

Emission Profile Statement

Date: 03/09/2026

Version: 1.1

Alectro Ltd has been contracted by Big Group to independently calculate the carbon footprint according to *The GHG Protocol Corporate Accounting and Reporting Standard*. The project calculated the carbon footprint in units of carbon dioxide equivalent emissions (CO₂e) for 2025

Project Responsibilities

Big Group was responsible for the reliability, accuracy and completeness of the records, particulars and information provided and disclosure of all material and relevant information.

Alectro was responsible for ensuring that the analysis and reporting have been conducted to ensure that the information is a true and fair account of Big Group and its current situation.

Project Boundaries

Organisational Boundaries

We have used the operational control approach to establish the organisational boundary of carbon reporting. As defined by the GHG Protocol, this includes operations where we 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 Big Group has direct operational control are included.

Operational Boundaries

All GHG emissions associated within the organisational boundary operations are included and categorised as Scope 1 (direct), Scope 2 (required indirect), and Scope 3 (optional indirect) emissions.

Scope	Categories
Scope 1	Direct Fuel Combustion from boilers and company vehicles, and fugitive emissions from refrigerants.
Scope 2	Purchased Electricity (Location and Market based)
Scope 3	All emissions relating to business operations: • Transmission and Distribution losses from electricity • Water-use and wastewater • Business travel (all transportation by air, public transport, rented vehicles, business mileage, and taxi), and hotel stays • Employee Commute • Purchased goods (including electronics and material goods) • Paper use • Transportation and Distribution of goods • Office Waste Generated • Food and Drink and Company Events • Cloud Computing
Excluded Emissions	No emissions have been knowingly excluded from the calculations. Some categories have been calculated as having zero impact. Big Group will continually re-evaluate operations and will strive to encompass all emissions under the operational boundary defined.
Period of Analysis	1 January 2025 - 1 January 2026

Reporting Methodology

- World Resources Institute (WRI) Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (GHG Protocol)

- World Resources Institute (WRI) Greenhouse Gas Protocol: The Corporate Value Chain (Scope 3) Accounting and Reporting Standard

Results

The results of the analysis returned an emission profile outlined below:

Scope	Type	Emissions
Scope 1		1.86 tCO ₂ eq
Scope 2	Market-Based <i>(used in the total)</i>	0.00 tCO ₂ eq
	Location-Based <i>(not used in total)</i>	9.65 tCO ₂ eq
Scope 3		238.05 tCO ₂ eq
Total		239.91 tCO₂eq

Carbon Offsets Purchased

Project Name	Project Link	Retirement Link	Amount Offset
Water Filter Project, EKI Energy Services	registry.goldstandard.org...	registry.goldstandard.org...	120 tCO ₂ eq
Efficient and Clean Cooking Project, Burn Manufacturing	registry.goldstandard.org...	registry.goldstandard.org...	120 tCO ₂ eq

Concluding Remarks

Big Group has completed this project with an intention to operate with environmental responsibility in perpetuity. As part of this project, Alectro's Virtual Sustainability Officer® is helping to drive continuous improvement in day-to-day operations as Big Group aims to align with The Paris Agreement, pursuing efforts to limit the temperature increase this century to below 1.5 degrees Celsius.

Confirmation

In line with the World Resource Institute (WRI) *GHG Accounting and Reporting Principles*, this analysis and report have been conducted to ensure that the information is a true and fair account of Big Group and its current situation. The report is based on the principles of Relevance, Completeness, Consistency, Transparency, and Accuracy.