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TUBE UK Ltd

**FY23-24 CARBON FOOTPRINT
ANALYSIS REPORT**

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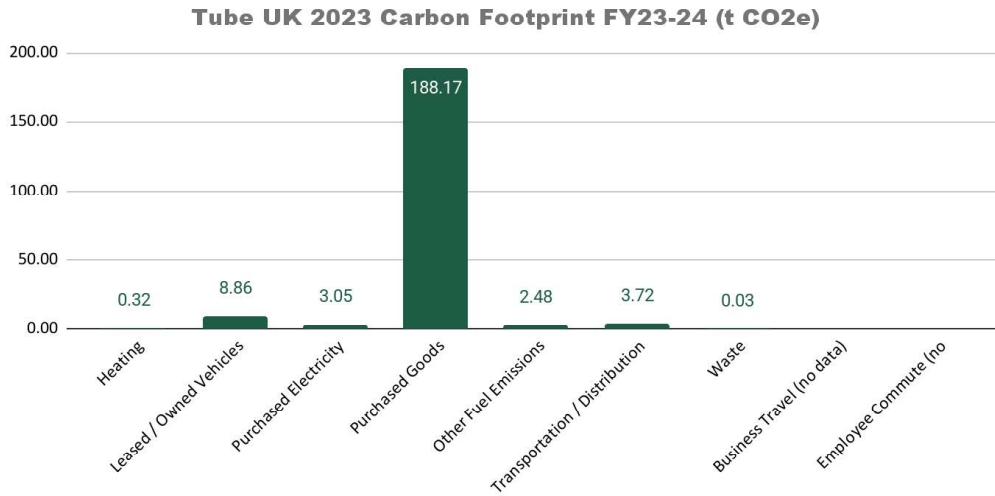
TRAINING | CONSULTANCY | CERTIFICATION | CO2 ANALYSIS | NET ZERO STRATEGY

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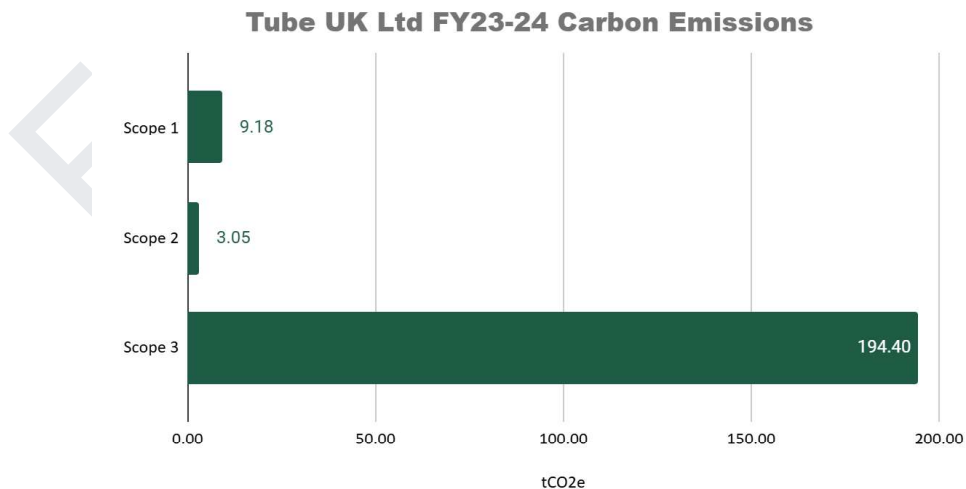
EXECUTIVE SUMMARY - TUBE UK Ltd

Tube UK Ltd engaged with AGF to assess the carbon footprint of the organisation during the financial year October 2023 to September 2024. The company's FY23-24 carbon footprint was 206 tonnes of CO₂ equivalent (t CO₂e), when considering the list of activities included in the scope:



The largest portion of the CO₂e emissions are attributed to purchased goods, primarily the purchase of new or replacement audio equipment and materials. Emissions from owned vehicle fuel use, and from the haulage of equipment to clients both represent 4.3% and 1.8% of the company's emissions, respectively.

Overall, Scope 3 emissions represent 94.1% of the company's emissions, with Scope 1 responsible for 4.4% and Scope 2 for 1.5%.



Key highlights

Tube UK developed a first baseline carbon footprint in 2022 for their Scope 1, Scope 2, and limited Scope 3 emissions, based on the April to March financial year. The company has since updated the footprint reporting period to better align with their internal financial reporting year of October to September. Therefore a direct comparison with the previous carbon footprint is limited.

Tube UK have accounted for haulage and equipment freight transport emissions for the first time, which was highlighted as a likely significant emissions source in the last report.

Accurate waste tonnage data has also been provided for the first time. The company has switched waste contractors since the last report, and B&M Waste are now able to provide tonnage reports.

The overall amount spent on purchased goods within the 12 month reporting period is nearly double the amount reporting in the previous carbon footprint. While this may be as a result of the change in reporting timeframes, it has led to a noticeable increase in Scope 3 emissions.

Key limitations

No data was available regarding business travel or employee commute.

Limited data was available on water usage within the warehouse and offices, and estimations based on the previous report were used. However, water and wastewater are not significant emissions sources (less than 1% of the company's emissions) and the estimations are unlikely to materially affect the overall footprint.

Report Version	Date
Final Draft	31/01/2025

INTRODUCTION

2.1 Background

About Tube UK Ltd

Tube UK Limited (Tube UK) is a sound system and equipment hire company based in Manchester and operating since 2001. Tube UK specialises in providing sound equipment solutions for the events industry, and provides service for corporate events, festivals, venues, art installations and theatre shows.

While established in Manchester, the company works across Europe and often utilises local contractors and freelancers, in addition to core employees.

Tube UK developed a first baseline carbon footprint in 2022 for their Scope 1, Scope 2, and limited Scope 3 emissions (including waste and purchased goods). The company has reached out to AGF to develop an updated carbon footprint based on their financial year 2023-2024 (October to September).

About AGF

AGF (A Greener Future) is an award-winning not-for-profit company, dedicated to helping the event sector to be more sustainable and to reduce environmental impacts. Established in 2005, AGF is internationally recognised for its research, consultancy, management and analysis of sustainability strategies, actions, and communications for the events industry. Its certification based upon the AGF Framework - Greener Festival, Greener Event, Greener Arena, Greener Supplier and Greener Tour - is a gold standard for sustainable event management and delivery. AGF's university accredited training is received by sustainability, venue and event professionals around the world, further building a knowledge base within the industry to drive positive impacts.

2.2 Scope and Boundary of the Carbon Footprint

The methodology used to define the scope and boundaries of the carbon footprint and report the greenhouse gas emissions (as carbon dioxide equivalent CO₂e) follow the requirements outlined in ISO 14064-1 and BSI PAS 2060.

Organisation Boundary

The organisational boundary defines the operations, assets, or activities which are included within the carbon footprint. For the purpose of this report, AGF are using an Operational Control consolidation approach. This includes the activities involved in the undertaking of TUBE UK's business operations within the warehouse and offices, and as part of the services delivered.

Operational Boundary

The operational boundary identifies the sources of emissions activities within the defined boundary and categorises these into direct emissions (sources of emissions which Tube UK Ltd owns or has direct control over) and indirect emissions (sources of emissions which are owned or controlled by another company). These are listed in more detail in [Appendix L](#).

Excluded Emissions

No Scope 1 or Scope 2 Emissions have been excluded from this carbon footprint, to the best of our knowledge. Tube UK

Due to lack of data, Scope 3 emissions associated with Employee Commute and Business Travel are not included due to lack of data. Business travel is considered likely to be a significant emissions source (over 1% of the footprint) as Tube employees frequently travel to client sites and events.

Further information on the data sources of emissions, excluded activities is included in Appendices I and II.

2.3 Report Limitations

The carbon footprint detailed in this report is based on available data provided by Tube UK Ltd. Data used to develop the carbon footprint includes a mix of primary and secondary data.

Where neither primary or secondary data is available, proxies or estimates are used. These are detailed in [Appendix II](#).

AGF cannot verify all of the data provided by Tube UK Ltd and has indicated uncertainty levels based on the following considerations:

- Low uncertainty: complete or near complete primary data provided. Limited need for extrapolations or assumptions.
- Medium uncertainty: some secondary data used, limited datasets requiring some estimates, assumptions, or extrapolation. Assumptions for extrapolations or estimations based on client / event data.
- High uncertainty: Limited or incomplete dataset requiring significant estimations, assumption or extrapolations. Limited secondary data requiring the use of proxies, or wider sector benchmarks. Assumptions for extrapolations or estimations based on sector averages or spend data.

Scope	Activity	Description	Uncertainty
1	Stationary Combustion	Emissions associated with fuel used within stationary power sources, including natural gas in boilers or fuel in generators.	Low
	Mobile Combustion	Emissions associated with fuel used for owned and/or leased vehicles (company vehicles, trucks, forklifts, etc), which are owned or leased.	Low
	Fugitive Emissions / Refrigerants	Emissions from air conditioning units leaks, HVAC & Refrigerant Gases, other process gases with a high Global Warming Potential (GWP). Generally F-Gases (Fluorinated Gases).	N/A
2	Purchased Electricity	Emissions associated with supply of electricity through mains grid supply, within buildings owned or leased.	Low
3	Purchased Goods and Services (inc. Water Use)	Emissions associated with the purchase of materials, products or services. This can include materials required for the delivery of a service provided by the organisation, manufacture of products made by the organisation, and for the functioning of the organisation;	High
	Other Fuel Related Emissions	Emissions associated with the transmission and distribution of electricity through the main grid, and Well to Tank emissions (extraction, refining and transportation) of fuel used within Scope 1 and 2.	Low
	Transport and Distribution	Emissions associated with the transport of purchased goods, in vehicles not owned or leased (e.g. transport emissions from supplier, freight, and contractor deliveries). This may include transport of contractor staff.	Medium
	Waste and wastewater	Emissions associated with the processing of waste and wastewater within the buildings or operations.	High
	Business Travel and Accommodation	Emissions associated with the transport of employees for business-related activities, in vehicles not owned by the organisation. This includes hotel stays.	
	Employee Commute	Emissions associated with the transport of employees between their homes and their main place of work, in vehicles not owned by the organisation.	

3 RESULTS

Name	Tube UK Limited	Location(s)	City Works, Manchester
Number of Employees	11.5 FTE (9 FTE + 5 PT)	Timeframe of the footprint	October 23 to September 24
Revenue	£1,468,009	Intensity Ratio	kgCO2e per £1k revenue.

3.1 Carbon Footprint Overview

Total Calculated Carbon Footprint

The carbon footprint total for Tube UK Ltd (Tube) during the financial year 2023-2024 (October to September) was 206.6 tCO2e, based on the activities included in the footprint:

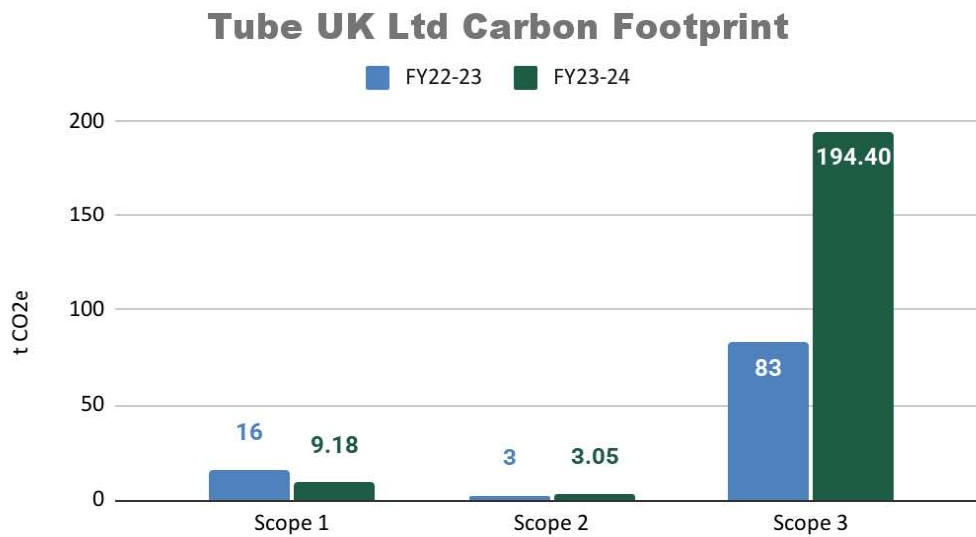
Total Carbon Footprint By Scopes	tCO2e
Scope 1	9.18
Stationary Combustion (natural gas)	0.32
Owned/Leased Fleet	8.86
Refrigerants	N/A
Scope 2	3.05
Purchased Electricity (Location-Based)	3.05
<i>Purchased Electricity (Market-Based)</i>	0
Scope 3	194.4
<i>Purchased Goods / Services</i>	188.17
Materials Purchased	188.16
Water Use	0.01
<i>Other Fuel Emissions</i>	2.48
Electricity Transmission and Distribution	0.27
Well To Tank (Fuel)	2.21
<i>Transportation and Distribution</i>	3.72
Downstream Haulage	3.72
<i>Waste</i>	0.03
Solid Waste & Recycling	0.02
Wastewater and Sewage	0.01
<i>Business Travel</i>	nd
Business Travel	
Business Accommodation	
<i>Employee Commute</i>	nd
Employee Commute	
TOTAL Calculated Emissions (Location-Based)	206.63
TOTAL Calculated Emissions (Market-Based)	203.59

Evolution from Baseline

The carbon footprint developed in 2023 was based on the financial year April 2022 to March 2023. The data collection has since then been updated to align with Tube’s financial reporting year, which is October to September.

Therefore a direct comparison with the previous footprint is not entirely representative as it accounts for a different 12 month period, but a high level comparison is provided below.

Where data was available for the same 12 month period, a comparison is highlighted throughout the report.



In addition, this FY23-24 report includes Transport and Distribution emissions for the first time, which is considered to be one of Tube UK’s significant activities.

3.2 Scope 1 Emissions

Scope 1 (t CO2e)	FY22-23	FY23-24
Stationary Combustion (natural gas)	0.4	0.3
Owned/Leased Fleet	15.7	8.9
Refrigerants	N/A	N/A

Scope 1 emissions represent 4.4% of Tube UK's calculated carbon footprint, or 9.2 t CO2e.

3.2.1 Stationary Combustion

Stationary combustion within Tube's operated premises primarily relates to the use of natural gas for heating and hot water.

The company reported 1,771.4 kWh of gas used within the reporting period, an increase from the 1031 kWh reported over the same period in 2022-2023.

3.2.2 Mobile Combustion

Tube owns 4 diesel vans which are used primarily for deliveries and haulage of equipment within the Manchester area and North East.

The company reported purchasing 3,525.7 litres of diesel within the reporting period.

This is a near 30% reduction from the 5,068 litres purchased over the same 2022-2023 timeframe.

3.2.3 Refrigerant and F-Gas

Tube UK does not have any air conditioning or cooling equipment within the warehouse or offices.

3.3 Scope 2 Emissions

Scope 2 (t CO2e)	FY22-23	FY23-24
Purchased Electricity (Location-Based)	2.6	3.0
Purchased Electricity (Market-Based)	0.0	0.0

Scope 2 emissions are associated with the purchase and use of grid-electricity, and represent 1.5 % of Tube's calculated carbon footprint.

Tube reported consuming 14,709 kWh between October 2023 and September 2024, resulting in 3 tCO2e. This includes the electricity used within the warehouse and offices, as well as energy used to charge the electric van.

The increase in grid-related emissions can be attributed to both the slight increase in energy use in this reporting year, and to the overall increase in the UK grid emission factor from 0.193 in 2022 to 0.207 in 2024.

As the company is on a 100% renewable tariff with EDF, the Market-based¹ emissions for the reporting year are considered to be **0 t CO2e**.

3.4 Scope 3 Emissions

Scope 3 - t CO2e	FY22-23	FY23-24
Purchased Goods	82.7	188.2
Other Fuel Emissions	0.2	2.5
Transportation / Distribution	0.0	3.72
Waste	0.3	0.028
Business Travel	No data	No data
Employee Commute	No data	No data

Scope 3 emissions include indirect emissions from the Tube's upstream and downstream activities, as well as emissions associated with purchase of materials or services, haulage and transport of equipment, waste generation, or employee commute.

Scope 3 emissions represent 94% of Tube UK's calculated emissions, with 91% arising from purchased goods.

3.4.1 Purchased Materials and Services

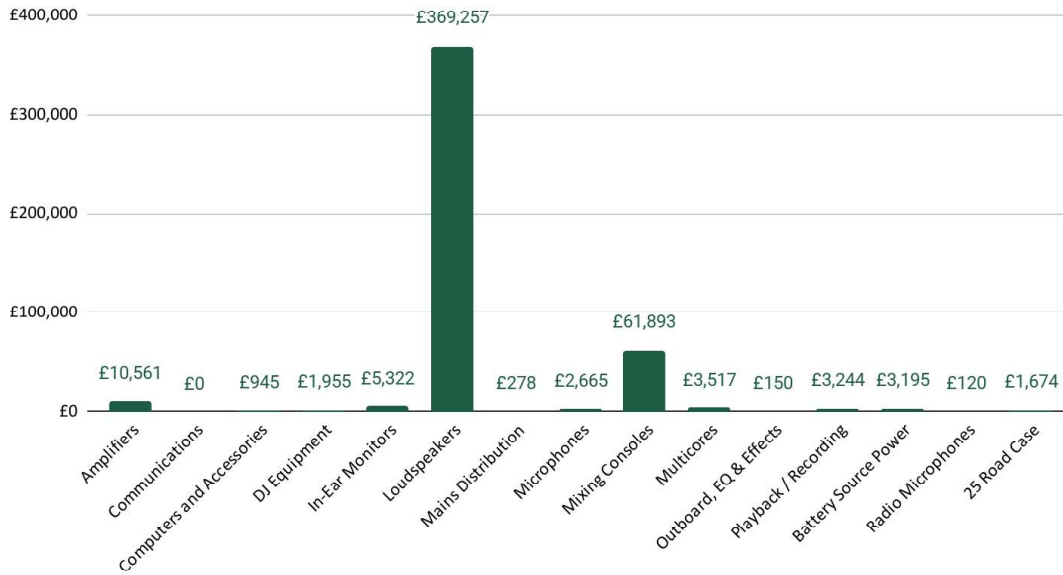
Scope 3 - Purchased Goods and Services (t CO2e)	FY22-23	FY23-24
Materials Purchased	82.7	188.2
Water Use	0.011	0.011

3.4.1.1 Purchased Materials

Tube UK purchased a total of £464,775 of equipment during the reporting year, primarily for the purchase of loudspeaker replacements.

¹ Market-based emissions reflect the emissions associated with the specific electricity fuel mix from the tariff used.

Tube UK Purchase Categories



This represents over a double of the amount spent on material and equipment within the previous reporting period.

The emissions are calculated using DEFRA's emission factor per £, by SIC code. The SIC codes assigned to the purchases made by Tube are detailed below:

Purchase Type	SIC Code	SIC Description
Amplifiers	26	Manufacture of computer, electronics, and optical products (including consumer electronics)
Communications		
Computers and Accessories		
DJ Equipment		
In-Ear Monitors		
Loudspeakers		
Mains Distribution		
Microphones		
Mixing Consoles		
Multicores		
Outboard, EQ & Effects		
Playback / Recording		
Radio Microphones		
Battery Source Power	27	Manufacture of electrical equipment.
25 Road Case	25	Manufacture of fabricated metal products

**Note: calculating emissions based on spend is considered to be less accurate as it relies on secondary data. While useful to develop initial baselines, it cannot inform the impact of sustainable decisions such as increasing the use of low-carbon or recycled material content. This would require primary data (material specifications of items purchased, supplier data sheets, etc).*

3.4.1.2 Water Use

No water bills were provided for the 23-24 financial year, however Tube did not report any significant changes to the warehouse or office operations.

Therefore it was estimated that Tube would have utilised a similar amount of water as in the previous reporting period, or 71 m³.

3.4.2 Other Fuel Related Emissions

Scope 3 - Other Fuel Emissions (t CO2e)	FY22-23	FY23-24
Electricity Transmission and Distribution	0.2	0.3
Well To Tank (Fuel)		2.2

Other fuel-related emissions represent 1.2% of Tube UKs calculated emissions..

3.4.2.1 Electricity Transmission and Distribution

Electricity transmission and distribution (T&D) should be included to account for emissions associated with grid losses within the national grid. The electricity T&D emissions are based on the kWh of electricity used by Tube between October 2023 and September 2024, or 14,709 kWh.

3.4.2.2 Well to Tank emissions

Well to Tank emissions represent the upstream indirect emissions associated with the production, processing and delivery of a fuel used by the reporting company.

The Well to Tank emissions from the 3,525 litres of diesel purchased for the vans account for 2.1 t CO2e.

Similarly, the Well to Tank emissions from the use of Natural Gas has been included, based on the reporting 1,771.4 kWh consumed, resulting in 0.05 tCO2e.

3.4.3 Transportation and Distribution

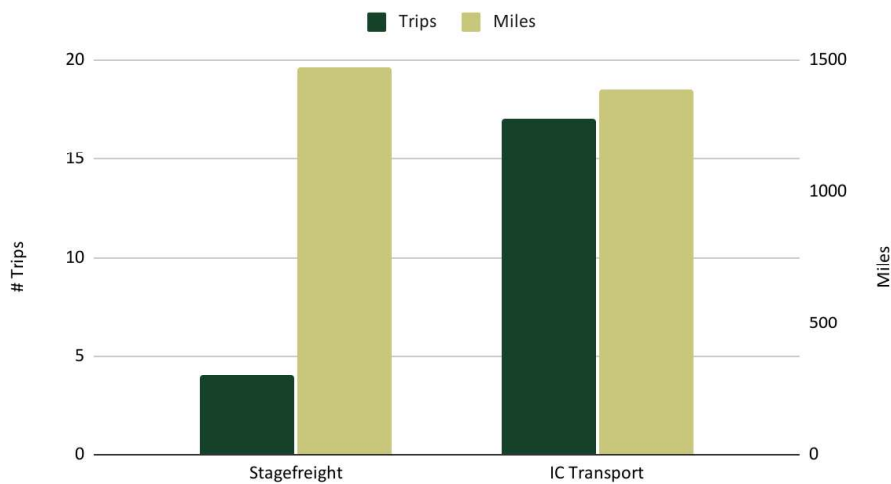
Scope 3 - Transportation and Distribution (t CO2e)	FY22-23	FY23-24
Downstream Haulage	No data	3.7

The Transportation and Distribution emissions relate to the haulage and delivery of hired equipment to clients and to sites, in vehicles not owned by Tube UK.

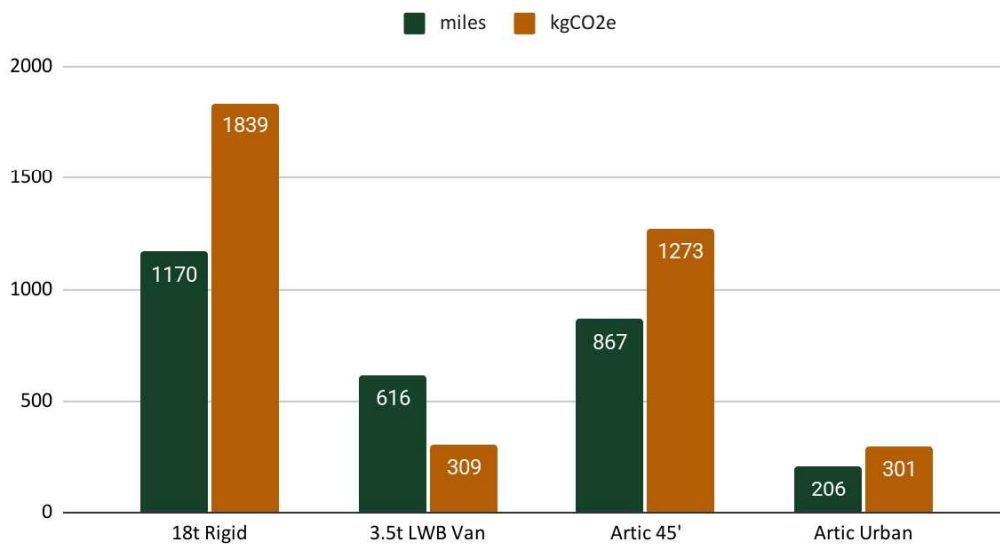
Tube recorded 21 haulage trips between October 2023 and September 2024. Seventeen of these were supplied by IC Transport, while the 4 longer trips requiring articulated trucks were provided by Stagefreight.

The emissions are based on per vehicle factors, rather than freight tonnage factors.

Haulage Information per Supplier



Recorded Haulage and Associated Emissions



3.4.4 Waste

Scope 3 - Waste (t CO2e)	FY22-23	FY23-24
Solid Waste & Recycling	0.237	0.016
Wastewater and Sewage	0.02	0.01

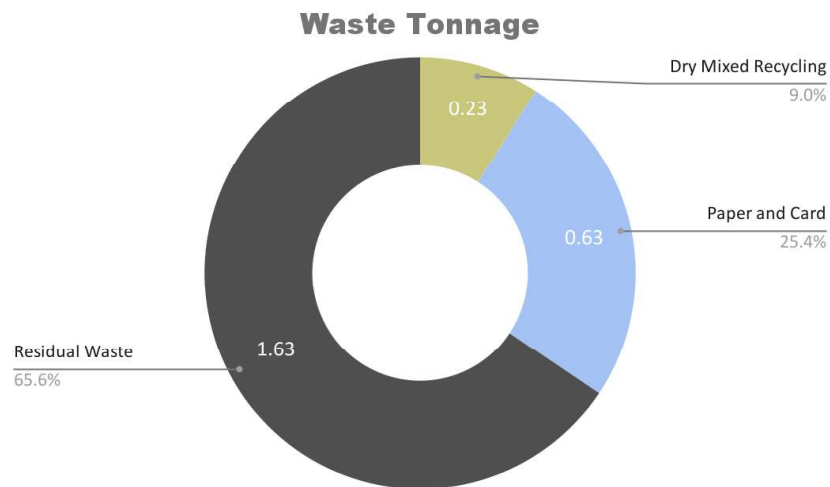
The emissions associated with the processing of waste, recycling, and wastewater from Tube UK represent 0.01% of the calculated emissions.

3.4.4.1 Waste

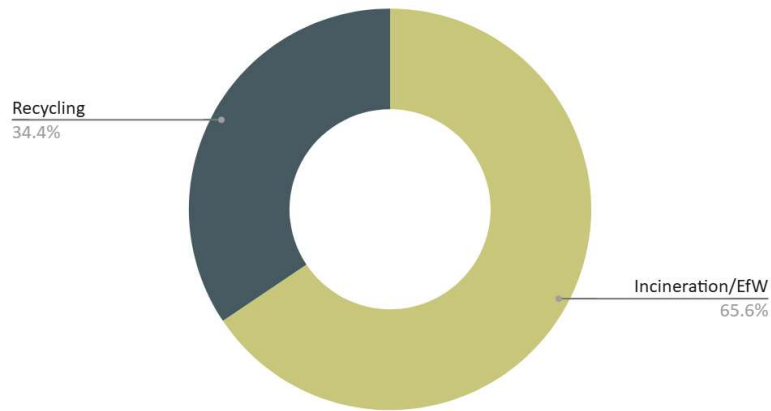
The waste tonnage in the previous report was based on estimations using the bin sizes and number of uplifts, rather than actual weight data from the two contractors. It is likely therefore that the estimated weights in the previous report were over-estimations.

Tube UK has since then moved to a new waste contractor (B&M Waste) covering both recycling and general waste. The emissions for FY23-24 have been calculated based on the actual reported tonnage data provided by B&M Waste.

B&M Waste reported 2.49 tonnes of waste between October 2023 and September 2024. The breakdown of waste stream and disposal routes are outlined below:



Waste Disposal Method (tonnes)



Within the reporting period, Tube UK has achieved a 34.4% site recycling rate.

Note

The UK DESNZ emission factors for recycling and energy from waste only account for the transport of the waste to the disposal facility. The emissions from the recycling process or energy generation are attributed to the user of the recycled materials or energy, not the producer of the waste.

In addition, the UK Government has also updated the waste disposal emissions factors in 2024, which has resulted in a decrease in average emission factors. Therefore a reduction in waste related emission may not be directly correlated to a reduction in waste, but rather to the new emission factors.

3.4.4.2 Wastewater

Wastewater is limited to domestic use within the offices and warehouse. As no water and wastewater invoices were available, the same estimations are made as in the previous report: 95% of water intake would result in wastewater, or 67.4m³.

3.4.5 Business Travel & Employee Commute

Business travel and Employee commute are two emissions sources for which data was not available.

Business travel includes:

- Employee travel to client sites for project work, to conferences, or other work-related travel, in vehicles not owned by Tube UK.
- Employee accommodation (hotel stays) for the purpose of work-related travel.

Employee commute includes:

- Employee travel to the Tube warehouse or office.

As Tube UK only employs 11.5 FTE employees, employee commute is unlikely to represent a significant proportion of the footprint.

Business travel however may represent a higher share, if employees are required to regularly travel to client sites and operate or oversee the equipment hires. Business travel should also include freelancers and local hires used for international jobs.

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4 Year on Year Performance/ and Key Performance Indicators

Several Key Performance Indicators have been included below, to enable a comparison against business activity year on year.

Key Performance Indicators	FY22-23	FY23-24	Unit
Carbon Footprint (All Scopes)	101.89	206.63	t CO2e
Average Emissions per FTE	10.19	17.97	t CO2e
Scope 1 & 2 Emissions	18.7	12.2	t CO2e
Scope 1 & 2 Emissions per £1k Revenue	12.6	8.3	Kg CO2e
Scope 1, 2 & 3 Emissions per £1k Revenue	68.25	140.76	Kg CO2e
Purchased Vehicle Fuel	5,068	3,526	Litres
Purchased Fuel per £ revenue	0.0034	0.0024	Litres

5.1 Priority Actions

Based on the 2024 Tube UK Ltd Carbon Footprint and the actions highlighted throughout the report, it is recommended that Tube UK :

- o Continue with the data collection processes for the activities included in this carbon assessment report, including haulage and freight data to provide a comparable assessment in following years.
- o Consider opportunities to phase out natural gas from the owned premises.
- o Engage with IC Transport to explore opportunities to utilise Low emissions or zero emissions vehicles, such as hybrid or electric vans. Request further information from haulage partners and suppliers to prioritise vehicles that comply with EURO6 emission standards.
- o Plan for the collection of data on business travel and accommodation, and
- o Consider removing or offsetting at a minimum Scope 1 and 2 related emissions, or 12.23 t CO₂e. Alternatively, remove or offset the emissions relating to the FY23-24 calculated emissions, including Scope 3 emissions - the equivalent of 206.6 t CO₂e.
 - o As an alternative to investing in removals or offsets, Tube UK may consider a green investment budget that could be used to invest in equipment or measures on site to help reduce the company's emissions in the long term (i.e. to purchase more sustainable equipment, electric vehicles, or alternative fuels).

5.2 Reduction Targets

It is recommended that Tube UK set out targets to reduce Scope 1, 2 and where relevant Scope 3 emissions.

The UK has set a target to be Net Zero by 2050. Businesses can choose to align with this target or be more ambitious. AGF recommends aligning with the Tyndall Centre for Climate Change and Act 1.5 reduction targets: to reduce Scope 1, Scope 2 and Scope 3 emissions by 68% by 2030.

5.3 Action Plan

Target Activity or Emissions Source	Recommendations	Potential Impact
Scope 1 – Fuel Use	<ul style="list-style-type: none"> • Consider options to phase out natural gas from the buildings. 	Reduced Scope 1 emissions.

Target Activity or Emissions Source	Recommendations	Potential Impact
	<ul style="list-style-type: none"> For space heating, consider exploring the feasibility of ground source or air source heat pumps to reduce reliance on natural gas. This may lead to a rise in electricity use, although heating efficiencies are frequently improved. 	Reduced Scope 1 emissions.
	<ul style="list-style-type: none"> Continue to explore opportunities for increasing the number of electric vehicles within the fleet. 	Reduced Scope 1 emissions.
Scope 3 – Business Travel	<ul style="list-style-type: none"> Consider recording employee business travel and accommodation data. This should include: <ul style="list-style-type: none"> the number of hotel rooms & nights booked for employees on work-related trips. the method of travel used for the work-related trips and the distance travelled. 	Improved footprint quality.
Scope 3 – Employee Commute	<ul style="list-style-type: none"> Consider recording employee commutes. This could be a standard survey or questionnaire, requesting information on the most frequent method of commute to the warehouse / office, and approximate distance travelled. 	Improved footprint quality.
Scope 3 - Transport and distribution	<ul style="list-style-type: none"> Engage with the two main freight contractors to understand if they have any electric or low emissions vehicles within their fleet. Request where possible electric or low emissions vehicles. Request information regarding the use of EURO6 vehicles by the haulage contractors. While this may not have a direct impact on the emissions accounted for in the carbon footprint, EURO6 compliant vehicles generate fewer pollutants and particulates. 	. -
Scope 3 - Waste	<ul style="list-style-type: none"> Maintain records any Waste Electronics or Electrical Equipment disposed of which may be classified as hazardous, or other non-recyclable equipment which may be sent to landfill. 	Improved data quality.

METHODOLOGY

The methodology used to define the scope and boundaries of the carbon footprint and report the greenhouse gas emissions (as carbon dioxide equivalent CO₂e) follow the requirements outlined in ISO 14064-1 and BSI PAS 2060.

Including/excluding criteria

Generally, an emission source has been included if it is under operational control or if it can be influenced to a level that will impact the associated emissions. To decide which emission sources are relevant the following criteria have been used:

- Materiality or significance of the emissions of the source with respect to the total emissions of the reporting entity. PAS 2060 recommended that any emissions source representing over 1% of total emissions be considered as significant.
- Availability of auditable data (lack of information)
- Relevance for interested third parties (participants, local community, authorities, suppliers, etc.)
- Existence or not of emission reduction potential.

Calculation Methodology

The quantification methodology follows the Greenhouse Gas (GHG) Protocol Standard for Scope 1, Scope 2 and Corporate Value Chain (Scope 3).

The methodological basis for calculating the emissions derived from these activities is always the same, consisting of the application of the following formula:

$$\text{Carbon Footprint (t CO}_2\text{)} = \text{Activity Data} \times \text{Emission Factor}$$

Where:

- Activity data = the parameter that defines the activity and that is related to the emission factor (for example, m³ of natural gas)
- Emission factor = amount of CO₂ emitted by each unit of the "activity data" parameter (for example 2.16 kg CO₂ / m³)
- The unit used to expose the results (t CO₂) = representation of the equivalent tonnes of CO₂, the universal unit of measurement that indicates the global warming potential (GWP) of each of the GHGs.

Emission factors

Data gathering covers, in addition to the activity data, the secondary data (conversion factors and emission factors) applicable to them.

These factors have been obtained from reliable and updated published sources. Specifically, the following sources have been used:

- UK DESNZ [Greenhouse gas reporting: conversion factors](#) (2024)
- Agribalyse Agricultural and Food Database
- DEFRA GHG Emission Intensity - per £ by SIC Code.

APPENDIX

i. Included and Excluded Emissions

Emission Source	Included	Excluded
Stationary Combustion	Natural gas used for space heating and boilers	-
Mobile Combustion	Diesel fuel for owned vehicles	-
Fugitive Emissions / Refrigerants	N/A	-
Purchased Electricity	Electricity used in the warehouse and offices.	-
Purchased Goods and Services (inc. Water Use)	Capital expenses for equipment and kit. Office and warehouse water use (estimates)	Office consumables ad-hoc purchases
Other Fuel Related Emissions	WTT & T&D emissions for all fuels and electricity considered in Scope 1 & 2.	-
Transport and Distribution	Haulage and freight of hired equipment	Deliveries of purchased equipment,
Waste and wastewater	Waste generated at the warehouse and office Wastewater (estimates)	-
Business Travel and Accommodation	-	No data
Employee Commute	-	No data

II. Data Gathering and Assumptions

Emission Source	Activity data Type Used	Emissions Factor Source	Assumptions
Stationary Combustion	kWh of natural gas used	UK DESNZ 2024	No assumptions required
Mobile Combustion	Litres of fuel purchased	UK DESNZ 2024	No assumptions required
Fugitive Emissions / Refrigerants	N/A	UK DESNZ 2024	N/A
Purchased Electricity	kWh of electricity used.	UK DESNZ 2024	No assumptions required
Purchased Goods and Services (inc. Water Use)	Value of material purchased m3 of water supplied	UK DESNZ 2024 DEFRA EF kgCO2e per £ by SIC code	Water: assumed similar water use as the previous reporting period.
Other Fuel Related Emissions	kWh of electricity and natural gas used. Litres of fuel purchased.	UK DESNZ 2024	No assumptions required
Transport and Distribution	Average distance travelled per supplier Method of transport used.	UK DESNZ 2024	Emissions per vehicle have been used rather than tonne.km emissions. All trucks and vans assumed to be average laden.
Waste and wastewater	Total cubic metres recorded. Total weight of waste generated	UK DESNZ 2024	Assumed a similar amount of water used as in FY22-23. Wastewater assumed to represent 95% of water intake.
Business Travel and Accommodation	N/A	UK DESNZ 2024	N/A
Employee Commute	N/A	UK DESNZ 2024	N/A