



Prepared by

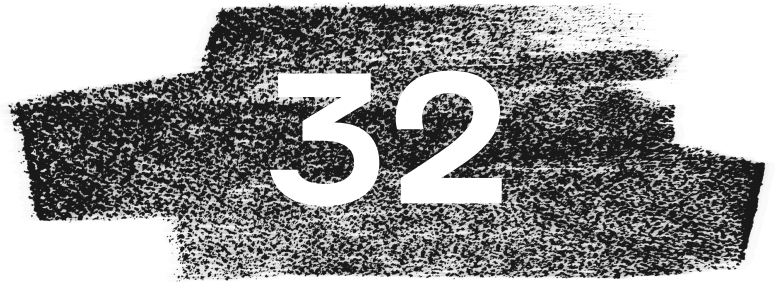


November 2023

2022 Carbon Footprint Report.

Overview

The climate crisis is the single biggest threat to humanity. As a forward-thinking company, REsustain recognises this. You've partnered with Supercritical to measure, reduce, and offset your emissions.



The first step is to understand your current impact. We've calculated REsustain's carbon footprint for **06/01/2022-05/31/2023**.

Total tonnes CO₂ emitted

That's the equivalent of powering 9 homes [for a whole year](#)

13%

of emissions were created from Consultants

Emissions associated with REsustain's Consultants generated 4.2 tonnes of CO₂e emissions.

3.17

t CO₂e

per employee

LOWER THAN AVERAGE

Your total footprint equates to 3.17 tonnes CO₂e per employee over 2022. The average footprint for a person in the UK is 12.7 tonnes per year, and the average footprint of an employee in a tech company is ~3.5–5.5 tonnes.

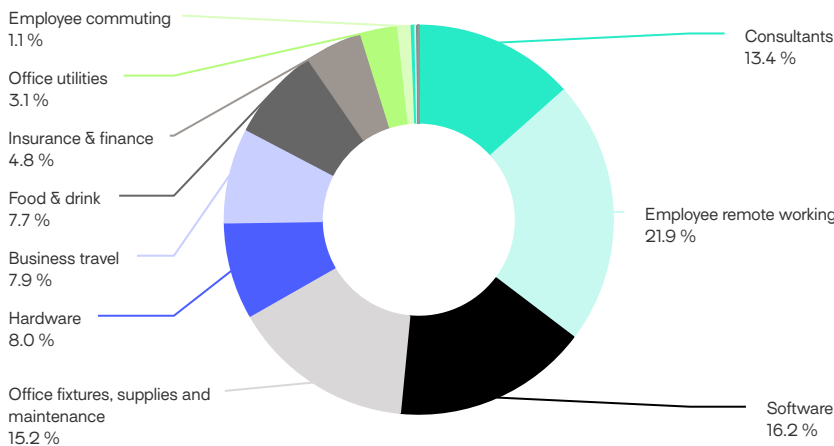
N/A

GHG intensity ratio

HIGHER THAN AVERAGE

The ratio between your footprint and revenue in 2022. This is an industry standard way to normalise your footprint so you can track progress over time.

Emissions breakdown



(See Appendix A for data and categorisation by scope)

GHG protocol breakdown by scope

Scope	Description	t CO ₂ e
Scope 1	Direct emission from fuel combustion in own buildings and vehicles	0
Scope 2*	Emissions from electricity and heating use in control of the company	0
Scope 3	Emissions from the corporate value chain	32

*Market-based
 Reporting period: 06/01/2022-05/31/2023
 Emission boundary: Financial control
 Notes on scopes:
 Location-based Scope 2 emissions = 0.00 tonnes CO₂e

Our methodology

Supercritical's methodology is aligned with the [GHG Protocol standard](#), the standard developed by the World Resources Institute (WRI), and used by governments & cities all over the world as well as over 92% of Fortune 500 companies.

Base year footprint

We begin by calculating a base year footprint; the total CO₂e emissions released as part of a company's activities over the period of a specified year. Companies choose the base year as the earliest whole year for which they have reliable data: for REsustain this is 2022. Calculating a base year footprint is necessary to set and track progress towards future emissions reduction goals. But since 2022 was a highly unusual year, you can expect many emissions categories to change going forward. We can use backcasting next year to help you understand which of the changes are due to your climate actions, and which are due to other background changes.

Emissions calculations

Most business activities don't have a direct measurement of the GHG emissions recorded for them. Instead, we use [emission conversion factors](#) to calculate the equivalent emissions created for activities. A number of governments & organisations create and maintain official GHG conversion factors, and the majority of emissions factors we've used to calculate REsustain's footprint have been provided by the [UK Government's Department for Business, Energy & Industrial Strategy](#) (BEIS) team.

For example, converting a 15km taxi ride into the amount of CO₂e emitted into the atmosphere, using the BEIS taxi km/ kg CO₂e conversion factor (0.20369):

$$\text{GHG emissions} = \text{activity data} \times \text{emission conversion factor}$$
$$3.05 \text{ kg CO}_2\text{e} = 15 \times 0.20369$$

Our approach to emissions scope

We use a comprehensive and progressive approach to mapping emissions, aiming to capture the majority of emission sources in your sphere of influence. Emission sources such as home-working emissions are often overlooked. However, they present a huge opportunity for your positive influence!

Deeper dive: Remote working approach

We wanted to provide more information on our remote working methodology, so you can understand one of the largest contributors to your footprint.

Working from home uses additional electricity (charging laptops and powering external monitors) and heating compared to homes being empty during working hours.

To calculate the impact of employee home-working, first we estimate the additional electricity used. This additional electricity comes from [laptops, lighting and monitors](#).

We have estimated the hours that the REsustain team worked from home from the data collected in your employee survey.

$$\text{Total home office usage (kWh)} = 150 \text{ watts} \times \text{number of employees working from home} \times \text{working hours per month}$$

Next we translate energy use into CO₂e emissions using the conversion factors. We take into account the prevalence of renewable electricity providers in the team and their geographical distribution using national grid intensity factors. For example, in the UK this is set by BEIS at 0.212 kg CO₂/kWh.

We then calculate the impact of the additional energy required to heat employees' homes during this period. An average gas boiler uses 0.5 kW to heat a home. We used information from your employee survey to calculate the total hours of additional heating. Using this information, we can calculate additional heating:

$$\text{Total heating usage (kWh)} = 0.5 \text{ kW} \times (\text{Total number of hours employees had heating on while working from home})$$

Lastly, we translate additional heating into CO₂e emissions using the BEIS natural gas conversion factor (0.184):






$$\text{Work from home gas emissions (kg CO}_2\text{e)} = \text{Total heating usage (kWh)} \times 0.184$$

This gives us the total emissions created as a result of your employees working from home.

Reduction recommendations

Emissions reduction plays a vital role in tackling the climate crisis. In order to limit global warming to 1.5°C, the world needs to halve CO₂e emissions by 2030 and reach net zero CO₂e emissions by 2050. This requires companies like REsustain to both reduce emissions and offset those that can't be avoided.

Summary

	Potential total reduction (t CO ₂ e)	Reduction /employee (t CO ₂ e)	Potential cost/saving	Impact	Effort
 Suppliers Engage your suppliers	1.0	0.10	£0	High	Med
 Food & drink Implement a vegetarian company policy	1.6	0.16	£0	High	Low
 Hardware Reduce, reuse, repair	1.1	0.11	£7,312	High	Med
 Business travel Explore implementing a sustainable business travel policy	0.5	0.05	£0	Med	Low
 Working from home Home improvements	0.6	0.06	£540	Med	High
Total	4.8	0.48	£7,852		

Footprint per employee (t CO₂e)

~~3.17~~

2.70

Total potential reduction

15%



Suppliers

Engage your suppliers

The suppliers you hire also have their own emissions associated with their corporate operations, offices and travel. These count towards your Scope 3 emissions under the GHG Protocol.

The best way to influence these emissions is to engage with these organisations and encourage them to measure their own emissions. Beyond this, you can set standards for the companies you work with going forward. This will send a market signal that it is something you care about! Furthermore, having a better idea of their climate goals and footprints can also help improve the accuracy of your footprint next year.

There are varying levels you can engage with your suppliers.

Effort	Strategy	Details
Low	Educational	Share information and details about best practises on the importance of measuring emissions, how to measure and ideas for emission reduction. This could also include a brief summary about your journey to measuring emissions.
Low/Medium	Passive	Send an email to suppliers along the lines of the template here, asking if they are measuring their emissions, whether they have a netzero plan and whether they have purchased conventional offsets or carbon removal.
Medium/High	Active	Additionally to the above email, update internal procurement guidelines to prioritise suppliers which disclose their emissions and have targets.
High	Progressive	Additionally to the above email, draft a procurement policy or update the supplier Code of Conduct, making it mandatory for suppliers to disclose emissions and have reduction targets. You can introduce this in a phased approach e.g. all consulting firms to measure their footprints by 2024 and have a formal net zero target by 2025.

How can you implement this?

- ① **Identify the suppliers** that jointly contribute to the majority of your contractor footprint (see below)
- ② Prepare an **email** (suggested template [here](#)) to send out to suppliers asking:
 - If they have measured their carbon footprint
 - About their total emissions, their emissions intensity metric (per revenue) and detailing which emission sources are included
 - What their net zero journey and goals are
 - If they already purchase any carbon removal or conventional offsets
- ③ **Follow up** with a list of suggested companies they can use to footprint, details about your experience of the process, and suggested reduction options e.g. reducing their scope 2 by switching to renewable energy
- ④ **Draft a procurement policy** that requires consulting firms you work with to measure

Impact:

High

Effort:

Med

Total emissions
(consultants, marketing,
software)

13.6 tonnes CO_{2e}

Potential total reduction*:

1.0 tonnes CO_{2e}

Reduction per employee
implementing this
change*:

0.10 tonnes CO_{2e}

Potential total cost/
savings:

£0

*Assuming your suppliers can reduce their emissions by 7.5%; potential refers to reduction in the first year, but these can continue in the future

**unless you change suppliers as a result

Emissions tracking

If you can gather data on your main suppliers' firms, we can generate supplier-specific emission factors that will enable us to accurately calculate your emissions and track reductions.

Team responsibility

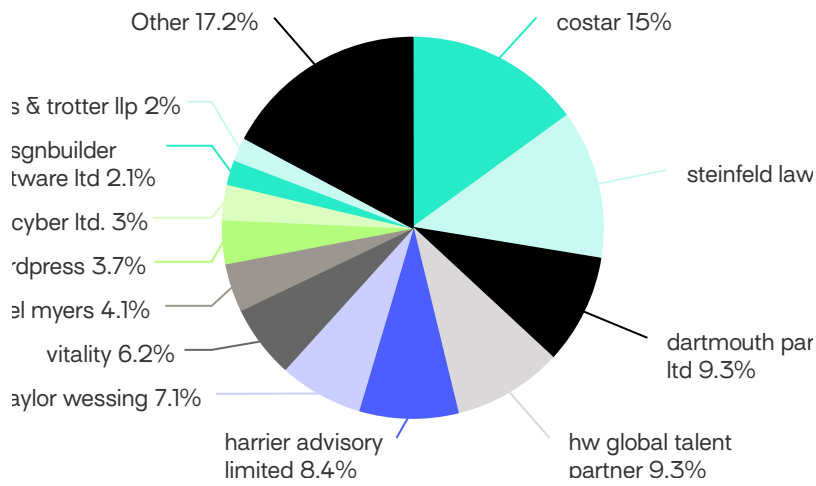
Operations

Further reading

- [Example Net Zero planning](#)
- [Vodafone offers preferential financing rates to suppliers](#)

their footprints by 2024 and have a formal Net Zero target by 2025

Breakdown of suppliers



[disclosing carbon emissions](#)

Case studies & best practices

- PWC [hosted an event](#) for their suppliers
- Phillips [aims to have 50% suppliers](#) (by spend) committing to SBTi's by 2025
- Apple is [urging its suppliers to take action to address their greenhouse gas \(GHG\) emissions](#)
- Albert [sustainable procurement example policy](#)



Food and Drink

Implement a vegetarian company policy

According to the employee survey, **89%** of your employees eat meat at company gatherings.

Meat consumption has an outsized negative impact on the environment: a meat-based diet produces double the carbon emissions of a vegetarian one.

These emissions mainly come from farmland management, land use change and methane from ruminant livestock (a greenhouse gas ~34x more potent than CO₂). Changing their eating habits is one of the biggest ways an individual can influence their footprint. It doesn't have to be an "all or nothing" approach: small changes can add up over time.

The best way to send a clear message as a company is to implement a blanket policy to only purchase or expense vegan, vegetarian or pescatarian meals.

How can you implement this?

- ① Arrange a **lunch and learn** or opt-in discussion to educate your team on the impact of different diets
- ② Run a **survey** or discussion to gather employee opinion and engagement potential
- ③ **Implement** a vegetarian/pescatarian-only policy, so only these kinds of meals can be expensed to the company
- ④ **Discuss practical next steps** with your operations team e.g. purchasing more plant-based foods and milks for your office

Scaling impact

Total emissions (kg CO ₂ e)	Meal with beef	Meal with fish or chicken	Meal with vegan main (e.g. tofu)
	12.8	4.1	1.9

Scenario analysis

Scenario (whole company)	Emissions (t CO ₂ e)	Per employee (t CO ₂ e)
Current	2.4	0.24
Vegetarian and pescatarian-only company meals	1.2 (49% ↓)	0.12 (49% ↓)
Vegetarian-only company meals	0.8 (67% ↓)	0.08 (67% ↓)

Impact:

High

Effort:

Low

Potential total reduction*:

1.6 tonnes CO₂e

Reduction per employee implementing this change*

0.16

Potential total cost/savings:

£0

*Assuming you implement a vegetarian policy

Emissions tracking

We will calculate your reductions based on the policy you implement.

Team responsibility

Operations

Further reading

- [What is the climate impact of eating meat and dairy?](#)
- [J. Poore, T. Nemecek. Reducing food's environmental impacts through producers and consumers Science, 360 \(2018\), pp. 987-992](#)

Case studies & best practices

- WeWork [implemented a vegetarian-only policy](#) in 2018
- Here at Supercritical (we know we may be biased...) we have recently implemented a policy that all food and drink bought on the company card should be veggie.
- If a veggie policy proves too much then you could start with [Meatless Mondays](#) and go from

Hardware

Reduce, reuse, repair



Extracting raw materials and manufacturing new devices such as laptops, monitors, phones and servers creates substantial emissions. Some emissions are also created in shipping and end-of-life treatment. Unlike in financial reporting, where capital assets are amortised over the lifetime of the asset, in GHG reporting all emissions associated with a purchase of capital good fall in the year of purchase.

Reduce by sustainable purchasing: We examined the 'Cradle to grave' life cycle analysis of your purchased hardware in 2022 (here are some [example models](#)). The life cycle assessments can often be found online, particularly for [Apple](#), [Dell](#) and [Lenovo](#) and we encourage you to consider the emissions in your purchasing decisions. Equipment with higher specifications tend to have higher footprints – we'd recommend you only buy these for members of your team that really need them (e.g. developers). Monitors, on the other hand, can have variable footprints depending on the model rather than specifications, so it's worth seeking out those with lower manufacturing and use emissions.

Reuse by buying refurbished items and reselling: You can buy refurbished items (e.g. from [Apple's refurbished shop](#)), and resell the devices if they can no longer be used for the company purposes (e.g. to Apple's official buy back scheme, or to your employees for personal use). This will also help extend the life of devices that have already been manufactured.

Repair your current devices: Enter a repair service contract with a specialist company to manage the repair and maintenance of laptops, extending their life and reducing carbon emissions associated with purchasing a new replacement device. You can keep track of your hardware life and repairs through a [spreadsheet](#).

How can you implement this?

- ① [Set up tracking](#) to give visibility on the age of hardware when it is retired from use. Your ops team can then set a target to work towards: we suggest a minimum of 5 years
- ② [Give Ops/IT the sources of product environmental reports](#), have them check their preferred models and see if any can be swapped for a lower footprint model
- ③ [Consider purchasing refurbished](#) Apple models
- ④ [Enter a repair service contract](#) with an expert company to manage the repair and maintenance of laptops, enabling them to be used for longer
- ⑤ You can use our template [here](#) to [keep track of refurbished purchases](#) and any re-selling you do

Scaling impact

Total emissions (kg CO ₂ e)	Lenovo Thinkpad E15	MacBook Pro 16	MacBook Air
	343	255	137

Impact:

High

Effort:

Med

Potential total reduction*:

1.1 tonnes CO₂e

Reduction per employee implementing this change*:

0.11 tonnes CO₂e

Potential total cost/savings*:

£7,312 savings

*Assuming less emissions-intensive models are purchased for 15% of laptops and laptop turnover extended from 3 to 5 years

Emissions tracking

Reductions will be automatically calculated in our footprinting process, since they will show up in your hardware purchases. We're hoping to see your per employee hardware emissions decrease. Please keep track of any refurbished purchases and re-selling so we can incorporate these appropriately.

Team responsibility

Operations

Scenario analysis

Scenario	Emissions (t CO ₂ e)	Per employee (t CO ₂ e)
Current assuming laptop turnover of 3 years	2.5	0.25
Reducing over-spec and choosing product with low footprints or refurbished	2.4 (6% ↓)	0.24 (6% ↓)
Reducing over-spec + Hardware turnover extended to 5 years	1.4 (43% ↓)	0.14 (43% ↓)

*15% reduce over-spec

Business travel

Explore implementing a sustainable travel policy



The greenest trip is the one you didn't make! One of your common flight paths, between London to Madrid, totalled 0 tonnes. There are some considerations you could make to help streamline business travel.

We'd encourage you to consider the following policies:

- Introduce an approval process for travel. This will help increase accountability and reduce non-essential flights
- Implement a train-first policy. For example if a train journey would take under 6 hours, take the train instead of flying
- Promote virtual meetings and invest in digital tools (Miro, Fellow etc.) and training that will make remote meetings more productive
- Optimise unavoidable travel: Try to include numerous relevant meetings within a single trip
- Implement a 1-person travel policy for longer flights e.g. only send the most relevant team member to a conference
- Look for direct flights and avoid change overs (take off and landing are the big emitters)

A bit on train travel:

Train journeys of less than 6h tend to overall take less travel time door-to-door compared to flying once travel to the airport, time for security and check-ins are taken into account. Train travel is also more reliable, comfortable and offers more productive time while travelling.

Train first policy means that for any journey that would take less than 6 hours by train for example (or longer if it is a sleeper train), train is obligatory. We really like WWF's policy, stating that for journeys of 6-10 hours at least one leg should be done by train.

You could also consider incentives to encourage train travel, such as returning travel time as days off 'in lieu' or business class allowed only on train travel.

How can you implement this?

- ① Draft and approve your [internal travel policy](#) and checklist that asks:
 - Can this trip be avoided by meeting virtually?
 - Can this trip cover several combined meetings and events?
 - Can it be done by train (for 6h journeys)?
- ② Set up an [internal carbon pricing or budget](#) (optional)
- ③ Organise a [lunch and learn](#) to educate your team on your new travel policy

Impact:

Med

Effort:

Low

Potential total reduction*:

0.5 tonnes CO₂e

Reduction per employee implementing this change*:

0.05 tonnes CO₂e

Potential total cost/savings*:

£0 savings

*Replace shorter distances with rail, reduce 10% and all business class flights with economy

Emissions tracking

Reductions will track automatically, through your flight log or list.

Team responsibility

Operations

Further reading

- [Managing our travel emissions - PwC UK](#)
- [Responsible Business Travel - 9 Ways to Reduce Your Carbon Footprint | LoopUp](#)
- [How to build a sustainable business travel policy](#)
- [Use a third party provider with sustainable business travel policy options](#)

Case studies & best practices

- Encouraging slow travel through employee perks and travel days e.g. [The Climate Perks initiative](#)
- [Edinburgh University Sustainable Travel Policy](#), encouraging public

Scaling impact

Example journey (1 person) from London to Madrid	Business*	Economy*	Train*	Video Call**
Total emissions (kg CO ₂ e)	591.0	204.0	N/A	1.2

*If a hotel stay is also required, that adds ~ 30kg CO₂e / night

**2h, 3 participants

Scenario analysis

Scenario	Business travel emissions (t CO ₂ e)	Per employee (t CO ₂ e)
Current	2.7	0.27
Replace shorter distances with rail and reduce 10% flights	2.3 (17% ↓)	0.23 (17% ↓)
Replace shorter distances with rail, reduce 10% and all business class flights with economy	2.3 (17% ↓)	0.23 (17% ↓)

transport first for local and national journeys

- [WWF Sustainable business travel policy](#) (including taking the Eurostar to all destinations served by Eurostar, one-way rail journeys to other countries in Europe that take less than 10 hours, must be made by train at least one way; both ways where possible and one-way journeys that take less than 6 hours must be completed both ways by train).

Working from home

Home improvements



A 2021 survey by the UK Department for Business Energy & Industrial Strategy (BEIS) found 87% of UK households still use gas to heat their homes. A significant proportion of home working emissions come from heating. Considering ~0% of your employees were on renewable electricity last year, focusing reductions on heating emissions will lead to more impactful results (particularly employees on oil and gas boilers).

Suitable for renters and homeowners:

- **Quick tip! Reduce boiler flow temperature:** The [money saving boiler challenge](#) (for combi boilers) suggests if 10 million households turned down their flow temperature on their combi boilers to 60°C, it could save 1.7million tonnes of carbon emissions (equivalent to 6 million transatlantic flights). There are [step by step instructions on their site here](#) (it took us less than 5 minutes). Get your employees to check this out, you could incorporate into a company wide initiative, [examples here!](#)
- **Home improvement kits:** You can support your team to carry out small improvements to improve their home energy efficiency by providing a home improvement kit they can tap into, only ordering the items relevant to their needs. These kits could include;
 - Draught excluders improve heat retention, particularly in old buildings, from areas around doors ([door draught excluder](#)) and windows ([windows draught excluder](#)).
 - Smart thermostats e.g. [Tado](#) learn the household's patterns, adjusting heating and cooling according to when the home is occupied. Nest and Ecobee estimate these can lower heating bills by [12-23%](#).
 - Radiator reflectors e.g. [Radflek](#) reflects heat back into the room, preventing heat loss from heating the walls and therefore outside. These are most impactful on radiators situated on an external wall.
 - Secondary glazing films, e.g. [tesamoll](#), are a thin layer of acrylic plastic which is placed on existing windows, acting as double glazing without replacing with an entirely new window.
 - Smart power strips ensure you aren't utilising power from devices when they are not in use. [This infographic](#) is helpful to see which suits you!
 - Electric room heaters*. Why heat the whole house when you are working in one room? Offering these to employees on renewable electricity tariffs could reduce employees WFH emissions (*providing central heating is turned off while they are in use).
- **Additional home improvement actions:**
 - Smart meters highlight energy use, the impact of changes (e.g. out of peak time energy use) and provide [national benefits](#) informing the transition to a greener energy system. Contact your energy provider ([requirement in the UK](#) for energy suppliers to offer one to their customers).
 - Home energy efficiency assessments: The [Big Clean Switch](#) offers [home energy efficiency](#) assessments which you could subsidise for (some of) your employees. An expert assesses the home and highlights the lowest cost greatest impact energy solutions based on the individual home's energy consumption and prices. They also offer [webinars and employee support](#), let us know if you would like an introduction!

Impact:

Med

Effort:

High

Potential total reduction of WFH emissions (whole house of your employees)*

0.6 tonnes CO_{2e}

Reduction per employee implementing this change*

0.06 tonnes CO_{2e}

Potential total cost to company**

£540

Potential installation cost to each employee (UK)***

£5,400

*Assuming 30% of UK-based employees carry out home improvements and 5% improve their insulation and install heat pumps in their homes.

**Includes costs of interest free loan and support.

***These will recover over time through energy bills savings.

Emissions tracking

Please keep track of the supplies and updates you issue throughout the year.

Team responsibility

Operations

- **Small incremental actions:** during our working day WFH small changes also add up. These can include; turning the thermostat down 1°C, only boiling water needed in the kettle and turning off computers at the plug overnight rather than leaving them on standby. Whilst they may seem small you can track their impact through a smart metre!

To note: while solar panels are also great, they do not reduce working from home emissions associated with heating. They would be great for reducing commuting emissions if combined with powering your employees electric vehicle. Similarly, switching to a renewable energy provider is not easy in the current climate but definitely a great thing to look into in the future. The [Big Clean Switch](#) has help and advice on this.

Suitable only for homeowners:

- **Improving insulation:** (which must be undertaken prior to heat pump installation) in lofts, attics or flat roofs is an effective way to reduce heat loss, save energy, money and emissions. A quarter of heat is [lost through the roof](#) in an uninsulated home. Some energy companies offer free insulation/grants that help UK residents improve the energy efficiency of their homes as part of the [Energy Company Obligation Scheme](#). As an employer you could support your employees by providing resources or time off to complete these applications. Insulations included in the scheme are; loft and attic, roof cavity wall and solid wall.
- **Heat pumps:** offer a cost effective alternative to gas boilers, reducing Europe's reliance on Russian natural gas ([IEA](#)). The UK Government incentivises uptake of electric heat pumps by offering up to £6,000 as a grant through [the Boiler Upgrade Scheme](#). To be eligible your employees' homes will need a valid [Energy Performance Certificate](#) (EPC) – issued in the last 10 years, with no outstanding recommendations for loft or cavity wall insulation. As the total cost for a heat pump is around £10,000 to £13,000, you could support your employees with an interest-free loan for the remainder, repaid from net salary via salary sacrifice. In the UK, an employee loan is not considered taxable earnings if the total balance outstanding on all the loans is less than £10,000 during the tax year.
- **Windows and doors:** ensuring your windows have energy efficient glazing e.g. double or triple glazing will reduce heat loss through the glass. Additionally installing heavy curtains, blinds or shutters can also prevent draughts and heat loss. Ensure external doors are draught proofed and of sufficient insulation.

To note: not every home is [suitable for heat pumps](#); e.g. homes with solid brick walls, uninsulated and/or space constrained homes such as flats are ineligible. The Boiler Upgrade Scheme will operate on a “first-come, first-served basis,” and will only cover the first 90,000 homes. Customers need to register their interest with air or ground source heat pumps and so it is best to act fast! It is also only available for UK based employees but similar schemes may be available in other geographies.

How can you implement this?

- ① **Run a survey** amongst employees, asking whether they rent or own their property, type of boiler, their EPC and their willingness to participate in home improvements [[example Supercritical template survey here](#)].
- ② **Define a budget** for home improvement support
- ③ **Home improvement kits**
 - Designate a responsible team or team member for managing providing the kits
 - Run a lunch and learn, educating the team about aspects of the kits and how it can reduce emissions
 - Implement a system where employees can request for different aspects of the kits, this could include e.g. weekly bulk ordering to reduce emissions from postage.

Prioritise those on gas boilers.

④ **Home improvement support**

- Determine which employees are eligible for insulation and ground source heat pumps and who would benefit the most from home improvements
- Identify what energy provider these team members are on and whether their provider supports an energy insulation grant
- Draft a policy & advice document, offering an interest-free loan, additional days off or another incentive to support the fitting of insulation and heat pumps
- If needed, seek board and finance approval

⑤ **Track home improvements** which employees have undertaken and whether they have felt a difference

⑥ **Distribute the information** and extra reading in reduction recommendation or use as basis to for a company wide lunch and learn

Scaling impact

Total emissions (kg CO ₂ e)	Old G rated oil boiler → ground source heat pump	New A rated gas boiler → ground source heat pump	Loft insulation increases from 0 → 270mm (UK terraced house)	Reducing boiler flow temperature from 80°C to 60°C	Loft insulation increases from 120 → 270mm (UK terraced house)	Applying radflek radiator reflectors to 3 outside wall radiators
9000	3000	540	170	50	27	

Read more: <https://energysavingtrust.org.uk/advice/roof-and-loft-insulation/>

Scenario analysis

Scenario	Emissions (t CO ₂ e)	Per employee (t CO ₂ e)
Current	6.9	0.69
30% UK based WFH employees apply home improvements	6.7 (2% ↓)	0.67 (2% ↓)
30% employees apply home improvements and 5% of UK households improve insulation and install heat pump	6.3 (8% ↓)	0.63 (8% ↓)

*Estimates based on insulating a gas heated semi detached home with 120mm loft insulation to 270mm loft insulation and converting a new A rated gas source to ground source heat pump

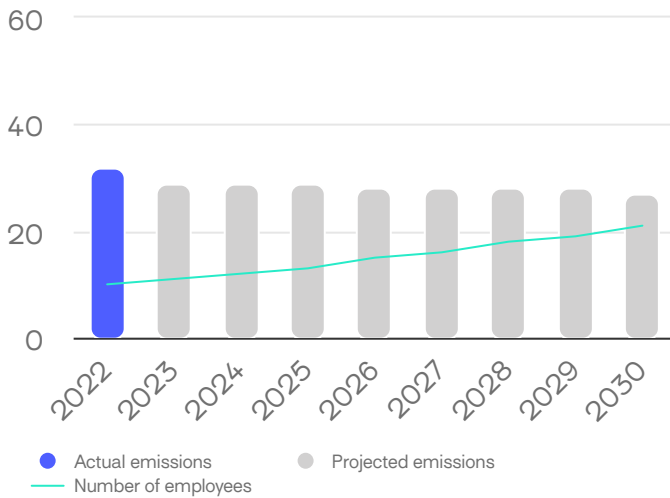
Emission trajectories

The charts below compare REsustain's emissions between now and 2030 for two routes; making no reductions to company emissions, and implementing reduction recommendations.

With reduction

If you do commit to continuous reductions (in addition to the passive reductions that will take place as the world decarbonises), your emissions over the next 10 years will look something like this.

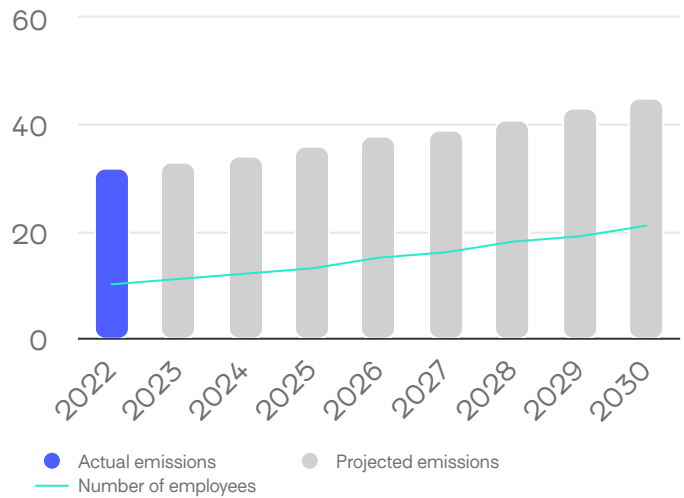
Absolute emissions



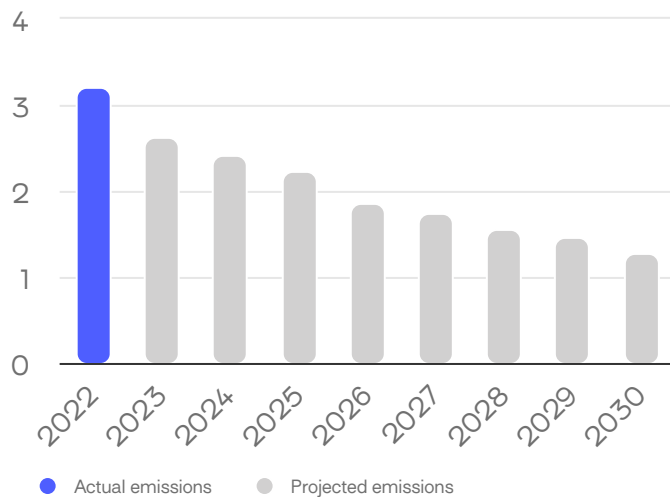
Without reduction

If you do nothing, as your business grows your emissions will look something like this. The rate of increase will naturally lessen as your various scope 3 sources decarbonise.

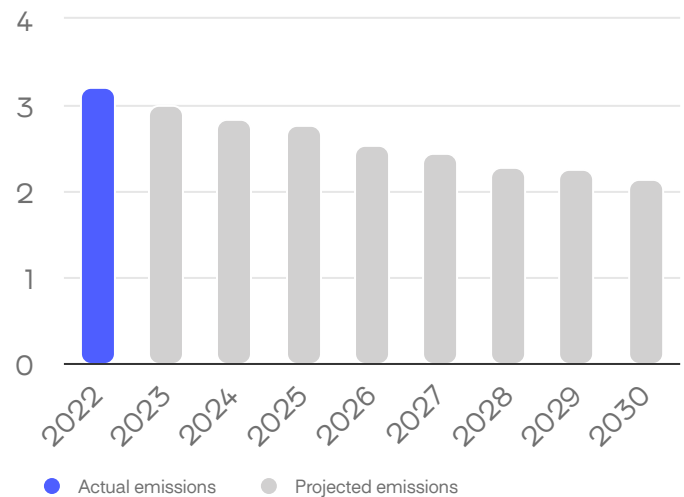
Absolute emissions



Per employee



Per employee



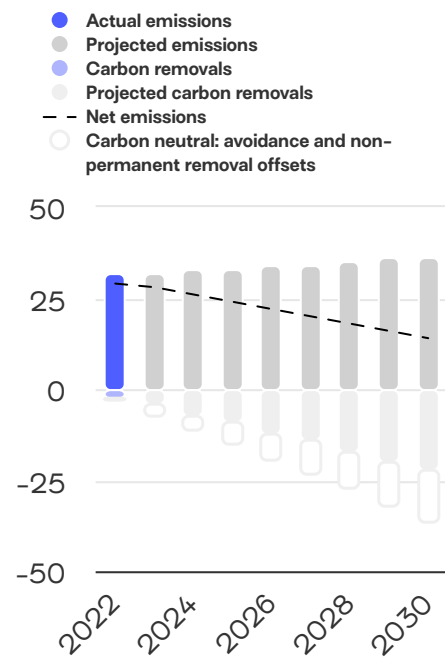
The path to net zero

To be carbon neutral, companies need to match their total emissions with offsets. Carbon neutral is much less ambitious than reaching net zero because there is no requirement to invest in high-quality durable carbon removal; avoidance offsets like clean cookstove projects are acceptable.

To reach net zero, you need to balance the emissions you create with the same amount of carbon durably removed from the atmosphere. This requires REsustain to set reduction targets and timelines (50% reduction this decade, ~90% reduction by net zero target date). At the point of net zero you will need to remove all remaining emissions with durable carbon removal offsets. It is strongly recommended that while you're on the path to net zero, you invest early in carbon removal. The most ambitious companies are removing all of their current and historical emissions to achieve offset zero.

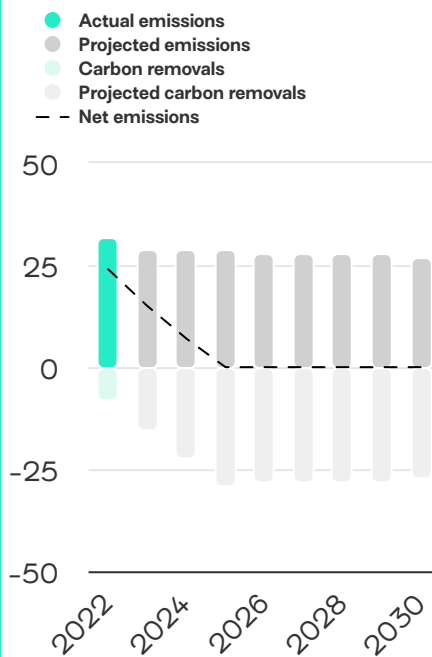
Carbon neutral by 2030

Reduction + gradual removal



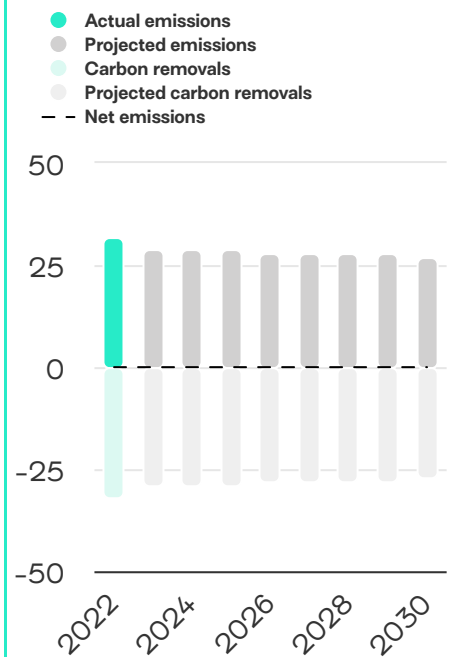
Fully removed by 2025

Reduction + accelerated removal



Fully removed ASAP

Reduction + total removal this year



Appendices

Appendix A

Emissions breakdown by category

Category	Footprint (t CO ₂ e)	Scope
Consultants	4.2	3
Employee remote working	6.9	3
Software	5.1	3
Office fixtures, supplies and maintenance	4.8	3.0
Hardware	2.5	3
Business travel	2.7	3
Food & drink	2.4	3
Insurance & finance	1.5	3
Office utilities	1.0	3
Employee commuting	0.4	3
Marketing & advertising	0.1	3
Gifts, swag and other giveaways	0.1	3
Postage and shipping	0.0	3
Training	0.0	3
Other	0.0	3
Pension	0.0	3
Cloud & data centres	0.0	3
Meeting room hires	0.0	3
Total	31.7	

Appendix B

Emission sources not included

Emission sources not yet included due to data constraints	Justification
Solid waste treatment	Office waste emissions assumed negligible
Use of sold products	No physical products so use emissions assumed to be small
Scope 3 emissions of AWS	No data provided by supplier; lack of industry averages
Pensions	No data provided by supplier yet; will be considered in future footprints
Parking	Associated emissions assumed negligible
Entertainment	Associated emissions assumed negligible
Event sponsorship	Associated emissions assumed negligible

Appendix C

Breakdown of Scope 3 emissions into GHG protocol categories

GHG protocol Categories	Footprint (t CO _{2e})	Notes
1. Purchased goods & services	18.3	Food, Software, Digital marketing, Consultants, Financial services, Insurance, Shipping, Furniture, Office supplies, Training, Maintenance
2. Capital goods	2.5	Hardware
3. Fuel-and energy-related activities	0.7	Upstream emissions of purchased fuels and electricity (including that associated with business travel, commuting and electricity transmission and distribution losses)
4. Upstream transportation & distribution	0.0	Assumed to be too small to warrant monitoring
5. Waste generated in operations	0.0	Wastewater from the offices
6. Business travel	2.3	Accommodation, flights, train, car and taxis (WTT from travel is included in 3.3 Fuel related activities)
7. Employee commuting	7.2	Based on employee survey
8. Upstream leased assets	0.7	Energy and water used in leased offices
9. Downstream transportation & distribution	0.0	Assumed to be too small to warrant monitoring
10. Processing of sold products	0.0	Assumed to be too small to warrant monitoring
11. Use of sold products	0.0	Assumed to be too small to warrant monitoring
12. End of life treatment of sold products	0.0	Assumed to be too small to warrant monitoring
13. Downstream leased assets	0.0	No reported leased assets
14. Franchises	0.0	No reported franchises
15. Investments	0.0	No reported investments
Total	31.7	



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