

CARBON FOOTPRINT ANALYSIS

prepared for

WorkL

Reporting Year End
31/03/2023

Dear WorkL Team,

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."

A handwritten signature in black ink, appearing to read "Bryony Salter".

Bryony Salter | Head of Impact & Sustainability, Positive Planet

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Calculating Your Carbon Footprint



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

This measurement accounts for the emission of all 7 greenhouse gases noted in the UNFCCC 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:

**Carbon
Dioxide**

CO₂

Methane

CH₄

**Nitrous
Oxide**

N₂O

F-Gases

**HFCs PFCs
SF₆ NF₃**

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 WorkL 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 WorkL's ongoing commitment to measure and reduce its business carbon footprint. In this document, the measured emissions from the current reporting period (Year Ending 31/03/2023) are described in each reporting category, and compared with WorkL'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.

Emission Factors

- Scopes 1, 2 & 3 (consumption): UK Government (BEIS / DEFRA) GHG Conversion Factors for Company Reporting (using the relevant year for the measurement period).
- Scope 3 (spend): UK Government Conversion factors by SIC code 2019, updating Table 13. (Year: 2019, Version 2.0, updated using UK inflation rates to the relevant measurement period).
- Homeworking: EcoAct Homeworking Emissions Whitepaper 2020.
- Electricity (location-based): DEFRA Conversion Factors for Company Reporting, 2021 for UK data
- 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 in a full measurement.

Assumptions and Inclusions

- Radiative forcing (RF) is included as standard in air travel. It is not compulsory to include, but it is highly recommended. RF is a measure of the additional environmental impact of aviation. These include emissions of nitrous oxides and water vapour when emitted at high altitude.
- Transmission and distribution of electricity is included in scope 3 when purchasing energy supplied by the grid.
- Downstream emissions are not included in a standard measurement, except for transportation and distribution.

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 consumption-based 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 WorkL.

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:

Scope 1

Direct Emissions

Your direct emissions come from things such as your company vehicles, buildings, and facilities.

Scope 2

Indirect Emissions

Your indirect emissions consist of your purchased electricity (and steam, heating, and cooling) for business use.

Scope 3

Upstream & Downstream Emissions

Upstream activities include commuting, business travel, transportation from suppliers, and purchased goods & services.

Downstream activities include deliveries to customers, plus the use and disposal of your products.

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

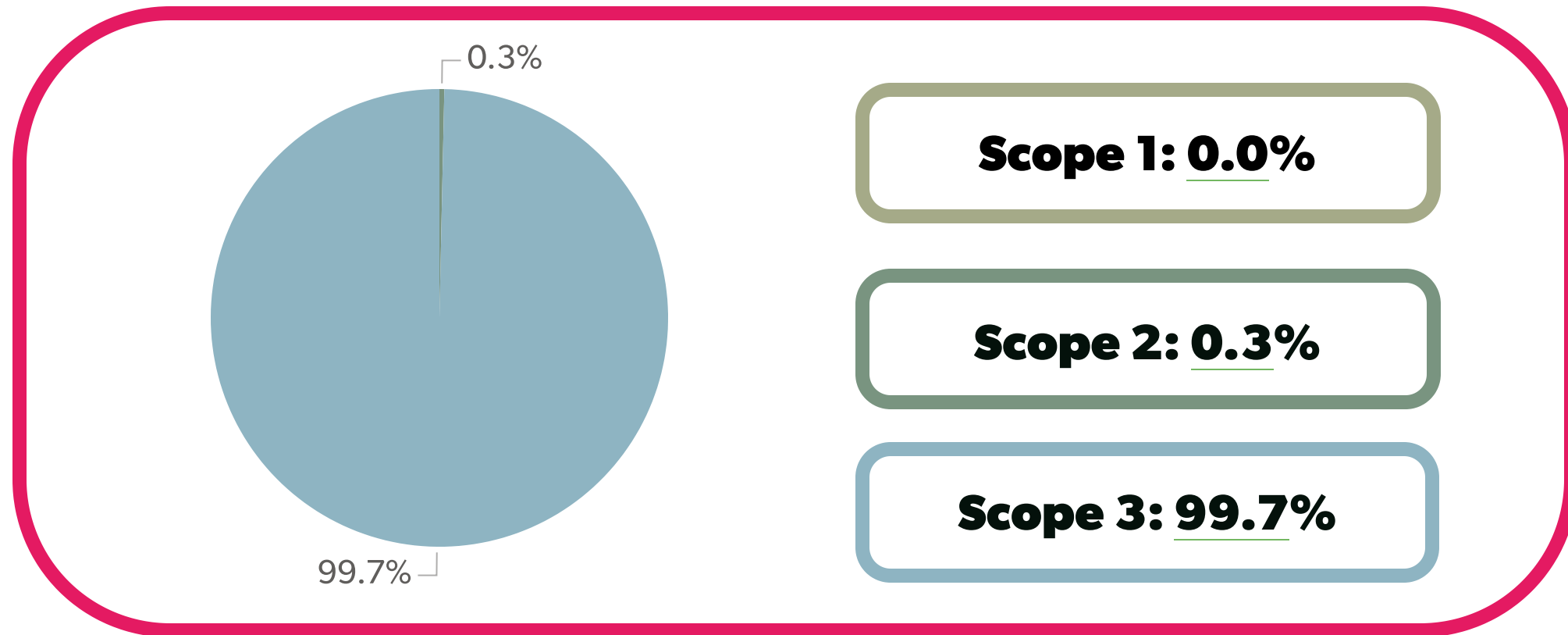
The top-level analysis below demonstrates which activities contribute to your Scope 1, 2, & 3 business emissions. Also included is an overview of your emissions by Scope, along with your calculated annual carbon footprint.

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



Your Carbon Footprint

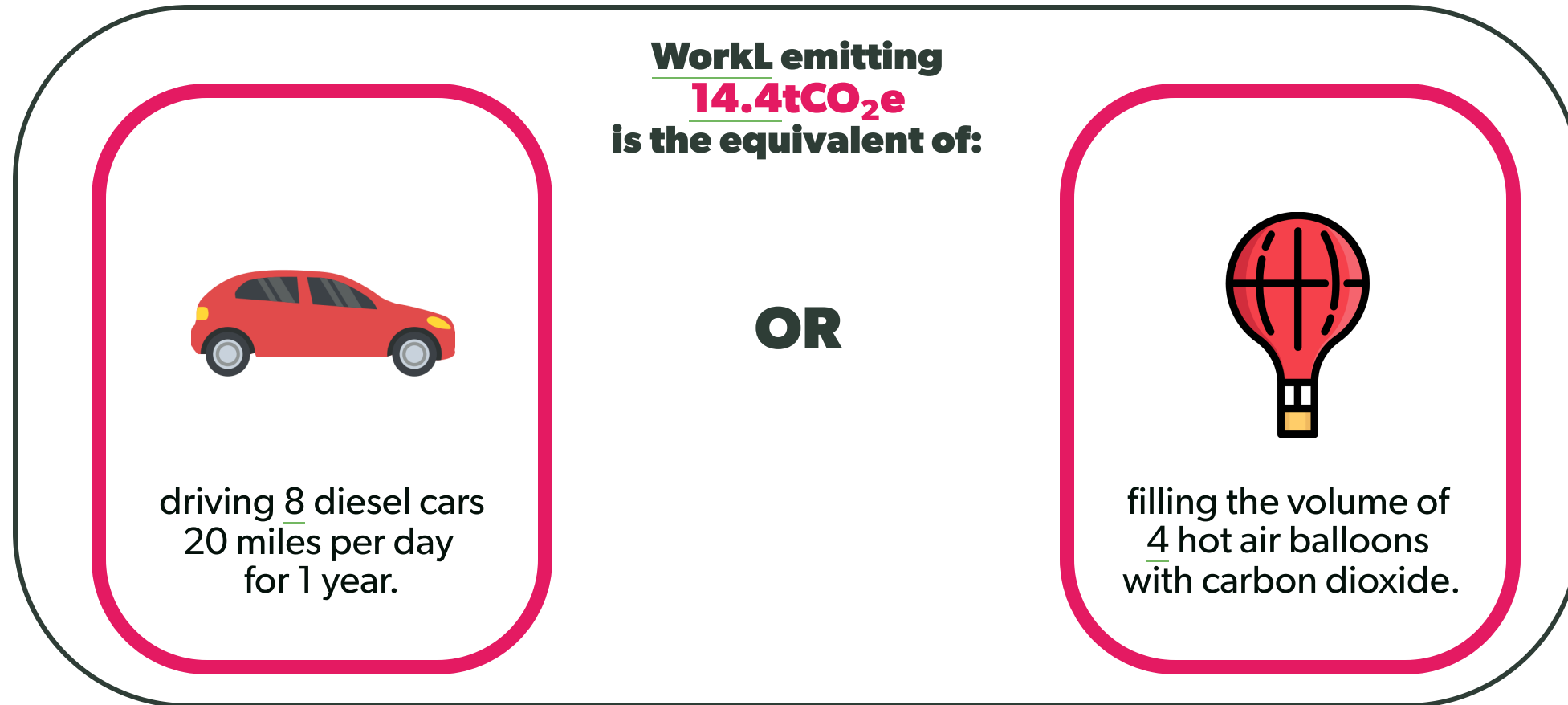
Included below is a pie chart which demonstrates the relative contribution (%) of each Scope towards your total carbon footprint.



Throughout this analysis, each Scope of WorkL'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 WorkL's annual footprint, there are some real-world reference points below:



When WorkL reaches net zero emissions, it will have as high an impact as permanently removing 8 diesel cars from UK roads - preventing 7993m³ of carbon dioxide from being released every year.

Scope 1 Emissions

Your Scope 1 emissions come directly from running your business.

This includes emissions from burning gas (and other fuels) for heating along with the associated emissions of powering any company vehicles.



Scope 1 total emissions: 0.0tCO₂e

Contribution to overall footprint: 0.0%

Scope 1 activities breakdown

On-Site Fuel Combustion: 0.0t

Leaked Emissions: 0.0t

Industrial Process Emissions: 0.0t

Company Vehicles: 0.0t

Scope 2 Emissions

WorkL's Scope 2 emissions come indirectly from operating.

This largely consists of your electricity supply, wherein the emissions occur at the power plant but are on behalf of WorkL.

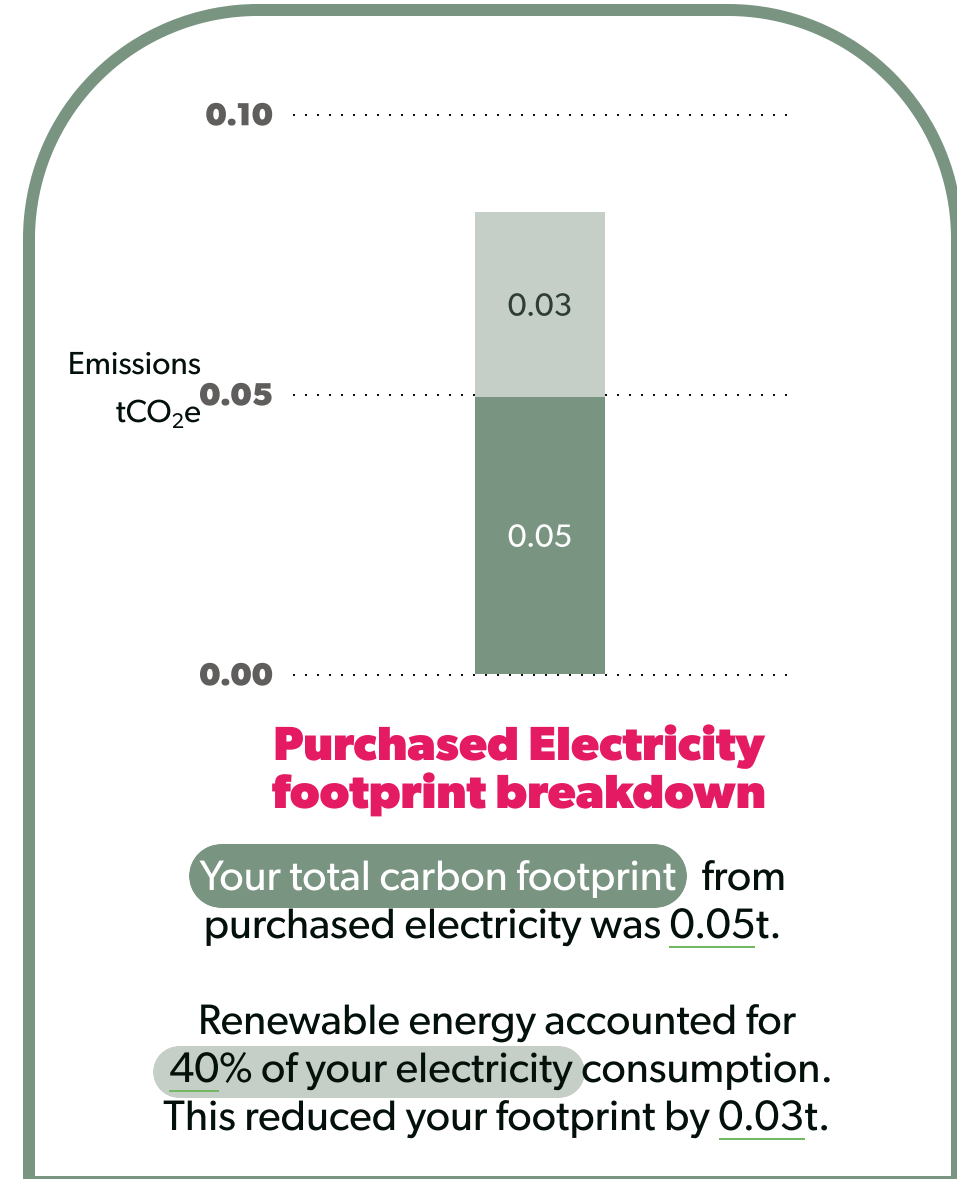


Purchased electricity: 0.05t

Steam, Heat, and Cooling: 0.0t

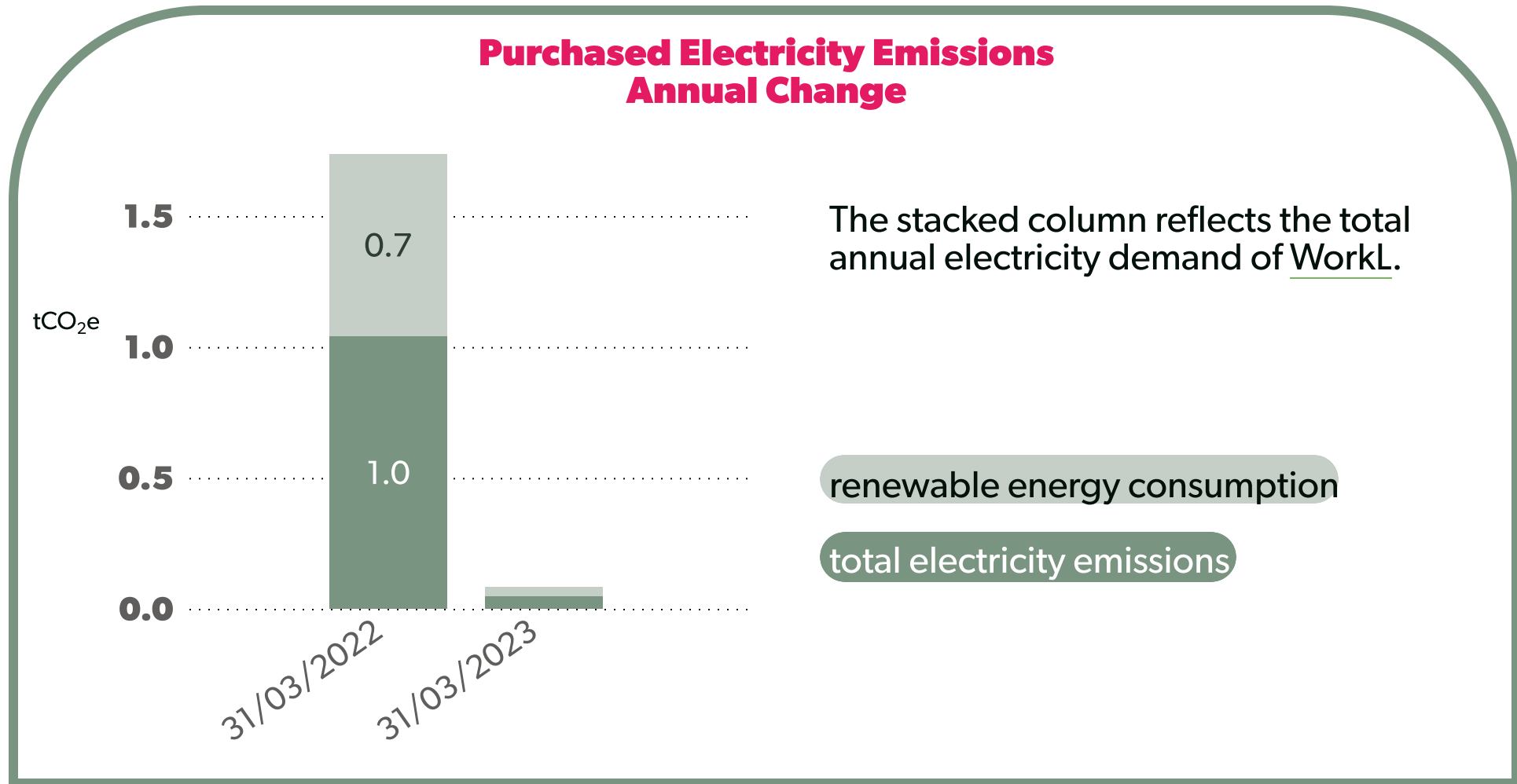
Scope 2 total emissions: 0.05tCO₂e

Contribution to overall footprint: 0.3%



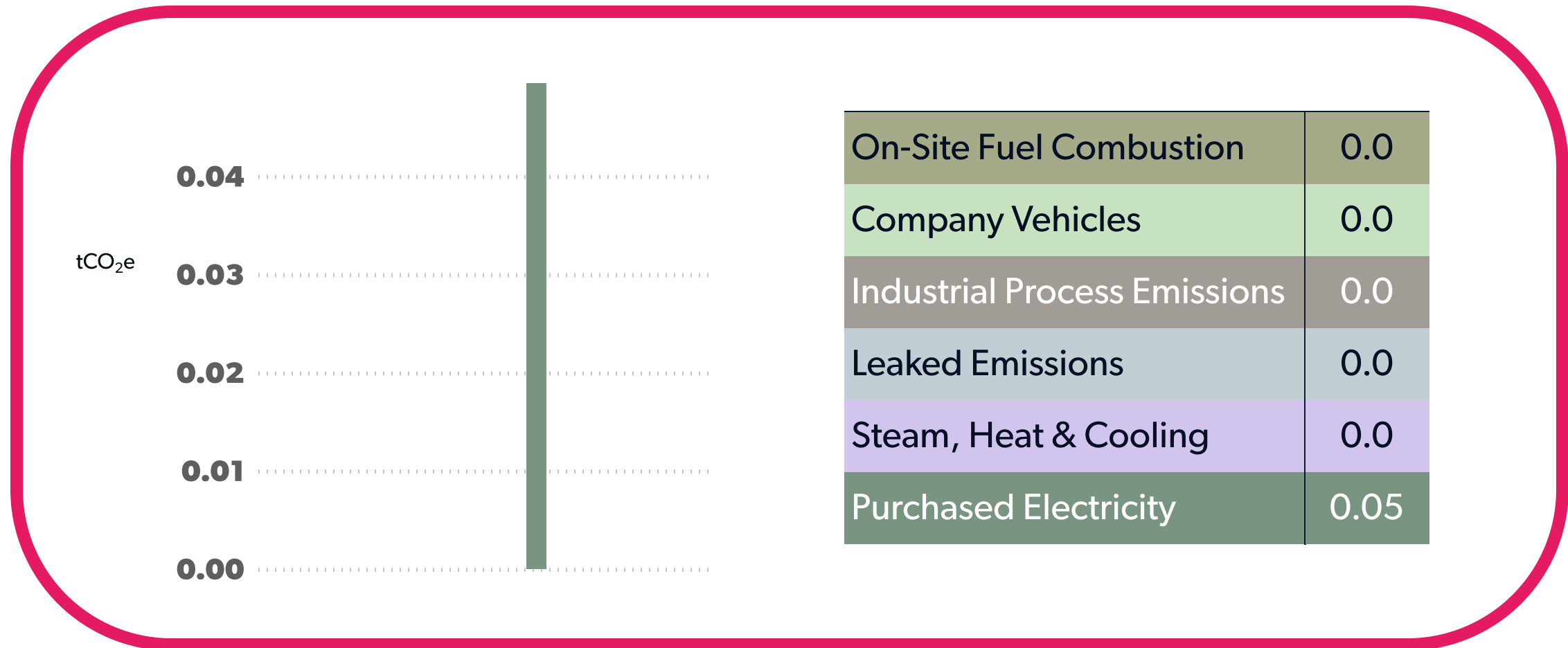
Scope 2 Emissions

Here, WorkL's Scope 2 emissions for the reporting year are compared to previous measurements, with focus placed upon energy consumption.



Scope 1 & 2 Emissions Breakdown

The table and bar chart attached demonstrate the total carbon emissions of each activity that contributes to WorkL's Scope 1 and Scope 2 footprint.



Activities and their values in the table correspond with those in the bar chart (left). All values are given in tCO₂e.

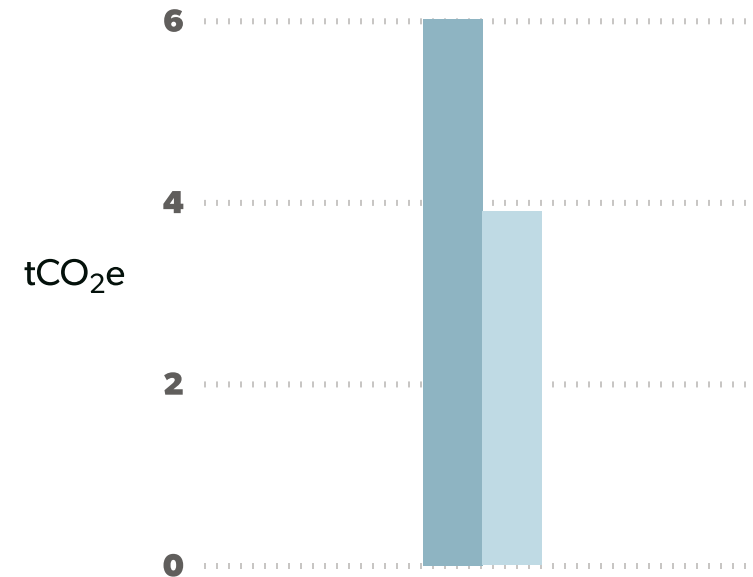
Scope 3 Emissions: Upstream

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

Business Travel	0.1
Leased Assets	0.0
Operational Waste	2.7
Transportation & Distribution	0.0
Employee Commuting & Home Working	9.9
Capital Goods	0.0
Purchased Goods & Services	0.0
Fuel & Energy Related Activities	1.6

Scope 3 total upstream emissions:
14.3tCO₂e



Employee Homeworking: 3.9

Commuting: 6.0

Hybrid or remote working can reduce your Scope 3 emissions. Using Positive Planet's commuting survey will improve Data Quality and may demonstrate lower commuting or WFH emissions.

Scope 3 Emissions: Upstream



WorkL's Upstream emissions for the reporting year are compared below with previous measurements.

The table below provides a direct comparison of values for each activity.

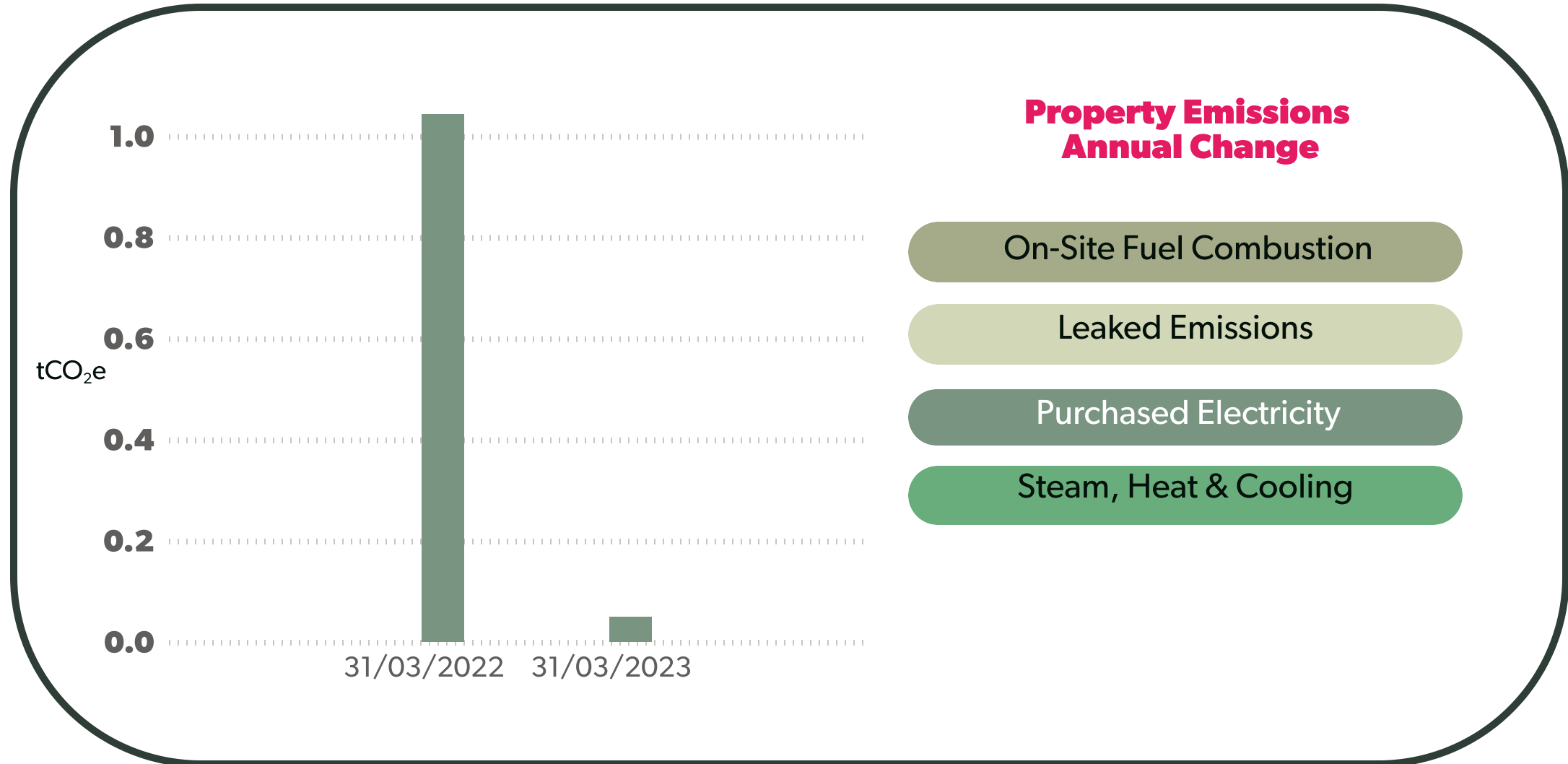
Scope 3 Upstream Emissions Annual Change

31/03/2022 31/03/2023

Business Travel	2.0	0.1
Leased Assets	0.0	0.0
Operational Waste	0.1	2.7
Transportation & Distribution	0.0	0.0
Employee Commuting & Home Working	17.0	9.9
Capital Goods	0.0	0.0
Purchased Goods & Services	0.0	0.0
Fuel & Energy Related Activities	1.7	1.6

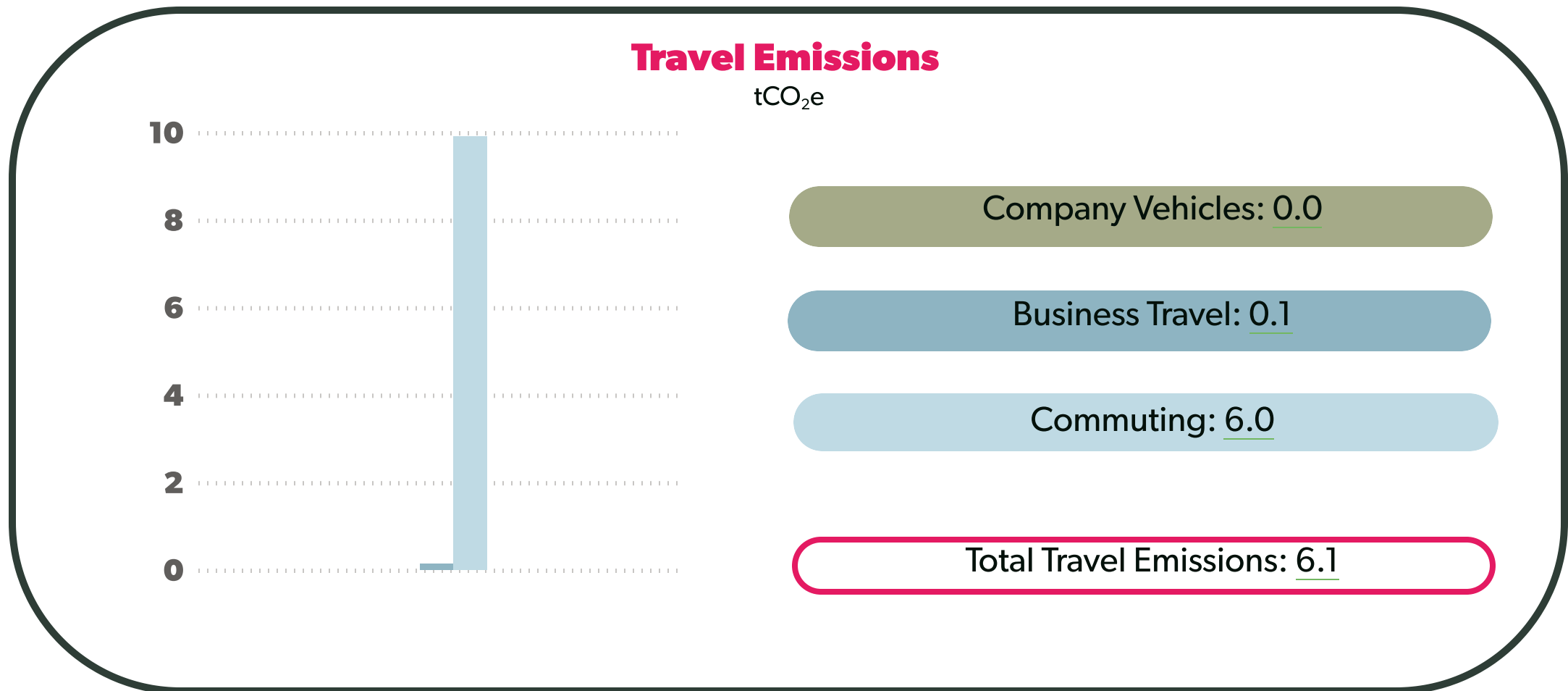
Footprint Analysis: Property

The emissions analysed below are a direct result of on-site fuel consumption at your company properties, compared between each reported year. The activities included here contribute to your Scope 1 & Scope 2 carbon footprint.



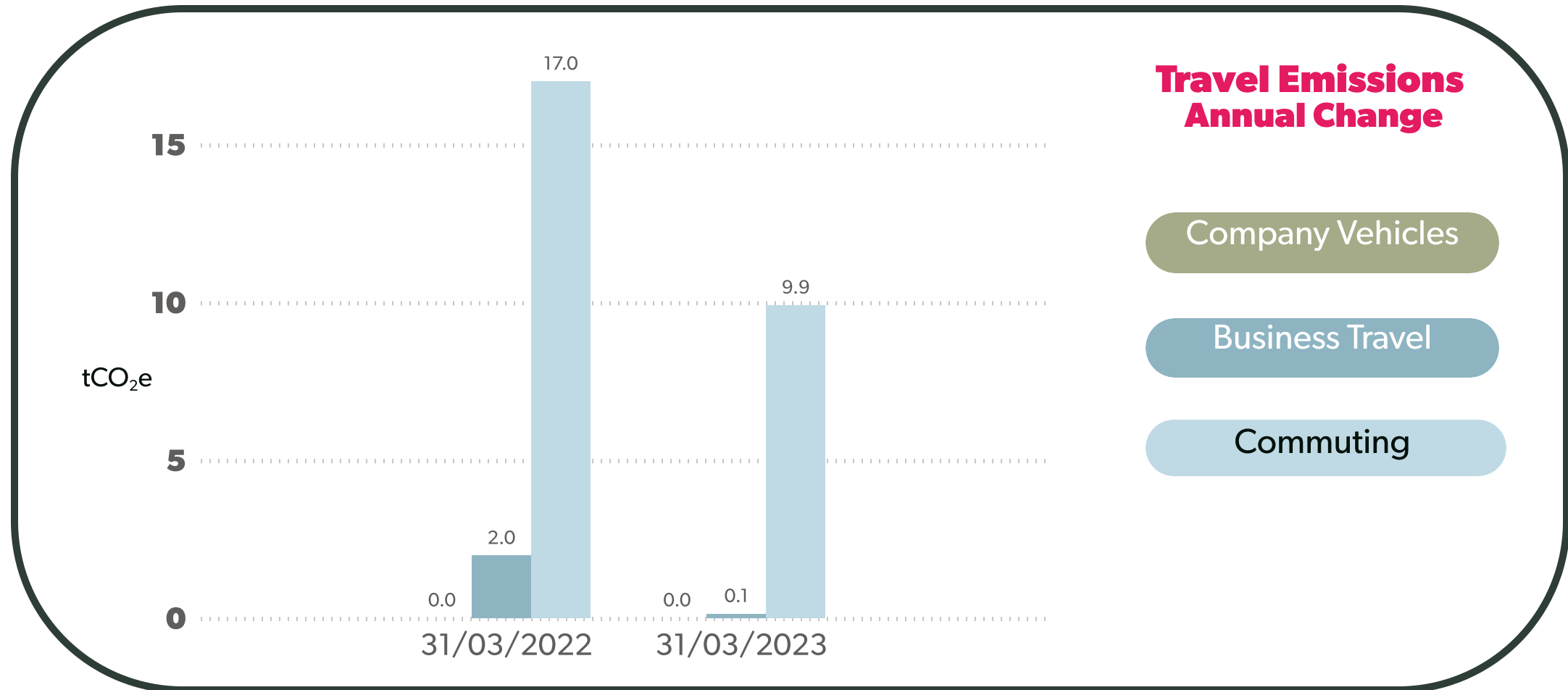
Footprint Analysis: Travel

The emissions analysed below are emitted from personnel travel associated with WorkL. 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 WorkL.



Improving 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.



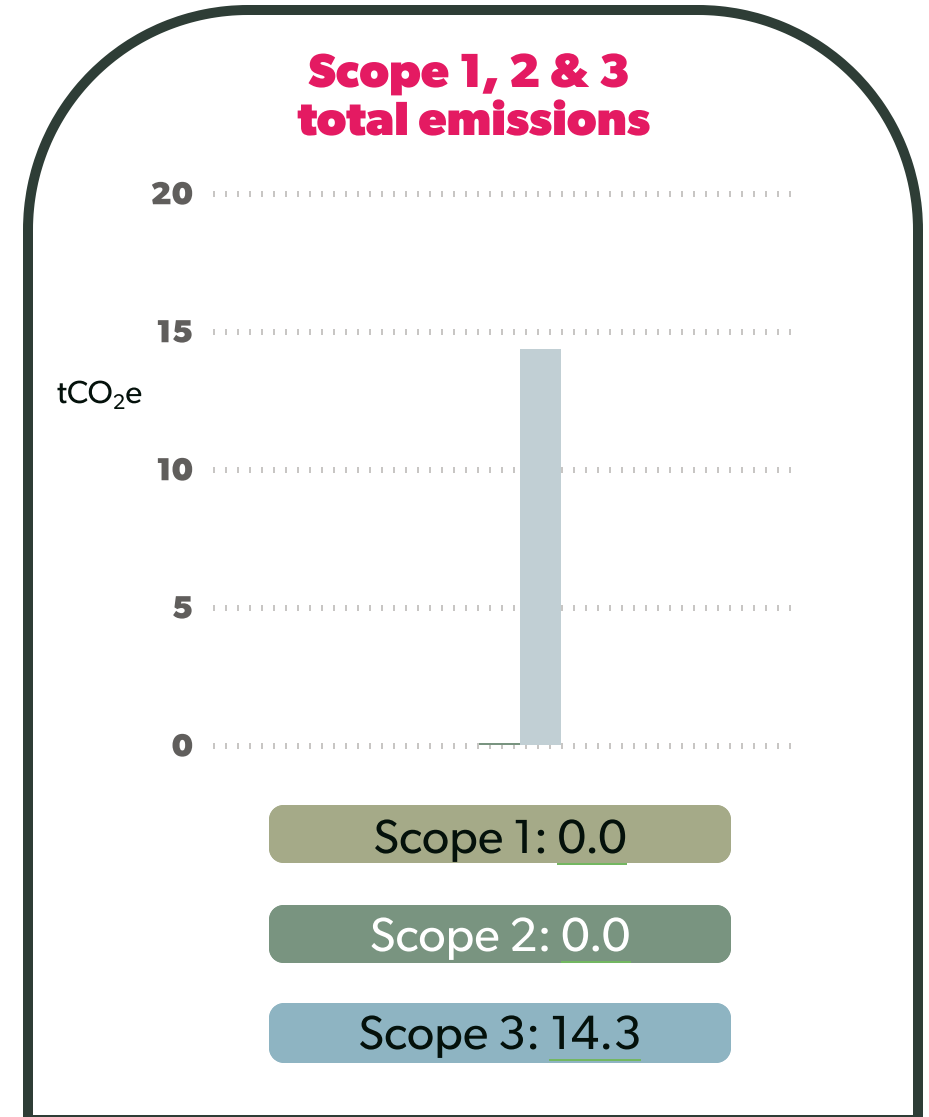
Utilities	High
Waste	Medium
Travel	High
Distribution	Low
Procurement	Low
Finance	n/a
Product	n/a

We recommend initially focussing on improving data quality for WorkL's highest emitting categories. The full emissions breakdown can be found on the following page.

All Emissions: Summary

The figures below demonstrate the emissions of each activity (tCO₂e) and how this has impacted your footprint.

On-Site Fuel Combustion	0.0
Industrial Process Emissions	0.0
Company Vehicles	0.0
Leaked Emissions	0.0
Purchased Electricity	0.0
Steam, Heat & Cooling	0.0
Business Travel	0.1
Leased Assets (Upstream)	0.0
Operational Waste	2.7
Transportation & Distribution (Upstream)	0.0
Employee Commuting & Home Working	9.9
Capital Goods	0.0
Purchased Goods & Services	0.0
Fuel & Energy Related Activities	1.6
Investments	0.0
Franchises	0.0
Leased Assets (Downstream)	0.0
End-Of-Life Treatment of Sold Products	0.0
Use of Sold Products	0.0
Processing of Sold Products	0.0
Transportation & Distribution (Downstream)	0.0



All Emissions: Summary



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

	31/03/2022	31/03/2023
On-Site Fuel Combustion	0.0	0.0
Industrial Process Emissions	0.0	0.0
Company Vehicles	0.0	0.0
Leaked Emissions	0.0	0.0
Purchased Electricity	1.0	0.0
Steam, Heat & Cooling	0.0	0.0
Business Travel	2.0	0.1
Leased Assets (Upstream)	0.0	0.0
Operational Waste	0.1	2.7
Transportation & Distribution (Upstream)	0.0	0.0
Employee Commuting & Home Working	17.0	9.9
Capital Goods	0.0	0.0
Purchased Goods & Services	0.0	0.0
Fuel & Energy Related Activities	1.7	1.6
Investments	0.0	0.0
Franchises	0.0	0.0
Leased Assets (Downstream)	0.0	0.0
End-Of-Life Treatment of Sold Products	0.0	0.0
Use of Sold Products	0.0	0.0
Processing of Sold Products	0.0	0.0
Transportation & Distribution (Downstream)	0.0	0.0

Total Carbon Footprint and Employee Carbon Intensity

The annual carbon footprint of WorkL has been analysed throughout this document by assessing the sources of those emissions.

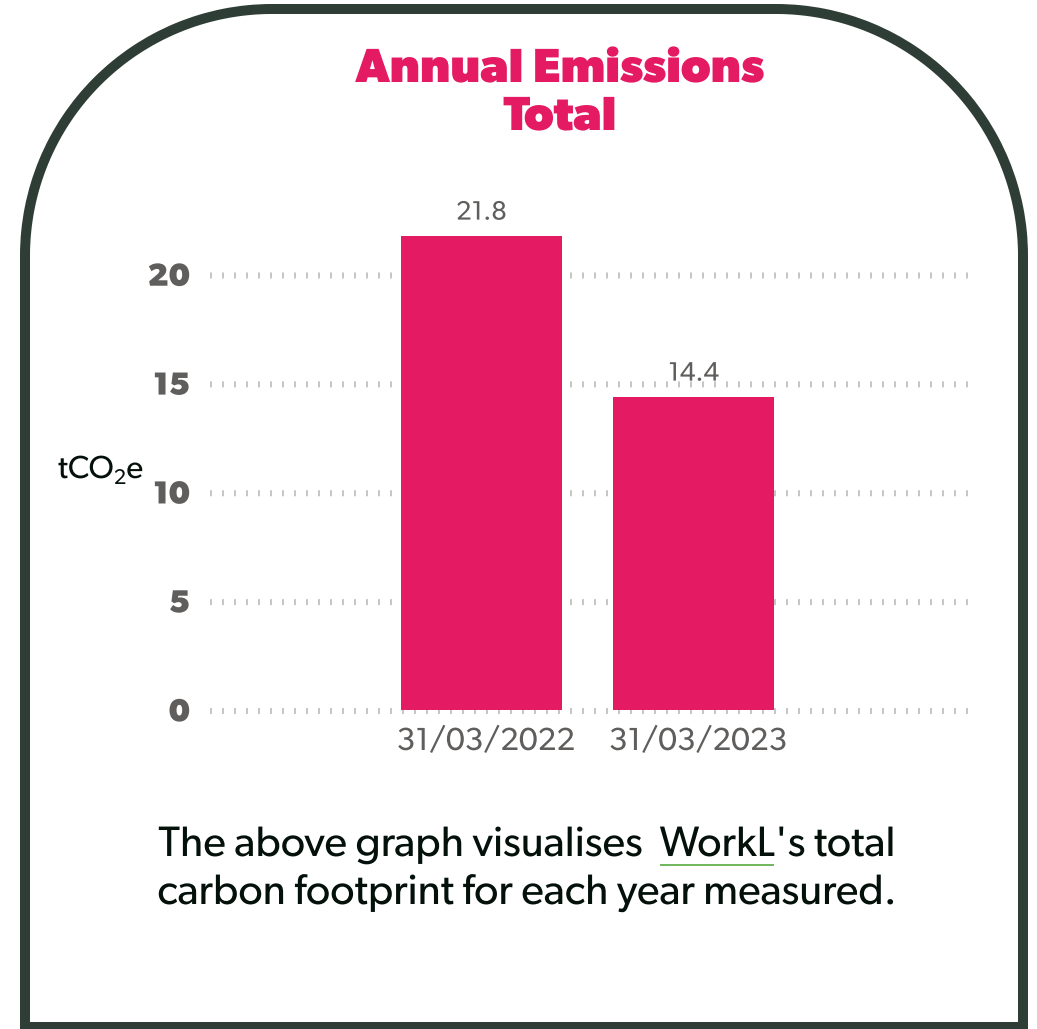
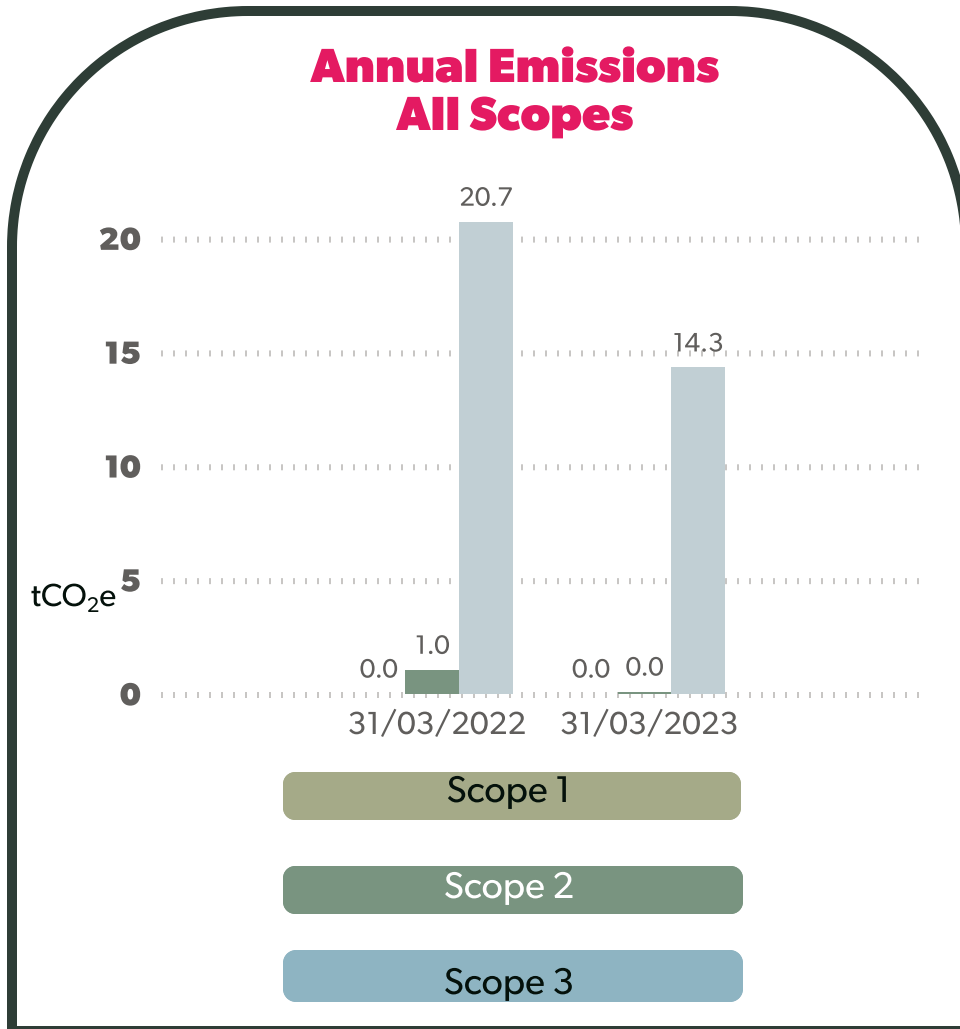
It is also useful to know the annual footprint per employee (Employee Carbon Intensity), as this accounts for any change in WorkL's workforce size.

Both values are included below, in tCO₂e.

	31/03/2022	31/03/2023
Total Annual Footprint	21.8	14.4
Footprint per Employee	0.54	0.53

All Emissions: Summary

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



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.

