Carbon Footprint Analysis

prepared for Just 1 Source

Reporting Year End Sunday, December 31, 2023





Thank you for choosing Positive Planet to help measure your business carbon footprint

We have enjoyed working with you, learning about your business, and understanding your needs and current impact on the environment.

We are on a mission to help as many businesses as possible to measure and understand their carbon emissions.

Our goal is to **enable you to take action** to protect the planet and **inspire others** to do the same.

Carbon reduction is a long-term journey but should be made simple, accessible, and even fun; our aim is to **empower**, not overwhelm. Now that you have measured your emissions, we encourage you to join the 300+ Positive Planet community working to reduce emissions to Net Zero and beyond. "It has never been more important for businesses to take actions to reduce their environmental impact associated with their operations. By starting this journey you can build positive impact into your business model whilst inspiring and influencing employees, suppliers, customers, and stakeholders.

During 2020 14% of the overall UK emissions came from businesses of all sizes, but we know that only 1 in 10 businesses are committing to measuring, understanding and reducing their emissions – thank you for being one of them!

Committing to measuring your emissions and understanding your carbon footprint is the most important step in your carbon reduction journey and we look forward to continuing to work with you."

Bryony Salter | Head of Sustainability,

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Calculating your carbon footprint

In this carbon footprint analysis, Just 1 Source's annual carbon footprint is calculated in tonnes of carbon dioxide equivalent (tCO2e).

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This measurement accounts for the emission of all 7 greenhouse gases noted in the UNFCC Kyoto Protocol along with their relative global warming potential values (GWP), as recommended by The Greenhouse Gas Protocol and the UK Government Public Procurement Notice 06/21.

To calculate your carbon footprint, Positive Planet measures emissions of the following gases:



The GWP accounts for the variable potency and atmospheric lifetime of each GHG emitted, and converts this to the equivalent amount of carbon dioxide over a 100-year period.

Methodology

Positive Planet's GHG emissions reports are carried out in accordance with the GHG Emissions Protocol Accounting and Reporting Standard. Using the most widely recognised and used emission standard in the world ensures all measurements, calculations, and estimations are completed to the most regulated and accurate standards possible.

Positive Planet was supplied information by the client covering each of the emission sources included in the inventory for all sites (where usage occurred), and the greenhouse gas (CO₂e) emissions were calculated based on relevant emission factors. The provided data has been subject to high level review, but not verification to source.

The comprehensive Carbon Footprint Analysis we have provided will enable <u>Just 1 Source</u> to confidently report and publish its carbon emissions. Figures and tables are included throughout this document, which provides opportunity to share your carbon reduction progress with interested parties.

This Multi-Year Carbon Footprint Analysis forms part of <u>Just 1 Source</u>'s ongoing commitment to measure and reduce its business carbon footprint. In this document, the measured emissions from the current reporting period (Year Ending <u>Sunday</u>, <u>December 31</u>, 2023) are described in each reporting category, and compared with <u>Just 1 Source</u>'s previous figures. This detailed Analysis exceeds the high standard required by the HM Public Procurement Notice (06/21) and asserts your organisation's commitment to supporting a sustainable future.

Methodology - Emissions Factors

Emission Factors and Methodology

Consumption-based Factors: UK Government (BEIS / DEFRA) GHG
Conversion Factors for Company Reporting

- Spend-based Factors: UK Government Conversion factors by SIC code 2020 (with inflation adjustment to the reporting year)
- Electricity (market-based): Emissions have been calculated as zero (scope 2) where renewable electricity has been purchased. Scope 3 transmission and distribution of electricity will still be included.
- Well-to-tank and transmission and distribution loss emissions are included for direct and upstream indirect energy consumption.
- Radiative forcing (RF) has been included in air travel calculations.

Assumptions and Exclusions

• Purchased goods and services and capital goods emissions have been estimated using spend-based factors. This means that the results are based on industry averages per £ spent and not specific supplier/product/mode data.

• Where spend has been used to calculate emissions related to purchased goods and services, the emissions from the transportation of goods from the supplier to the reporting organisation have not been reported separately.



Data Quality

Positive Planet uses a data quality rating based on the accuracy of the data supplied by the client. The rating system works on a three-tiered traffic light system with green representing good quality data, yellow representing average quality data and orange representing poor quality data. The quality of your data is very important, as you cannot understand and manage what you cannot properly measure. Higher quality data provides a more accurate carbon footprint and so we encourage all our clients to improve their data quality year-on-year.

The below table shows the data quality rating. Ideas for improving data quality for each category will be discussed during your carbon management meeting.

High data quality

Primary data sources have been used. Data completeness and accuracy is high. Most often consumptionbased data, for example kWh electricity used.

Medium data quality

Mixed primary and secondary data sources. Limited extrapolation with average completeness and accuracy.

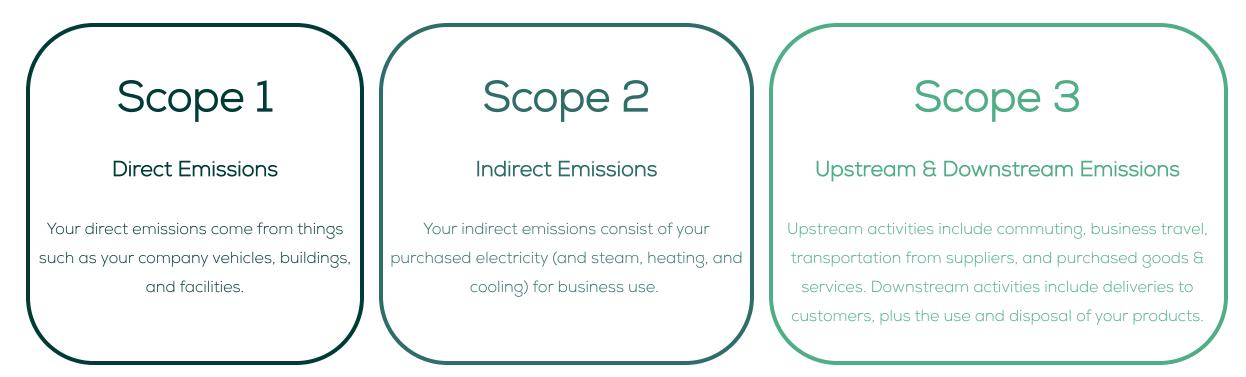
Low data quality

High levels of estimation and benchmarking. Poor completeness and accuracy. Often means that the client has provided spend data instead of consumption data, for example £s spent on electricity instead of kWh used.

Emissions Scopes: Explained



Using the information you provided in line with our outlined Methodology, we have calculated the annual carbon emissions of <u>Just 1 Source</u>. Your business emissions are described and measured in three different Scopes: 1, 2, & 3. We have broken down the differences between each Scope for you below:



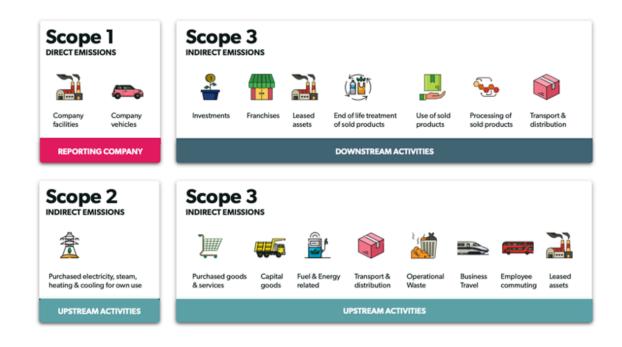
It is important to know, and report on, your emissions using the above Scopes. However, sharing the data with your team is often more effective when it is linked with activities they can relate to, such as commuting or energy consumption.

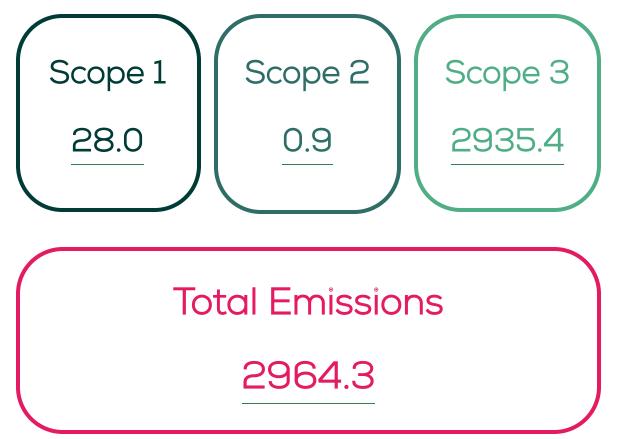
Your Carbon Footprint



The top-level analysis below demonstrates which activities contribute to your Scope 1, 2, & 3 business emissions. Also included is an overview of your emissions by Scope, along with your calculated annual carbon footprint.

Throughout this analysis, all measurements are given in tonnes of carbon dioxide equivalent (tCO₂e).

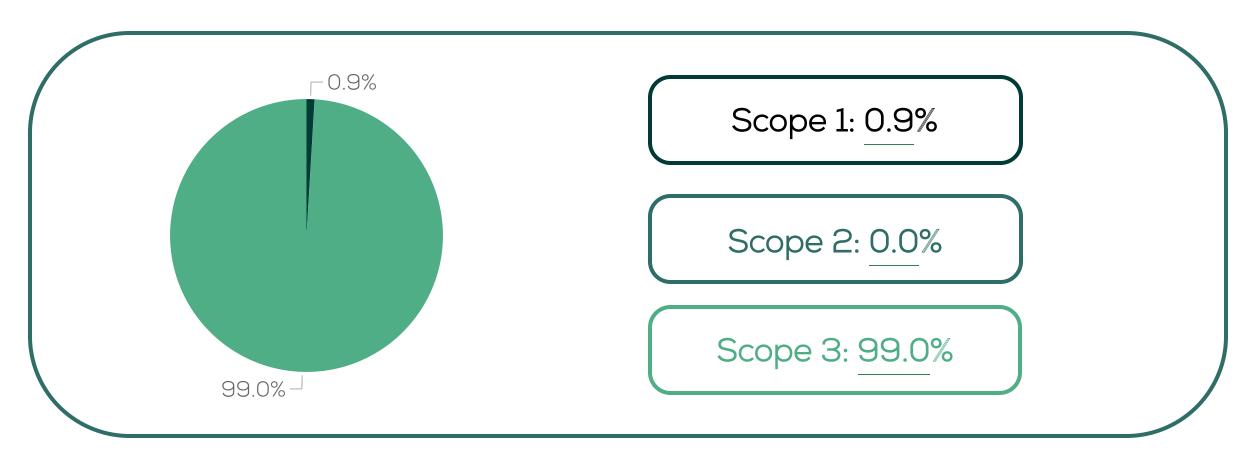




Your Carbon Footprint



Included below is a pie chart which demonstrates the relative contribution (%) of each Scope towards your total carbon footprint.

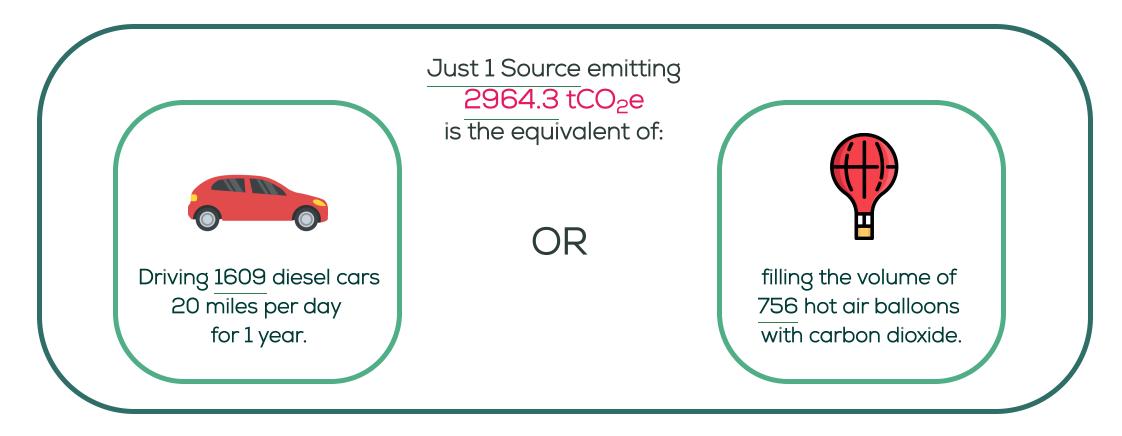


Throughout this analysis, each Scope of Just 1 Source's carbon footprint will be further broken down into its contributing aspects. This will enable you to understand your carbon footprint and effectively target your emission reductions.

Your Carbon Footprint in Context



The concept of a carbon footprint and its contributing emissions can feel abstract, and is often difficult to visualise. To better contextualise Just 1 Source's annual footprint, there are some real-world reference points below:



When Just 1 Source reaches net zero emissions, it will have as high an impact as permanently removing <u>1609</u> diesel cars from UK roads - preventing 1648736 m³ of carbon dioxide from being released every year.

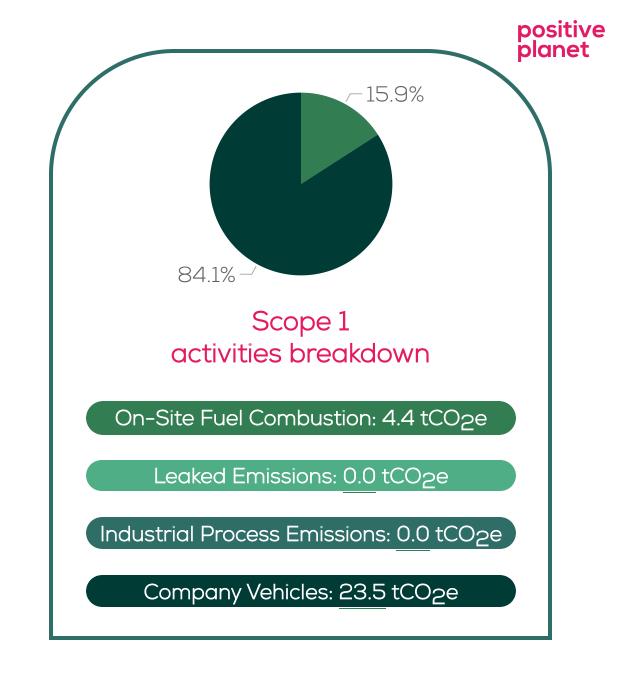
Scope One Emissions

Scope 1 includes emissions that occur as a direct result of your operations. This includes fuel combustion, chemical processes or gas leakages that occur in buildings, vehicles or machinery owned or controlled by your business.



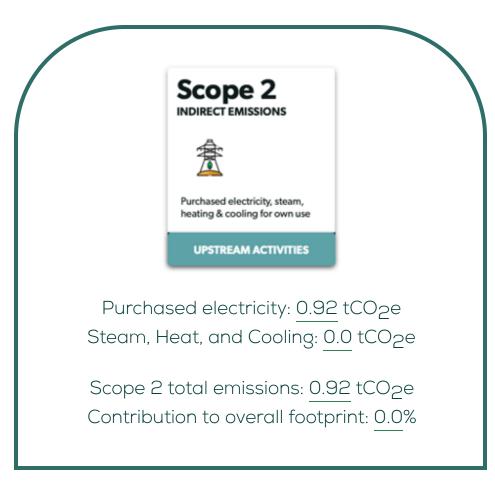
Scope 1 total emissions: 28.0 tCO2e

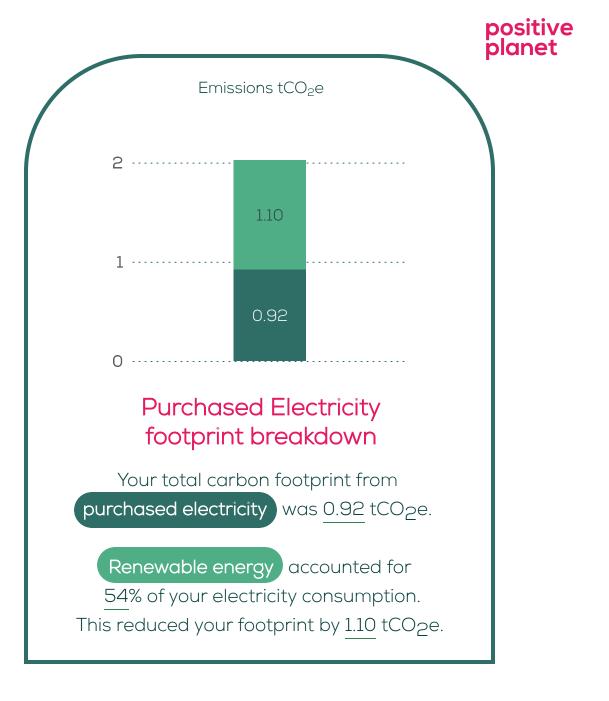
Contribution to overall footprint: 0.9%



Scope Two Emissions

Scope 2 emissions occur offsite during the generation of energy used by your organisation. This includes the generation of electricity, heat, steam or cooling that has been purchased by your organisation.

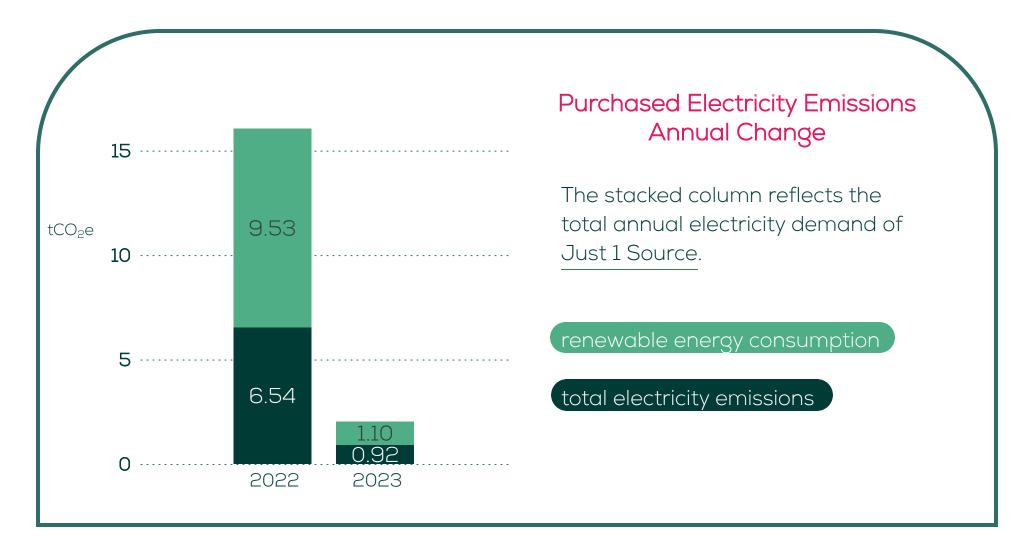




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Scope Two Emissions

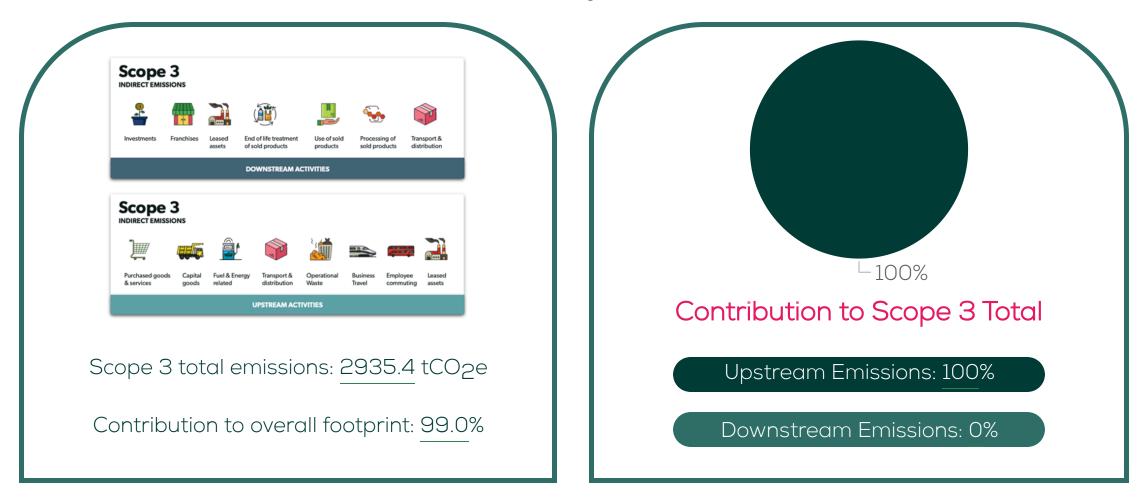
Here, Just 1 Source's Scope 2 emissions from purchased electricity are compared with the previous year's results.



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Scope Three Emissions

A range of activities are reported within every company's Scope 3 footprint. Each of these activities are noted below, separated into Upstream and Downstream emissions. Often, Scope 3 emissions comprise the largest part of an organisation's carbon footprint. It is therefore imperative that these activities are measured, and their negative impact reduced.





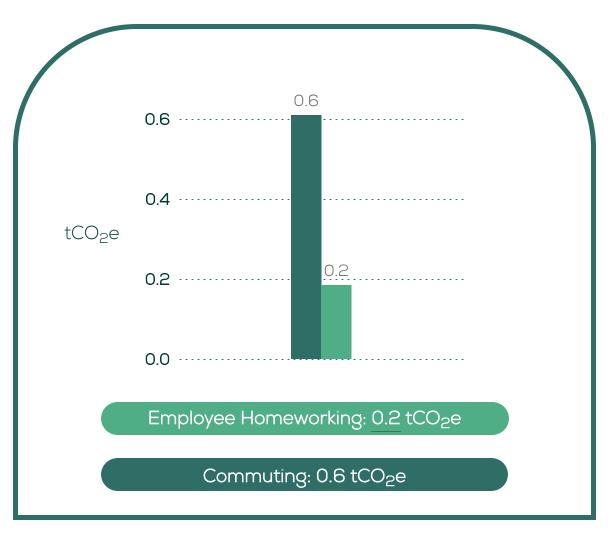
Scope Three Emissions: Upstream

Upstream emissions are a consequence of your supply chain. This includes all purchased goods & services, along with travelling to meetings and employee commuting.

Scope 3 Upstream Emissions contributing activities

Purchased Goods & Services	2,335.6
Capital Goods	1.9
Fuel & Energy Related Activities	8.4
Transportation & Distribution	570.4
Operational Waste	2.4
Business Travel	15.9
Employee Commuting & Home Working	0.8
Leased Assets	0.0

Scope 3 total upstream emissions: 2935.4 tCO2e



Scope Three Emissions: Upstream



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Scope 3 Upstrea Annual Re		ions 2023
Purchased Goods & Services	2,351.3	2,335.6
Capital Goods	4.6	1.9
Fuel & Energy Related Activities	11.3	8.4
Transportation & Distribution	427.8	570.4
Operational Waste	2.4	2.4
Business Travel	27.3	15.9
Employee Commuting & Home Working	0.8	0.8
Leased Assets	0.0	0.0



Scope Three Emissions: Downstream

Downstream emissions come from your customers' use of your product or service. This includes the distribution, use, and disposal of your product.



Scope 3 Downstream Emissions contributing activities

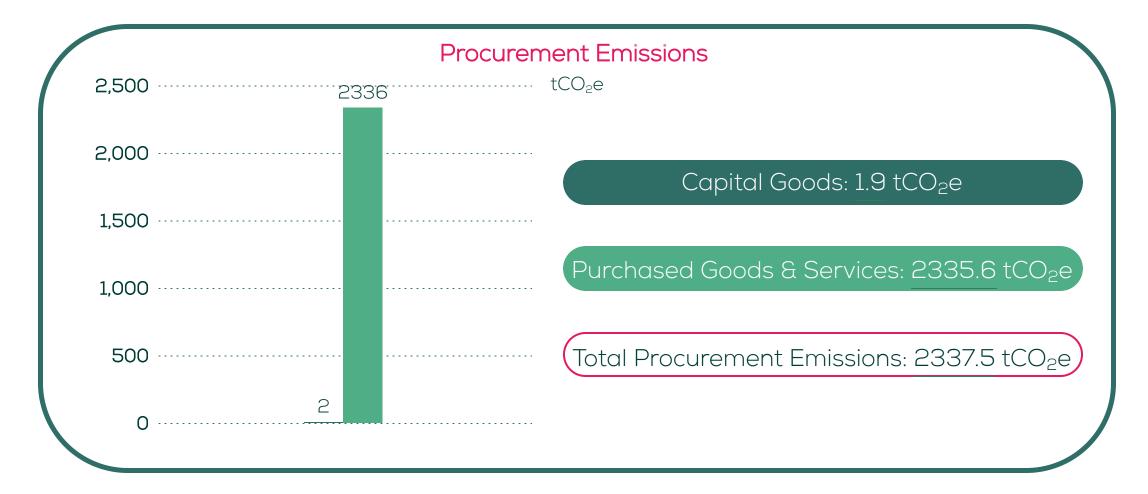
Transportation & Distribution	0.0
Processing of Sold Products	
Use of Sold Products	
End-Of-Life Treatment of Sold Products	
Leased Assets	0.0
Franchises	0.0
Investments	0.0

Scope 3 total downstream emissions: 0.0 tCO2e

Footprint Analysis: Procurement



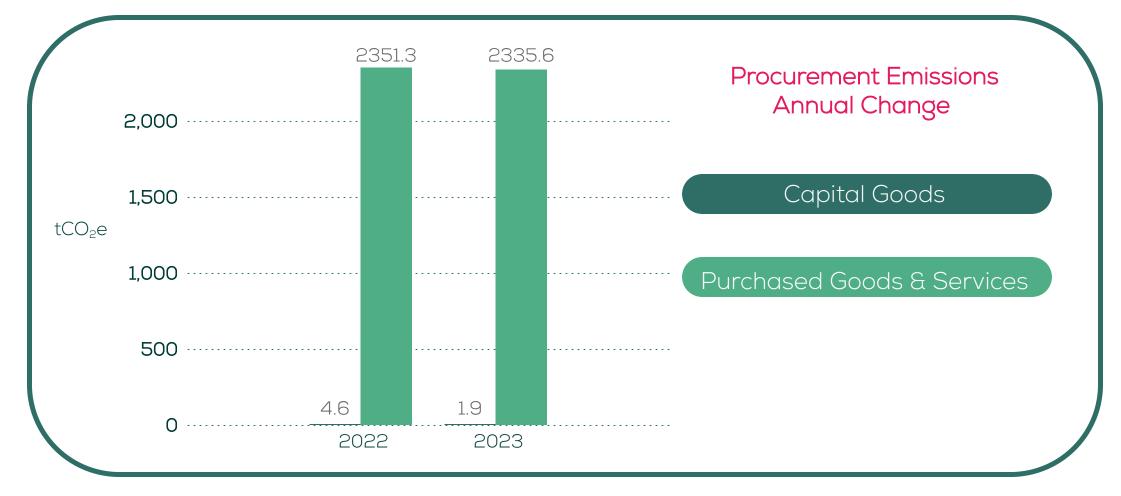
The figure below describes the emissions associated with all acquired assets and business purchases within your reporting period. Procurement emissions contribute to your Scope 3 carbon footprint.



Footprint Analysis: Procurement



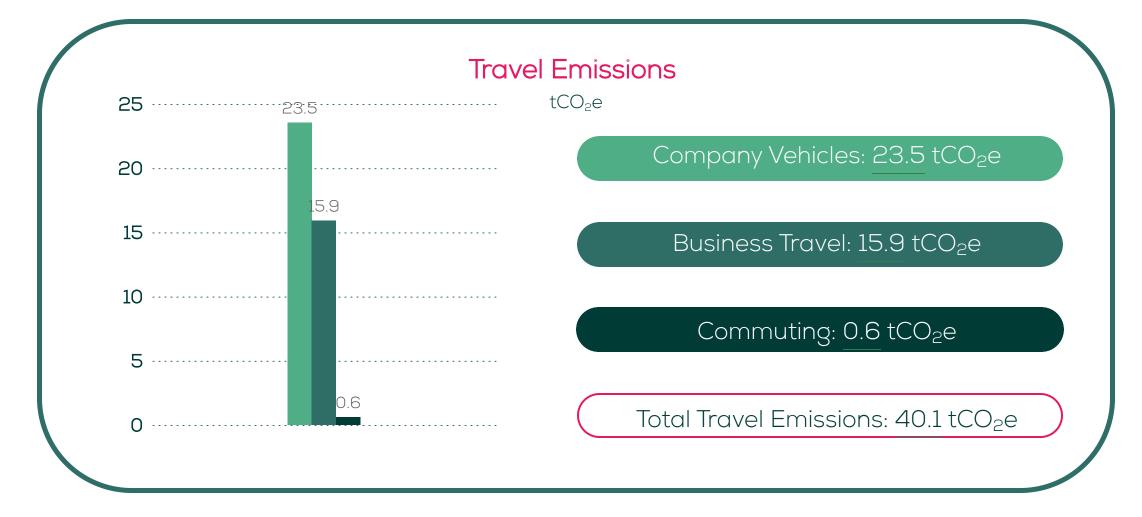
The figure below visualises Just 1 Source's total Procurement-based carbon footprint, and compares this with previous measurements where available.



Footprint Analysis: Travel



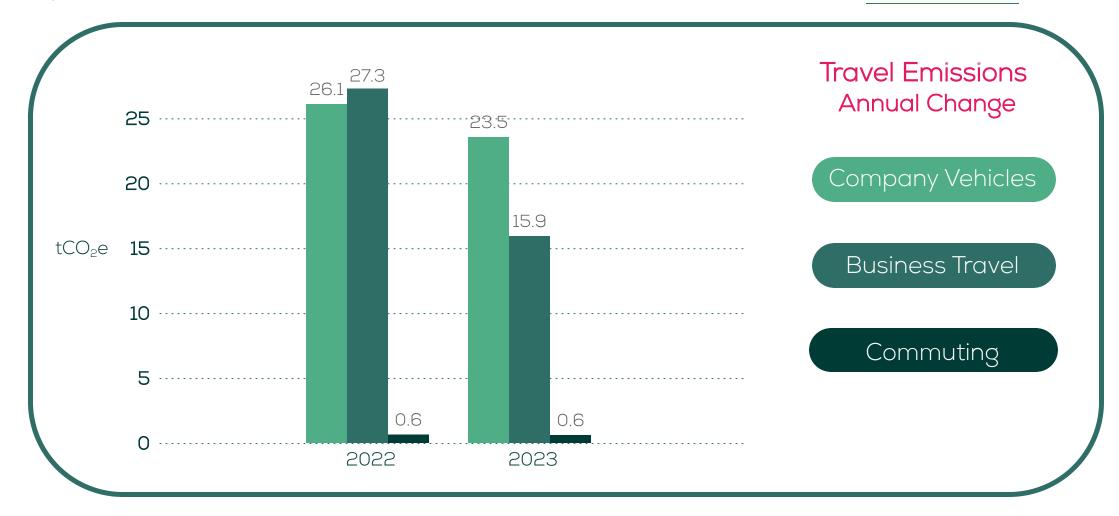
The emissions analysed below are emitted from personnel travel associated with Just 1 Source. The activities included here contribute to your Scope 1 & Scope 3 carbon footprint.



Footprint Analysis: Travel



The figure below allows annual comparison of the travel-related emissions of Just 1 Source.



Data Quality

It is expected that most companies will not have access to High Quality data during their first few years of reporting carbon emissions. However, it is very important to improve data quality where possible to enable a detailed analysis of emissions may support targeted carbon reduction activities.

The below table shows the data quality rating for the emissions categories reported in this document. Descriptions for each Quality rating are detailed on page 6.

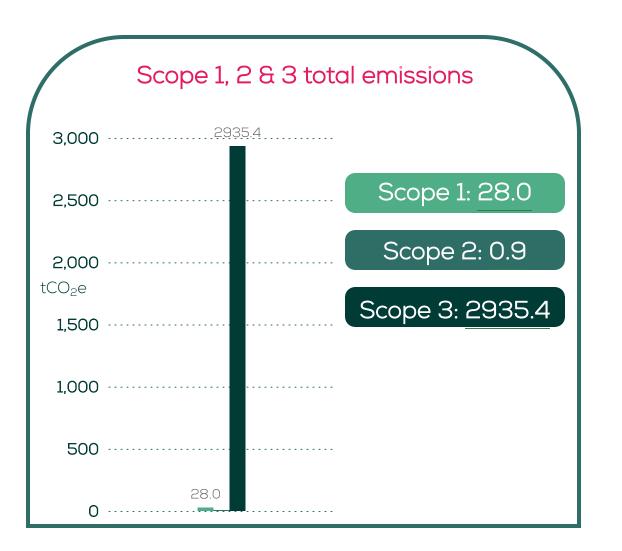
HIGH QUALITY
MEDIUM QUALITY
LOW QUALITY

Utilities	Low
Waste	High
Travel	Medium
Distribution	Low
Procurement	Low
Finance	N/A
Product	N/A

We recommend initially focussing on improving data quality for Just 1 Source's highest emitting categories.

All Emissions: Summary

The figures below demonstrate the emissions of each activity (tCO $_2$ e) and how this has impacted your footprint.



On-Site Fuel Combustion	4.4
Company Vehicles	23.5
Leaked Emissions	0.0
Industrial Process Emissions	0.0
Purchased Electricity	0.9
Steam, Heat & Cooling	0.0
Purchased Goods & Services	2,335.6
Capital Goods	1.9
Fuel & Energy Related Activities	8.4
Transportation & Distribution (Upstream)	570.4
Operational Waste	2.4
Employee Commuting & Home Working	0.8
Business Travel	15.9
Leased Assets (Upstream)	0.0
Transportation & Distribution (Downstream)	0.0
Processing of Sold Products	
Use of Sold Products	
End-Of-Life Treatment of Sold Products	
Leased Assets (Downstream)	0.0
Franchises	0.0
Investments	0.0

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All Emissions: Summary

The table below breaks down the annual emissions of each activity (tCO₂e) that has contributed to the carbon footprint of <u>Just 1 Source</u>. Each annual measurement is compared with values from previous years. Blanks indicate no data.

On-Site Fuel Combustion	4.4	4.4
Company Vehicles	26.1	23.5
Leaked Emissions	0.0	0.0
Industrial Process Emissions	0.0	0.0
Purchased Electricity	6.5	0.9
Steam, Heat & Cooling	0.0	0.0
Purchased Goods & Services	2,351.3	2,335.6
Capital Goods	4.6	1.9
Fuel & Energy Related Activities	11.3	8.4
Transportation & Distribution (Upstream)	427.8	570.4
Business Travel	27.3	15.9
Employee Commuting & Home Working	0.8	0.8
Operational Waste	2.4	2.4
Leased Assets (Upstream)	0.0	0.0
Transportation & Distribution (Downstream)	0.0	0.0
Processing of Sold Products		
Use of Sold Products		
End-Of-Life Treatment of Sold Products		
Leased Assets (Downstream)	0.0	0.0
Franchises	0.0	0.0
Investments	0.0	0.0

2022 2023

Total Carbon Footprint and Employee Carbon Intensity

The annual carbon footprint of <u>Just 1 Source</u> has been analysed throughout this document by assessing the sources of those emissions.

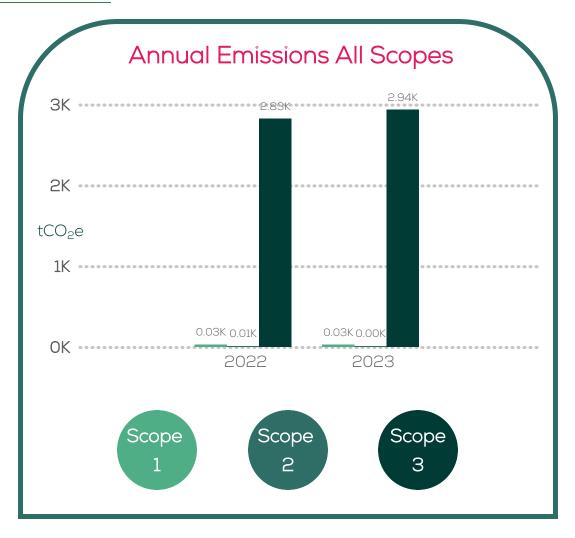
It is also useful to know the annual footprint per employee (Employee Carbon Intensity), as this accounts for any change in Just 1 Source's workforce size.

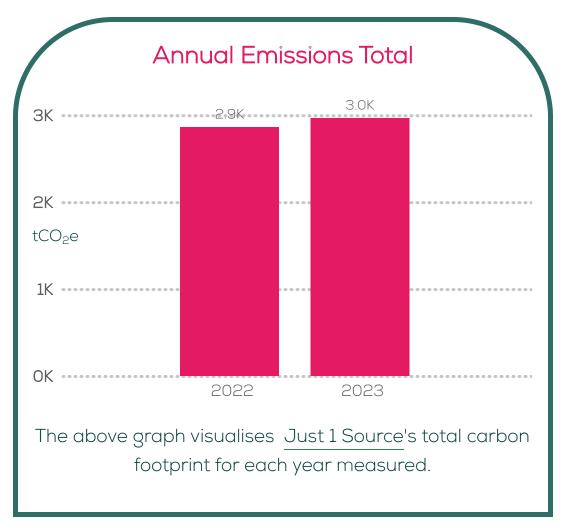
Both values are included below, in tCO2e.

	2022	2023
Total Annual Footprint	2,862.5	2,964.
Footprint per Employee	260.2	247.1

All Emissions: Summary

The figures below demonstrate the annual emissions of each activity (tCO₂e) that has contributed to the carbon footprint of Just 1 Source. Each annual measurement is compared with previous values.





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Next steps

It has been a pleasure working with you to measure your carbon emissions. Now that you have this measurement and a better understanding of the carbon impact of your organisation, we recommend taking the following steps to keep the momentum going:

1. Develop a carbon reduction plan

Our team has highlighted core carbon hotspots within your carbon footprint. Now you need to consider actions to start to reduce these emissions and work toward Net Zero carbon, which our carbon reduction team can support you to do.

2. Communicate your impact

Measuring your carbon emissions and taking action to reduce them are extremely important first steps. Communicating this out to your stakeholders is a great way to x10 your impact. Share, inspire, and collaborate.

3. Engage your team

Internal awareness and buy-in is essential to a successful carbon reduction initiative. Not only will this help to reduce your organisation's emissions, but it will have a wider impact on everyone your employees engage with including suppliers, customers, friends, and family. Positive Planet offers certified Carbon Literacy Training which decreases individual emissions by 5-15% on average.

4. Improve data quality

Get ready for your next carbon reporting year! It is important to improve the quality of your data over time. In the next few years this will start to become regulated (high quality data will be required) so it is good to get on top of it early.

Thank You

We look forward to supporting you on the rest of your carbon reduction journey.

If you have any questions, please contact your Positive Planet team or <u>hq@positiveplanet.uk</u>

