



Climate Wise

Corporate Carbon Accounting Streamline Report



Audit Bureau of Circulations Ltd (ABC)

GHG Inventory Report — 2025



GHG Emissions Inventory Report

Audit Bureau of Circulations Ltd (ABC)

1 January 2025 – 31 December 2025

Prepared by Climate Wise | GHG Protocol Corporate Standard | UK DESNZ Emission Factors 2025

<p>SCOPE 1 & 2 3.04 tCO₂e 67.24 kgCO₂e per FTE 22.35 kgCO₂e per m²</p>	<p>SCOPE 3 27.42 tCO₂e Cat 3: 0.51 · Cat 6: 0.26 Cat 7 (WFH): 26.66 tCO₂e</p>	<p>TOTAL SC 1–3 30.46 tCO₂e 674.08 kgCO₂e per FTE 224.03 kgCO₂e per m²</p>
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GHG Emissions Report — Organisational Boundary and Methodology

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

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

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

This report reflects Audit Bureau of Circulations Ltd. (ABC)'s commitment to transparency, carbon accountability, and continuous progress toward Net Zero. The inventory covers Scope 1, Scope 2 (location-based method), and Scope 3 Categories 3, 6 & 7. A hybrid approach was utilised applying both per-unit and spend-based emissions factors in line with GHG Protocol guidance.

Scope 1, 2 & 3 Emissions Framework

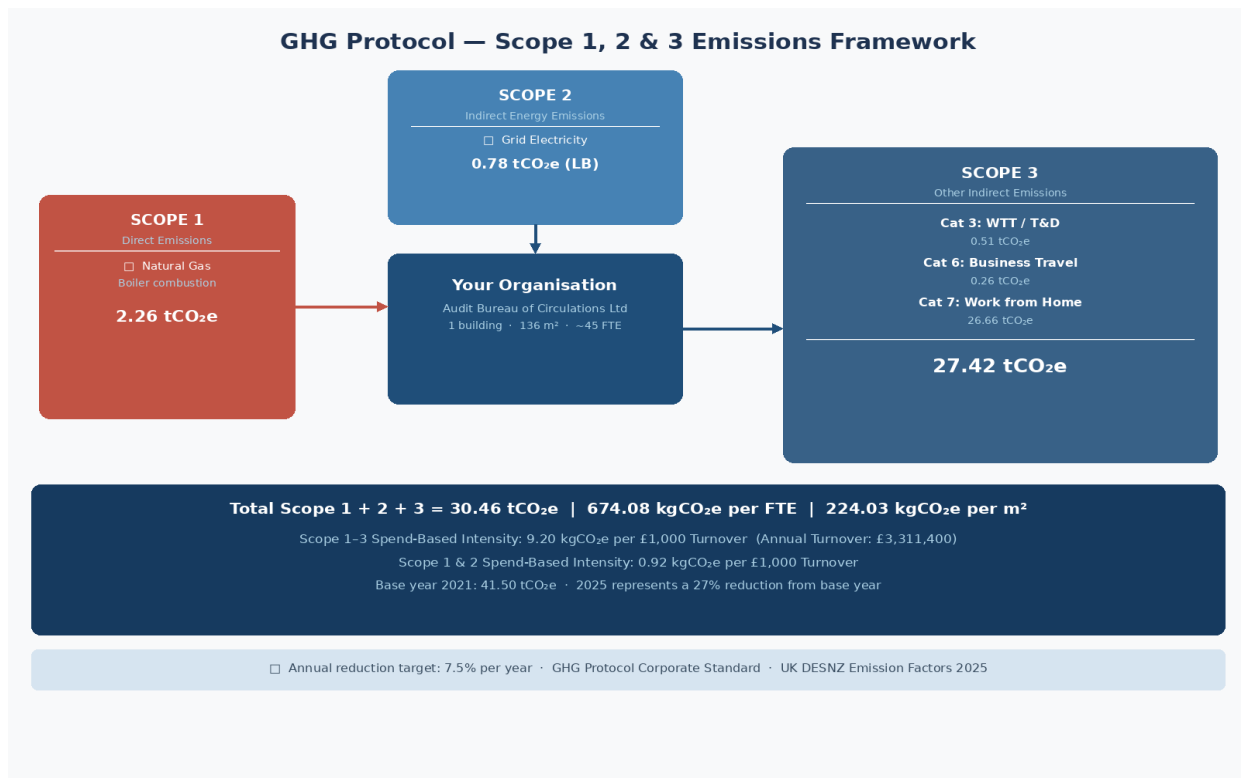


Figure 1: ABC GHG Protocol Scope 1, 2 & 3 Emissions Framework — 2025 Data

Clarification of Terminology

Carbon Neutral: Zero net emissions from direct company-owned operations (Scopes 1 & 2).

Net Zero: Zero emissions across all scopes (1, 2 & 3), including upstream and downstream value chain impacts.

CO₂e (Carbon Dioxide Equivalent): A unified metric expressing the global warming potential of greenhouse gases in terms of CO₂.

T&D / WTT: Transmission & Distribution (T&D) and Well to Tank (WTT) — upstream Scope 3 factors applied to energy and travel activity data.

Carbon Footprint Report for Head Office | 1 January 2025 to 31 December 2025

Part 1: Descriptive Information

Descriptive Information	Company Response
Company name	Audit Bureau of Circulations Ltd (ABC)
Description of the company	ABC releases data for the UK media industry to use when trading print and digital advertising. ABC works with media buyers and sellers to set impartial, industry-agreed measurement standards.
Chosen consolidation approach	Financial control
Businesses and operations included in organisational boundary	1 building, 136 m ² , average FTE 45.2 for 2025
Reporting period	1 January 2025 to 31 December 2025
Scope 3 activities included	Categories 3, 6 & 7
Scope 1, 2 & 3 activities excluded	Scope 3 Categories 1 (Purchased Goods & Services), 2 (Capital Goods), 4 (Upstream Transportation), 5 (Waste), 8–15 (downstream categories) are excluded for 2025. A materiality assessment determined these to be either immaterial given ABC’s operational profile as a professional services organisation, or not yet measurable with sufficient data quality. Category 1 is targeted for inclusion in the 2026 reporting year.
Base year and rationale	1 January 2021 to 31 December 2021 — first full year of GHG reporting
Emission sources accounted for	<input checked="" type="checkbox"/> Electricity <input checked="" type="checkbox"/> Gas <input checked="" type="checkbox"/> Travel <input type="checkbox"/> Waste <input type="checkbox"/> Water <input type="checkbox"/> Manufacturing

Part 2: Greenhouse Gas Emissions Data

The Head Office emitted 3,039.24 kgCO₂e (3.04 tCO₂e) in 2025 across Scopes 1 & 2.

Scope 1 & 2 Location-Based intensity indicators:

- 67.24 kgCO₂e per full-time equivalent (FTE) employee
- 0.92 kgCO₂e per £1,000 turnover (annual turnover: £3,311,400)
- 22.35 kgCO₂e per m² office space

Scope 3 emitted 27,420.36 kgCO₂e (27.42 tCO₂e LB) across Categories 3, 6 & 7. Combined with Scope 1 & 2, total footprint is 30.46 tCO₂e (LB). Scope 1–3 intensity indicators:

- 674.08 kgCO₂e per full-time equivalent (FTE) employee
- 9.20 kgCO₂e per £1,000 turnover (annual turnover: £3,311,400)
- 224.03 kgCO₂e per m² office space

Note: The 2025 annual turnover of £3,311,400 has been confirmed. The spend-based intensity factor has been incorporated: 0.92 kgCO₂e per £1,000 turnover (Scopes 1 & 2) and 9.20 kgCO₂e per £1,000 turnover (Scopes 1–3).

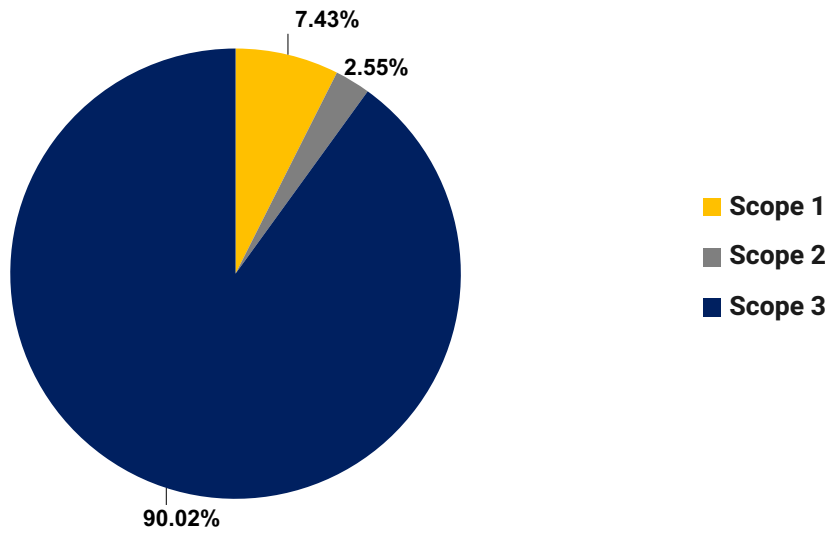
Table 1: UK GHG Emissions & Energy Use Data — 1 January 2025 to 31 December 2025

* 1 Unit = £1,000 for turnover-based intensity rows

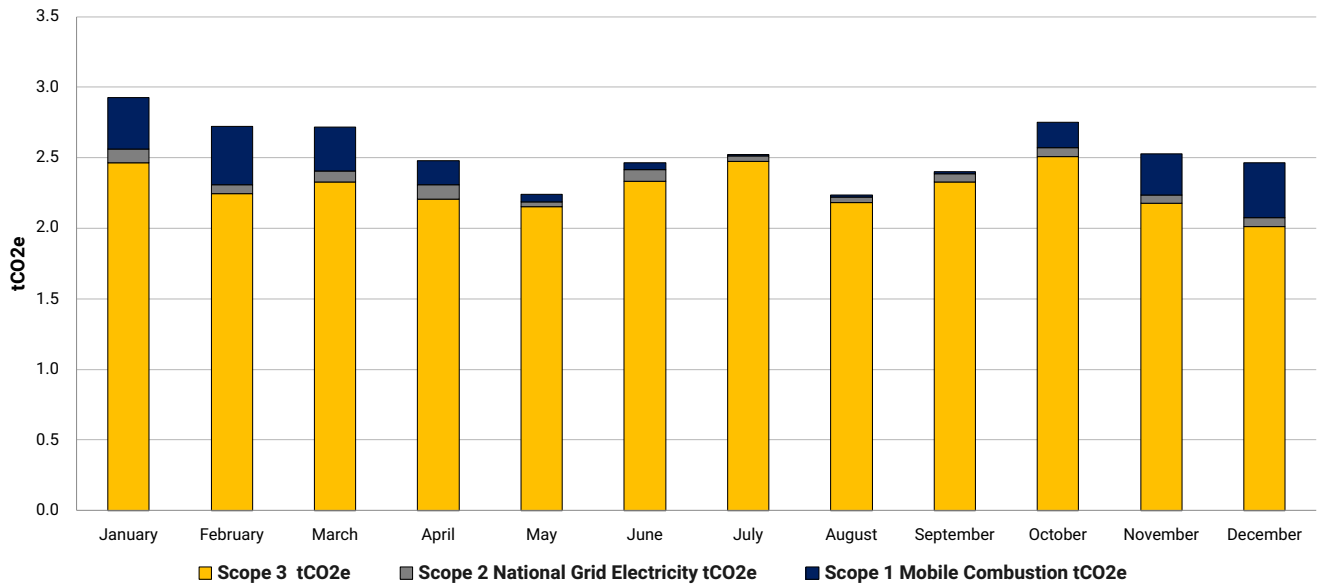
Emissions Source	Unit	Total	Carbon (kgCO ₂ e)	Carbon (tCO ₂ e)
Scope 1 (Direct)				
Natural Gas	kWh	11,161.3	2,262.39	2.26
Scope 1 Total		11,161.3 kWh	2,262.39	2.26
Scope 2 (Energy, Indirect)				
National Grid (Location Based)	kWh	4,389.0	776.85	0.78
Scope 2 Total		4,389.0 kWh	776.85	0.78
Scope 1 + 2 Total	3,039.24	3.04		
CO ₂ e per FTE Scope 1 & 2	Employees	45.2	67.24	0.07
CO ₂ e per £1,000 Turnover Scope 1 & 2	£	3,311.4	0.92	0.00
CO ₂ e per m ² Scope 1 & 2	m ²	136	22.35	0.02
Scope 3				
Fuel and Related Activities (Category 3)				
WTT Natural Gas	kWh	11,161.3	373.57	0.37

Emissions Source	Unit	Total	Carbon (kgCO ₂ e)	Carbon (tCO ₂ e)
T&D Electricity	kWh	4,389.0	81.33	0.08
WTT Business Car — Petrol (Grey Fleet)	Km	336.9	15.49	0.02
WTT Business Car — Diesel (Grey Fleet)	Km	141.6	5.87	0.01
WTT Business Taxi	Km	67.0	2.48	0.00
WTT Business London Underground	Km	546.0	3.98	0.00
WTT Business National Rail	Km	1,176.2	10.55	0.01
WTT Business International Rail	Km	2,738.0	12.21	0.01
Total Category 3			505.47	0.51
Business Travel (Category 6)				
Business Car — Petrol (Grey Fleet)	Km	336.9	54.82	0.05
Business Car — Diesel (Grey Fleet)	Km	141.6	24.50	0.02
Business Taxi	Km	67.0	9.95	0.01
Business European Taxi	£	159.76	101.60	0.10
Business London Underground	Km	546.0	15.18	0.02
Business National Rail	Km	1,176.2	41.71	0.04
Business International Rail	Km	2,738.0	12.21	0.01
Total Category 6			259.96	0.26
Employee Work from Home (Category 7)				
Working from Home	Hours	79,884.7	26,663.92	26.66
Total Category 7			26,663.92	26.66
Scope 3 Total	27,420.36	27.42		
Total Scope 1, 2 & 3	30,459.59	30.46		
CO ₂ e per FTE Scope 1, 2 & 3	Employees	45.2	674.08	0.67
CO ₂ e per £1,000 Turnover Scope 1, 2 & 3	£	3,311.4	9.20	0.01
CO ₂ e per m ² Scope 1, 2 & 3	m ²	136	224.03	0.22

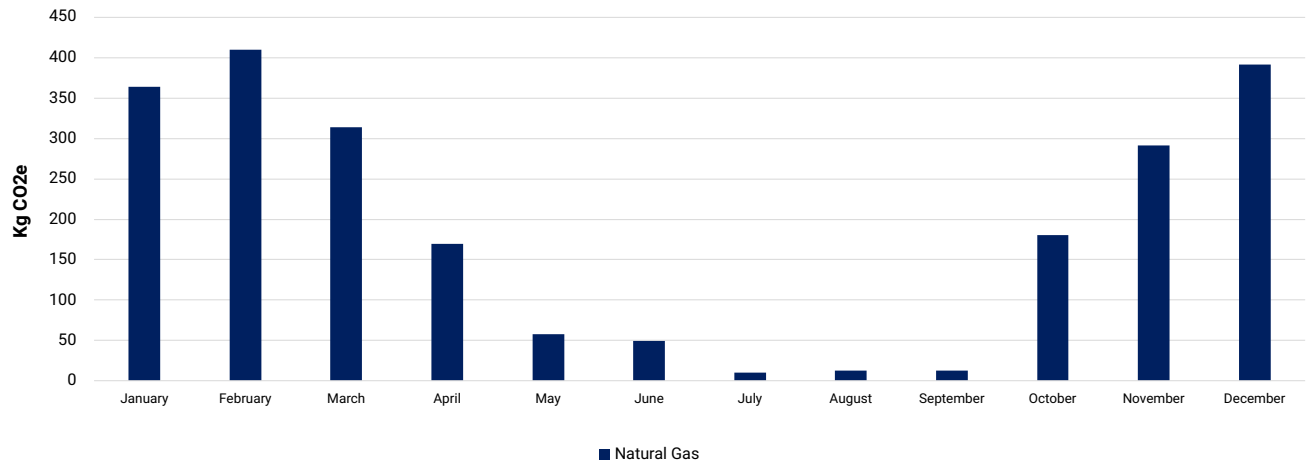
UK Scopes Emissions as a Percentage of 30.46 tCO₂e



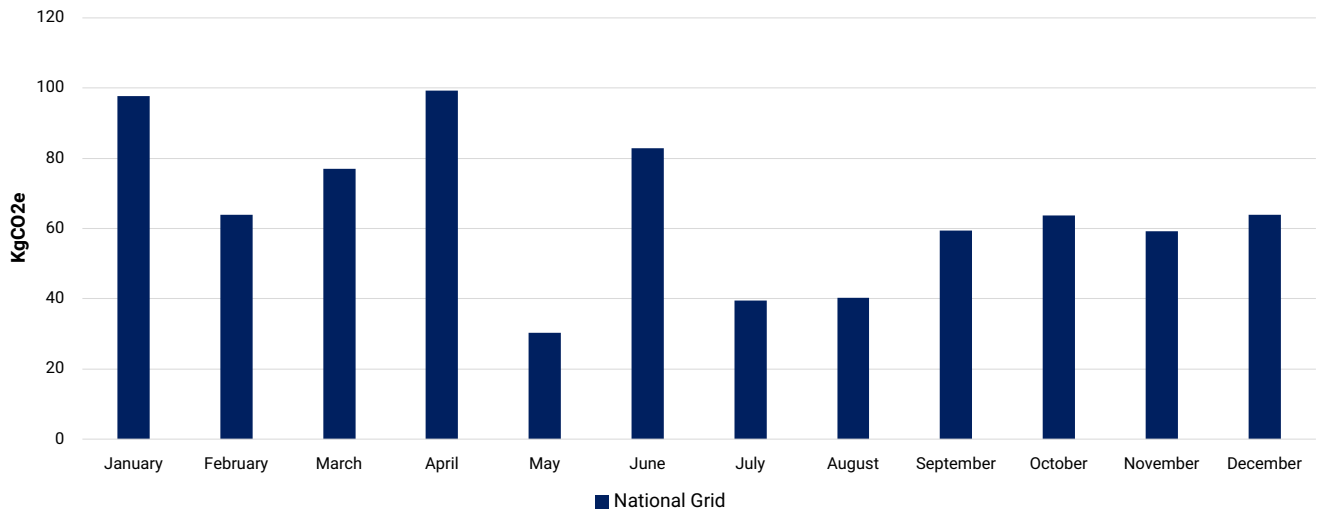
UK Emissions by Scope tCO₂e



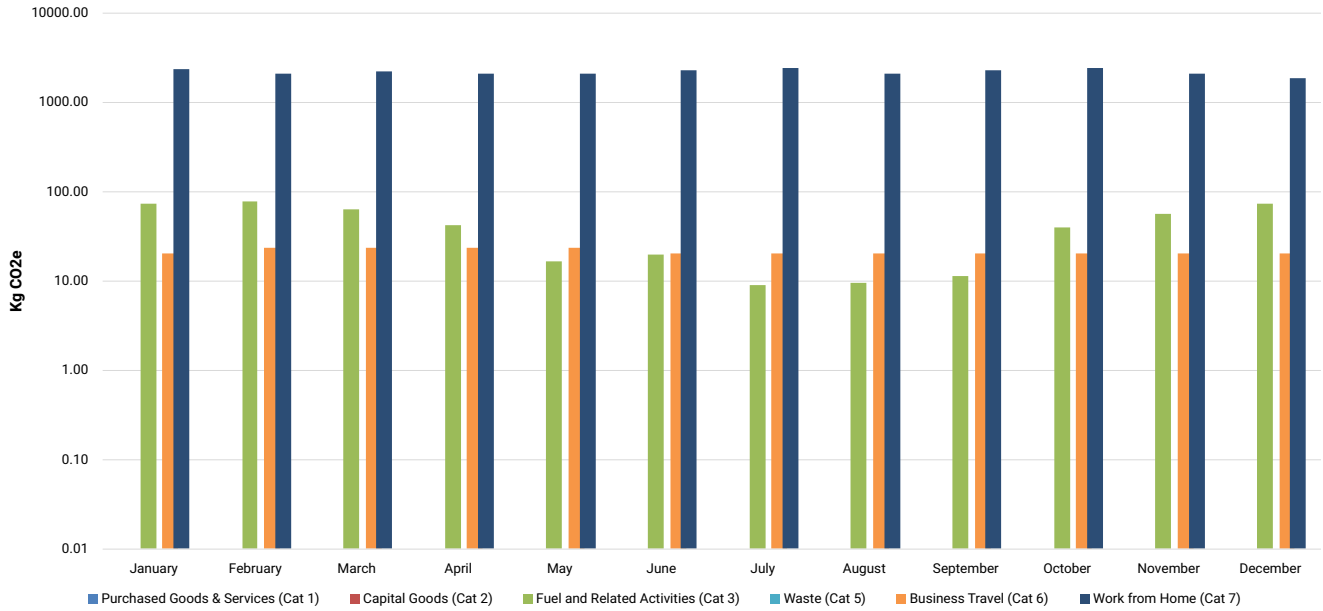
UK Scope 1 by Factor



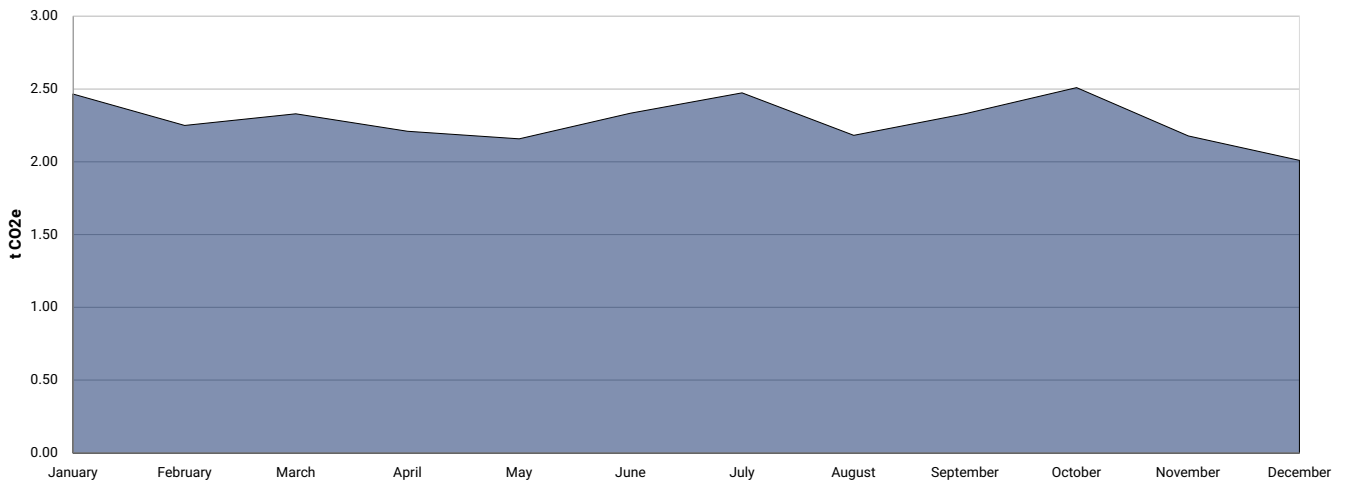
UK Scope 2 Location Emissions by Factor



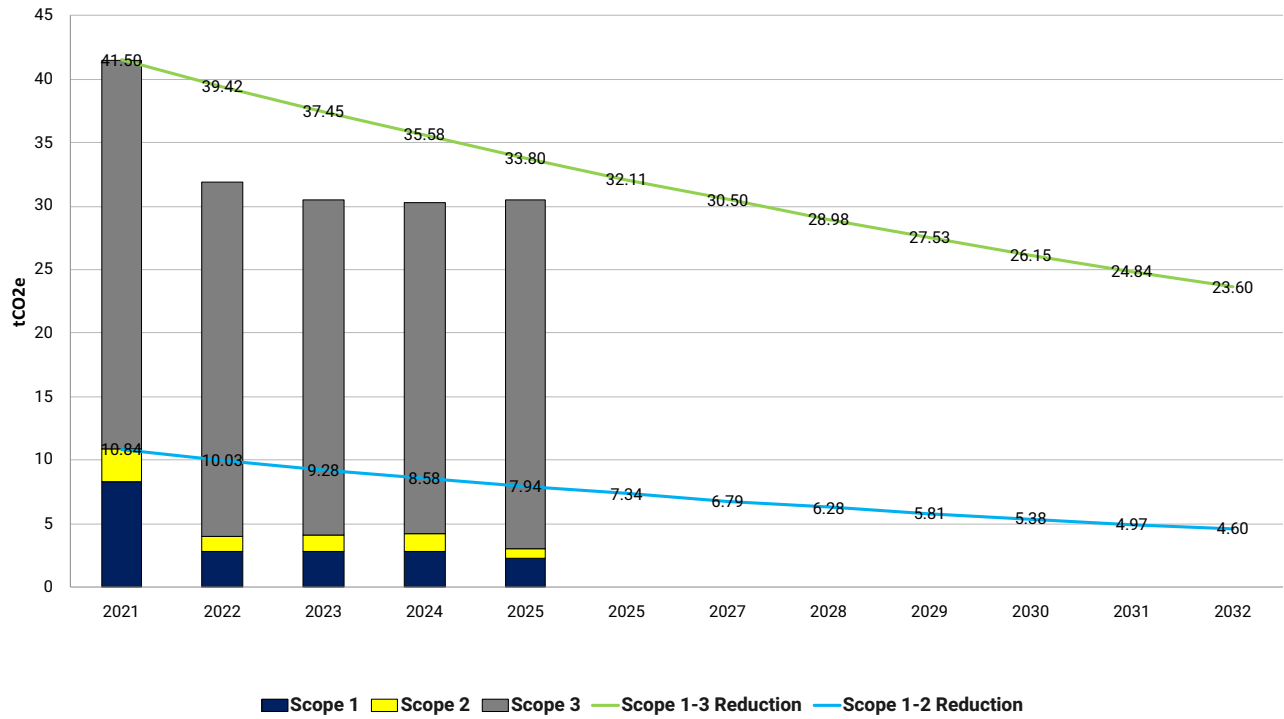
UK Scope 3 Emissions by Category



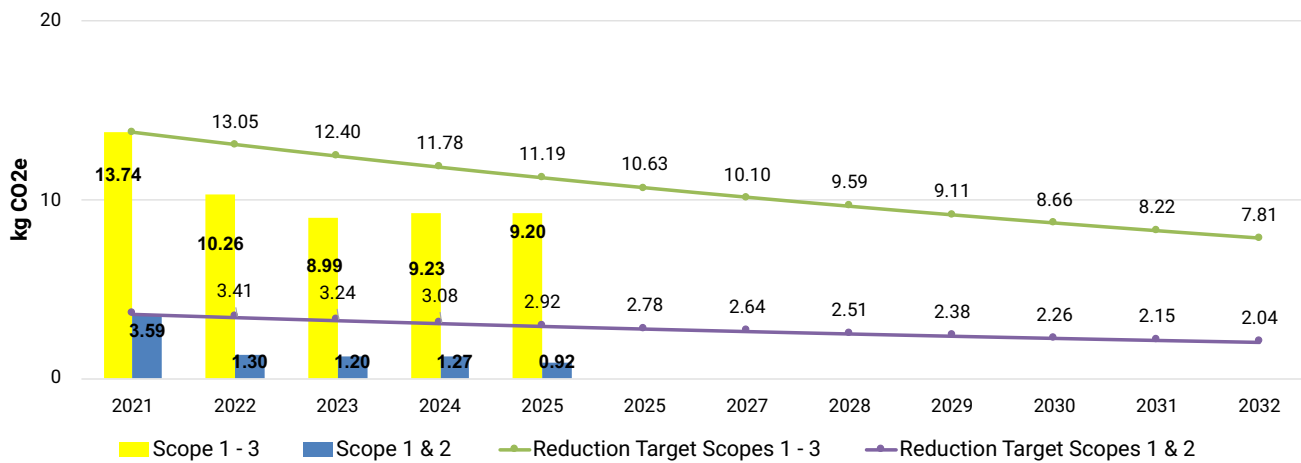
UK Scope 3 Total tCO2e



Scope 1- 3 Emissions V Reduction Target



Spend Based Intensity per £1,000 Actual v Annual Reduction



Part 3: Year-on-Year Performance

The table below summarises ABC's GHG emissions across all reporting years against the 2021 base year. The trend demonstrates a significant reduction in Scope 1 & 2 following office consolidation in 2022, with Scope 3 (dominated by employee homeworking) remaining the primary emissions source across all years.

Table 2: Historical GHG Emissions Summary (2021–2025)

Metric	2021	2022	2023	2024	2025
Scope 1 & 2 (tCO ₂ e)	10.84	4.04	4.08	4.17	3.04
Scope 3 (tCO ₂ e)	30.65	27.86	26.39	26.13	27.42
Total Scope 1–3 (tCO₂e)	41.50	31.89	30.48	30.30	30.46
kgCO ₂ e per FTE (Sc 1–3)	797.99	613.36	648.42	670.45	674.08
kgCO ₂ e per m ² (Sc 1–3)	73.18	234.52	224.10	222.83	224.03
kgCO ₂ e per £1k Turnover (Sc 1–3)	13.74	10.26	8.99	9.23	9.20

Commentary on 2025 performance:

- Scope 1 & 2 emissions decreased to 3.04 tCO₂e in 2025 vs. 4.17 tCO₂e in 2024 — a 27% reduction, driven by lower gas consumption under continued hybrid working and mild 2025 winter conditions.
- Scope 3 increased marginally to 27.42 tCO₂e (2024: 26.13 tCO₂e), primarily due to higher WFH hours recorded in 2025 (79,885 vs. 72,512 in 2024).
- Total Scope 1–3 of 30.46 tCO₂e represents a 27% reduction from the 2021 base year of 41.50 tCO₂e.
- Per-FTE intensity (674.08 kgCO₂e) is broadly consistent with 2024 (670.45 kgCO₂e), reflecting stable headcount.



Part 4: Energy Efficiency and Carbon Reduction Measures

Measures Implemented (up to 2025)

- Office consolidation: ABC reduced its buildings from two to one, relocating to a more energy-efficient facility (136 m²), substantially reducing Scope 1 and 2 emissions.
- Hybrid working: A structured hybrid working policy enables greater home working, reducing commuting emissions while improving employee wellbeing.
- Fleet reduction: Reduced size of the corporate vehicle fleet, lowering Scope 1 and Category 6 emissions.
- Carbon mitigation: Supported verified carbon projects to mitigate residual corporate emissions.
- Low-carbon mobility: Introduction of car leasing with preferential terms for carbon-efficient vehicles.
- Office improvements: Renewal of office lease with commitments to replace the boiler and increase loft insulation.
- GHG reporting infrastructure: Established consistent, multi-year GHG inventory reporting across Scopes 1, 2 & 3 using the GHG Protocol Corporate Standard, aligned to UK and EU regulatory expectations.

ABC Present Position

ABC has built a strong foundation for carbon management, capturing the key Scope 3 categories expected of UK and EU-regulated organisations:

Scope 3 Category	Status
Fuel & Energy-Related Activities (Category 3)	Fully captured
Business Travel (Category 6)	Fully captured
Work-from-Home Emissions (Category 7)	Fully captured
Employee Commuting (Category 7 - partial)	Partially captured - WFH element only
Purchased Goods & Services (Category 1)	Not yet captured - target for next reporting year

Staff Carbon Training

In early 2026 ABC held its first all-staff Carbon Awareness Training Workshop, delivered by Climate Wise. The session covered the principles of the GHG Protocol, ABC's emissions profile, individual and organisational actions to reduce carbon, and the link between carbon performance and UK & EU reporting expectations. This workshop marks a significant step in embedding carbon literacy across the organisation.

Going forward, ABC commits to holding staff carbon training workshops as part of its ongoing Net Zero strategy, ensuring all employees understand their role in reducing the organisation's carbon footprint.

Present + Future Actions Roadmap

The roadmap below sets out ABC's progression pathway from currently reported categories through to the additional Scope 3 areas targeted for future reporting years, aligned to UK and EU expectations:

Figure 2: ABC Present + Future Actions & Steps — Source: Climate Wise

STEP 1 Planned	Heat Pump Installation Subject to landlord consent, replace the gas boiler with a heat pump, eliminating Scope 1 gas combustion emissions from the office entirely.
STEP 2 In Progress	Key Scope 3 Categories — UK & EU Expectations Expand Scope 3 reporting to cover all categories expected by UK and EU regulatory frameworks, including supply chain engagement and full employee commuting data collection.
STEP 3 Next Year	Employee Commuting (Category 7) - Full Capture Move from partial WFH-only capture to full employee commuting reporting: modal split survey, commute distances, and frequency to enable complete Category 7 disclosure.
STEP 4 Complete	Business Travel & Energy-Related Activities (Categories 3 & 6) Categories 3 and 6 are fully captured in this 2025 report. Continue annual reporting and explore further reductions via a rail-first travel policy and virtual meeting targets.
STEP 5 Future Target	Purchased Goods & Services (Category 1) Introduce spend-based Category 1 reporting using DEFRA 2025 spend factors across key procurement categories: IT equipment, professional services, office supplies, insurance, and facilities management.

Annual Reduction Target

ABC is tracking against a 5% year-on-year emissions reduction target across Scopes 1-3, consistent with a science-based trajectory toward Net Zero. Against the 2021 base year of 41.50 tCO₂e, the 2025 total of 30.46 tCO₂e represents a 27% cumulative reduction - ahead of the linear 5% annual target trajectory.



Notes on Methodology

Calculations were completed using the GHG Protocol Corporate Accounting framework, applying UK Government Greenhouse Gas Conversion Factors 2025 (DESNZ) and 2025 DEFRA spend-based factors. ClimaTiq datasets and supplier-specific data were applied where available.

Base Year Recalculation Policy

The base year is 1 January–31 December 2021, the first full year of GHG reporting for ABC. In accordance with the GHG Protocol Corporate Standard (Chapter 5), the base year will be recalculated if any of the following occur: (i) a structural change to the organisation (e.g. merger, acquisition, divestiture, or outsourcing) that results in a change of greater than 5% to base year emissions in any scope; (ii) a change in calculation methodology or emission factors that materially alters the historical record; or (iii) the discovery of a significant error in a previously reported year. Minor changes, year-on-year fluctuations, and changes below the 5% significance threshold do not trigger a recalculation. Any recalculation will be disclosed in the relevant year's report with a clear explanation of the reason and the revised base year figure.

Data Quality and Uncertainty

The table below summarises the data quality and confidence level for each emissions source, following the GHG Protocol's recommended data quality assessment approach. All figures are rounded independently; minor rounding differences may arise between line-item totals and category subtotals.

Emissions Source	Data Type	Confidence	Notes
Natural Gas (Scope 1)	Primary — meter bills	High	12 monthly invoices; bills spanning period boundaries apportioned by daily average rate
Electricity (Scope 2)	Primary — meter invoices	High	Day and night registers combined from SSE invoices
WFH (Cat 7)	Calculated — attendance records	Medium	FTE × working days × %WFH × 7.5 hrs; assumes uniform home energy mix
Business Travel (Cat 6)	Reported mileage & spend	Medium	Grey fleet self-reported; public transport estimated from staff expense claims
WTT / T&D (Cat 3)	Derived from Scope 1 & 2 data	High	Calculated directly from primary metered energy data using DESNZ 2025 upstream factors

Biogenic Emissions

In accordance with the GHG Protocol Corporate Standard, biogenic CO₂ emissions (i.e. CO₂ from the combustion of biomass) are required to be reported separately and are excluded from the Scope 1 inventory total. ABC's sole Scope 1 source is natural gas combustion, which produces fossil-origin CO₂ and trace amounts of methane (CH₄) and nitrous oxide (N₂O), all of which are included within the 2.26 tCO₂e figure using the DESNZ 2025 gross calorific value factor. No biogenic fuels (e.g. wood pellets, biogas) are combusted on the premises; therefore biogenic CO₂ emissions for 2025 are zero and no separate disclosure is required.

Independent Verification and Assurance

This GHG inventory has been prepared by Climate Wise on behalf of Audit Bureau of Circulations Ltd (ABC) and has not been subject to independent third-party verification for the 2025 reporting year. The inventory has been reviewed internally by ABC management and by Climate Wise against the GHG Protocol Corporate Standard and UK DESNZ guidance prior to publication. ABC is committed to seeking limited assurance from an accredited third-party verifier for the 2026 reporting year, in line with best practice for voluntary corporate GHG disclosures and in anticipation of evolving UK and EU disclosure requirements.

Emission Factors Applied:

- Natural Gas (Scope 1): 0.2027 kgCO₂e/kWh (UK Government 2025, net CV)
- Electricity (Scope 2, Location Based): 0.177 kgCO₂e/kWh (UK grid 2025)
- WTT Natural Gas (Scope 3, Cat 3): 0.03347 kgCO₂e/kWh
- T&D Electricity (Scope 3, Cat 3): 0.01853 kgCO₂e/kWh
- Working from Home (Scope 3, Cat 7): 0.33378 kgCO₂e/hour (DEFRA 2025, office equipment & heating)
- Business Travel: UK Government 2025 conversion factors applied by mode (km or £ spend basis)

Data Sources:

- Gas: British Gas Lite bills (Account BGL421123) — 12 months apportioned by daily average rate where bills spanned multiple months. Annual total: 11,161.3 kWh.
- Electricity: SSE Energy Services invoices (Account 100011518412) — Day and Night meter registers combined. Annual total: 4,389.0 kWh.
- WFH hours: FTE × Working Days × % WFH × 7.5 hrs/day, from internal office attendance records. Annual total: 79,884.7 hours.
- Business travel: Grey fleet mileage, taxi and public transport data spread across 12 months. International rail (Eurostar) recorded by month of travel.
- Where activity-based data was unavailable, spend-based factors (DEFRA 2025) were applied in line with Scope 3 best practice.

Definitions

Carbon footprint: The total set of greenhouse gas emissions caused directly and indirectly by an individual, event, organisation, or product, expressed as CO₂e. (Source: GHG Protocol).

Scope 1 (direct emissions): Emissions from activities owned or controlled by the organisation, such as combustion in owned boilers and vehicles.

Scope 2 (energy indirect): Emissions associated with the consumption of purchased electricity, heat, steam and cooling consumed by the organisation.

Scope 3 (other indirect): All other indirect emissions that occur across the value chain, not covered under Scope 2, including business travel, employee homeworking, and supply chain activities.

References

- The GHG Protocol Corporate Accounting and Reporting Standard. Revised Edition (2015). World Resources Institute and World Business Council for Sustainable Development.
- Environmental Reporting Guidelines: Including Streamlined Energy and Carbon Reporting guidance (March 2019). UK Government, BEIS.
- UK Government Greenhouse Gas Reporting: Conversion Factors 2025 — Full set (for advanced users). DESNZ.
- DEFRA Spend-Based Factors for Scope 3 Footprint 2025. Factors updated May 2025.
- ClimaTiq Database for Scope 3 emission factors.
- British Gas Lite gas invoices (Account BGL421123), January–December 2025.
- SSE Energy Services electricity invoices (Account 100011518412), January–December 2025.
- ABC Internal Office Attendance Analysis, 2025.



Prepared by Climate Wise on behalf of

Audit Bureau of Circulations Ltd (ABC)

Reporting Year: 1 January 2025 – 31 December 2025

GHG Protocol Corporate Standard | UK DESNZ Emission Factors 2025

