Carbon Reduction Plan

Prepared by:	**Acumetis Sustainability Team**
Reporting Period:	**January 2024 – December 2024**
Issue Date:	**September 2025**

1. Table of Contents

1. Commitment

Acumetis, formally Herspiegel Consulting, recognizes the importance of reducing greenhouse gas emissions in line with global climate goals to limit warming and protect environmental and public health outcomes. We commit to achieving Net Zero emissions no later than 2050. In line with our Science Based Targets initiative (SBTi) commitment, Acumetis has set a target to reduce Scope 2 greenhouse gas emissions by 50.4% by 2032, using 2024 as the base year. This target reflects our current operational control over purchased electricity across global offices.

2023 emissions are included for historical comparison, but the official SBTi baseline year is 2024. Scope 1 and 3 emissions will continue to be measured, reported, and managed through ongoing data improvement and supplier engagement initiatives.

We commit to the following:

1. For our company to achieve Net Zero in line with the Science Based targets set out by the UNFCCC i.e., to achieve Net Zero no later than 2050 and target a 50.4% reduction in Scope 2 emissions by 2032.
2. To set realistic short- and long-term targets that are designed to achieve our Net Zero commitments.
3. To report the total Greenhouse Gas emissions of our business, at a minimum, on an annual basis.

	Year
Commitment to be Net Zero	2050
50.4% Scope 2 Emissions Reduction	2032

2. Background Information

Company

Acumetis is a global biotech and pharmaceutical commercialization consulting firm that partners with clients to bring impactful therapies to the patients who need them. We combine scientific expertise with strategic market insight to support product development, launch planning, and sustained market success. Our approach is collaborative and human-centered, driven by our commitment to improving patient outcomes and creating meaningful value for clients and communities.

Reporting Period	**Historical Data Period** January 2023 – December 2023	**Benchmark Period** January 2024 – December 2024
Industry	**Pharmaceuticals**	**Pharmaceuticals**
No. of Staff	145	172
No. of Premises Owned	0	0
No. of Premises Leased	6	6
No. of Company Vehicles - Owned	0	0
No. of Company Vehicles - Leased	0	0

Current Reporting Period

January 2024 – December 2024

Organizational Boundary

There are 3 different approaches to measuring emissions, as defined by the GHG Protocol. This report has been constructed using the **Operational Control Approach**, considering the requirements of each potential approach.

Approach	Description	Approach Taken
Operational Control	The organisation has operational control over an operation if it or one of its subsidiaries has the full authority to introduce and implement its operating policies at the operation.	☑
Financial Control	The organisation has financial control over the operation if it has the ability to direct the financial and operating policies of the organisation with a view to gaining economic benefits from its activities.	
Equity Share	The organisation accounts for GHG emissions from operations according to its share of equity in the operation.	

As part of Acumetis' transition from Herspiegel Consulting to a newly integrated global organization, the current carbon reduction plan reflects the operational footprint and emissions data previously measured under Herspiegel Consulting. This includes offices in the United States, Canada, Argentina, Germany, and France, which formed the basis of our 2024 baseline and Science Based Targets initiative (SBTi) commitment.

Following this integration, Acumetis has expanded its global presence to include additional offices in the United Kingdom and India. Emissions from these locations are not yet included in the current inventory, as data collection and validation processes are being aligned across the newly integrated organization.

Acumetis is actively working to standardize data collection methodologies and expand its greenhouse gas inventory to reflect the full global footprint. An updated carbon reduction plan, inclusive of all Acumetis operations, will be developed and published following the completion of this process.

In the interim, existing targets and commitments remain in effect and provide a consistent framework for emissions reduction across both legacy and newly integrated operations.

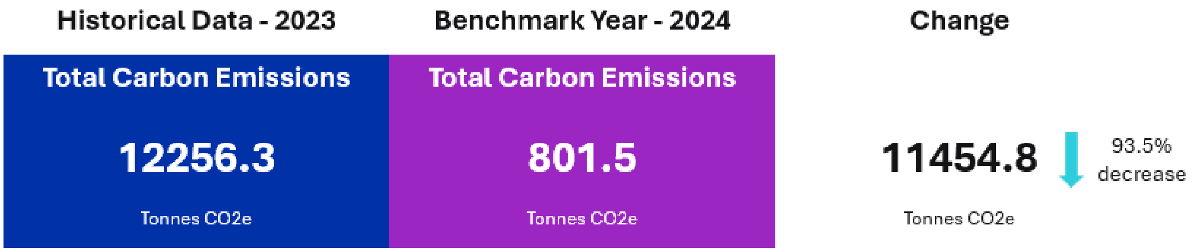
Benchmark Year

The organization’s benchmark year is from **January 2024 – December 2024.** This is the second time the organization has measured and reported on its carbon emissions.

Methodologies Used

Throughout this report all methodologies used are explained within the relevant sections.

3. Carbon Emissions Overview



Historical Data - 2023	Benchmark Year - 2024	Change
Total Carbon Emissions	Total Carbon Emissions	
12256.3	801.5	11454.8 ↓ 93.5% decrease
Tonnes CO2e	Tonnes CO2e	Tonnes CO2e

The total calculated emissions for Acumetis in 2024 are 801.5 tCO_2e. This is the second year Acumetis has measured and reported its greenhouse gas emissions. 2023 **Scope 3** emissions were estimated using the SME Climate Hub Business Carbon Calculator (by Normative), a free tool available on the Hub at the time. This tool relied on high-level assumptions based on company size and location. As a result, the Scope 3 portion of the baseline footprint is likely overstated.

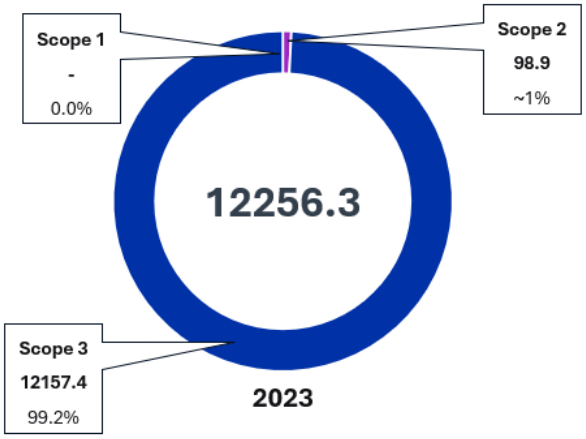
Importantly, Scope 2 emissions (purchased electricity) were calculated using primary utility usage data provided by utility bills from property in both 2023 and 2024, providing a reliable and consistent baseline for Acumetis Scope 2 Science Based Target reduction pathway.

In 2024, the emissions inventory approach was expanded to incorporate more primary data across Scope 3 categories. Financial system data was used to calculate emissions from business travel and purchased goods and services, improving accuracy in these areas. Utility bills were also used to track water use at each office location.

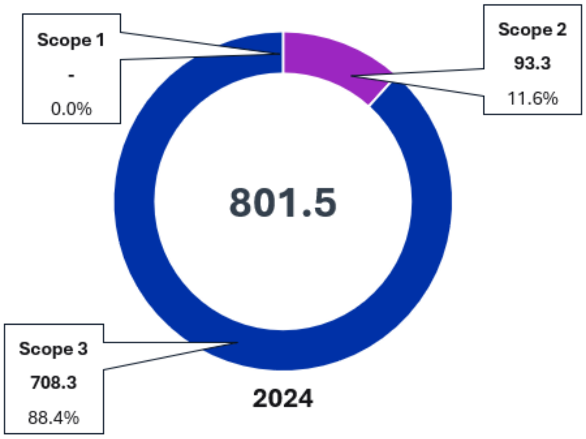
Calculations were made using SME Climate Hub's new and improved Advanced Business Carbon Calculator powered by Equipoise. This enhanced tool provides Greenhouse Gas Protocol–compliant methodologies for calculating Scope 2 and Scope 3 emissions.

Acumetis will continue to enhance data collection methods and tracking coverage each year to further strengthen the accuracy and completeness of Scope 3 emissions reporting.

4. Analysis by Scope



Emissions by Scope (tCO2e) – Historical Data



Emissions by Scope (tCO2e) – Benchmark Year

Benchmark Year 2024

Scope	Description	tCO2e	%
Scope 1	There are no scope 1 emissions. The company does not own any buildings or vehicles, and the premises do not have gas.	0.0	0.0%
Scope 2	Emissions in scope 2 includes electricity used at the company's premises. A few offices are on a fully renewable tariff, but most are not.	93.29	11.6%
Scope 3	Scope 3 emissions include: • Business Travel • Transmission and Distribution of Energy • Purchased Goods and Services • Remote Working • Water Usage in Operations	708.25	88.4%
TOTAL		801.54	100%

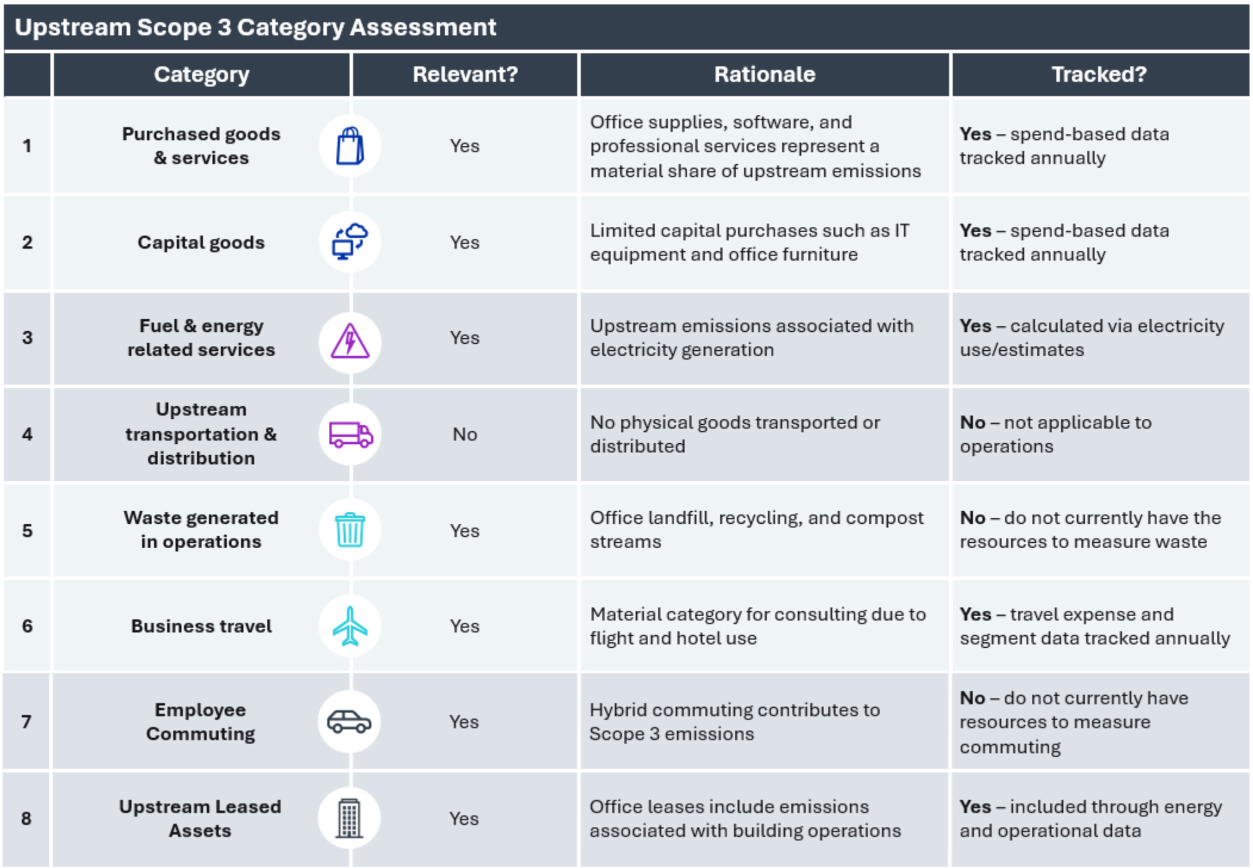
Reported Scope 3 emissions may increase in future years as more detailed data and information become available.

4.1 Scope 3 Screening

Acumetis conducts an annual Scope 3 screening process to determine which of the fifteen categories defined by the GHG Protocol are applicable and significant to our business model. As a professional services firm without physical products, our emissions primarily arise from categories associated with office operations, employee activity, and service delivery. The screening was completed using spend-based and activity-based methods supported by the SME Climate Hub calculator and the GHG Protocol Scope 3 Evaluator.

This assessment enables us to understand which categories drive our indirect emissions and ensures that our Scope 3 boundary is aligned with industry best practices and the GHG Protocol.

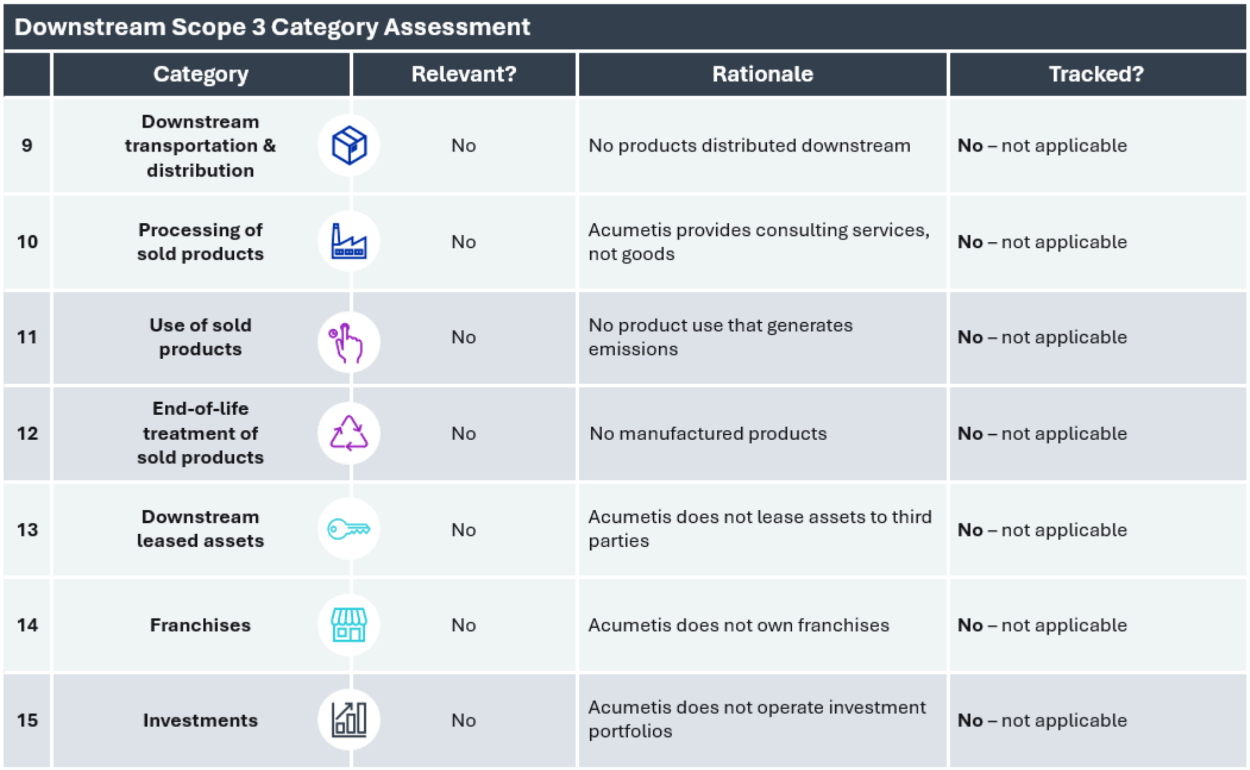
Upstream Scope 3 Category Assessment



Upstream Scope 3 Category Assessment

	Category	Relevant?	Rationale	Tracked?
1	**Purchased goods & services**	Yes	Office supplies, software, and professional services represent a material share of upstream emissions	**Yes** – spend-based data tracked annually
2	**Capital goods**	Yes	Limited capital purchases such as IT equipment and office furniture	**Yes** – spend-based data tracked annually
3	**Fuel & energy related services**	Yes	Upstream emissions associated with electricity generation	**Yes** – calculated via electricity use/estimates
4	**Upstream transportation & distribution**	No	No physical goods transported or distributed	**No** – not applicable to operations
5	**Waste generated in operations**	Yes	Office landfill, recycling, and compost streams	**No** – do not currently have the resources to measure waste
6	**Business travel**	Yes	Material category for consulting due to flight and hotel use	**Yes** – travel expense and segment data tracked annually
7	**Employee Commuting**	Yes	Hybrid commuting contributes to Scope 3 emissions	**No** – do not currently have resources to measure commuting
8	**Upstream Leased Assets**	Yes	Office leases include emissions associated with building operations	**Yes** – included through energy and operational data

Downstream Scope 3 Category Assessment



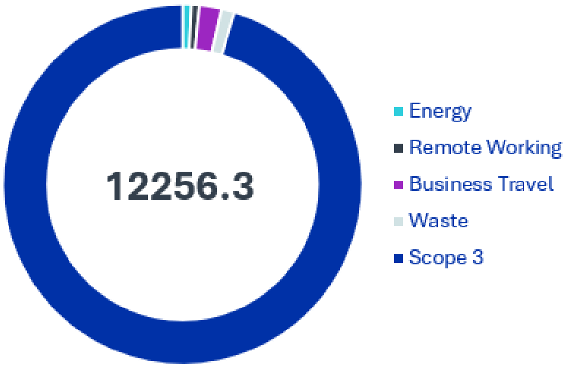
Downstream Scope 3 Category Assessment

	Category	Relevant?	Rationale	Tracked?
9	**Downstream transportation & distribution**	No	No products distributed downstream	**No** – not applicable
10	**Processing of sold products**	No	Acumetis provides consulting services, not goods	**No** – not applicable
11	**Use of sold products**	No	No product use that generates emissions	**No** – not applicable
12	**End-of-life treatment of sold products**	No	No manufactured products	**No** – not applicable
13	**Downstream leased assets**	No	Acumetis does not lease assets to third parties	**No** – not applicable
14	**Franchises**	No	Acumetis does not own franchises	**No** – not applicable
15	**Investments**	No	Acumetis does not operate investment portfolios	**No** – not applicable

The following categories represent the Scope 3 sources that are relevant to Acumetis' operations. For categories that are relevant but not yet fully tracked, we will work toward improving data collection over time to strengthen the completeness and accuracy of our Scope 3 inventory.

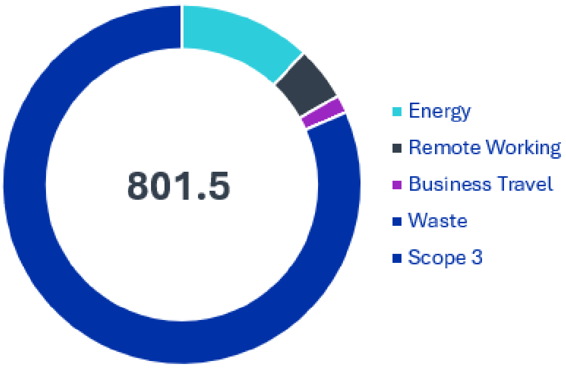
5. Emissions by Activity

Emissions by Category (tCO2) – Historical Data

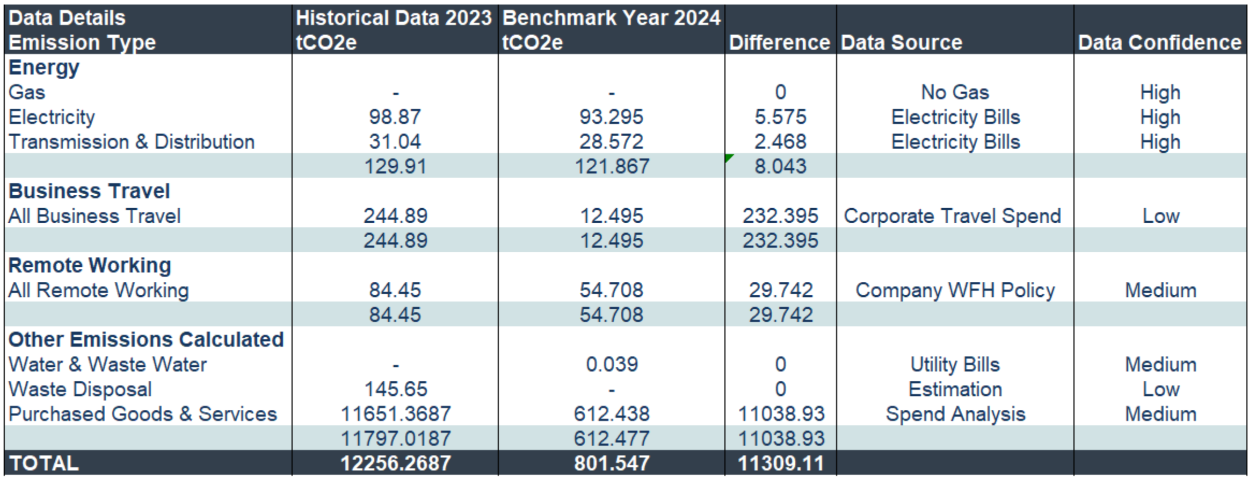


2023

Emissions by Category (tCO2) – Benchmark Year



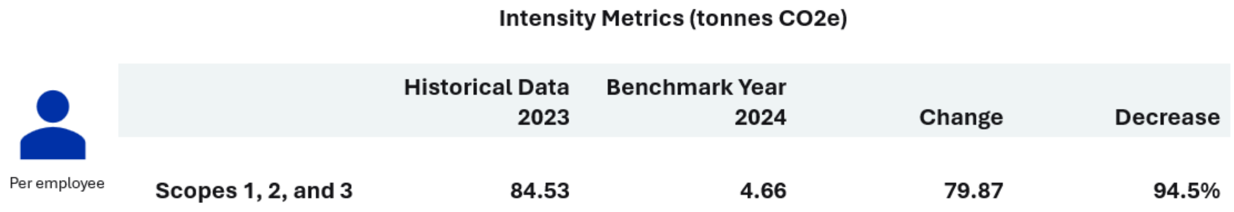
2024



Data Details	Historical Data 2023	Benchmark Year 2024			
Emission Type	**tCO2e**	**tCO2e**	**Difference**	**Data Source**	**Data Confidence**
Energy					
Gas	-	-	0	No Gas	High
Electricity	98.87	93.295	5.575	Electricity Bills	High
Transmission & Distribution	31.04	28.572	2.468	Electricity Bills	High
	129.91	121.867	8.043		
Business Travel					
All Business Travel	244.89	12.495	232.395	Corporate Travel Spend	Low
	244.89	12.495	232.395		
Remote Working					
All Remote Working	84.45	54.708	29.742	Company WFH Policy	Medium
	84.45	54.708	29.742		
Other Emissions Calculated					
Water & Waste Water	-	0.039	0	Utility Bills	Medium
Waste Disposal	145.65	-	0	Estimation	Low
Purchased Goods & Services	11651.3687	612.438	11038.93	Spend Analysis	Medium
	11797.0187	612.477	11038.93		
TOTAL	**12256.2687**	**801.547**	**11309.11**		

6. Intensity Metric Analysis

Intensity metrics help normalize emissions data, considering variations in production levels or activity volumes. This allows for a more accurate assessment of emission trends over time, regardless of changes in business operations. The initial intensity metrics for the company are below and will be used for comparative purposes in following years.

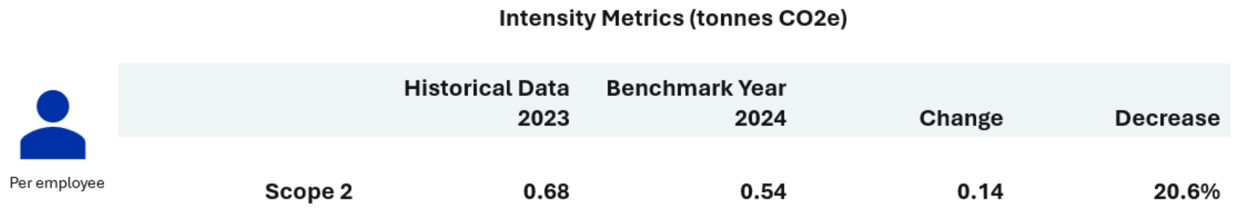


Intensity Metrics (tonnes CO2e)

Per employee

	Historical Data 2023	Benchmark Year 2024	Change	Decrease
Scopes 1, 2, and 3	**84.53**	**4.66**	**79.87**	**94.5%**

The intensity metric for all scopes (1-3) in 2024 shows a carbon emissions value of 4.66 tCO2e per employee. The business headcount averaged 172 people during the reporting period.



Intensity Metrics (tonnes CO2e)

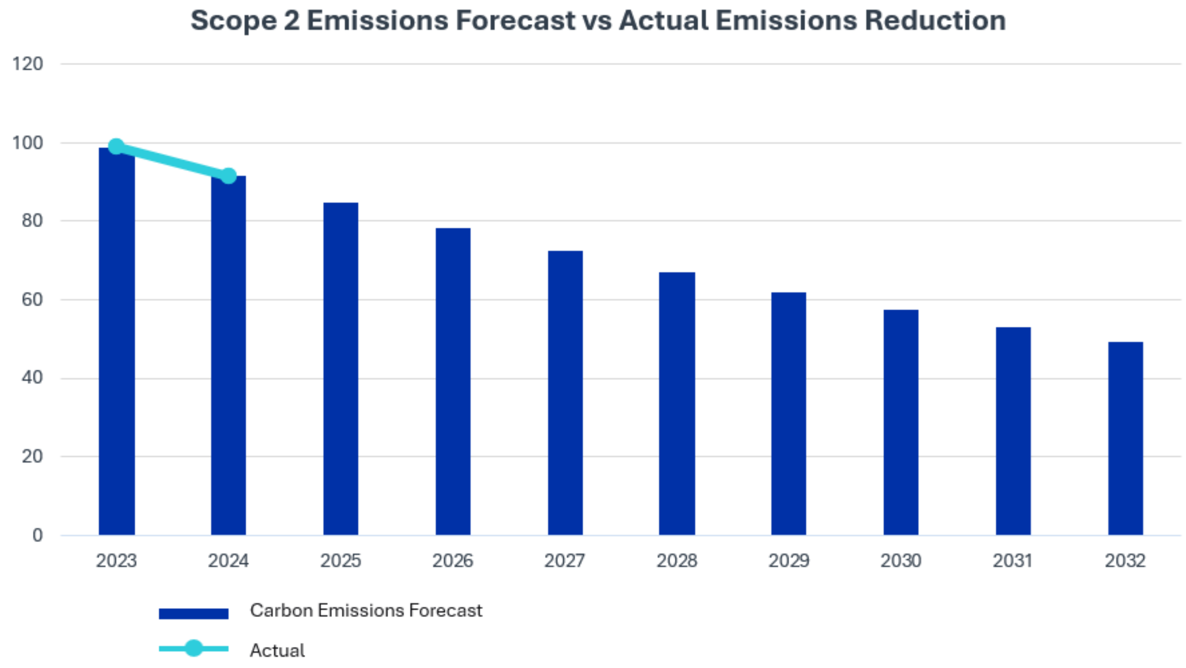
Per employee

	Historical Data 2023	Benchmark Year 2024	Change	Decrease
Scope 2	**0.68**	**0.54**	**0.14**	**20.6%**

In addition to the total emissions intensity metric, Acumetis tracks Scope 2 emissions intensity per employee to monitor progress against our Science Based Target. Scope 2 emissions per employee decreased from 2023 as a result of consistent utility tracking and ongoing energy awareness across office locations. This metric provides a clear and comparable indicator of electricity-related emissions performance over time, independent of changes in headcount or business growth. Acumetis will continue to evaluate Scope 2 intensity annually to assess progress toward the 50.4% reduction target by 2032.

7. Emissions Reductions Targets

This forecast illustrates Acumetis Science Based Target to reduce Scope 2 emissions by 50.4% by 2032, relative to the 2024 baseline year, as submitted to the Science Based Targets initiative (Pending approval). The pathway reflects an 8.33% average annual reduction in emissions from purchased electricity across our global office locations. The chart also includes our historical Scope 2 emissions for 2023, providing context for our emissions inventory prior to the baseline year. Progress will be evaluated annually using utility data and landlord reporting to ensure alignment with the SBTi reduction pathway.



8. Carbon Reduction Actions

The following initiatives support Acumetis ongoing sustainability strategy. While the company's Science Based Target focuses on Scope 2 emissions, these actions also address data quality, supplier engagement, and operational behaviors that influence broader Scope 3 reductions.

Area of Focus	Initiative
Engagement of Team	Continue expanding employee awareness and involvement through sustainability communications, Earth Month activities, and the Employee Engagement / Pulse Committee, encouraging low-carbon behaviors and participation in firm-wide initiatives.
Reduce Reliance on Spend Based Data	To review major emissions based on spend and develop more accurate emissions data together with suppliers.
Business Travel Emissions	Maintain and communicate Acumetis travel guidance that prioritizes virtual collaboration when possible, encourages rail/public transit for regional travel, and requires justification for long-haul flights.
Training of Staff	Leverage the company's new internal training platform to develop sustainability learning modules accessible to all employees. These will complement existing touchpoints such as internal updates and lunch-and-learns, helping increase awareness of emissions drivers and support carbon-smart decision-making across teams.
Supply Chain Review	To carry out regular reviews of supply chain partners and introduce a sustainable supply chain policy over time.
Energy Efficiency of Site	Work with office property managers to request and track electricity usage data, understand renewable energy availability, and evaluate efficiency improvements (e.g., LED lighting, occupancy settings).
Waste Management	Standardize recycling and waste sorting procedures across global office locations and promote employee education on proper waste disposal and reduction of single-use items.

9. Emissions Data

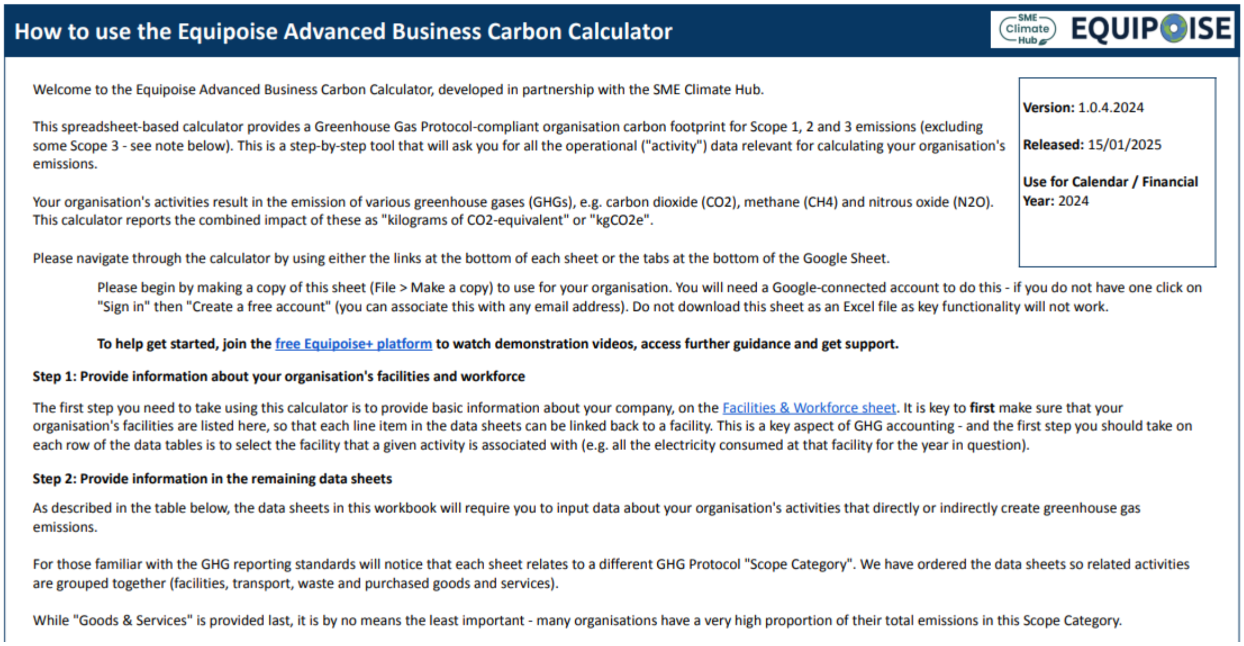
The table below presents the total calculated emissions for the reporting period. All measured emission sources are included, and emissions from key activities are summarized in the preceding sections.

	Historical Data 2023	**Benchmark Data 2024**
Energy consumption used to calculate emissions Electricity Scope 2 (kWh)	341,475.40	433,964.70
Basis of energy reporting	Location	Location
% of total energy sourced from certified renewable sources	0%	9.50%
Emissions associated with energy consumption (tCO2e)	98.9	93.29
Emissions from activities for which the company is responsible including combustion of fuel and operation of facilities - Scope 1 (tCO2e)	-	-
Emissions from purchase of electricity, heat, steam, and cooling purchased for own use - Scope 2 (tCO2e)	98.9	93.29
Total Scope 1 and 2 emissions (tCO2e)	**98.9**	**93.29**
Emissions from upstream activities out of operational control - Scope 3 (tCO2e)	12,157.40	708.25
Emissions from use of sold products and services out of operational control - Scope 3	-	-
Total gross Scope 3 emissions (tCO2e)	12,157.40	708.25
Total Scope 1, 2, and 3 emissions (tCO2e)	**12,256.30**	**801.54**
Intensity ratio tCO2e (gross Scope 1, 2, and 3) per employee	84.53	4.66
Carbon offsets (tCO2e)	-	-
Total annual net emissions (tCO2e)	**12,256.30**	**801.54**

Appendix

Appendix A – SME Climate Hub Carbon Calculator Methodology and Tracking

The following source illustrates the calculation of our Scopes 1-3 emissions. Blank pages represent data that was either not applicable to our operations (Fuel, company transportation, upstream and downstream transportation and distribution, fugitive process emissions), or data that we did not collect during the 2024 reporting period (accommodation (counted in purchased goods and services), employee commuting, waste).



How to use the Equipoise Advanced Business Carbon Calculator

SME Climate Hub EQUIPOISE

Welcome to the Equipoise Advanced Business Carbon Calculator, developed in partnership with the SME Climate Hub.

This spreadsheet-based calculator provides a Greenhouse Gas Protocol-compliant organisation carbon footprint for Scope 1, 2 and 3 emissions (excluding some Scope 3 - see note below). This is a step-by-step tool that will ask you for all the operational ("activity") data relevant for calculating your organisation's emissions.

Your organisation's activities result in the emission of various greenhouse gases (GHGs), e.g. carbon dioxide (CO2), methane (CH4) and nitrous oxide (N2O). This calculator reports the combined impact of these as "kilograms of CO2-equivalent" or "kgCO2e".

Please navigate through the calculator by using either the links at the bottom of each sheet or the tabs at the bottom of the Google Sheet.

Version: 1.0.4.2024

Released: 15/01/2025

Use for Calendar / Financial Year: 2024

Please begin by making a copy of this sheet (File > Make a copy) to use for your organisation. You will need a Google-connected account to do this - if you do not have one click on "Sign in" then "Create a free account" (you can associate this with any email address). Do not download this sheet as an Excel file as key functionality will not work.

To help get started, join the free Equipoise+ platform to watch demonstration videos, access further guidance and get support.

Step 1: Provide information about your organisation's facilities and workforce

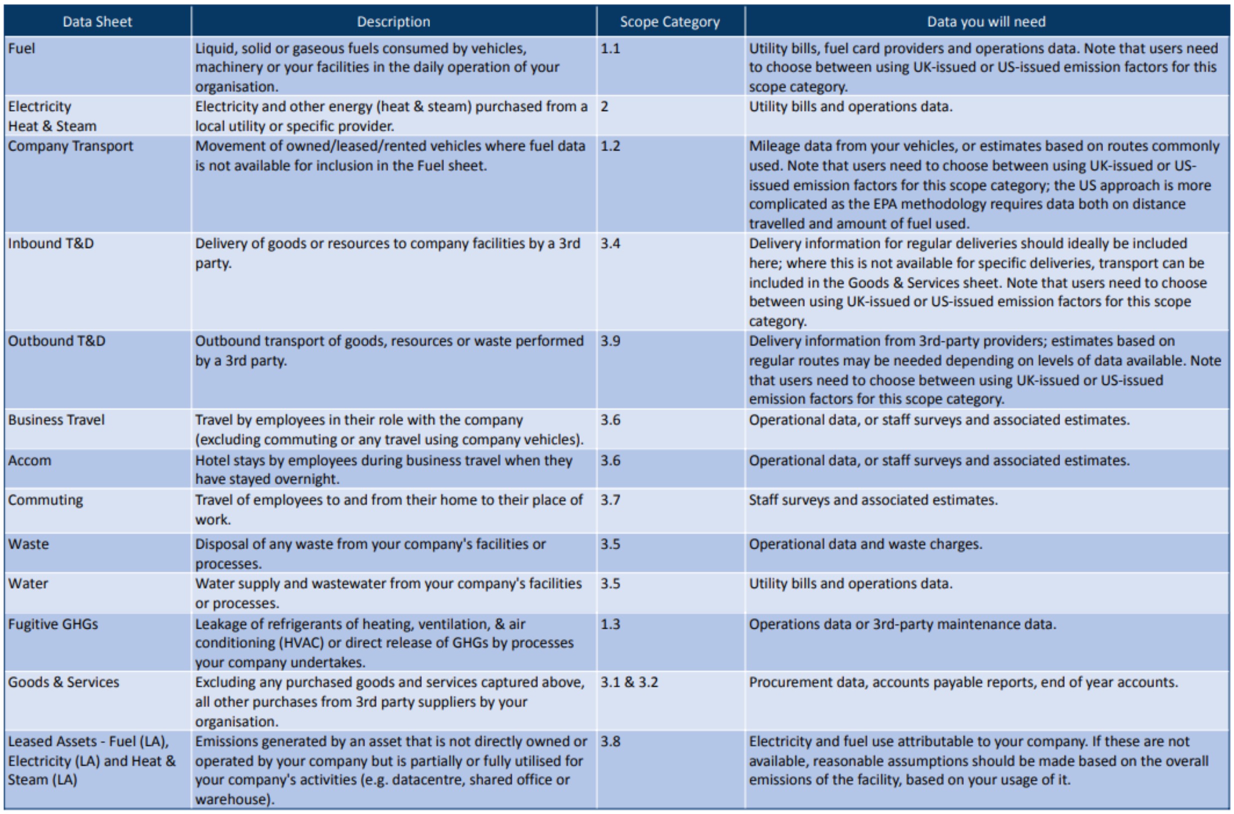
The first step you need to take using this calculator is to provide basic information about your company, on the Facilities & Workforce sheet. It is key to **first** make sure that your organisation's facilities are listed here, so that each line item in the data sheets can be linked back to a facility. This is a key aspect of GHG accounting - and the first step you should take on each row of the data tables is to select the facility that a given activity is associated with (e.g. all the electricity consumed at that facility for the year in question).

Step 2: Provide information in the remaining data sheets

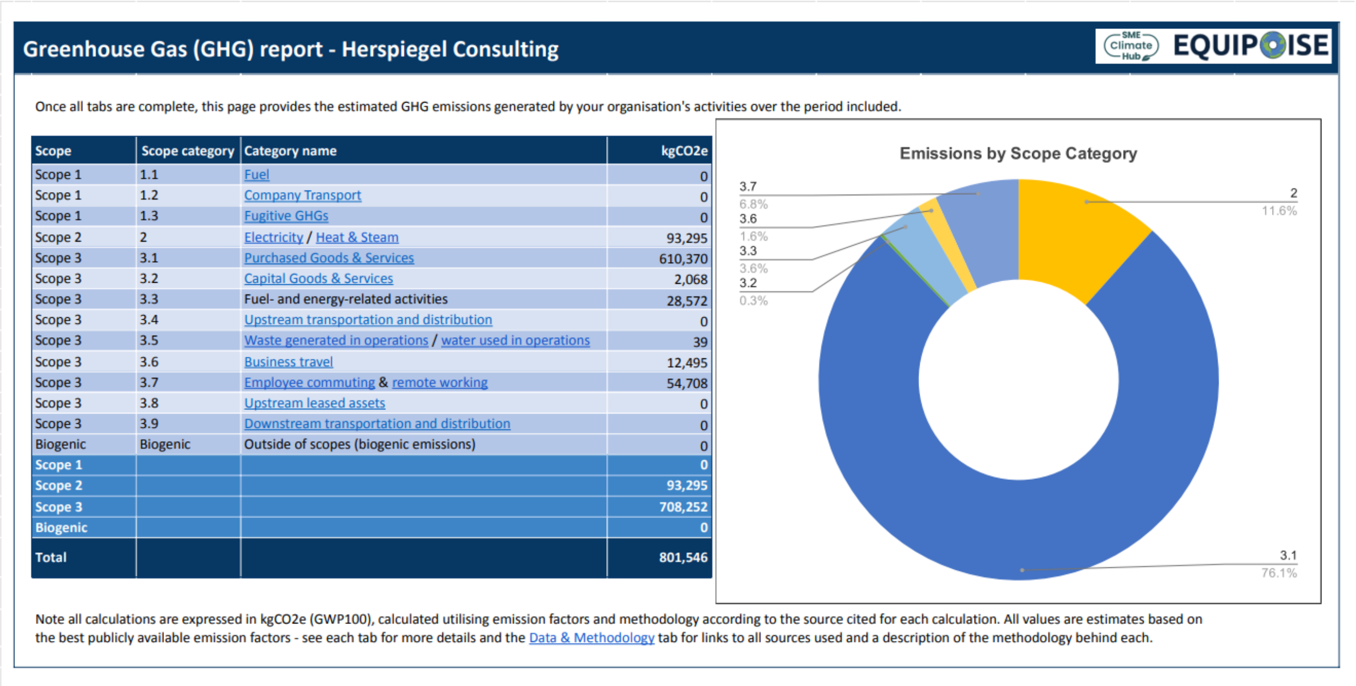
As described in the table below, the data sheets in this workbook will require you to input data about your organisation's activities that directly or indirectly create greenhouse gas emissions.

For those familiar with the GHG reporting standards will notice that each sheet relates to a different GHG Protocol "Scope Category". We have ordered the data sheets so related activities are grouped together (facilities, transport, waste and purchased goods and services).

While "Goods & Services" is provided last, it is by no means the least important - many organisations have a very high proportion of their total emissions in this Scope Category.



Data Sheet	Description	Scope Category	Data you will need
Fuel	Liquid, solid or gaseous fuels consumed by vehicles, machinery or your facilities in the daily operation of your organisation.	1.1	Utility bills, fuel card providers and operations data. Note that users need to choose between using UK-issued or US-issued emission factors for this scope category.
Electricity Heat & Steam	Electricity and other energy (heat & steam) purchased from a local utility or specific provider.	2	Utility bills and operations data.
Company Transport	Movement of owned/leased/rented vehicles where fuel data is not available for inclusion in the Fuel sheet.	1.2	Mileage data from your vehicles, or estimates based on routes commonly used. Note that users need to choose between using UK-issued or US-issued emission factors for this scope category; the US approach is more complicated as the EPA methodology requires data both on distance travelled and amount of fuel used.
Inbound T&D	Delivery of goods or resources to company facilities by a 3rd party.	3.4	Delivery information for regular deliveries should ideally be included here; where this is not available for specific deliveries, transport can be included in the Goods & Services sheet. Note that users need to choose between using UK-issued or US-issued emission factors for this scope category.
Outbound T&D	Outbound transport of goods, resources or waste performed by a 3rd party.	3.9	Delivery information from 3rd-party providers; estimates based on regular routes may be needed depending on levels of data available. Note that users need to choose between using UK-issued or US-issued emission factors for this scope category.
Business Travel	Travel by employees in their role with the company (excluding commuting or any travel using company vehicles).	3.6	Operational data, or staff surveys and associated estimates.
Accom	Hotel stays by employees during business travel when they have stayed overnight.	3.6	Operational data, or staff surveys and associated estimates.
Commuting	Travel of employees to and from their home to their place of work.	3.7	Staff surveys and associated estimates.
Waste	Disposal of any waste from your company's facilities or processes.	3.5	Operational data and waste charges.
Water	Water supply and wastewater from your company's facilities or processes.	3.5	Utility bills and operations data.
Fugitive GHGs	Leakage of refrigerants of heating, ventilation, & air conditioning (HVAC) or direct release of GHGs by processes your company undertakes.	1.3	Operations data or 3rd-party maintenance data.
Goods & Services	Excluding any purchased goods and services captured above, all other purchases from 3rd party suppliers by your organisation.	3.1 & 3.2	Procurement data, accounts payable reports, end of year accounts.
Leased Assets - Fuel (LA), Electricity (LA) and Heat & Steam (LA)	Emissions generated by an asset that is not directly owned or operated by your company but is partially or fully utilised for your company's activities (e.g. datacentre, shared office or warehouse).	3.8	Electricity and fuel use attributable to your company. If these are not available, reasonable assumptions should be made based on the overall emissions of the facility, based on your usage of it.



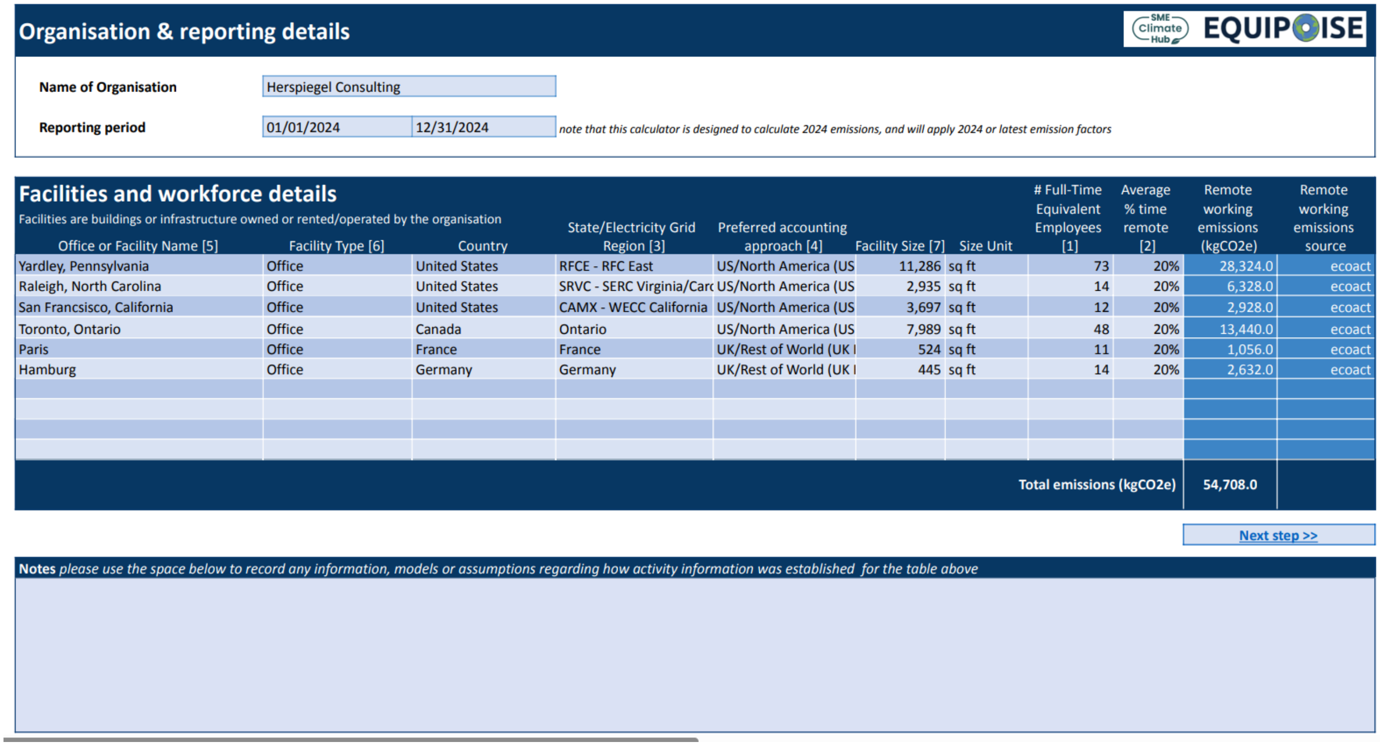
Greenhouse Gas (GHG) report - Herspiegel Consulting

Once all tabs are complete, this page provides the estimated GHG emissions generated by your organisation's activities over the period included.

Scope	Scope category	Category name	kgCO2e
Scope 1	1.1	Fuel	0
Scope 1	1.2	Company Transport	0
Scope 1	1.3	Fugitive GHGs	0
Scope 2	2	Electricity / Heat & Steam	93,295
Scope 3	3.1	Purchased Goods & Services	610,370
Scope 3	3.2	Capital Goods & Services	2,068
Scope 3	3.3	Fuel- and energy-related activities	28,572
Scope 3	3.4	Upstream transportation and distribution	0
Scope 3	3.5	Waste generated in operations / water used in operations	39
Scope 3	3.6	Business travel	12,495
Scope 3	3.7	Employee commuting & remote working	54,708
Scope 3	3.8	Upstream leased assets	0
Scope 3	3.9	Downstream transportation and distribution	0
Biogenic	Biogenic	Outside of scopes (biogenic emissions)	0
Scope 1			0
Scope 2			93,295
Scope 3			708,252
Biogenic			0
Total			801,546

Emissions by Scope Category

Note all calculations are expressed in kgCO2e (GWP100), calculated utilising emission factors and methodology according to the source cited for each calculation. All values are estimates based on the best publicly available emission factors - see each tab for more details and the Data & Methodology tab for links to all sources used and a description of the methodology behind each.



Organisation & reporting details

Name of Organisation	Herspiegel Consulting	
Reporting period	01/01/2024	12/31/2024

note that this calculator is designed to calculate 2024 emissions, and will apply 2024 or latest emission factors

Facilities and workforce details

Facilities are buildings or infrastructure owned or rented/operated by the organisation

Office or Facility Name [5]	Facility Type [6]	Country	State/Electricity Grid Region [3]	Preferred accounting approach [4]	Facility Size [7]	Size Unit	# Full-Time Equivalent Employees [1]	Average % time remote [2]	Remote working emissions (kgCO2e)	Remote working emissions source
Yardley, Pennsylvania	Office	United States	RFCE - RFC East	US/North America (US	11,286	sq ft	73	20%	28,324.0	ecoact
Raleigh, North Carolina	Office	United States	SRVC - SERC Virginia/Carc	US/North America (US	2,935	sq ft	14	20%	6,328.0	ecoact
San Francsisco, California	Office	United States	CAMX - WECC California	US/North America (US	3,697	sq ft	12	20%	2,928.0	ecoact
Toronto, Ontario	Office	Canada	Ontario	US/North America (US	7,989	sq ft	48	20%	13,440.0	ecoact
Paris	Office	France	France	UK/Rest of World (UK	524	sq ft	11	20%	1,056.0	ecoact
Hamburg	Office	Germany	Germany	UK/Rest of World (UK	445	sq ft	14	20%	2,632.0	ecoact
								Total emissions (kgCO2e)	54,708.0	

Next step >>

Notes *please use the space below to record any information, models or assumptions regarding how activity information was established for the table above*

Fuel

Scope 1 .1

Include in the table below fuel consumed by vehicles, machinery or your facilities in the daily operation of your organisation. This may include gas used for heating, fuel used for a diesel generator and fuel used in company vehicles.
Shared or fully serviced facilities: Note that fuel consumed in shared working spaces, shared data centres and shared warehouses fall under fall under Leased Assets.

Data required per facility:
1. Fuel type
2. Amount of fuel used
3. Units for usage (e.g. litres, kg or kWh)

Data sources: Typical data sources for fuel data are utility bills, fuel card providers and operations data. If you do not have data on fuel used by vehicles, or are using a US (EPA) approach, use mileage in Company Transport for fuel consumption in vehicles where your business has purchased the fuel. If you do not have a breakdown across facilities, use any facility in the country in which your organisation has most of its operations. Please read the ""Transport emissions"" section of the guidance documentation to find out more about carbon accounting practices for transport.

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Facility	Description of activity	Fuel Type (select facility first)	Fuel (select fuel type first)	Amount of fuel used	Unit	Direct emissions (kgCO2e)	Upstream emissions (kgCO2e) [8]	Biogenic emissions (kgCO2e) [9]	Emission factor source
					Total fuel emissions (kgCO2e)				

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Electricity

Scope 2

Include in the table below electricity purchased from your local utility (that is not combusted on-site) used at your facilities. To generate this electricity, utilities combust coal, natural gas, and other fossil fuels, emitting carbon dioxide, methane, and nitrous oxide in the process.
Shared or fully serviced facilities: Note that electricity consumed in shared working spaces, shared data centres and shared warehouses fall under Leased Assets.

Data required per facility:
1. Amount of energy used
2. Units of energy used

Data sources: This information can typically be retrieved from electricity bills for each facility.

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Facility	Description of activity	Amount	Units	Direct emissions (kgCO2e)	Direct emission factor source	Upstream emissions (kgCO2e) [10]	Upstream emission factor source	Biogenic emissions (kgCO2e)	Biogenic emission factor source [11]
Yardley, Pennsylvania	Office Space	81,195	kWh	24,358.5	US EPA	11,800.7	UK BEIS	No factor	No factor
Raleigh, North Carolina	Office Space	35,238	kWh	10,007.6	US EPA	5,121.4	UK BEIS	No factor	No factor
San Francsisco, California	Office Space	26,889	kWh	6,103.8	US EPA	3,908.0	UK BEIS	No factor	No factor
Toronto, Ontario	Office Space	118,221	kWh	4,256.0	Govt of Canada	6,282.9	UK BEIS	No factor	No factor
Hamburg	Office Space	10000	kWh	3,350.0	EU AIB	1,314.7	UK BEIS	No factor	No factor
Paris	Office Space	11520	kWh	357.1	EU AIB	143.9	UK BEIS	No factor	No factor
		Total electricity emissions (kgCO2e)		48,433.0		28,571.6			

Heat & Steam (owned/operated assets)

Scope 2

Include in the table below heat or steam purchased for used at your facilities. For example, hot water for heating of buildings received directly from a third party supplier via a district hot water system (not, for example, electricity or fuel used directly to heat or cool buildings with an on-site heating system - this should be completed in the Electricity or Fuel tabs).

Shared or fully serviced facilities: Note that heat and steam consumed in shared working spaces, shared data centres and shared warehouses fall under Leased Assets.

Data required per facility:

1. Type of energy used
2. Amount of energy used
3. Units of energy used

Data sources: This information can typically be retrieved from company records or invoices issued by providers.

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Facility	Description of activity	Type of energy (select facility first)	Amount	Units	Direct emissions (kgCO2e)	Direct emission factor source	Upstream emissions (kgCO2e) [12]	Upstream emission factor source
San Francsisco, California	Steam	District heat and steam	89.99	MMBTU	5,976.2	US EPA	No factor	No factor
Toronto, Ontario	Gas	District heat and steam	439.2	MMBTU	38,885.4	US EPA	No factor	No factor
				Total heat & steam emission	44,861.6			

Company transport (owned/operated)

Scope 1.2

UK/Rest of World: Include the movement of any vehicles where fuel data is not available (if it is available, account for this in Fuel). This should also include Electric Vehicles only where their electricity consumption is not accounted for in Electricity / H&S.

US/North America: Include the movement of all owned/leased/rented vehicles; this calculator uses estimates based on EPA Scope 3 emission factors due to the complexity of US fuel emission factors. As the US does not issue distance-based emission factors for electric vehicles, actual or estimate electricity consumed for electric vehicles should be accounted for in Electricity.

In all cases, do not include transport miles where the company did not purchase or provide the fuel, for example: deliveries of goods by a haulier, private or public employee travel or coach hire - these are covered in Outbound and Inbound Transport & Distribution (T&D).

Data required per facility:

1. Vehicle type
2. Distance travelled
3. Units of distance (miles or kilometres)

Data sources: this data will typically be recorded in company records or directly from vehicle odometers; estimations based on regular trips can be used if actual data not available.

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Facility	Description of activity	Vehicle type (select facility first)	Distance travelled	Distance unit	Direct emissions (kgCO2e)	Direct emission factor source	Upstream emissions (kgCO2e) [13]	Upstream emission factor source
				Total company transport emissions (kgCO2e)				

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Inbound (Upstream) Transportation & Distribution

Scope 3.4

Includes delivery of goods or resources to company facilities by a 3rd party, such as deliveries of raw materials for use in production or business activities, or finished goods (like office equipment or consumables).

Units are in "weight distance", which is the multiplication of the weight of the goods with the distance they have been shipped. Data can be aggregated per transport type

Data required:
1. Vehicle type (one line per category)
2. Distance travelled & weight carried - multiply to establish "weight distance" - e.g. total for moving 50 tonnes over 5,000km is 250,000 tonne km
3. Units of distance (metric tonnes or US/short tons; miles or kilometres)

Data sources: Information on inbound transport and distribution can be requested from providers or estimated based on typical routes and delivery loads.

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Facility	Description of activity	Transport type (select facility first)	Vehicle Type (select transport type first)	Weight distance	Unit	Emissions (kgCO2e)	Emission factor source
Total inbound transport & distribution emissions (kgCO2e)							

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Outbound (Downstream) Transportation and Distribution

Scope 3.9

Includes any outbound transport of goods, resources or waste performed by a 3rd party, such as deliveries of finished goods to customers or retailers.

Units are in "weight distance", which is the multiplication of the weight of the goods with the distance they have been shipped. Data can be aggregated per transport type

Data required:
1. Vehicle type (one line per category)
2. Distance travelled & weight carried - multiply to establish "weight distance" - e.g. total for moving 50 tonnes over 5,000km is 250,000 tonne km
3. Units of distance (metric tonnes or US/short tons; miles or kilometres)

Data sources: Information on inbound transport and distribution can be requested from providers or estimated based on typical routes and delivery loads.

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Facility	Description of activity	Transport type (select facility first)	Vehicle Type (select transport type first)	Weight distance	Unit	Emissions (kgCO2e)	Emission factor source
Total outbound transport & distribution emissions emissions (kgCO2e)							

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Business Travel (Transport)

SME Climate Hub EQUIPOISE

Scope 3.6

Includes travel by employees in their role with the company (excluding commuting or any travel using company vehicles, which are captured elsewhere). This includes travel made for any business trip (even if this was paid for by a third party) or journeys to visit a customer site (even if using the employee's own vehicle).
Note that transport categories will vary depending on the accounting method chosen (US or UK methodology). US emission factors do not include the impact of upstream emissions of fuel, the increased impact of GHG released into the upper atmosphere by aircraft or the ability to select class of travel; UK emission factors include all of these aspects which will lead to more accurate, and potentially much higher, emissions estimations.

Data required:

1. Vehicle type
2. Distance travelled and number of passengers if using public or shared transport
3. Units of distance

Travel is expressed either as "passenger distance" for public/shared transport, or simply as distance if vehicle (such as a hire car or an employee's car) was used. Data should be aggregated per type of vehicle to minimise the number of lines required.
Data sources: Business travel data can typically be retrieved from company records including booking information or expenses submitted by employees.

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Facility	Description of activity	Transport type	Trip type	Distance travelled	Distance unit	Emissions (kgCO2e)	Emission factor source
Yardley, Pennsylvania	Car Mileage	Road	Taxi, Hire or Private Car (distance)	4,699	mi	1,447.3	US EPA
Yardley, Pennsylvania	Plane Mileage	Air	Air Travel - Short Haul (< 300 miles)	10430	mi	2,178.8	US EPA
Yardley, Pennsylvania	Plane Mileage	Air	Air Travel - Medium Haul (>= 300 miles, <	46,840	mi	6,108.2	US EPA
Yardley, Pennsylvania	Plane Mileage	Air	Air Travel - Long Haul (>= 2300 miles)	16,837	mi	2,761.1	US EPA
					Total business travel (transport) emissions (kgCO2e)	12,495.4	

Business Travel (Accommodation)

Scope 3.6

Report all hotel stays by employees in each country that you have sent employees to for business travel and they have stayed overnight away from their home or company facilities. Aggregate at the country level (e.g. one line for all stays in the UK in a given year) per facility if you wish to distinguish footprints by facility in your results, or simply relate to a single facility if not.

Data required:
1. Country of stay
2. Number of person nights (e.g. total nights stayed by employees)

Data sources: Business travel data can typically be retrieved from company records including booking information or expenses submitted by employees.

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Facility	Description of activity	Country of stay	Person nights	Emissions (kgCO2e)	Emission factor source
			Total business travel (accommodation) emissions (kgCO2e)		

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Employee Commuting

Scope 3.7

Includes travel of employees paid for by them and not using company owned and operated vehicles (employee-owned or public transport). Commuting is expressed either as "passenger distance" for public/shared transport, or simply as distance if the vehicle (such as an employee's car) was used to get to or from work. Data should be aggregated per type of vehicle to minimise the number of lines required.
Note that transport categories will vary depending on the accounting method chosen (US or UK methodology). US emission factors do not include the impact of upstream emissions of fuel; UK emission factors include both of these aspects.

Data required:
1. Vehicle type
2. Distance travelled and number of passengers if using public or shared transport
3. Units of distance

Travel is expressed either as "passenger distance" for public/shared transport, or simply as distance if vehicle (such as a hire car or an employee's car) was used. Data should be aggregated per type of vehicle to minimise the number of lines required, and expressed as the total mileage for the entire year for each transport type.
Data sources: Commuting data is often gathered from staff surveys and associated estimates.

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Facility	Description of activity	Transport type	Trip type	Distance travelled	Distance unit	Emissions (kgCO2e)	Emission factor source
					Total employee commuting emissions (kgCO2e)		

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Waste Generated in Operations

Scope 3.5

Include here the disposal of any waste or wastewater performed by your company or by a third party employed by your company. Recycling via a general scheme is considered "open-loop", whereas recycling via a specific scheme (such as ink cartridges or batteries) is considered "closed-loop". Note that "WEEE" refers to electrical goods and appliances.

Data required:
1. The material or activity category of the waste
2. The waste type
3. The disposal method used
4. The weight of the waste disposed
5. The units of weight used

Data sources: Details of waste produced in business operations can be found in company records or in invoices provided by waste disposal service providers. Where volume of waste is available rather than weight, the US EPA provide coversion factors: https://www.epa.gov/smm/volume-weight-conversion-factors-solid-waste

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Facility	Description of activity	Waste material/activity	Waste type (choose material/activity first)	Disposal method (choose type first)	Amount	Units	Emissions (kgCO2e)	Emission factor source
						Total waste emissions (kgCO2e)		

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Water Supply and Waste Water

Scope 3.5

Include here any water consumed by your company and any waste water.

Data required per facility:
1. The volume of water consumed.
2. The volume of waste water.

Data sources: Details of water consumed and treated in business operations can be found in company records or in invoices provided by water utilities or service providers.

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Facility	Description of activity	Service type	Amount	Units	Emissions (kgCO2e)	Emission factor source
San Francsisco, California		Water supply	69.0	m3	10.6	UK BEIS
Raleigh, North Carolina		Water supply	27.0	m3	4.1	UK BEIS
Toronto, Ontario		Water supply	45.6	m3	7.0	UK BEIS
Paris		Water supply	55.8	m3	8.5	UK BEIS
Yardley, Pennsylvania		Water supply	54.2	m3	8.3	UK BEIS
				Total water supply emissions (kgCO2e)	38.5	

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Fugitive & Process Emissions

Scope 1.3

Fugitive or process greenhouse gases (GHGs) is the term used to describe leakage of refrigerants of heating, ventilation, & air conditioning (HVAC) or direct release of GHGs by processes your company undertakes that is not accounted for elsewhere. If you do not have a breakdown across facilities or countries, associate the fugitive emissions with a facility in the country which your organisation has most of its operations.

Data required per facility:
1. Type of fugitive greenhouse gas
2. Amount of gas released or replaced

Data sources: This should be available from company records of emissions from production process or leakage (potentially from an HVAC supplier), or from records of purchase of these gases to replace those gases.

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Facility	Description of activity	Fugitive Greenhouse Gas (type to search)	Amount	Units	Emissions (kgCO2e)	Emission factor source
				Total fugitive GHG emissions (kgCO2e)		

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Purchased Goods & Services

Scopes 3.1 & 3.2

Any goods or services purchased by your company, based on the amount spent per cost category. Procurement data should be aggregated by cost category and country/facility before being entered into this list. This should include expenditure on both capital goods (e.g. plant, property, and equipment that the company uses to manufacture a product, provide a specialised service, or sell, store, and deliver merchandise) and consumable goods or services. For most accurate results, all amounts should exclude any tax or other margins such as retail, wholesale or transport if possible.

Exclude any expenditure with suppliers on activities already covered in other areas of this survey; including Fuels, Electricity, Fugitive Gases, Transport, Travel, Waste and Water Supply.

Data required:
1. Type of products and services being purchased (use the Sector and Category filters to narrow these down)
2. Country from which the goods or services were purchased
3. Amount spent in this product category
4. Currency in which the purchase was made

Data sources: Expenditure data is generally available from company accounts or procurement records.

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Facility	Description of activity	Category 1	Category 2	Category 3	Amount (local currency) [14]	Capital good? [15]	Emissions (kgCO2e)	Emission factor source
Yardley, Pennsylvania	Benefitss & Insurance	Services	Insurance Services	Insurance and pension funding	1,157,159	No	51,449.7	EXIOBASE
Yardley, Pennsylvania	Accomodation	Services	Catering & Accommodation	Hotel and restaurant (services	24,064	No	1,814.2	EXIOBASE
Yardley, Pennsylvania	Education	Services	Education & Subscriptions	Education services	$24,133.90	No	4,640.1	EXIOBASE
Yardley, Pennsylvania	Electrical & Machinery	Vehicles & Equipment	Electrical Equipment	Radio/television and communi	15,526	Yes	2,068.5	EXIOBASE
Yardley, Pennsylvania	Food & Beverage	Services	Catering & Accommodation	Hotel and restaurant (services	15,969	No	1,203.9	EXIOBASE
Yardley, Pennsylvania	Hospitality	Services	Catering & Accommodation	Hotel and restaurant (services	19,721	No	1,486.8	EXIOBASE
Yardley, Pennsylvania	Professional Services	Services	Other Business & Professional	Other business services (incluc	5,073,266	No	391,066.4	EXIOBASE
Yardley, Pennsylvania	IT Services	IT & Telecoms	IT Software & Services	Computer and related services	2,601,628	No	146,478.3	EXIOBASE
Yardley, Pennsylvania	Other Products	Materials	Other Materials	Other nonmetallic mineral pro	15,282	No	7,135.5	EXIOBASE
Yardley, Pennsylvania	Public Authority	Services	Public Services	Public administration and defe	30,177	No	5,094.8	EXIOBASE

Total goods & services emissions (kgCO2e)	Consumable goods	610,369.7
	Capital goods	2,068.5

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Fuel (Leased Assets)

Scope 3 .8

Include below emissions generated by an asset that is not directly owned or operated by your company but is partially or fully utilised for your company's activities (such as computing capacity at a datacentre, a shared office space or a portion of a warehouse).
If precise activity data, such as utility bills, are not available, estimates of electricity, gas and heat & steam usage should be made on whatever basis is realistic (e.g. if 15% of a warehouse is being rented, then 15% of the overall electricity and gas consumed by that facility should be included).

Data required per facility:
1. Fuel type
2. Amount of fuel used
3. Units for usage (e.g. litres, kg or kWh)

Data sources: These data is tipically available in utility bills; if these are not available, estimates of electricity, gas and heat & steam usage should be made on whatever basis is realistic (e.g. if 15% of a warehouse is being rented, then 15% of the overall electricity and gas consumed by that facility should be included).

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Facility	Description of activity	Fuel Type (select facility first)	Fuel (select fuel type first)	Amount of fuel used	Unit	Emissions (kgCO2e)	Emission factor source
					Total fuel emissions (kgCO2e)		

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Electricity (Leased Assets)

Scope 3.8

Include below emissions generated by an asset that is not directly owned or operated by your company but is partially or fully utilised for your company's activities (such as a datacentre, a shared office space or a portion of a warehouse).

Data required:
1. Type of energy used
2. Amount of energy used
3. Units of energy used

Data sources: These data is tipically available in utility bills; if these are not available, estimates of electricity, gas and heat & steam usage should be made on whatever basis is realistic (e.g. if 15% of a warehouse is being rented, then 15% of the overall electricity and gas consumed by that facility should be included).

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Facility	Description of activity	Amount	Units	Emissions (kgCO2e)	Emission factor source
			Total electricity emissions (kgCO2e)		

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Heat & Steam (owned/operated assets)

Scope 3.8

SME Climate Hub EQUIPOISE

Include in the table below heat or steam utilised by an asset that is not directly owned or operated by your company but is partially or fully utilised for your company's activities (such as a datacentre, a shared office space or a portion of a warehouse).

Data required:

1. Type of energy used
2. Amount of energy used
3. Units of energy used

Data sources: These data is tipically available in utility bills; if these are not available, estimates of electricity, gas and heat & steam usage should be made on whatever basis is realistic (e.g. if 15% of a warehouse is being rented, then 15% of the overall electricity and gas consumed by that facility should be included).

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Facility	Description of activity	Type of energy (select facility first)	Amount	Units	Emissions (kgCO2e)	Emission factor source
				Total heat & steam emissions (kgCO2e)		

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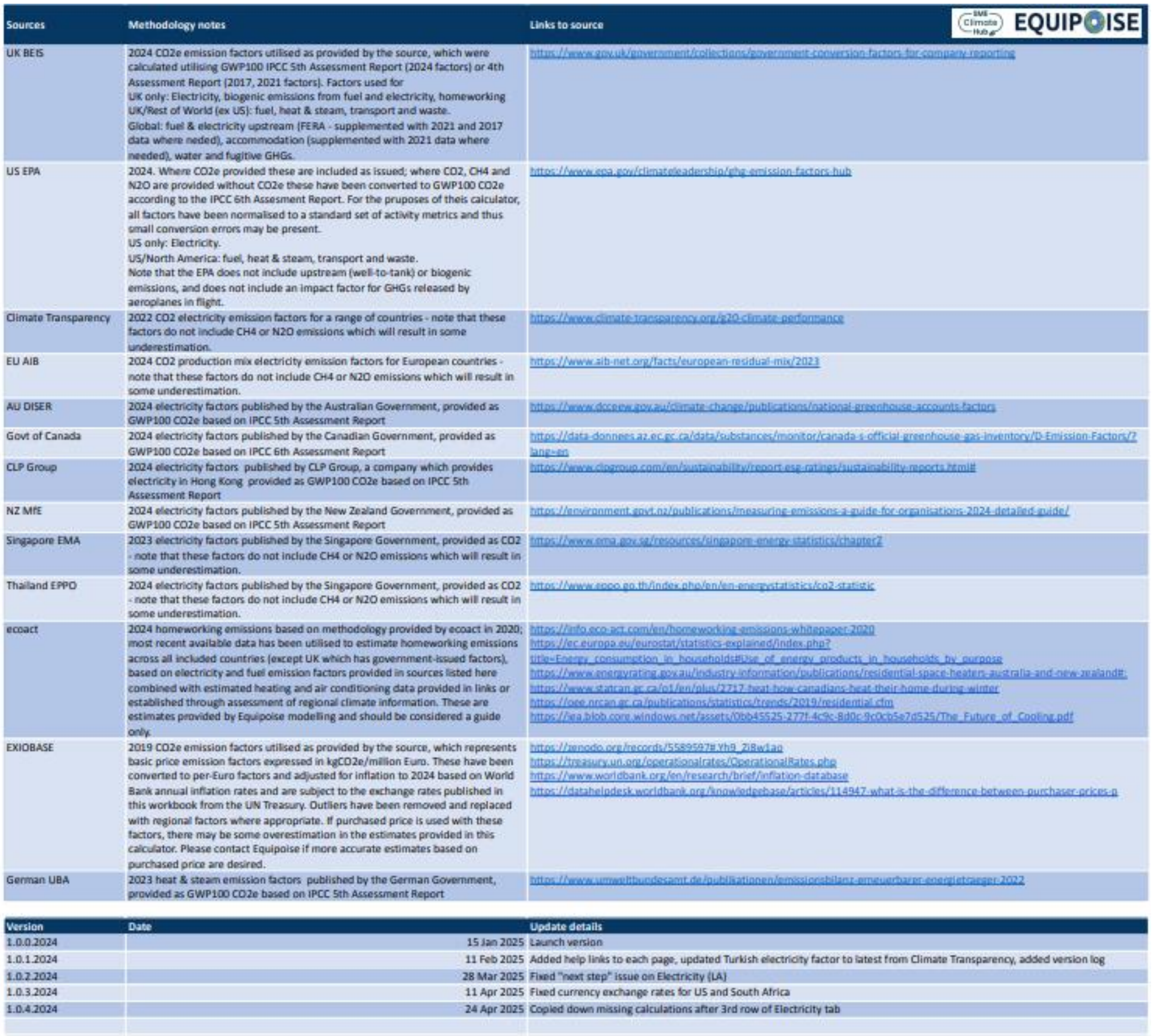
View report



Sources	Methodology notes	Links to source
UK BEIS	2024 CO2e emission factors utilised as provided by the source, which were calculated utilising GWP100 IPCC 5th Assessment Report (2024 factors) or 4th Assessment Report (2017, 2021 factors). Factors used for UK only: Electricity, biogenic emissions from fuel and electricity, homeworking UK/Rest of World (ex US): fuel, heat & steam, transport and waste. Global: fuel & electricity upstream (FERA - supplemented with 2021 and 2017 data where neded), accommodation (supplemented with 2021 data where needed), water and fugitive GHGs.	https://www.gov.uk/government/collections/government-conversion-factors-for-company-reporting
US EPA	2024. Where CO2e provided these are included as issued; where CO2, CH4 and N2O are provided without CO2e these have been converted to GWP100 CO2e according to the IPCC 6th Assesment Report. For the pruposes of theis calculator, all factors have been normalised to a standard set of activity metrics and thus small conversion errors may be present. US only: Electricity. US/North America: fuel, heat & steam, transport and waste. Note that the EPA does not include upstream (well-to-tank) or biogenic emissions, and does not include an impact factor for GHGs released by aeroplanes in flight.	https://www.epa.gov/climateleadership/ghg-emission-factors-hub
Climate Transparency	2022 CO2 electricity emission factors for a range of countries - note that these factors do not include CH4 or N2O emissions which will result in some underestimation.	https://www.climate-transparency.org/g20-climate-performance
EU AIB	2024 CO2 production mix electricity emission factors for European countries - note that these factors do not include CH4 or N2O emissions which will result in some underestimation.	https://www.aib-net.org/facts/european-residual-mix/2023
AU DISER	2024 electricity factors published by the Australian Government, provided as GWP100 CO2e based on IPCC 5th Assessment Report	https://www.dcceew.gov.au/climate-change/publications/national-greenhouse-accounts-factors
Govt of Canada	2024 electricity factors published by the Canadian Government, provided as GWP100 CO2e based on IPCC 6th Assessment Report	https://data-donnees.az.ec.gc.ca/data/substances/monitor/canada-s-official-greenhouse-gas-inventory/D-Emission-Factors/?lang=en
CLP Group	2024 electricity factors published by CLP Group, a company which provides electricity in Hong Kong provided as GWP100 CO2e based on IPCC 5th Assessment Report	https://www.clpgroup.com/en/sustainability/report-esg-ratings/sustainability-reports.html#
NZ MfE	2024 electricity factors published by the New Zealand Government, provided as GWP100 CO2e based on IPCC 5th Assessment Report	https://environment.govt.nz/publications/measuring-emissions-a-guide-for-organisations-2024-detailed-guide/
Singapore EMA	2023 electricity factors published by the Singapore Government, provided as CO2 - note that these factors do not include CH4 or N2O emissions which will result in some underestimation.	https://www.ema.gov.sg/resources/singapore-energy-statistics/chapter2
Thailand EPPO	2024 electricity factors published by the Singapore Government, provided as CO2 - note that these factors do not include CH4 or N2O emissions which will result in some underestimation.	https://www.eppo.go.th/index.php/en/en-energystatistics/co2-statistic
ecoact	2024 homeworking emissions based on methodology provided by ecoact in 2020; most recent available data has been utilised to estimate homeworking emissions across all included countries (except UK which has government-issued factors), based on electricity and fuel emission factors provided in sources listed here combined with estimated heating and air conditioning data provided in links or established through assessment of regional climate information. These are estimates provided by Equipoise modelling and should be considered a guide only.	https://info.eco-act.com/en/homeworking-emissions-whitepaper-2020 https://ec.europa.eu/eurostat/statistics-explained/index.php?title=Energy_consumption_in_households#Use_of_energy_products_in_households_by_purpose https://www.energyrating.gov.au/industry-information/publications/residential-space-heaters-australia-and-new-zealand#: https://www.statcan.gc.ca/o1/en/plus/2717-heat-how-canadians-heat-their-home-during-winter https://oee.nrcan.gc.ca/publications/statistics/trends/2019/residential.cfm https://iea.blob.core.windows.net/assets/0bb45525-277f-4c9c-8d0c-9c0cb5e7d525/The_Future_of_Cooling.pdf
EXIOBASE	2019 CO2e emission factors utilised as provided by the source, which represents basic price emission factors expressed in kgCO2e/million Euro. These have been converted to per-Euro factors and adjusted for inflation to 2024 based on World Bank annual inflation rates and are subject to the exchange rates published in this workbook from the UN Treasury. Outliers have been removed and replaced with regional factors where appropriate. If purchased price is used with these factors, there may be some overestimation in the estimates provided in this calculator. Please contact Equipoise if more accurate estimates based on purchased price are desired.	https://zenodo.org/records/5589597#.Yh9_Zi8w1ao https://treasury.un.org/operationalrates/OperationalRates.php https://www.worldbank.org/en/research/brief/inflation-database https://datahelpdesk.worldbank.org/knowledgebase/articles/114947-what-is-the-difference-between-purchaser-prices-p
German UBA	2023 heat & steam emission factors published by the German Government, provided as GWP100 CO2e based on IPCC 5th Assessment Report	https://www.umweltbundesamt.de/publikationen/emissionsbilanz-erneuerbarer-energietraeger-2022

Version	Date	Update details
1.0.0.2024	15 Jan 2025	Launch version
1.0.1.2024	11 Feb 2025	Added help links to each page, updated Turkish electricity factor to latest from Climate Transparency, added version log
1.0.2.2024	28 Mar 2025	Fixed "next step" issue on Electricity (LA)
1.0.3.2024	11 Apr 2025	Fixed currency exchange rates for US and South Africa
1.0.4.2024	24 Apr 2025	Copied down missing calculations after 3rd row of Electricity tab