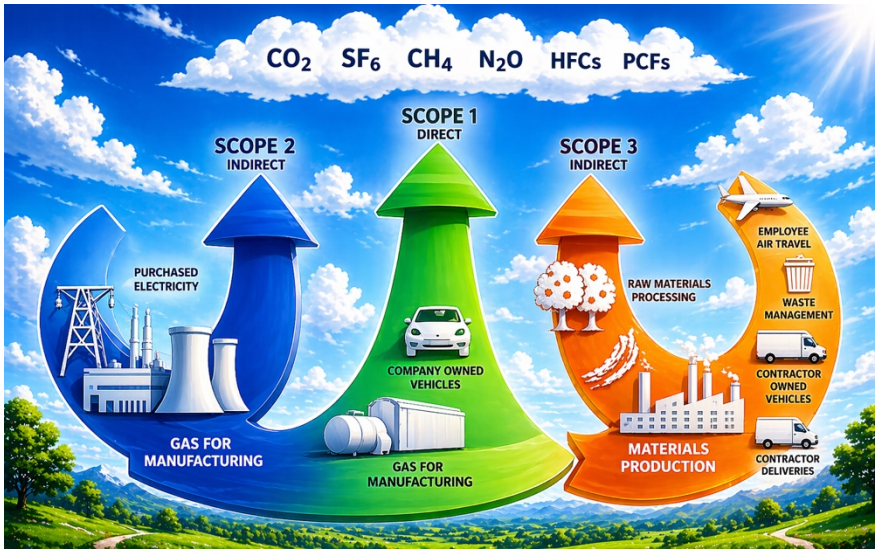
Corporate Carbon Accounting **Streamline** Report

GHG Emissions Report – Organisational Boundary and Methodology

The organisational boundary for this Greenhouse Gas (GHG) inventory has been defined using the Financial control approach, in accordance with the GHG Protocol Corporate Standard and the UK Government methodology outlined by DESNZ.

The GHG Protocol is the globally recognised framework for measuring and managing greenhouse gas emissions. It classifies emissions into three categories:

- **Scope 1**: Direct emissions from owned or controlled sources
- **Scope 2**: Indirect emissions from the generation of purchased electricity, steam, heating, and cooling
- **Scope 3**: All other indirect emissions occurring across the value chain



This report reflects Saylus Global commitment to transparency, carbon accountability, and continuous progress toward Net Zero. Using this approach ensures that all emissions associated with activities under Saylus Global financial control are included. The inventory covers:

- **Scope 1 emissions** (where applicable)
- **Scope 2 emissions**, calculated using the **location-based method**
- **Relevant Scope 3 emissions**, specifically:
    - Category 1: Purchased Goods and Services
    - Category 2: Capital Goods
    - Category 3: Fuel- and Energy-Related Activities (not included in Scope 1 or 2)
    - Category 6: Business Travel
    - Category 7: Employee Commuting

A hybrid approach was utilised with Saylus Global utilising GHG emissions factors per unit and spend based emissions factors, this aligns with GHG Protocol guidance, balancing data quality and completeness. It enables Saylus Global to identify emissions hotspots and informs ongoing product optimisation and Scope 3 reduction strategies.

Clarification of Terminology

- **Carbon Neutral**: Zero net emissions from direct company-owned operations (Scopes 1, 2 & 3).
- **Net Zero**: Zero emissions across all scopes (1, 2 & 3), including upstream and downstream value chain impacts.
- **CO_2e (Carbon Dioxide Equivalent)**: A unified metric used to express the impact of various greenhouse gases in terms of their equivalent global warming potential (GWP) as CO_2.
- **T&D** (Transmission & Distribution).
- **WTT** (Well to Tank).

Carbon Footprint Report for SAYLUS GLOBAL
01 February 2024 to 31 January 2025

Part 1: Descriptive information

Descriptive information	Company response
Company name	SAYLUS GLOBAL
Description of the company	Saylus Global delivers integrated technical services that enable safe access, infrastructure delivery, and sustainable land use in complex environments.
Chosen consolidation approach (equity share, operational control or financial control)	Financial control
Description of the businesses and operations included in the company's organizational boundary	7 full time staff primarily working remotely. Three diesel pickup trucks are company owned. Leased operational site offices in Zimbabwe and Argentina are included within the organisational boundary under the financial control approach
The reporting period covered	1 February 2024 to 31 Jan 2025
A list of Scope 3 activities included in the report	Categories 1, 2, 3, 6 & 7
A list of Scope 1, 2, & 3 activities excluded from the report with justification	Cat 4 & 9 No upstream or downstream T&D activities identified Cat 5 No business waste data Cat 8 N/A Under the financial control approach, leased offices in Zimbabwe and Argentina fall within the organisational boundary and associated emissions are reported under Scope 1 & 2 Cat 13 N/A, as Saylus Global does not lease assets to third parties Cat 10, 11 & 12 no products made or sold Cat 14 & 15 no franchises or investments
The year chosen as base year and rationale for choosing the base year	1 February 2024 to 31 Jan 2025

Part 2: Greenhouse Gas Emissions Data

Saylus Global emitted 967.1 $kgCO_2e$ (0.97 tCO_2e) in 2024/25 Financial year across **Scopes 1 & 2.**
This results in a Scope 1 & 2 Location-Based intensity indicator of:

- **138.2 $kgCO_2e$** per full-time equivalent (FTE) employee
- **0.002 $kgCO_2e$** per $1 turnover

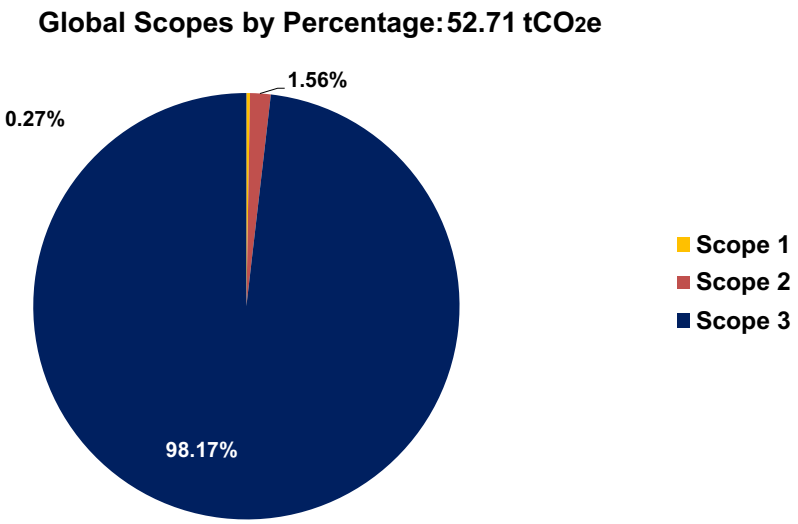
Scope 3 emitted 51,740.8 $kgCO_2e$ (51.7 tCO_2e LB) in Categories 1, 2, 3, 6 & 7, when combined with Scope 1 & 2, this results in a total footprint of **52.7** tCO_2e (LB). **The Scope 1–3** Location Based intensity indicators are:

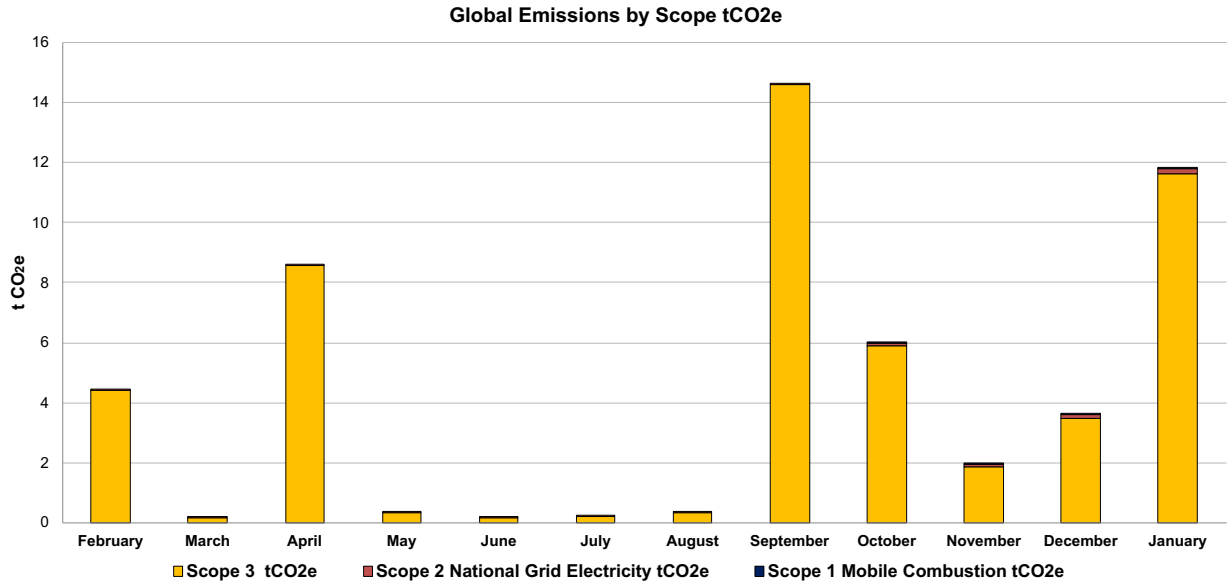
- **7,529.7 $kgCO_2e$** per full-time equivalent (FTE) employee
- **0.107 $kgCO_2e$** per $1 turnover

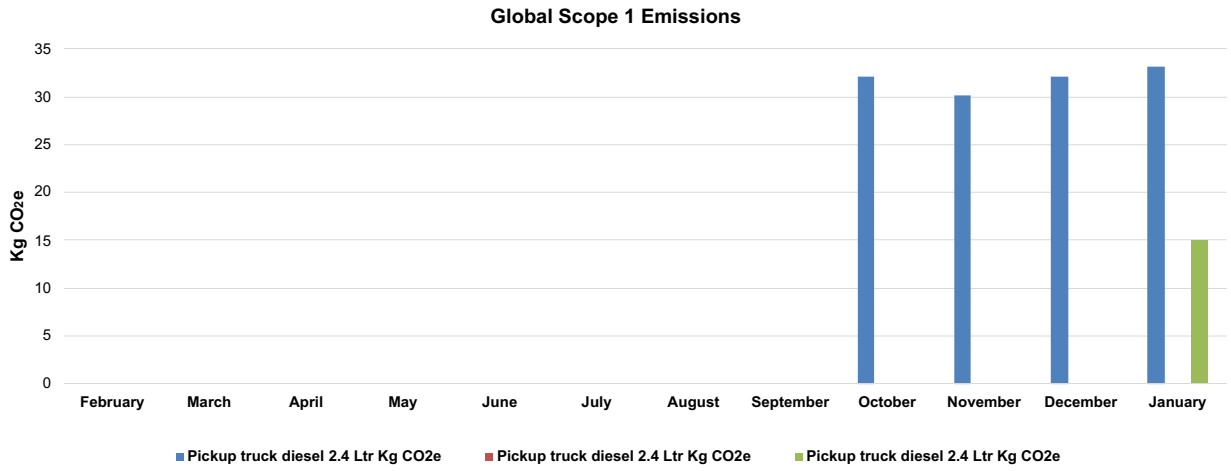
Table 1: Global GHG emissions & energy use data: 1 February 2024 to 31 January 2025
*Totals may not sum exactly due to rounding of individual line items to two decimal places.

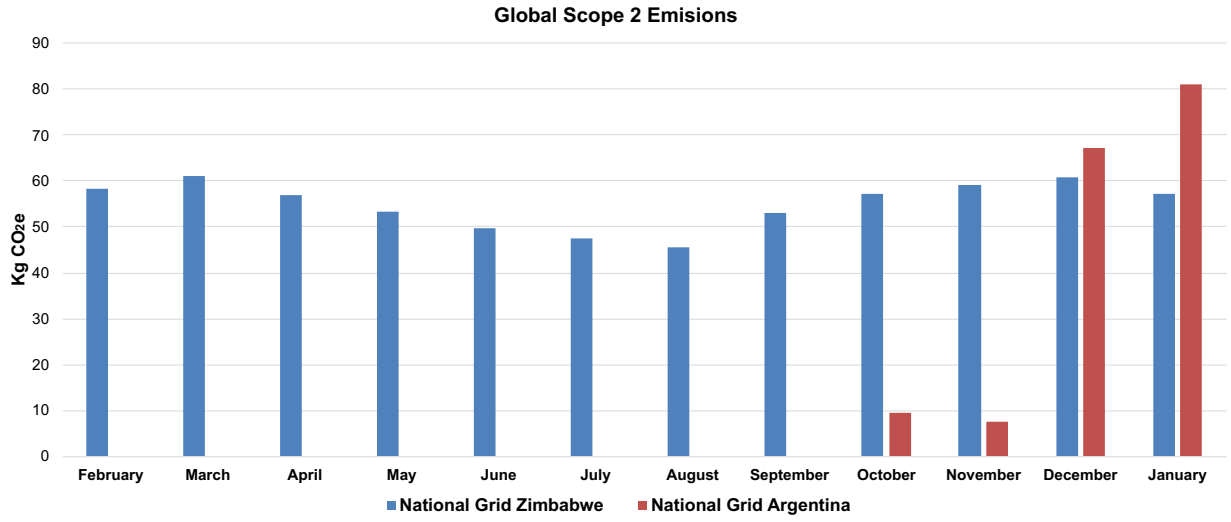
Emissions Source	Unit of Measure	Carbon (tCO_2e)	% Emissions
Scope 1 (Direct)			
Pickup truck diesel 2.4 Litre	Litres	0.13	0.24
Pickup truck diesel 2.4 Litre	Litres	0.00	0.00
Pickup truck diesel 2.4 Litre	Litres	0.02	0.03
Scope 1 Total		**0.14**	**0.27**
Scope 2 (Energy, Indirect)		0.00	0.00
National Grid Zimbabwe	kWh	0.66	1.25
National Grid Argentina	kWh	0.17	0.31
Scope 2 Total		**0.82**	1.56
Scope 1 + 2 Total		**0.97**	**1.83**
Scope 3			
Purchased Goods & Services (Cat 1)			
Purchased Goods & Services Apparel	£	0.75	1.41
Purchased Goods & Services IT & Data Services	£	0.22	0.42
Mobile Phone Contracts	£	0.02	0.04

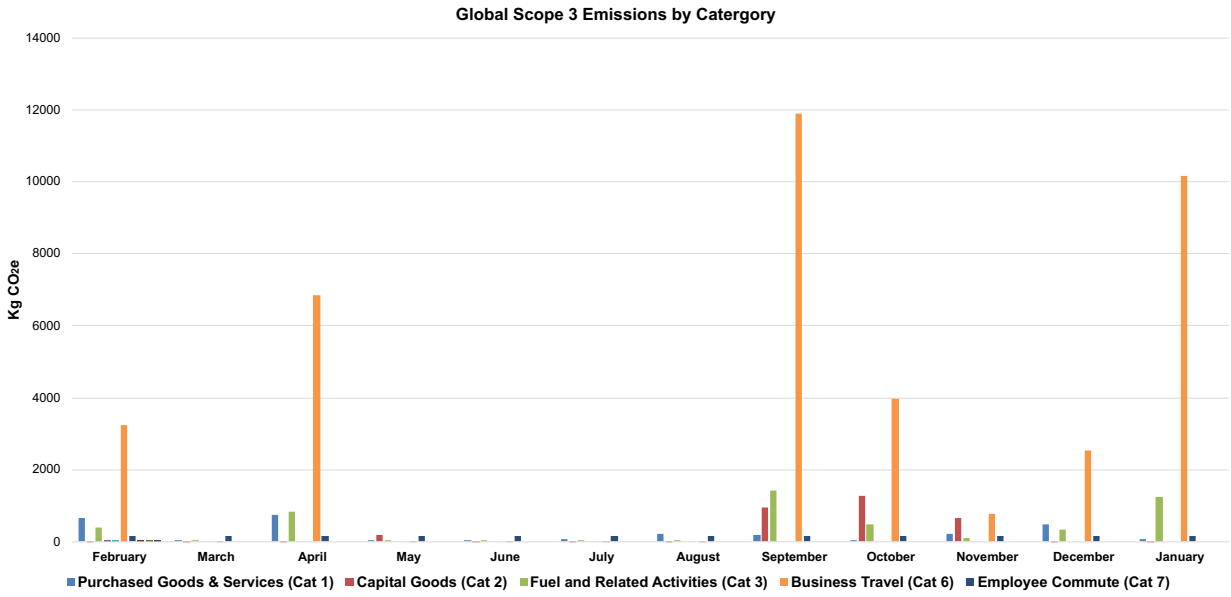
Professional Services (Legal)	£	0.22	0.43
Professional Services (Financial & Accounting Services) - UK	£	0.01	0.01
Professional Services (Financial & Accounting Services) - Global	$	0.14	0.27
Professional Services (Insurance)	£	0.64	1.22
Professional Services (Other Support Services)	£	0.63	1.20
Total Cat 1		**2.69**	**5.11**
Capital Goods (Cat 2)			
IT Equipment Monitor, Printer	£	0.88	1.68
Desktops, Laptops & Phones	£	2.19	4.15
Total Cat 2		**3.07**	**5.83**
Fuel and Related Activities (Cat 3)			
Transmission and Distribution (T&D) Zimbabwe	kWh	0.04	0.07
Transmission and Distribution (T&D) Argentina	kWh	0.01	0.02
WTT Business Travel (Avg Diesel Pickup Truck)	Litres	0.03	0.07
WTT Air Travel Short Haul (RF)	Km	1.12	2.13
WTT Air Travel Long Haul (RF)	Km	3.62	6.86
Total Cat 3		**4.82**	**9.15**
Business Travel (Cat 6)			
Air Travel - Business Travel Short Haul (Argentina)	Km	9.14	17.35
Air Travel - Business Travel Long Haul	Km	29.41	55.79
Hotel Stay (Argentina)	Nights	0.69	1.31
Hotel Stay (USA)	Nights	0.16	0.31
Hotel Stay (Switzerland)	Nights	0.03	0.05
Total Cat 6		**39.43**	**74.80**
Employee Commute (Cat 7)			
Working from Home	Hours	1.73	3.28
Total Cat 7		**1.73**	**3.28**
Scope 3 Total		**51.74**	**98.17**
Total Scope 1, 2 & 3		**52.71**	**100.00**

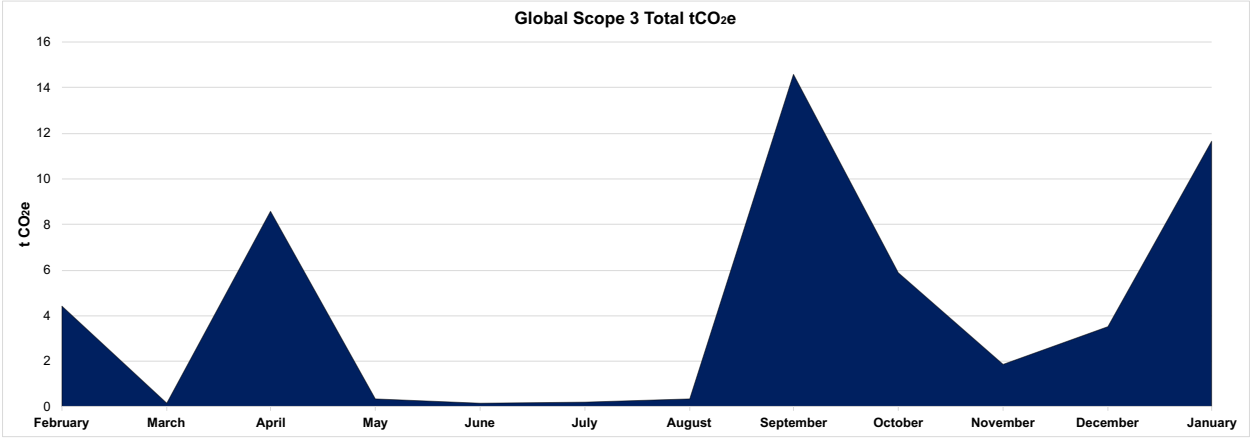

Global Scopes by Percentage: 52.71 tCO2e
1.56%
0.27%
98.17%
Scope 1
Scope 2
Scope 3

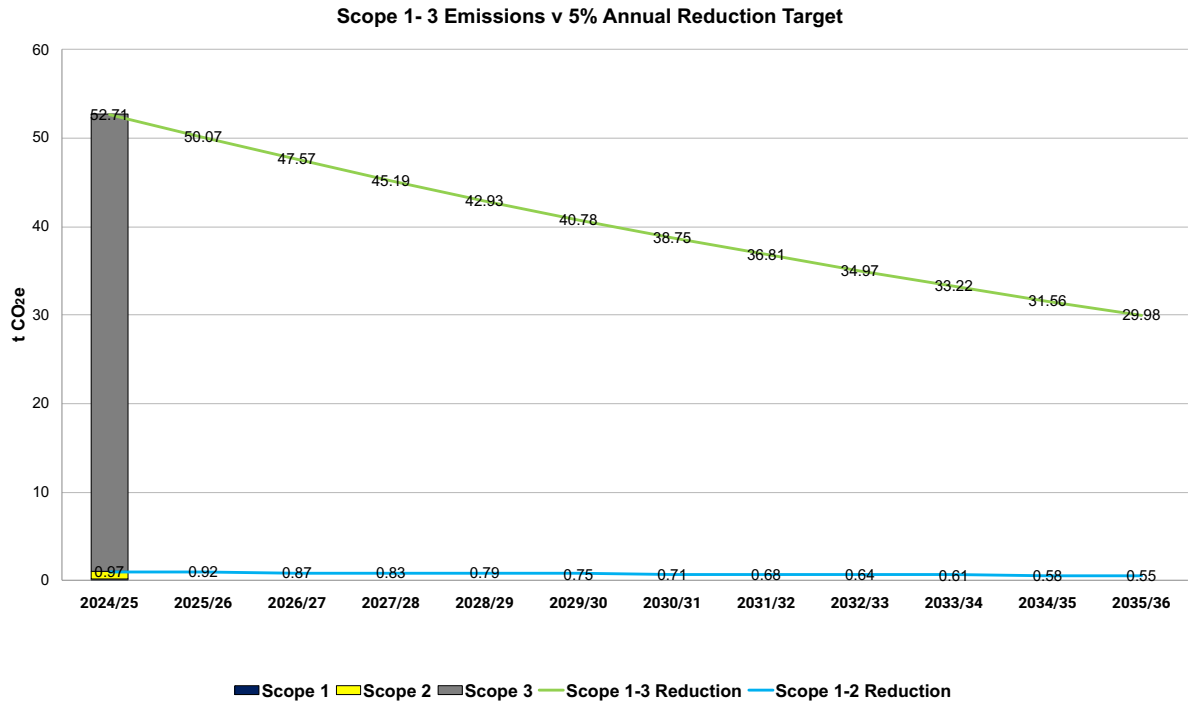

Global Emissions by Scope tCO2e
t CO2e
16
14
12
10
8
6
4
2
0
February
March
April
May
June
July
August
September
October
November
December
January
Scope 3 tCO2e
Scope 2 National Grid Electricity tCO2e
Scope 1 Mobile Combustion tCO2e

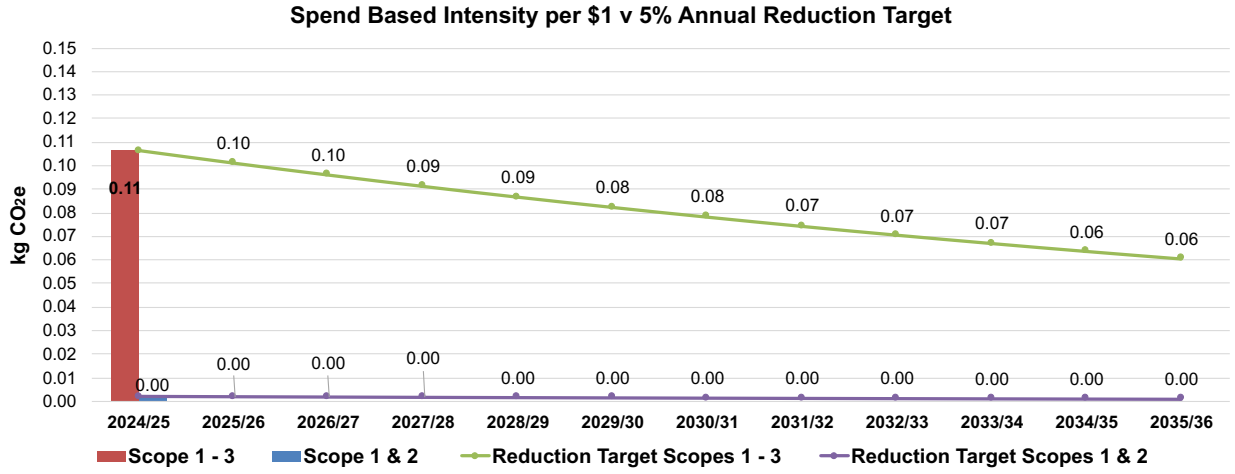

Global Scope 1 Emissions
Kg CO2e
35
30
25
20
15
10
5
0
February
March
April
May
June
July
August
September
October
November
December
January
Pickup truck diesel 2.4 Ltr Kg CO2e
Pickup truck diesel 2.4 Ltr Kg CO2e
Pickup truck diesel 2.4 Ltr Kg CO2e


Global Scope 2 Emisions
Kg CO2e
90
80
70
60
50
40
30
20
10
0
February
March
April
May
June
July
August
September
October
November
December
January
National Grid Zimbabwe
National Grid Argentina


Global Scope 3 Emissions by Catergory
Kg CO2e
14000
12000
10000
8000
6000
4000
2000
0
February
March
April
May
June
July
August
September
October
November
December
January
Purchased Goods & Services (Cat 1)
Capital Goods (Cat 2)
Fuel and Related Activities (Cat 3)
Business Travel (Cat 6)
Employee Commute (Cat 7)


Global Scope 3 Total tCO2e
t CO2e
16
14
12
10
8
6
4
2
0
February
March
April
May
June
July
August
September
October
November
December
January





Energy Efficiency and Carbon Reduction Measures

Measures implemented up to 2024

- Saylus Global operates a work-from-home model, removing the need for a permanent HQ and significantly reducing emissions from energy use and employee commuting.
- Temporary site offices are used where required to support specific contracts.
- All employees complete annual Carbon Literacy training to support awareness and engagement in sustainable practices.

Measures implemented in 2025

- Completion of the company's first GHG Protocol-aligned emissions report using a mixed methodology approach, moving beyond a purely spend-based model and establishing a more robust baseline across Scope 1, Scope 2, and relevant Scope 3 categories as the business grows.

Planned measures from 2025 onwards

- Further development and refinement of Scope 3 data collection.
- Expansion of staff training focused on emissions reduction and energy efficiency.
- Encourage the use of low-carbon digital platforms and cloud providers powered by renewable energy.
- Prioritise video conferencing over travel, with business travel minimised and sustainable transport used where necessary.
- Offset residual staff-related emissions through nature-based projects that deliver measurable carbon sequestration and biodiversity benefits.
- Prioritise hotels with low emissions.

Methodology Notes

The 2024–2025 GHG assessment for Saylus Global has been prepared in accordance with the Greenhouse Gas Protocol Corporate Accounting and Reporting Standard, applying a mixed-methodology approach to reflect the international nature of the organisation's operations.

Given the global footprint of activities and suppliers, multiple recognised emission factor databases have been applied to ensure geographic and sectoral relevance. UK Government (DEFRA) 2024 emission factors have been used as the primary dataset for UK-based activities and as a general proxy where no more geographically specific data was available.

Climatiq emission factors have been applied for international electricity consumption in regions where UK factors would not provide an accurate representation of grid intensity, specifically Zimbabwe and Argentina. This ensures that location-based emissions reflect the actual carbon intensity of local energy grids rather than relying on UK averages.

For spend-based emissions relating to professional services, including accountancy services procured in US dollars, the US Environmentally Extended Input-Output (USEEIO) model has been applied. This provides a more appropriate sector-specific emissions intensity for US-based economic activity compared to UK DEFRA spend factors, improving the accuracy of Scope 3 Category 1 reporting.

A structured data hierarchy has been applied in line with GHG Protocol principles of relevance, completeness, consistency, transparency, and accuracy. Primary activity-based data (e.g. fuel consumption, distance travelled, hotel nights) has been prioritised as the most accurate representation of emissions. Where primary data was unavailable, secondary data sources such as supplier-specific information and recognised databases (DEFRA, Climatiq, USEEIO) were used. In the absence of both, a spend-based methodology was applied to provide a reasonable and complete estimate of emissions, particularly within Scope 3 categories.

This reporting period represents Saylus Global's first transition from a purely spend-based model to a mixed methodology approach. This shift improves data accuracy while maintaining completeness and establishes a more robust and defensible emissions baseline across Scope 1, Scope 2, and relevant Scope 3 categories.

Carbon emissions are reported in tonnes of carbon dioxide equivalent (tCO_2e), a universal unit that expresses the global warming potential (GWP) of greenhouse gases on a consistent basis. This includes the seven Kyoto Protocol gases: CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, and NF_3.

In line with best practice, transmission and distribution (T&D) losses associated with electricity generation have been included where applicable. While Saylus Global primarily operates a remote working model, leased site offices in Zimbabwe and Argentina are used to support operational delivery. Electricity consumption at these locations is therefore included within Scope 2 emissions where data is available or estimated using appropriate regional emission factors.

Employee homeworking emissions are additionally reported under Scope 3, Category 7, using DEFRA homeworking factors, which incorporate both electricity use and associated T&D losses.

Fuel- and energy-related activities (Scope 3, Category 3) are limited to Well-to-Tank (WTT) emissions associated with fuel use in company vehicles.

Definitions

Carbon footprint
The total greenhouse gas emissions caused directly and indirectly by an organisation, event, or product, expressed as carbon dioxide equivalent (CO_2e).

Scope 1 (Direct emissions)
Emissions from sources that are owned or controlled by the organisation. This includes emissions from fuel combustion in company vehicles and any on-site energy generation.

Scope 2 (Energy indirect emissions)
Emissions associated with the consumption of purchased electricity, heat, steam, or cooling. These emissions occur at sources not owned or controlled by the organisation but are a consequence of its energy use.

Scope 3 (Other indirect emissions)
All other indirect emissions that occur because of the organisation's activities but arise from sources not owned or controlled by it. This includes upstream and downstream activities such as purchased goods and services, business travel, waste disposal, and employee commuting. The classification of emissions between Scope 1 and Scope 3 depends on the organisational and operational boundaries applied.

References

1. The GHG Protocol Corporate Accounting and Reporting Standard. Revised Edition (2015). World Resources Institute (WRI) and World Business Council for Sustainable Development (WBCSD).
2. Environmental Reporting Guidelines: Including Streamlined Energy and Carbon Reporting (March 2019). UK Government Department for Business, Energy & Industrial Strategy (BEIS).
3. UK Government Greenhouse Gas Reporting: Conversion Factors 2024 (Full Set for Advanced Users).
4. DEFRA Spend-Based Emission Factors for Scope 3 (2024, updated May 2024).
5. Climatiq Emissions Factor Database (2024).
6. US Environmentally Extended Input-Output (USEEIO) Model, US Environmental Protection Agency (EPA).