PPN-Compliant Carbon Emissions Analysis

prepared for

Elite Mech Services

Reporting Year End 30 November 2024 positive planet

Dear Elite Mech Services 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."

Bryony Salter | Head of Sustainability,



Report Contents

Calculating Your Emissions

Summary of Emissions
- 8

GHG Analysis by Scope - 11

Data Quality and Overview - 16

Next Steps

- 18



Calculating your emissions

In this carbon footprint analysis, Elite Mech Services's emissions* are displayed in tonnes of carbon dioxide equivalent (tCO₂e). This unit 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. These gases are as follows:

Carbon Dioxide CO2 Methane Nitrous Oxide 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.

^{*}Emissions that fall within scope 1, scope 2 and five specific scope 3 categories have been measured as per the PPN requirements. As emissions for the remaining scope 3 categories have not been quantified as part of this measurement, these results should not be considered a full carbon footprint.



Methodology

This GHG measurement has been carried out using principles from The GHG Protocol Corporate Reporting Standard, in accordance with the requirements set out by the PPN 06/21. Positive Planet was supplied information by the reporting organisation covering each of the emission sources included in the measurement type, and the greenhouse gas (CO₂e) emissions were calculated using the most appropriate emission factors. The provided data has been subject to high level review, but not verification to source.

Emissions Factors

- · Consumption-based Factors: UK Government GHG Conversion Factors for Company Reporting
- · Spend-based Factors: UK Government Conversion factors by SIC code 2020 (with inflation adjustment to reporting year)

Assumptions, Notes and Exclusions

• Commuting emissions have been recorded as zero, as all employee travel is conducted using company-owned vehicles. As such, these emissions are accounted for under mobile combustion. The company has not used couriers or third-party transportation services during the reporting period. Please note that some estimates have been applied, particularly to business transportation and mobile combustion, and procurement data does not yet reflect the full scope of company spending.

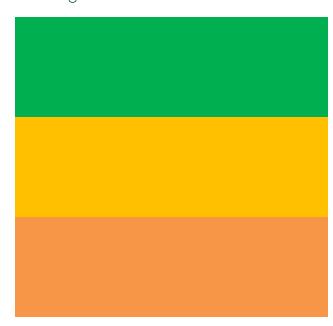
This PPN-Compliant Carbon Emissions Analysis contains a full assessment of Elite Mech Services's annual scope 1 and scope 2 emissions along with a partial assessment of scope 3 emissions for the year ending 30 November 2024. This measurement fulfils the standards required by the HM Government Public Procurement Notice (06/21) and asserts your organisation's commitment to supporting a sustainable future.





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

There are three different scopes outlined by The GHG Protocol; scope 1, scope 2 and scope 3. Each scope represents a different level of influence and ownership of emissions.

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 Measured Emissions

The total emissions measured can be seen below broken down by scope:

Throughout this analysis, all measurements are given in tonnes of carbon dioxide equivalent (tCO_2e).









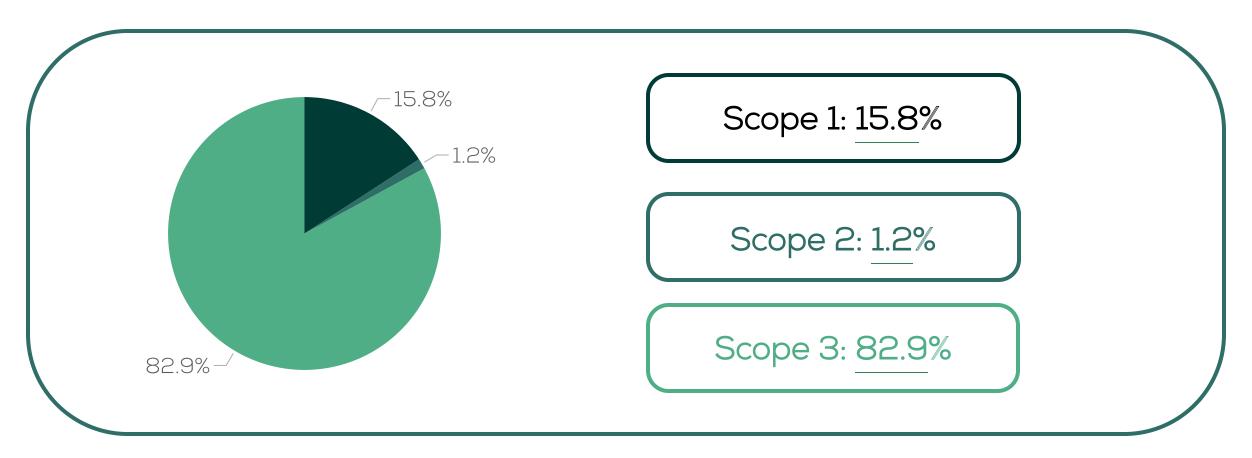
Total Measured Emissions

67.2

Your Measured Emissions



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



Throughout this analysis, each Scope of <u>Elite Mech Services</u>'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 Measured Emissions in Context

The concept of carbon emissions can feel abstract, and is often difficult to visualise. To better contextualise Elite Mech Services's annual footprint, there are some real-world reference points below:



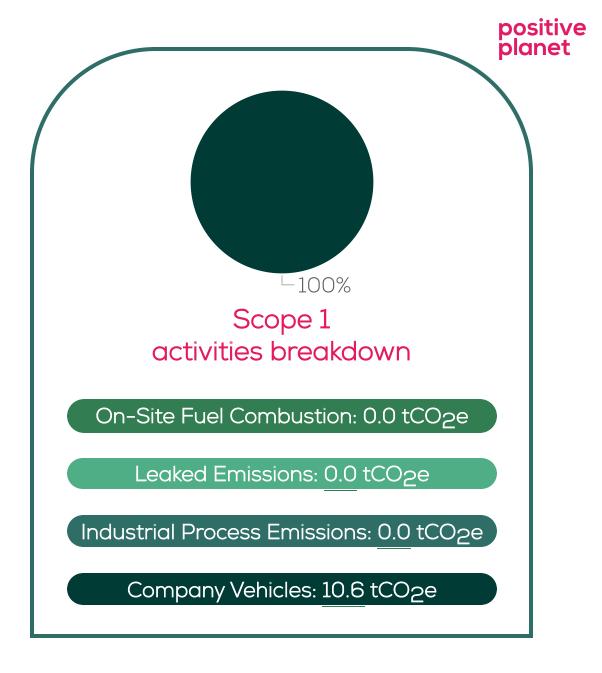
Scope One Emissions

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: 10.6 tCO2e

Contribution to overall footprint: 15.8%



Scope Two Emissions

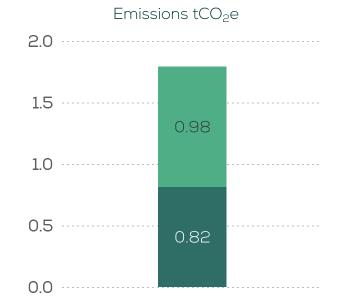
Scope 2 emissions occur offsite during the generation of energy used by your organisation. This includes the generation of electricity, heat, steam or cooling that has been purchased by your organisation.



Purchased electricity: <u>0.82</u> tCO₂e Steam, Heat, and Cooling: 0.0 tCO₂e

Scope 2 total emissions: <u>0.82</u> tCO₂e Contribution to overall footprint: 1.2%





Purchased Electricity footprint breakdown

Your total carbon footprint from purchased electricity was 0.82 tCO2e.

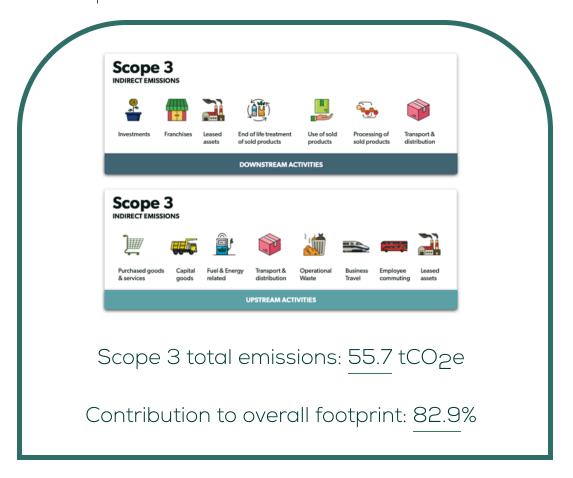
Renewable energy accounted for 55% of your electricity consumption.

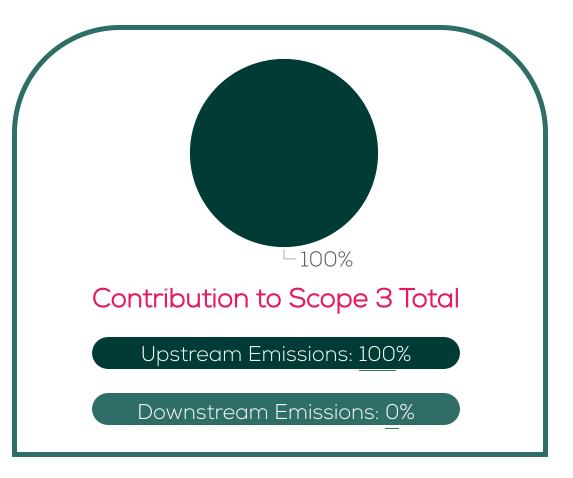
This reduced your footprint by 0.98 tCO2e.



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. Not all scope 3 emissions have been measured as part of this assessment.







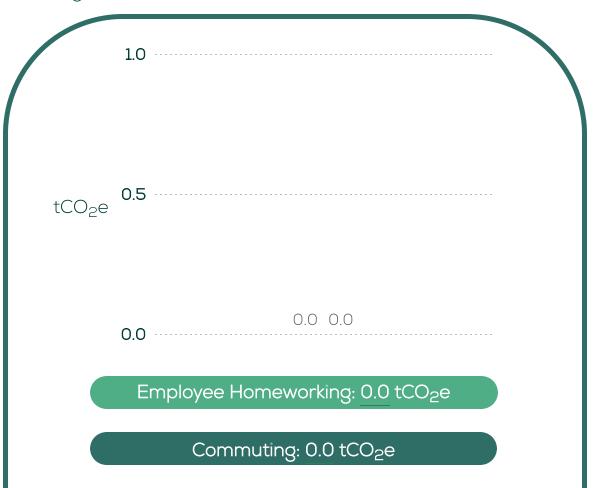
Scope Three Emissions: Upstream

Upstream emissions are those that occur in your supply chain and indirectly as a result of your operations. To meet the minimum PPN requirements, we have measured emissions under the following upstream scope 3 categories; Transportation and Distribution, Operational Waste, Business Travel and Employee Commuting & Homeworking.

Scope 3 Upstream Emissions contributing activities

Purchased Goods & Services	36.6
Capital Goods	12.5
Fuel & Energy Related Activities	3.0
Transportation & Distribution	0.0
Operational Waste	2.1
Business Travel	1.6
Employee Commuting & Home Working	0.0
Leased Assets	0.0

Scope 3 total upstream emissions: 55.7 tCO2e





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

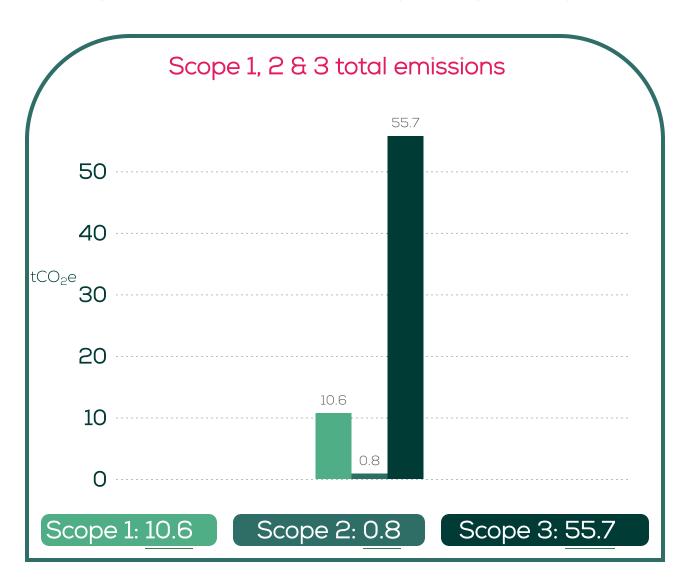
Utilities	N/A
Waste	Medium
Travel	Low
Distribution	N/A

We recommend initially focussing on improving data quality for Elite Mech Services's highest emitting categories.

All Emissions: Summary

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The figures below demonstrate the emissions of each activity (tCO_2e) and how this has impacted your footprint.



On-Site Fuel Combustion	0.0
Company Vehicles	10.6
Leaked Emissions	0.0
Industrial Process Emissions	0.0
Purchased Electricity	0.8
Steam, Heat & Cooling	0.0
Purchased Goods & Services	36.6
Capital Goods	12.5
Fuel & Energy Related Activities	3.0
Transportation & Distribution (Upstream)	0.0
Operational Waste	2.1
Business Travel	1.6
Employee Commuting & Home Working	0.0
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





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 hq@positiveplanet.uk









