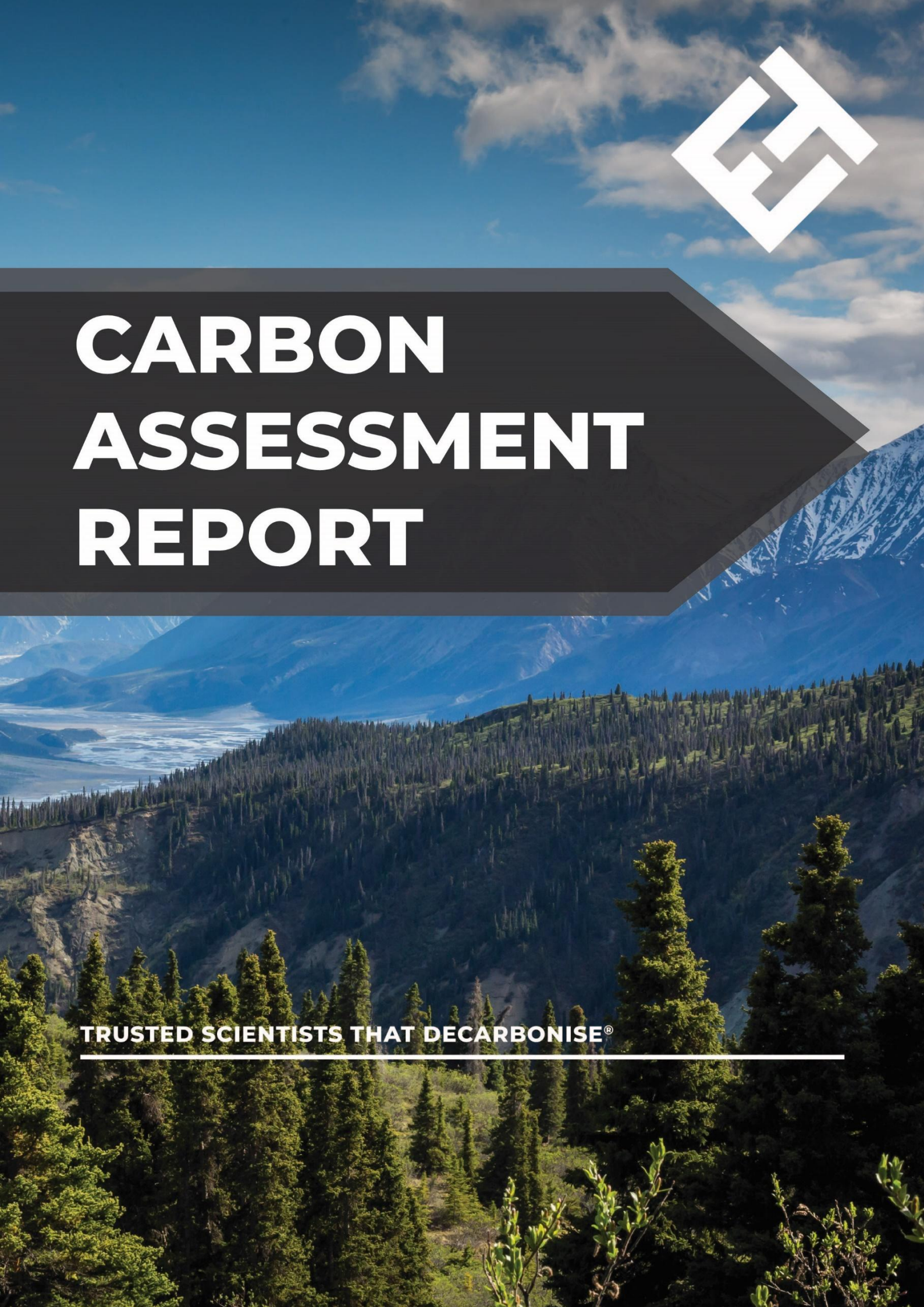

CARBON ASSESSMENT REPORT

TRUSTED SCIENTISTS THAT DECARBONISE®

CARBON ASSESSMENT REPORT

FOR

COGENT SKILLS LTD

2024

TUNLEY ENVIRONMENTAL

Contents

TUNLEY ENVIRONMENTAL

Nomenclature

Nomenclature	Description
GHG	Greenhouse Gases, gases that trap heat in our atmosphere. GHG include Carbon dioxide, methane, nitrous oxides, and fluorinated gases.
Embodied Carbon	The total GHG emissions generated to produce a product; It includes those from extraction, manufacture, processing, transportation, and assembly in every component.
Carbon Equivalent	The effect on global warming of a greenhouse gas (GHG) relative to that of CO_2.
Zero Carbon	The absence of GHG emissions
Greenhouse Gas Protocol	The GHG Protocol Corporate Accounting and Reporting Standard which provides requirements and guidance to prepare a corporate-level GHG emissions inventory.
Net Zero Carbon (NZC)	The sum effect of combining actions to reduce GHG emissions with actions to off-set them.
Carbon Offsetting	A reduction in emissions of GHG to compensate for unavoidable emissions.
Global Warming Potential (GWP)	The heat adsorbed by any GHG as a multiple of the equivalent in carbon dioxide.
IPCC	The Intergovernmental Panel on Climate Change. It provides regular scientific assessment on climate change to policy makers.
AR6	The sixth assessment report of the IPCC. The most recent assessment report is 2021.
t CO_2e	Notation for tonnes of carbon dioxide equivalent emissions.
kg CO_2e	Notation for kilograms of carbon dioxide equivalent emissions.
ICE	The Inventory of Carbon and Energy.
Scope 1	Direct GHG emissions are those that occur from sources that are owned or controlled by the company such as emissions from combustion in owned or controlled boilers, furnaces, vehicles, etc., emissions from chemical production in owned or controlled process equipment.
Scope 2	Indirect GHG emissions account for GHG emissions from the generation of imported energy such as purchased electricity consumed by the company. Purchased electricity is defined as electricity that is purchased or otherwise brought into the organisational boundary of the company. Scope 2 emissions physically occur at the facility where electricity is generated.
Scope 3	Other indirect GHG emissions. The GHG Protocol Corporate Accounting and Reporting Standard defines Scope 3 as an optional reporting category that allows for the treatment of all other indirect emissions. Scope 3 emissions are a consequence of the activities of the company but occur from sources not owned or controlled by the company. Some examples of scope 3 activities are extraction and production of purchased materials; transportation of purchased fuels; and use of sold products and services. BS EN ISO 14064 separates out Scope 3 emissions into categories 3 to 6 covering indirect emissions from transportation, products used, use of products from the business and other sources respectively.

Executive Summary

Cogent Skills Ltd (hereafter, Cogent Skills) would like to report on the carbon emissions for assessment year between the 1st January 2024 and the 31st December 2024. Quantifying their business carbon emissions puts Cogent Skills in a position to demonstrate sustainability and environmental responsibility to their customers and the wider public. It allows Cogent Skills to show how a measurable change can be made to climate change emissions and facilitate the achievement of Net-Zero Carbon (NZC). Cogent Skills and Tunley Environmental have collaborated to identify emission sources and collect data.

Tunley Environmental has conducted an independent assessment to quantify carbon emissions due to business activities conducted by Cogent Skills and their contractors, based on the data provided by Cogent Skills. The evaluation herein reported includes two components of emission quantifications for:

- The company's business activities in 2024. This first component evaluates carbon emissions from their emissions in Scopes 1, 2 and 3,
- A roadmap to Net-Zero Carbon (NZC) based on data of the quantification year and previous baseline year data. This will act as a guidance for Cogent Skills to minimise their carbon footprint resulting from their business activities.

This assessment demonstrates Cogent Skills' commitment to showing how carbon emissions can be reduced. It also provides Cogent Skills and its customers with a clear evaluation of carbon emissions associated with these business practices and aligns with Cogent Skills' ambition for achieving carbon neutrality.

Total carbon emissions in tonnes of carbon dioxide equivalents (t CO_2e per annum) are **1,183 t CO_2e** (**Figure 1**).

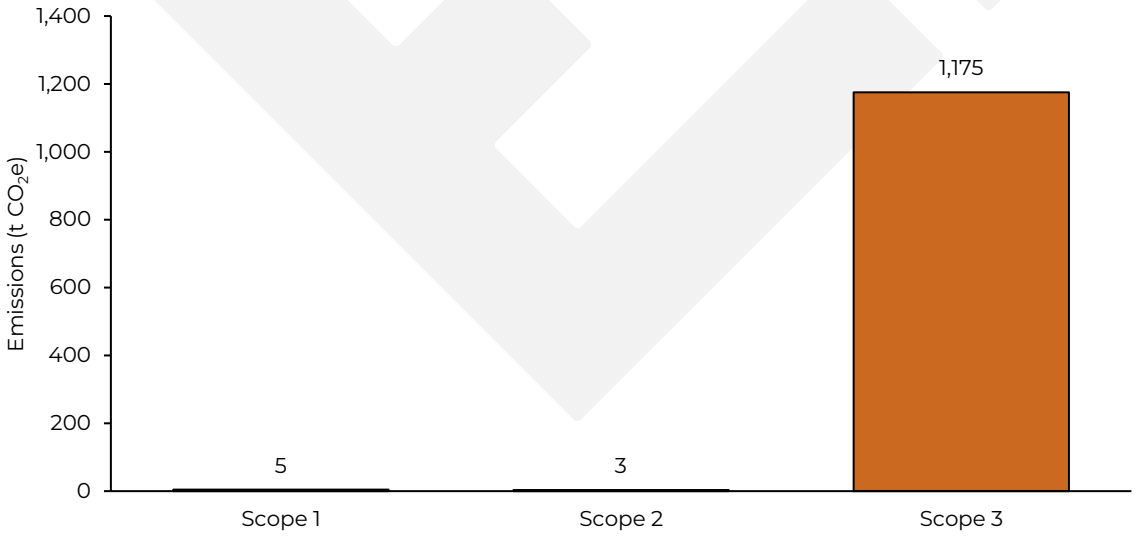

Figure 1. Cogent Skills' greenhouse gas emissions for Scopes 1, 2 and 3.

Tunley Environmental recommend taking steps to reduce emissions and become NZC by implementing renewable energy in their offices, followed by electrical heating, reducing business travel, employees switching to EVs, the use of renewable energy in homeworking and auditing supplier's efficiency. By implementing these reduction initiatives, Cogent Skills shall be able to reduce their emissions by 311.5 t CO_2e (26%) by 2040.

Methodology and Quantification Standards

Tunley Environmental calculated Cogent Skills' carbon footprint for the 2024 financial year in accordance with the international standard BS EN ISO 14064-1, a similar methodology to following that of the World Resources Institute GHG Protocol - A Corporate Accounting and Reporting Standard, Revised Edition (the GHG Protocol). An operational control approach was taken, ensuring everything in the operational control of Cogent Skills is accounted for in the carbon footprint.

Carbon equivalent data conversions have been calculated in accordance with greenhouse gas reporting: 2024 published by the UK Government Department for Energy Security and Net Zero (DESNZ) and Department for Business, Energy & Industrial Strategy (BEIS). Hereafter, this database is referred to as DESNZ. Additionally, academic sources as well as the Inventory of Carbon and Energy has provided carbon equivalent data conversions for complex materials. Global Warming Potentials are stated from IPCC Sixth Assessment Report, 2021 (AR6).

Further methodology information related to the business carbon assessment is provided in Appendix - A.

Introduction

Climate change poses a significant challenge to the environment, necessitating mitigation measures at international, national, and local levels. It impacts businesses, natural systems, and communities. This is caused by global warming, as a result of an increase in greenhouse gas (GHG) emissions, known as carbon emissions.

Tunley Environmental conducted this assessment using the standard protocols stated above and data provided by Cogent Skills for their business activities, based on data between the 1st January 2024 and the 31st December 2024.

This assessment is based on data categorised into three scopes, as defined by the Greenhouse Gas Protocol (Figure 2). For each year, the assessment provides detailed quantification of GHG emissions due to:

i) Scope 1: Direct emissions such as those arising from gas heating.

ii) Scope 2: Indirect emissions from purchased electricity.

iii) Scope 3: Other indirect emissions from employee commuting, business travel, waste generated in operations and purchased goods and services.

Appreciating the importance of determining major contributors to the emissions, Tunley Environmental provides detailed analysis and discussion on the major contributors to emissions; this will support Cogent Skills' customers with their decision-making processes to reduce their carbon emissions. Where information and data were limited, we made reasonable assumptions based on our expertise and external sources of data.

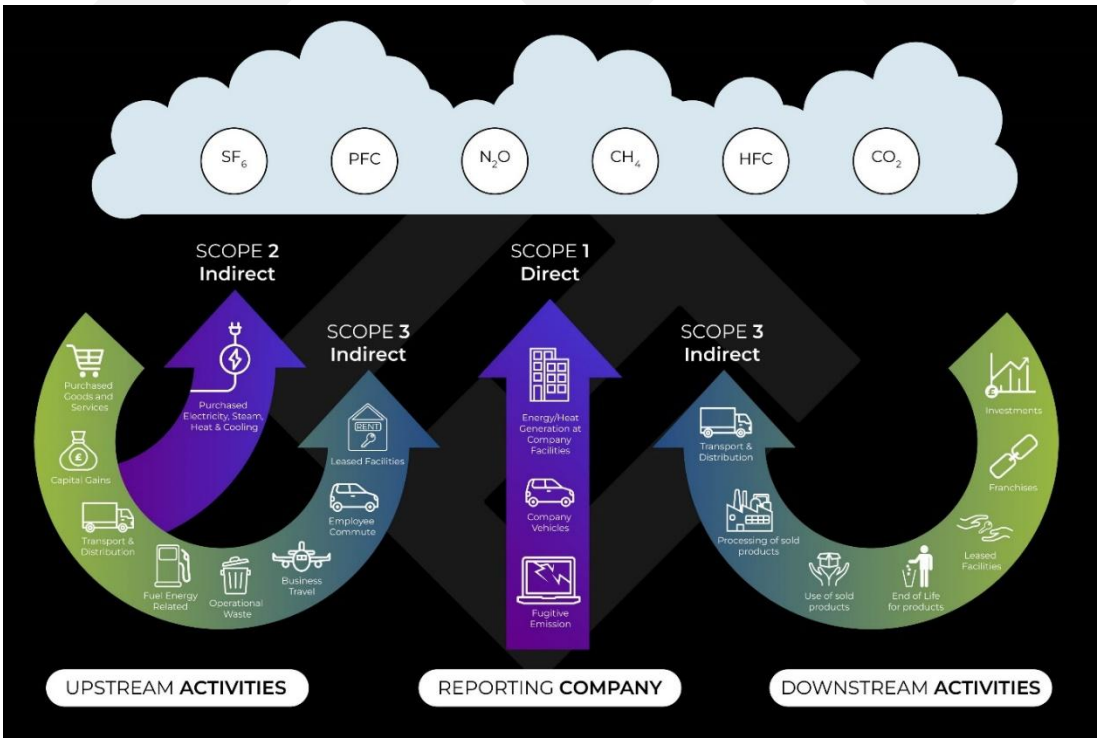

Figure 2. An overview of the GHG Protocol scopes and emissions across an entire value chain.

Emission Data

Table 1 shows the market-based emissions for the previous assessment in 2023 (1st baseline) and the current assessment year 2024. The difference is presented and discussed in this section, followed by a section on re-baselining and the reasons linked to this decision.

Scope 1 makes up 0.4% of the total emissions, releasing 5 t CO_2e of direct emissions in the 2024 assessment year (Table 1). The total Scope 2 emissions were 3 t CO_2e (0.3%). Remaining emissions were quantified at 99.3% of the total footprint, this was from indirect emissions categorised in Scope 3. In total, the carbon footprint in the assessment year 2024 was calculated to be 1,183 t CO_2e. The trend in market-based emissions between 2023 and 2024 is also demonstrated in the Figure 3. The highest increase was seen in Business travel, followed by purchased goods and services and employee commuting. A decrease in emissions in 2024 was observed in the following scopes: waste generated in operations, purchased electricity and refrigerants.

Table 1. Quantified annual emissions for Cogent Skills categorised according to The Greenhouse Gas Protocol Scopes.

Scope	1st-baseline 2023 Emissions (t CO_2e)	Re-baseline 2024 Emissions (t CO_2e)	Annual Change (t CO_2e)
1	6	5	Decrease by 1 t CO_2e
2	6	3	Decrease by 3 t CO_2e
3	392	1,175	Increase by 784 t CO_2e
Total	403	1,183	Increase by 780 t CO_2e
Intensity Ratio (t CO_2e/£m)	34.8	57.9	Increase by 23 t CO_2e/£m

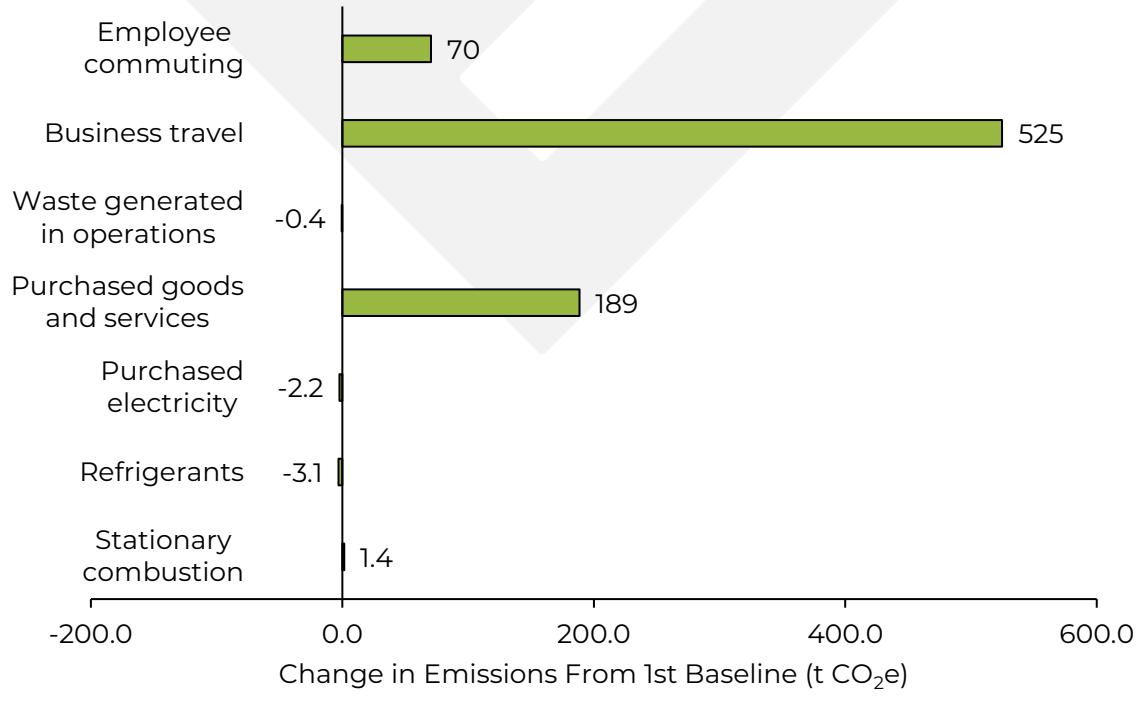

Figure 3. Change in emissions for each GHG scope from 2023 to 2024.

Re-baselining Statement

Cogent Skills completed their first business carbon assessment for the 2023 financial year in alignment with ISO 14064-1. This initial assessment established the company's baseline carbon inventory and provided a foundation for improving data collection and expanding the scope of future emissions tracking. With annual emissions quantification now in place, Cogent Skills has made steady progress in enhancing data visibility and refining collection methods. These improvements have significantly broadened the scope of analysis, enabling the development of a more comprehensive and robust carbon inventory. The initial emissions quantified in 2023 and 2024 are displayed for example in Table 2 below.

In the initial baseline year, Scope 1 and Scope 2 emissions were relatively similar in scope and thus emissions profile. However, due to limited data visibility, there was a lack of primary activity data in 2023, with almost all of Scope 3 data being spend-based, causing an underestimation of actual emissions. Moreover, there was a substantial increase in the scope of the data provided for the purchased goods and services category.

For the 2024 financial year Cogent Skills and Tunley Environmental have worked together to establish a more complete and comprehensive carbon inventory and quantification methodology. This aimed to quantify all Scope 3 items using as much primary data as possible. This is, therefore, a suitable baseline year moving forward without any further re-baselining requirements unless a substantial change in organisational structure occurs in the future. Hence, to reflect the changes in scope and methodology in the 2024 assessment will be referred to as the re-baseline year and used as a full representation of Cogent Skills' consultancy activities as a business.

Table 2. Market based emissions for Cogent Skills in the initial baseline year as well as proposed re-baseline year.

Scope	Initial Baseline 2023 Emissions (t CO_2e)	Re-baseline 20224 Emissions (t CO_2e)
1	6	5
2	6	3
3	392	1,175
Total	403	1,183

Scope 2 Market Based Vs Location Based

Cogent Skills were able to get 100% renewable energy tariffs through their landlord's independent action for their Warrington office since 2023. This enables the calculation of and declaration of market-based and location-based emissions. The emission factor for electricity purchased on a renewable energy tariff is 0 kg CO_2e/kWh. However, as per the GHG protocol, the location-based emissions for the national grid average electricity must be declared alongside the market-based emissions. Therefore, please see this section for fully declared Scope 2 emissions with reference to Table 3.

Table 3. Market-based and location-based Scope 2 emissions for Cogent Skills in the 2024 assessment year.

Scope 2 Emissions	Re-baseline Year (2024) t CO_2e
Location-Based	5
Market Based	3

GHG Emissions Categories

Table 4 and Figure 4 provide the emissions for Cogent Skills from 1st January 2024 to 31st December 2024 reporting year. The largest emissions category was business travel, quantified at 855.2 t CO_2e. The second highest source of emissions was from purchased goods and services, quantified at 195.9 t CO_2e. The third highest source of emissions was from employee commuting, quantified at 124.0 t CO_2e. These three GHG scopes form the hotspots of Cogent Skills' business activities, consistent with the 1st baseline in 2023, albeit not in the same order.

Table 4. Emission data for Cogent Skills' business operations from 1st January 2024 and 31st December 2024 categorised according to The Greenhouse Gas Protocol.

Scope	Category	Emissions (t CO_2e)	Percentage
S1.1	Stationary combustion	4.6	0.4%
S2.2	Purchased electricity	5.1	0.4%
S3.1	Purchased goods and services	195.9	16.5%
S3.5	Waste generated in operations	0.2	0.0%
S3.6	Business travel	855.2	72.2%
S3.7	Employee commuting	124.0	10.5%
	Total (t CO_2e)	1184.9	

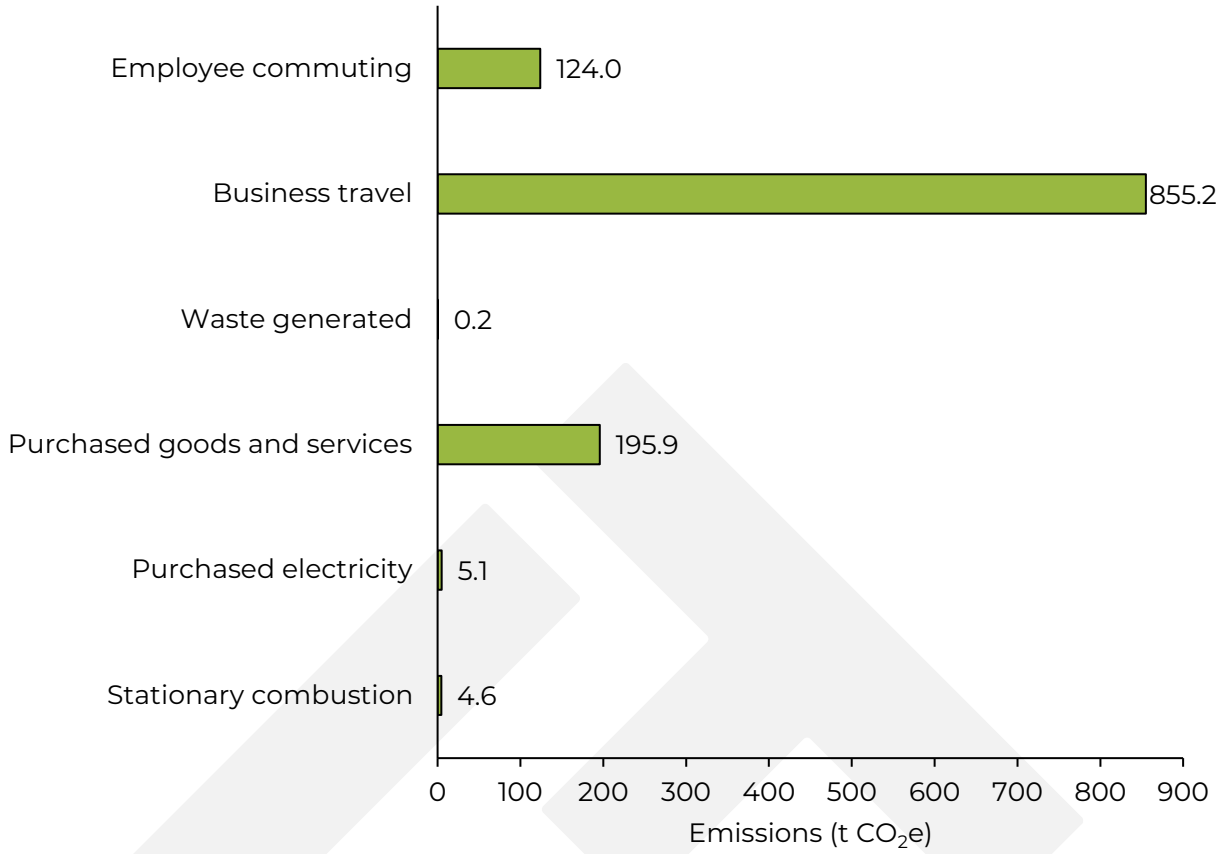

Figure 4. Graphical representation of the quantified emission categories (GHG Protocol) for Cogent Skills from 1st January 2024 to 31st December 2024.

Granularity – Business travel

The largest emissions category was business travel, quantified at 855.2 t CO_2e, with a significantly higher emission compared to the 1st baseline 2023 due to the difference in data visibility and collection method. This GHG scope was quantified only by spend in 2023, however in the re-baseline year 2024, most data were provided as primary activity data. This includes mode and distances in miles, km and nights stayed in hotels, along with some spend based analysis for those without activity data. Figure 5 shows the business travel breakdown between associates and employees at 77% and 23% of emissions respectively. Figure 6 shows the full breakdown of all different business travel undertaken by associates and employees alike. The two highest contributors were the multi-mode transport entries which were only based on spend data, namely associates-other and employees-other.

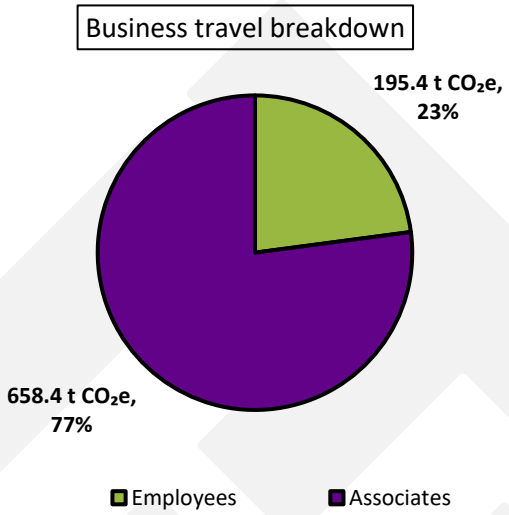

Figure 5. Business travel percentage for employees and associates

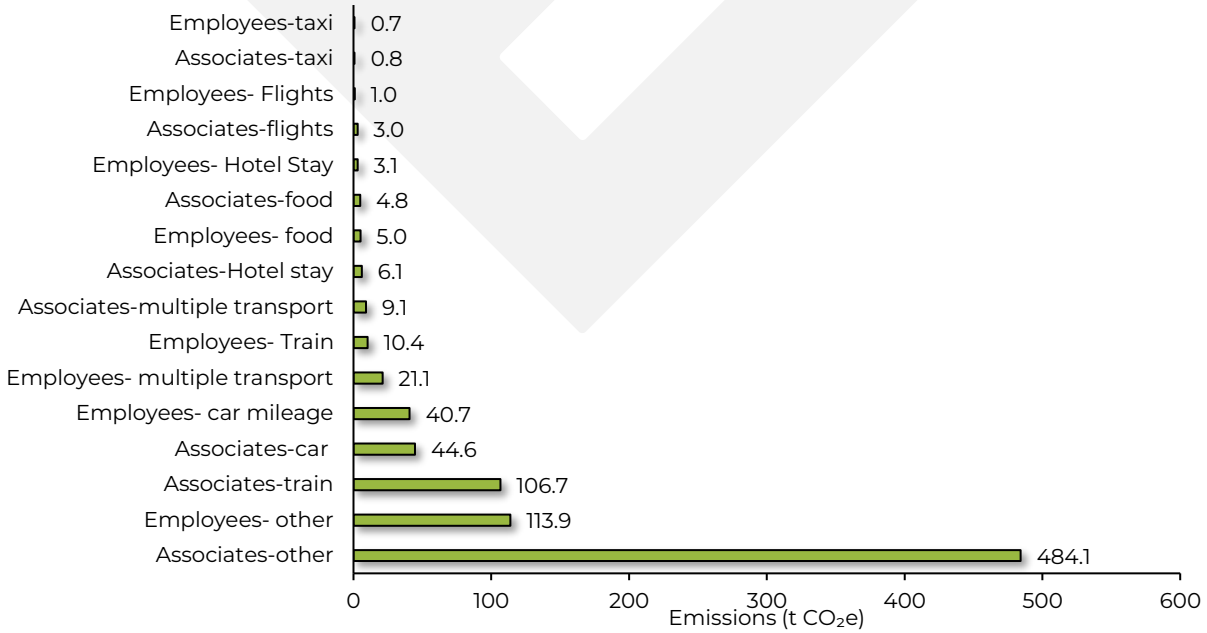

Figure 6. Granular analysis of Cogent Skills' Largest Emissions Category from 1st January 2024 to 31st December 2024.

Granularity – Purchased Goods and Services

The second highest source of emissions was from purchased goods and services, quantified at 195.9 t CO_2e. This GHG scope consisted only of water and paper use in 2023. However, a more in-depth analysis was completed in 2024, to identify all the purchased goods and services across all the spend done by Cogent Skills in their financial year of 2024. Miscellaneous costs, followed by marketing and IT services/Consultancy formed part of the top three contributors of this category as shown in Figure 7, below. An extensive list of purchased goods and services were obtained across the specific IT spend and all the spend related to organising, planning and training for Cogent Skills' business activities in 2024. This forms a more complete analysis of their emissions in this GHG Scope.

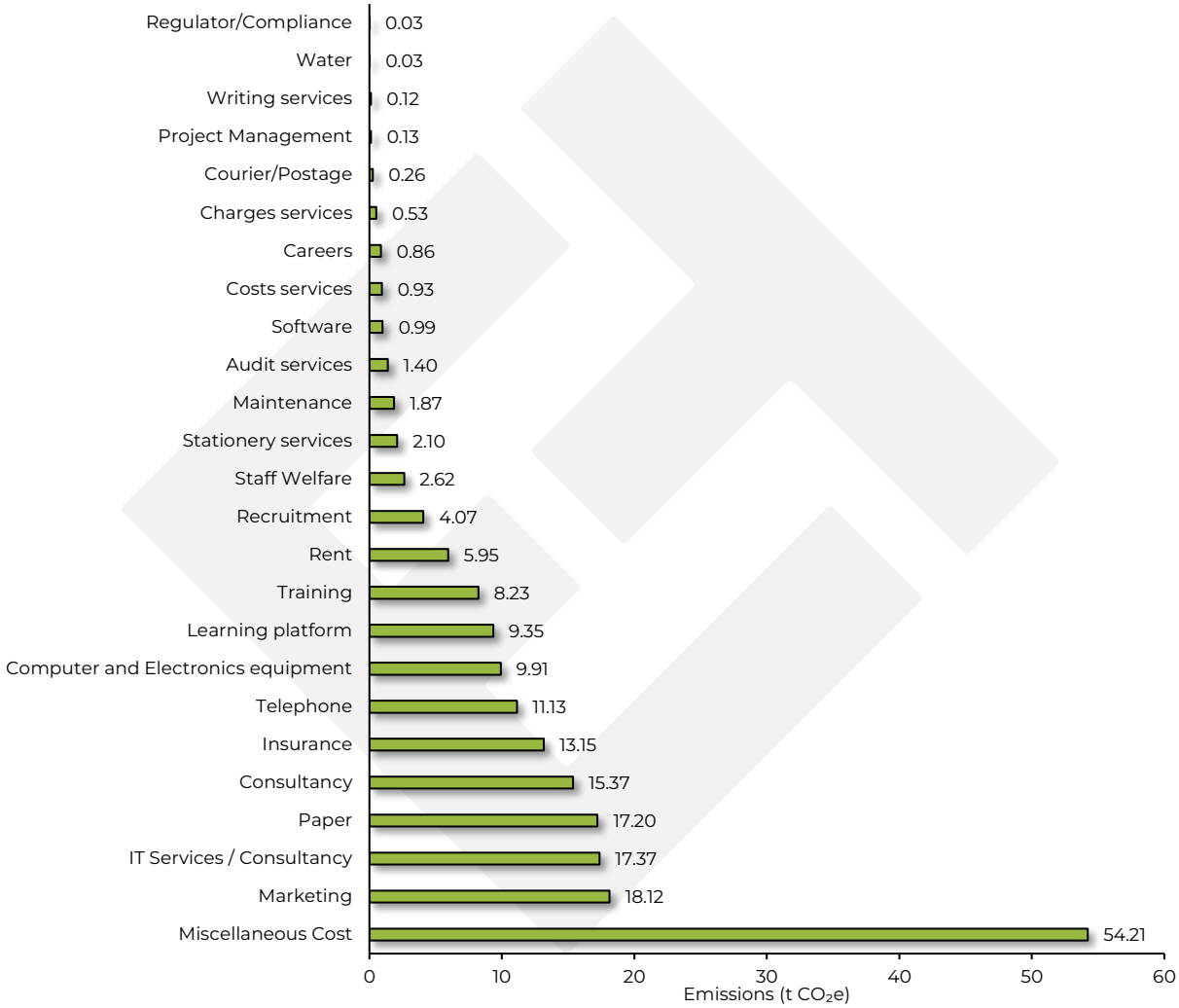

Figure 7. Granular analysis of Cogent Skills' Second Largest Emissions in from 1st January 2024 to 31st December 2024.

Granularity – Employee commuting and homeworking

The third highest source of emissions was from employee commuting, quantified at 124.0 t CO_2e. The highest emissions from mode of transports are from petrol- and diesel-powered cars quantified at 51.5 t CO_2e and 40.9 t CO_2e as shown in Figure 8. Public transport and Electrical Vehicles have the lowest emissions at 3.0 t CO_2e and 1.0 t CO_2e.

Homeworking emissions can be categorized into three scenarios: (1) employees using both heating and electricity in their home office from standard energy sources; (2) employees using heating powered by natural gas, LPG, or oil, while their home office electricity comes from 100% renewable sources; and (3) employees whose entire home office—both heating and electricity—is powered by 100% renewable energy, resulting in zero emissions. The total homeworking hours in 2024 is 87,733 hours. Only two employees (3% of total responses) were using 100% renewable energy for their electrical equipment and heating, saving 2542 hours in terms of emissions annually. 67% of employees are using the conventional methods of heating and electricity for homeworking resulting in 19.7 t CO_2e emissions, while 30% of employees only have emissions linked to their heating in their home office, with 8.0 t CO_2e quantified.

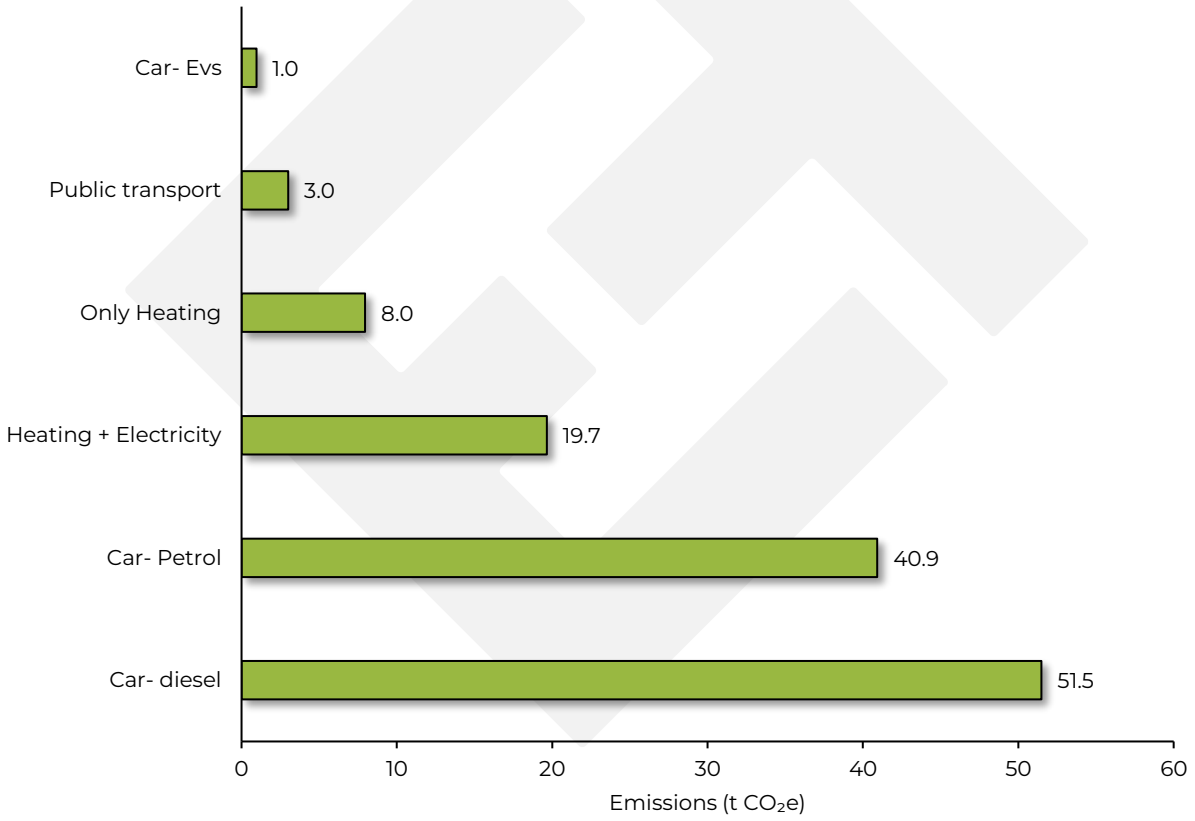

Figure 8. Granular analysis of Cogent Skills' Third Largest Emissions Category in from 1st January 2024 to 31st December 2024.

Cogent Skills' Organisational and Operational Boundary

In setting an organisational boundary Cogent Skills are able to identify if equity share, financial control, or operational control are the most appropriate for greenhouse gas quantification. In this instance operational control was identified as the most appropriate for Cogent Skills. Therefore, the operational boundaries of the assessment clearly outlining the inclusions is provided alongside the organisational boundary (Figure 9).

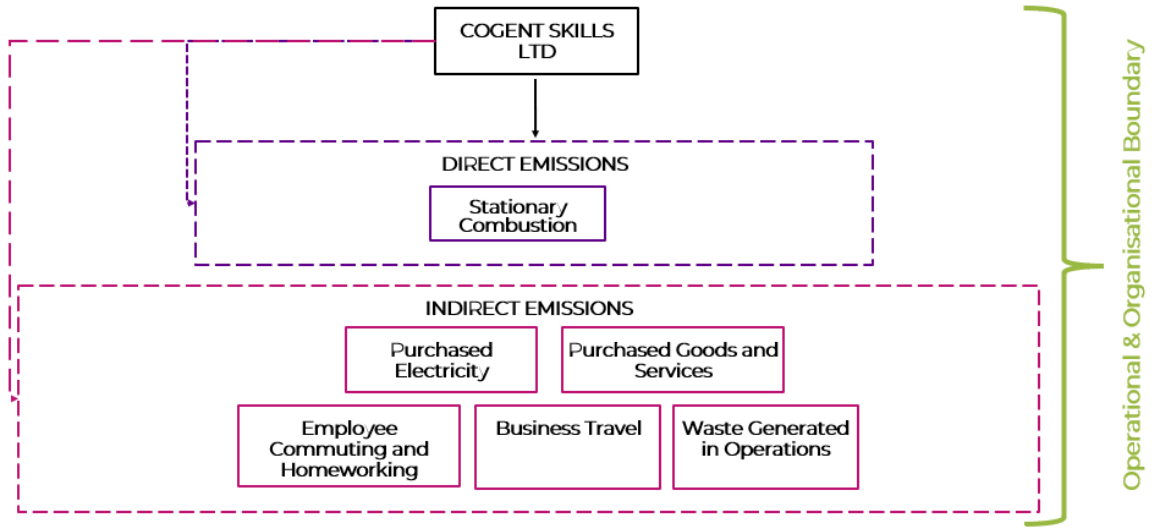

Figure 9. Organisational and operational boundary for Cogent Skills.

Strategic CO_2e Reduction Initiatives

Tunley Environmental recommend Cogent Skills to implement a long-term approach on carbon reduction. GHG emissions can be reduced by 311.5 t CO_2e (26%) through implementing reduction strategies that focus on emission sources of significant contributions by 2039. Once the initiatives have been considered and taken, any unavoidable, remaining emissions can be removed by carbon off-setting actions (by 2040) (Figure 10). This section provides Cogent Skills with GHG reduction initiatives.

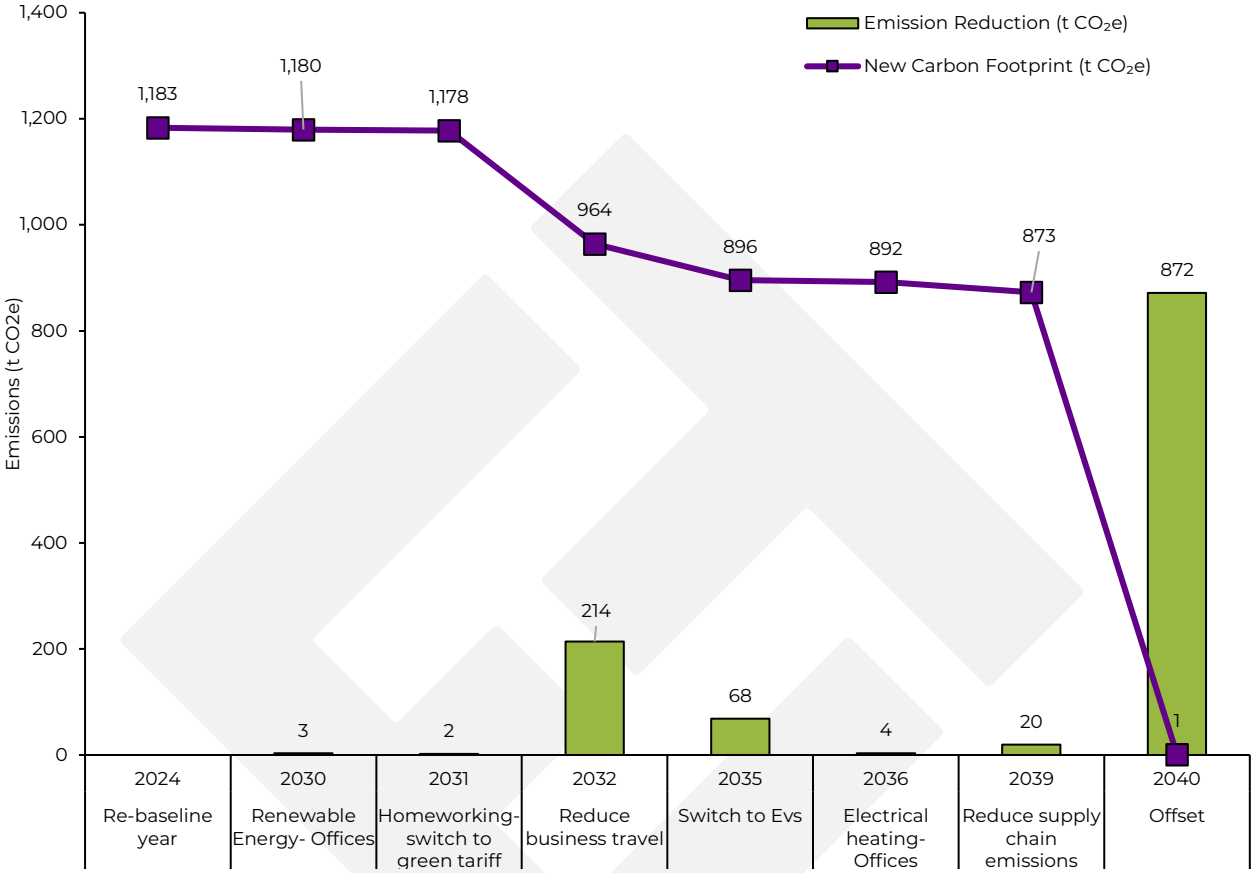

Figure 10. Roadmap to NZC for Scope 1, 2 & 3 emissions by 2040.

Renewable energy in offices- 2030

Tunley Environmental appreciate that Cogent Skills do not have direct control on different options of electricity suppliers as they rent out their office spaces. However, they can discuss with their landlords to consider switch to use renewable electricity by opting for an Ofgem-certified green electricity tariff (Renewable Energy Guarantees of Origin, REGO). The best way to choose a renewable electricity tariff is by using comparison websites and assessing the renewable origin guarantee information provided. At present, most electricity suppliers offer at least one 100% renewable electricity option. This was already implemented for the Warrington office, resulting in a decrease of 2 t CO_2e in the 2024 assessment year. Implementing a green electricity tariff in the Newton Aycliff office in the future will reduce emissions by 3 t CO_2e per year.

Homeworking- switch to green tariff- 2031

Cogent Skills should encourage and support their employees who work from home to upgrade their electricity to green tariffs. This will potentially lower the company's emissions down by 2 t CO_2e.

Reduce business travel- 2032

Cogent Skills are looking to implement a business travel hierarchy to encourage environmentally friendly travel options (*e.g.*, using economy class for flights, traveling by train where possible, staying at hotels which have commitment to lower their carbon footprint, using EVs for business travel, *etc.*). Due to the nature of their consultancy activities, associates and employee business travel forms a large part of Cogent skills' emissions. If only 25% of associates and employees follow this business travel hierarchy, Cogent Skills can reduce their emissions by 214 t CO_2e by 2032.

Switch to Electric Vehicles- 2035

An electric car salary sacrifice scheme offers an environmentally friendly, as well as economically attractive proposition for employees. This scheme allows employees to exchange a portion of their gross salary for a fully electric car, effectively reducing their taxable income and enabling them to save on both income tax and National Insurance. This serves as an incentive for employees to switch from petrol or diesel vehicles to electric ones. Based on our calculations, if employees who have conventional diesel- or petrol-powered cars adopt this scheme, a reduction of 68 t CO_2e would be achieved by 2035. This strategy aligns with the government's vision for a greener transport system, as well Cogent Skills' commitment to sustainability.

Electrical heating in offices- 2036

If the existing gas heating systems in the Warrington offices was replaced with electric heating systems, then an annual emission reduction of 5 t CO_2e may be attained. Strategies to incorporate this include heat pumps, electric combi-boilers, or far infrared heating panels.

Reduce supply chain emissions- 2039

This initiative targets the purchased goods and services GHG scope, which is quite an extensive list of suppliers mostly supplying services to Cogent Skills. If a supplier cost efficiency auditing was performed internally and changes were implemented in 10% of the supply chain, this will potentially lower the company's emissions down by 20 t CO_2e by 2039.

Offsetting

Although the pinnacle objective of decarbonisation is to minimise emissions, the practicality of achieving this for every emission source may not always be plausible. In these instances, offsetting against the carbon emissions is necessary. Therefore, the remaining carbon emissions will have to be offset with bona fide suppliers. Consequently, Tunley recommends all offsets be purchased from OneTribe (https://onetribeglobal.com/). To offset against the emission for the whole period of 1,183 t CO2e at an estimated cost of £18/t CO2e would cost a sum total of £21,312. If these reduction opportunities were undertaken the predicted remaining 871.6 t CO_2e could be offset at a cost of £15,696.

Conclusion

Total GHG emissions for Cogent Skills' business activities in from 1st January 2024 to 31st December 2024 are **1,183 t CO_2e**. The carbon footprint quantification presented in this report was conducted using data provided to Tunley Environmental by Cogent Skills. Tunley Environmental assessed the quality of the data and collaborated with Cogent Skills to continuously enhance this. Tunley Environmental has provided Cogent Skills with detailed analysis of the emissions and recommendations on approaches by which Cogent Skills can reduce its carbon footprint.

Tunley Environmental Report Emission Statement

Tunley Environmental GHG emissions from completing this assessment were 0.85 kgCO_2e.

Appendix – A

Materiality Assessment & Data Categories

Below we provide all of the greenhouse gas emissions scope categories alongside data improvement recommendations (Table A1). These are related to data source and emission factor point based allocation discussed below.

Table A1. Materiality assessment from 1st January 2024 to 1st January 2024 reporting year at Cogent Skills.

Category	In Scope?	Data Score Average	Data Improvement Recommendations
Stationary combustion	In	1	
Mobile combustion	Out	N/A	
Refrigerants	Out	N/A	
Purchased heat	Out	N/A	
Purchased electricity	In	3	Switch to primary activity data for Newton Aycliff office instead of spend based data
Purchased goods and services	In	3	Work with suppliers to get more accurate data to try to move away from spend based data. Supplier cost-efficiency audit could be done.
Capital goods (e.g., assets, machinery, etc)	Out	N/A	
Fuel and energy related activities not included in S1 or S2	Out	N/A	
Upstream transportation and distribution	Out	N/A	
Waste generated in operations	In	1	
Business travel	In	3	Move away from spend based data for some categories
Employee commuting	In	1	Survey to be done in terms of days for next assessment for higher accuracy.
Upstream leased assets	Out	N/A	
Downstream transportation and distribution	Out	N/A	
Processing of sold products	Out	N/A	
Use of sold products	Out	N/A	
End of life treatment of sold products	Out	N/A	
Downstream leased assets	Out	N/A	
Franchises	Out	N/A	
Investments	Out	N/A	

Data Accuracy Assessment

All the raw data provided to Tunley Environmental were broken down into accuracy levels reflective of the data sources provided (Table A2 & Table A3). This allows for inaccuracy and uncertainty to be accounted for in this assessment. Both activity data (*e.g.*, quantities of material, usage of electricity, *etc*) and emission factors are scored using the same band-based system, with 1-6 corresponding to the highest & lowest levels of accuracy, respectively. The activity data accuracy score and emission factor accuracy score are multiplied together to provide an error score for that dataset. Each of these is averaged based on the GHG protocol scopes and provided alongside the materiality assessment to provide a basis of data improvement in further work (Table A1).

Emission factors are to be evaluated using the following five indicators:

1) Technological relevance.
2) Temporal coverage.
3) Geographical coverage.
4) Completeness.
5) Reliability (e.g., peer-reviewed source, reproducible, low uncertainty in the information provided).

Table A2. Accuracy bands assigned to data, description of data assignment into accuracy score as well as required indicators for accuracy score assessment of emission factors.

Accuracy Score	Description
1	Activity data accurately measured, fully accounted for and/or reported. Emission factor satisfies all five indicators.
2	Activity data provided directly by company/organisation; some generalisations made. Emission factor satisfies four indicators.
3	Activity data produced based on information provided by company/organisation. Emission factor satisfies three indicators.
4	Activity data assumption based on similar product/event reports by the same company/organisation. Emission factor satisfies two indicators.
5	Activity data assumption based on product/event reports by a similar company/organisation. Emission factor satisfies one indicator.
6	Activity data assumption made based only on publicly available information. Emission factor is estimated using the data available for a broader data category to which the emission source belongs, the estimated emission factor does not meet the indicators' requirements.

Table A3. Actions to improve data quality and reduce uncertainty based on the error score obtained.

Error Score	Action
1 - 2	Use the data, no further action required.
3 - 4	Can use the data, **recommended** to **improve data** quality by e.g., i) checking raw data with client (assessing recollection need) and ii) sourcing different emission factors or averaging several data points, required to declare this in the report.
5 - 10	**Strive** to **improve data** as a **priority** and only use the data when no further improvements can be made (see above)
12 - 25	**Required** to **improve data** quality (see above).
30 - 36	**Do not use the data**, discuss with the client and the carbon team to improve data quality and/or to assess whether the data can be used and the approach to report this.

Table A4. Overall error score matrix for accuracy assessment emission factor. To calculate the error score, the accuracy score of the activity data is multiplied by the accuracy score for the emission factor.

Error Score		Emission Factor					
		Five indicators	Four indicators	Three indicators	Two indicators	One indicator	No indicators
Data	Excellent	1	2	3	4	5	6
	Very good	2	4	6	8	10	12
	Good	3	6	9	12	15	18
	Relevant	4	8	12	16	20	24
	Acceptable	5	10	15	20	25	30
	Poor	6	12	18	24	30	36

Appendix – B

Scope 1 GHG Emissions

The following is specified in ISO14064-1 "The organization shall quantify direct GHG emissions separately for CO_2, CH_4, N_2O, NF_3, SF_6 and other appropriate GHG groups (HFCs, PFCs, etc.) in tonnes of CO_2e.". Therefore, where possible Scope 1 emissions are separated into known greenhouse gas emissions (Table A5). This enables further understanding for Cogent Skills on their direct greenhouse gas emissions.

Table A5. Direct GHG emissions detailed separately for Scope 1 showing CO_2, CH_4, N_2O emissions in tonnes of CO_2e.

Item	Emissions (t CO_2e of CO_2)	Emissions (t CO_2e of CH_4)	Emissions (t CO_2e of N_2O)
Natural Gas	4.56	0.01	0.00

Emission Data Report to ISO 14064-1

To encourage completeness, consistency, and readability ISO 14064-1 recommends that the GHG quantification should be reported using the full descriptive categories provided. Therefore, this is fully displayed and categorised in Table A6.

Table A6. Complete ISO14064-1 data categorisation table.

Category	Description	Emissions (t CO_2e)
1	**Direct GHG emissions & removals in t CO_2e**	4.6
1.1	Direct emissions from stationary combustion	4.6
1.2	Direct emissions from mobile combustion	0.0
1.3	Direct process emissions and removals arising from industrial processes	0.0
1.4	Direct fugitive emissions arising from release of GHGs in anthropogenic systems	0.0
1.5	Direct emissions and removals from land use, land use change, and forestry	0.0
2	**Indirect emissions in t CO_2e**	3.3
2.1	Indirect emissions from imported electricity	3.3
2.2	Indirect emissions from imported energy	0.0
3	**Indirect GHG emissions from transportation**	979.2
3.1	Emissions from upstream transportation and distribution	0.0
3.2	Emissions from downstream transportation and distribution	0.0
3.3	Emissions from employee commuting & teleworking	124.0
3.4	Emissions from client and visitor transport	0.0
3.5	Emissions from business travel	855.2
4	**Indirect GHG emissions from products used by the organisation**	196.1
4.1	Emissions from purchased goods	195.9
4.2	Emissions from capital goods	0.0
4.3	Emissions from the disposal of solid and liquid wate	0.2
4.4	Emissions from the use of assets	0.0
4.5	Emissions from the use of services that are not described in the above subcategories	0.0
5	**Indirect GHG emissions associated with the use of products from the organisation**	0.0
5.1	Emissions or removals from the use stage of the product	0.0
5.2	Emissions from downstream leased assets	0.0
5.3	Emissions from end-of-life stage of product	0.0
5.4	Emissions from investments	0.0
6	**Indirect GHG emissions from other sources not specified**	0.0

Approval

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B	Client amendments	ADN	07 JULY 2025	AZL	07 JULY 2025
C					
D					
E					
F					

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