

Business Certification

Marshall Tufflex

YEAR 2

01 January 2023 to 31 December 2023



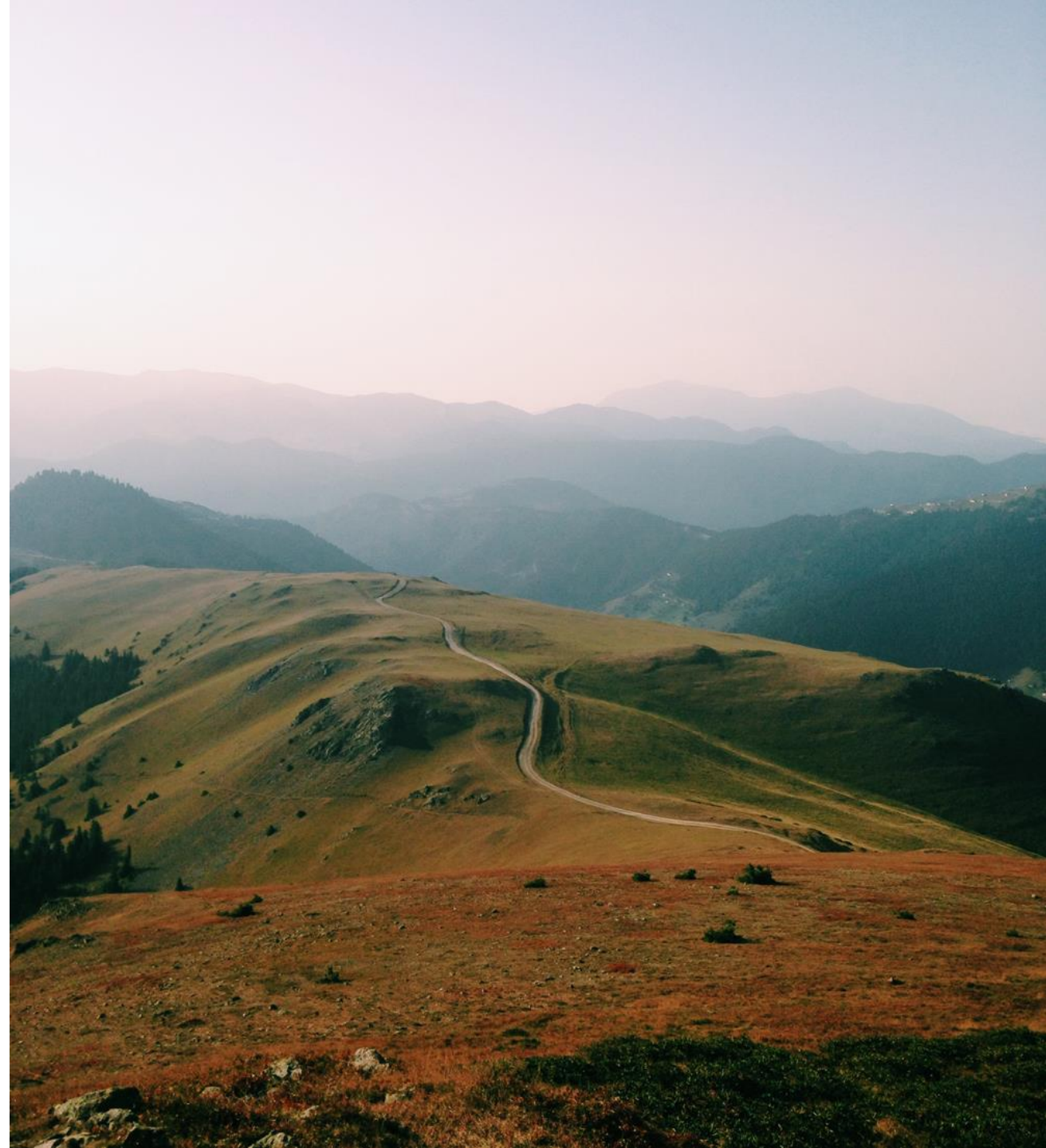
Measure



Engage



Communicate





Executive Summary

This is Marshall Tufflex's 2nd year of business carbon footprint reporting and certification to The Planet Mark. Marshall Tufflex first calculated the carbon footprint of its reporting-boundary0 for the year ending monthyear0 This year's footprint includes emissions from electricity, T&D losses, natural gas, water, fleet, business travel, waste, paper, refrigerants, homeworking (not included in total footprint). Marshall Tufflex has been certified with The Planet Mark for the year ending December 2023 based on its absolute reduction and per employee reduction and set a target to reduce emissions by 5% annually.

Marshall Tufflex's measured location-based carbon footprint for year ending December 2023 was 1,558.1 tCO₂e, a decrease of 11.0% from the year ending December 2022. The carbon footprint per £m turnover was 59.3 tCO₂e (a decrease of 19.5%) and the carbon footprint per employee was 10.0 tCO₂e (a decrease of 11.0%). Scope 1 emissions (natural gas, refrigerants, fleet travel) account for 47.7%, location-based scope 2 emissions (electricity) account for 46.1% and scope 3 emissions (transmission and distribution losses, paper, business travel, waste, water) account for 6.2%. Marshall Tufflex's measured market-based footprint in the year ending December 2023 was 1,242.1 tCO₂e, an increase of 40.1% from the year ending December 2022. Marshall Tufflex's electricity suppliers have moved away from a renewable fuel mix, which is why this figure has increased.

The only category to see emissions increase year-over-year was Business Travel, with increases in the number of Hotel stays and journeys taken by Plane, Taxi and Rail. Fleet Travel and Building-related emissions – Marshall Tufflex's largest emissions contributors – both saw emissions fall, by 2.6% and 18.4% respectively.



PlanetMark

It's more than a mark



Measured carbon EMISSIONS

1,558.1
tCO₂e measured emissions

Measured emissions equivalent to
1,378 flights from London to New York

10.0
tCO₂e per employee



Buildings

858.6 tCO₂e

Used enough electricity to power **926** UK homes for one year



Travel

692.6 tCO₂e

Travelled **101** times around the world



Waste

2.8 tCO₂e

Produced waste that weighs the same as **10** London buses



Water

1.4 tCO₂e

104 litres per employee per day



Procurement

2.7 tCO₂e

2,607 sheets of paper used per day



Homeworking

12.6 tCO₂e

Used enough energy to power **4** UK homes for one year



Step one.

MEASURE





Measured carbon footprint.

Location *BASED*

Reporting year:

01 January 2023 to 31 December 2023

Reporting Boundary:

Castleham, Manchester and Watford sites

Emissions measured:

Electricity, T&D Losses, Natural Gas, Water, Fleet, Business Travel, Waste, Paper, Refrigerants, Homeworking (not included in total footprint)

Highlights:

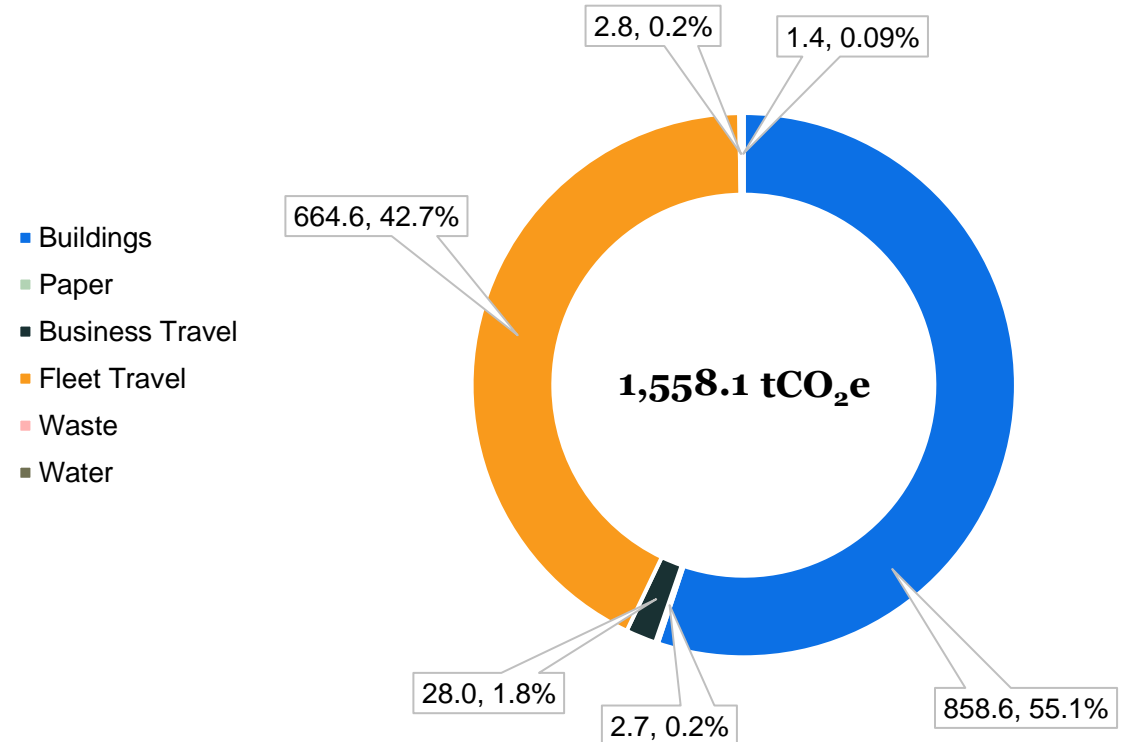
Carbon footprint (tCO₂e): **1,558.1**

Per employee (tCO₂e): **10.0**

Next reduction target: **5%**

Data quality score: **18 out of 20**

Carbon footprint by emission source for year ending 2023, tCO₂e



Note: Your carbon footprint is reported two ways; one is using the location based method of calculating Scope 2 electricity emissions and the other the market based method. A location-based method reflects the average emissions intensity of grids on which energy consumption occurs (using mostly grid-average emission factor data). A market-based method reflects emissions from electricity that companies have purposefully chosen (or their lack of choice).



Measured carbon footprint.

Market *BASED*

Reporting year:

01 January 2023 to 31 December 2023

Reporting Boundary:

Castleham, Manchester and Watford sites

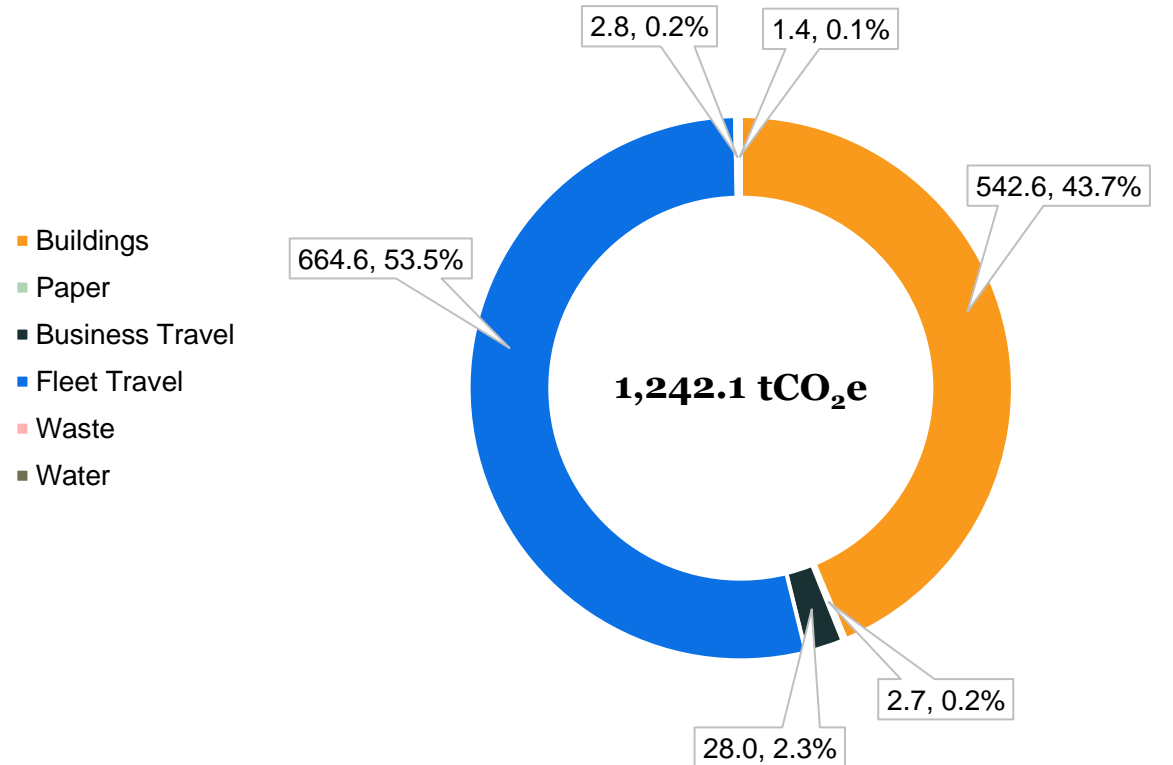
Emissions measured:

Electricity, T&D Losses, Natural Gas, Water, Fleet, Business Travel, Waste, Paper, Refrigerants, Homeworking (not included in total footprint)

Highlights:

Carbon footprint (tCO₂e): **1,242.1**
Per employee (tCO₂e): **7.9**
Next reduction target: **5%**
Data quality score: **18 out of 20**

Carbon footprint by emission source for year ending 2023, tCO₂e



Note: Your carbon footprint is reported two ways; one is using the location based method of calculating Scope 2 electricity emissions and the other the market based method. A location-based method reflects the average emissions intensity of grids on which energy consumption occurs (using mostly grid-average emission factor data). A market-based method reflects emissions from electricity that companies have purposefully chosen (or their lack of choice).



Market-based methodology.

What is market-based carbon footprint measurement?

The market-based method was introduced in 2015 in order to allow companies to reflect the emissions from the electricity that they have specifically chosen to procure or generate on-site, which in most cases will be different from the average emissions of the electricity that is generated by the local grid.* For the purposes of year-to-year comparison and reduction, location-based value is used, to ensure consistency and adherence to Business Certification Scheme Rules.

If you have a green tariff:

Different electricity suppliers (and different tariffs from the same electricity supplier) may have different greenhouse gas emissions attributed to them depending on the mix of generators that they source electricity from, and they have to declare the fuel mix of their electricity supplies to Ofgem on an annual basis.

Your electricity supplier may choose to invest in new renewable generation capacity of its own or contract directly with an existing renewable generator via a mechanism known as a Power Purchase Agreement (PPA). Under a PPA the supplier commits to purchasing electricity produced by the renewable generator for a long period, providing certainty for the generator and a good price for the supplier.

A more common approach to green tariffs is for electricity suppliers to purchase electricity from the wholesale market (which means that it has been generated by a range of sources including fossil fuel generators) and then purchase and retire an equivalent number of certificates known as REGOs (Renewable Energy Guarantees of Origin). This type of green tariff is usually described as being “REGO-backed”. **These REGO-backed green tariffs would be eligible for zero emissions under the market-based method, however we recommend that our members seek out high quality green tariffs which go beyond minimum standards and actively support the deployment of additional, new renewables generation capacity.**

If your electricity supply is not a 100% renewable, then under the market-based approach, we use the emission factor based on the tariff or the supplier’s fuel mix disclosure declaration. In some cases, this will be lower than the grid average emission factor used in the market-based approach. If no tariff or supplier-specific emission factor is available, then an emission factor based on the residual fuel mix is used. This emission factor is higher than the grid average emission factor as the residual fuel mix is made up of all fossil fuel and nuclear generation along with the renewable generation which does not have a retired REGO associated with it. This results in market-based carbon footprint being higher than location-based.

If you have on-site renewables:

If your renewables installation is not supported by the Feed-In Tariff (FiT) or if you retired REGOs equivalent to the amount of electricity consumed from an on-site renewable installation, you are eligible for zero emissions for the generated electricity which you consume on-site under both the market-based and location-based methods. Electricity exported to the grid is excluded and does not contribute to a reduction in emissions.

Planet Mark members with FiT-supported renewables installations (the FiT ran in the UK from April 2010 to March 2019) who have not registered for, claimed and retired REGOs for the generation cannot claim the zero carbon electricity (please refer to Ofgem rules). In this case the average grid emission factor is applied to consumption of on-site renewable generation under the location-based method and the residual fuel mix emission factor is applied under the market-based method. It is possible to register a FiT-supported renewable installation with Ofgem and retire the associated REGOs and in this case a zero emission factor would be applied to consumption of on-site renewable generation in both the location-based and market-based methods.

A REGO (Renewable Energy Guarantees of Origin) is a certificate which is issued by Ofgem to a renewable generator for each MWh (megawatt-hour) of renewable electricity that they produce.

* https://ghgprotocol.org/sites/default/files/standards/Scope%202%20Guidance_Final_Sept26.pdf#page=28



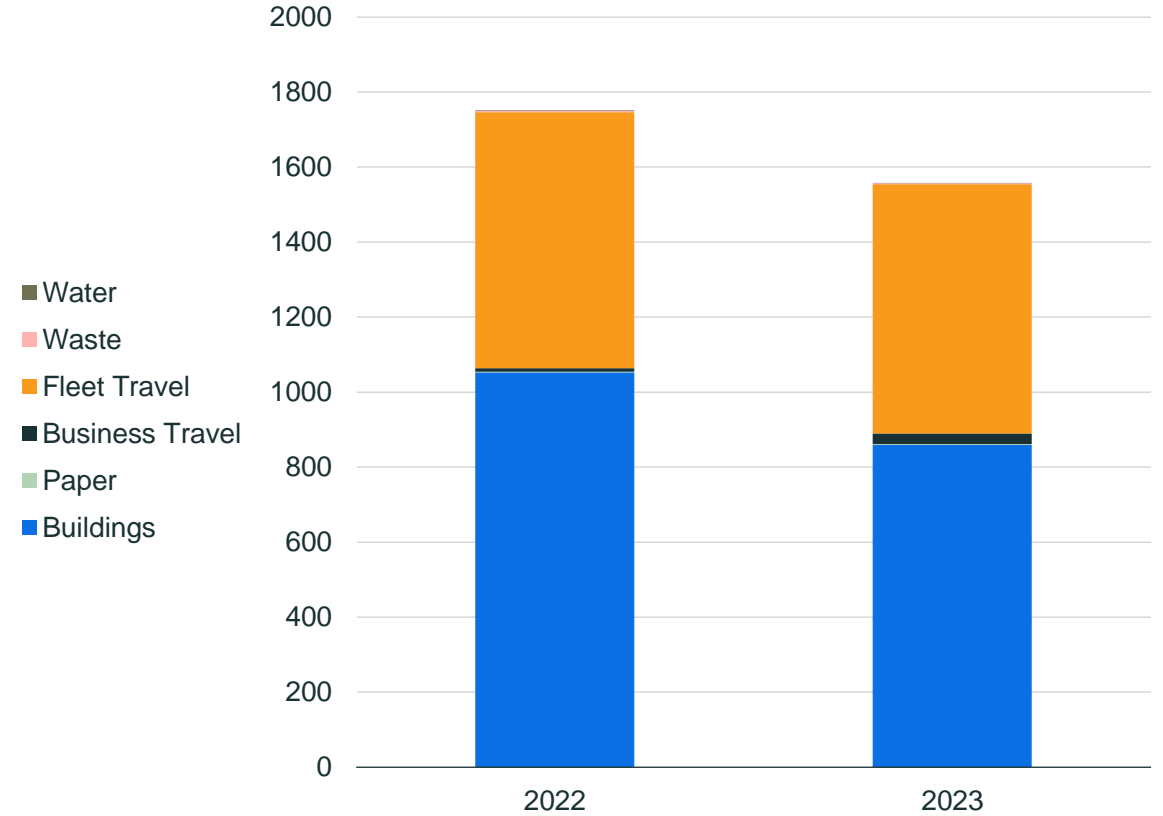
Measured carbon footprint.

Yearly *COMPARISON*

Marshall Tufflex's measured carbon footprint fell by 11.0% year-over-year. While Building-related emissions were still the most significant contributor to the carbon footprint, these also fell by 18.4% in YE2023.

Source Category	2022	2023
Buildings	1,052.4	858.6
Paper	2.3	2.7
Business Travel	9.4	28.0
Fleet Travel	682.2	664.6
Waste	3.6	2.8
Water	1.1	1.4
Total	1,751.1	1,558.1

Carbon footprint by emission source for year ending 2022 and 2023, tCO₂e



All rows and tables are rounded to one decimal place. This may lead to slight discrepancies in totals within the report.



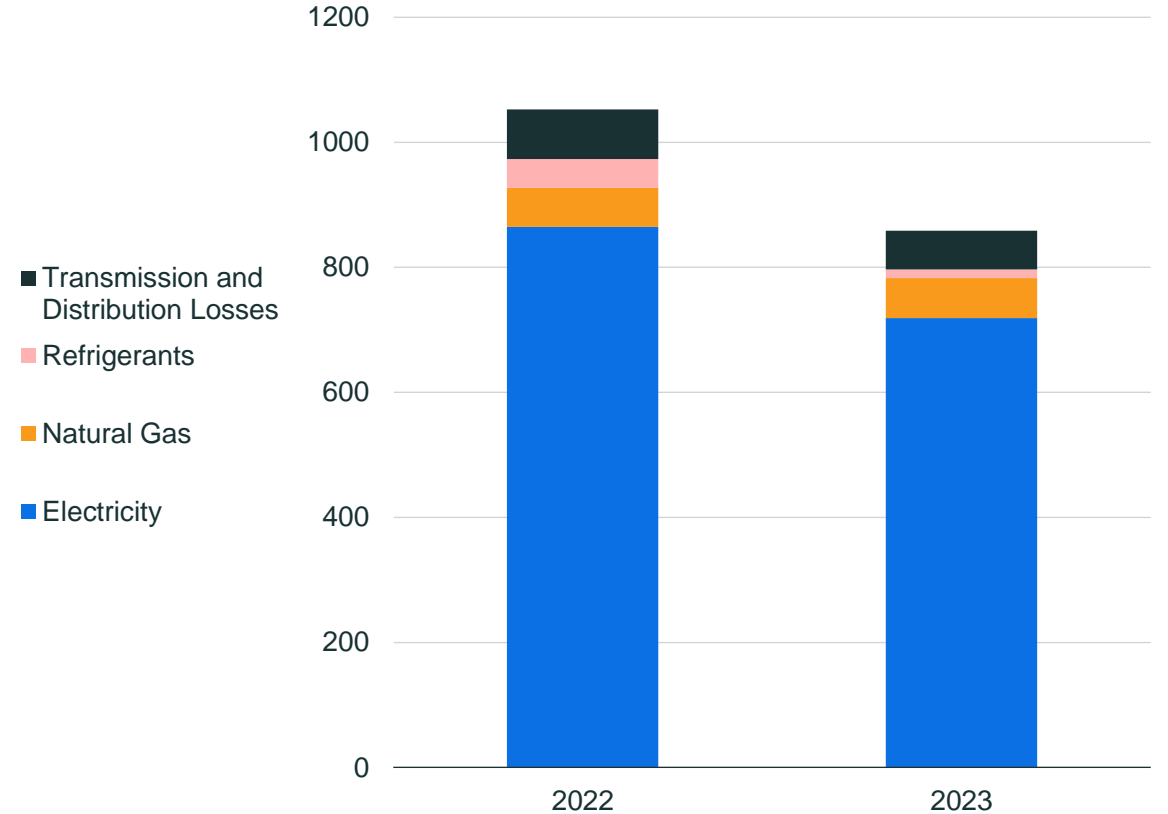
Carbon footprint.

BUILDINGS

Electricity remained the largest contributor to Building-related emissions, though year-over-year Electricity emissions fell by 16.9% in this reporting period. Natural Gas emissions remained relatively consistent, while emissions from leaked Refrigerants fell by 70.4%.

Buildings	2022	2023
Electricity	864.7	718.5
Natural Gas	62.4	64.2
Refrigerants	46.3	13.7
Transmission and Distribution Losses	79.1	62.2
Total	1,052.4	858.6

Buildings emissions for year ending 2022 and 2023, tCO₂e



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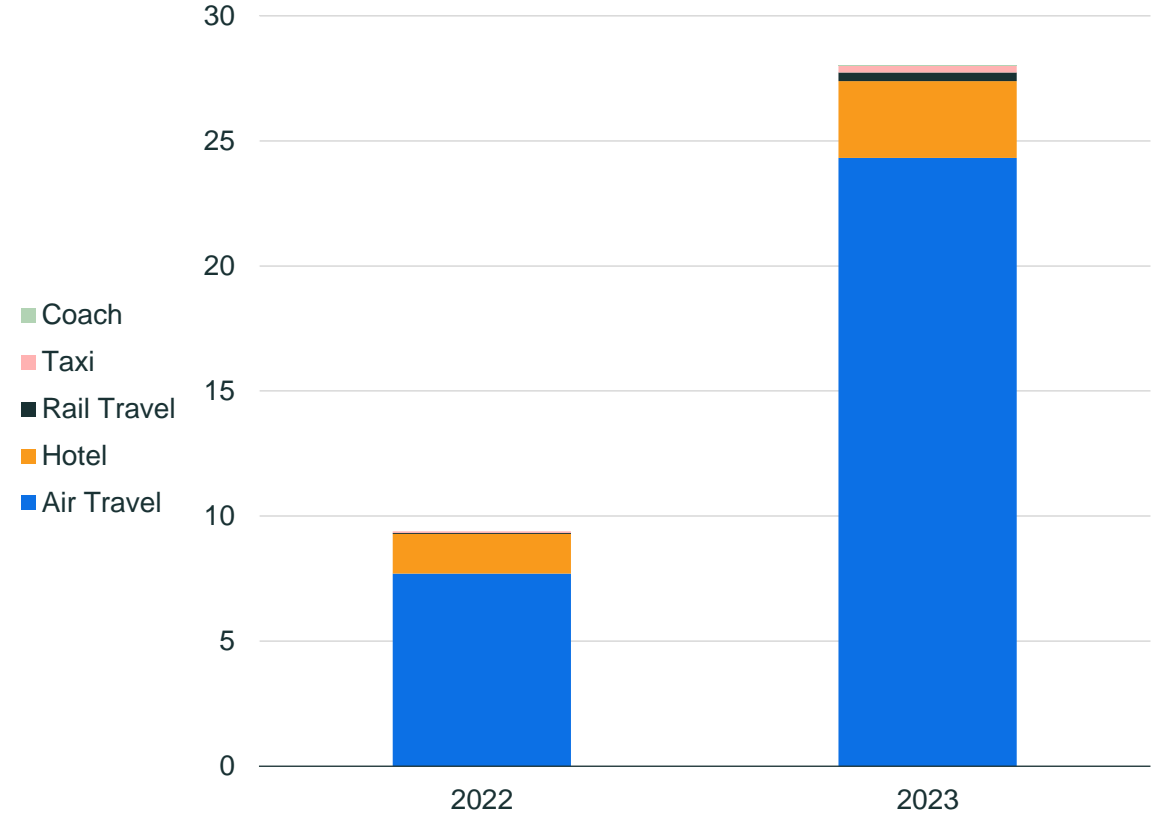
Carbon footprint.

Business TRAVEL

Marshall Tufflex's Business Travel emissions increased in YE2023 compared to YE2022. While there were emissions increases across the board in this category, the rise was predominantly driven by an increase in Air Travel during this reporting period. Air Travel emissions rose by 215.6% in YE2023.

Business Travel	2022	2023
Air Travel	7.7	24.3
Hotel	1.6	3.1
Rail Travel	0.04	0.3
Taxi	0.1	0.3
Coach	-	0.001
Total	9.4	28.0

Business travel emissions for year ending 2022 and 2023, tCO₂e



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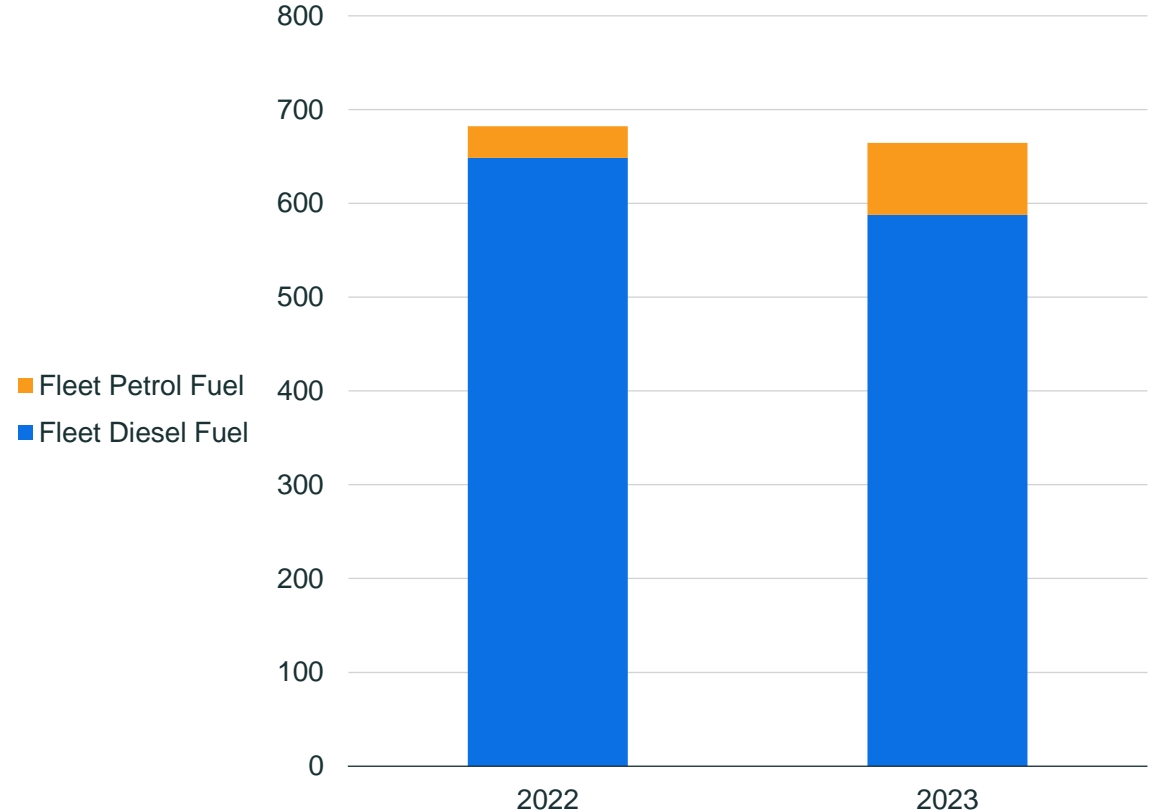
Carbon footprint.

Fleet TRAVEL

Fleet Travel was the second largest contributor to Marshall Tufflex's measured carbon footprint in YE2023. The majority (88.4%) of emissions in this category were attributable to Diesel Fuel.

Fleet Travel	2022	2023
Fleet Diesel Fuel	648.6	587.7
Fleet Petrol Fuel	33.6	76.9
Total	682.2	664.6

Fleet travel emissions for year ending 2022 and 2023, tCO₂e



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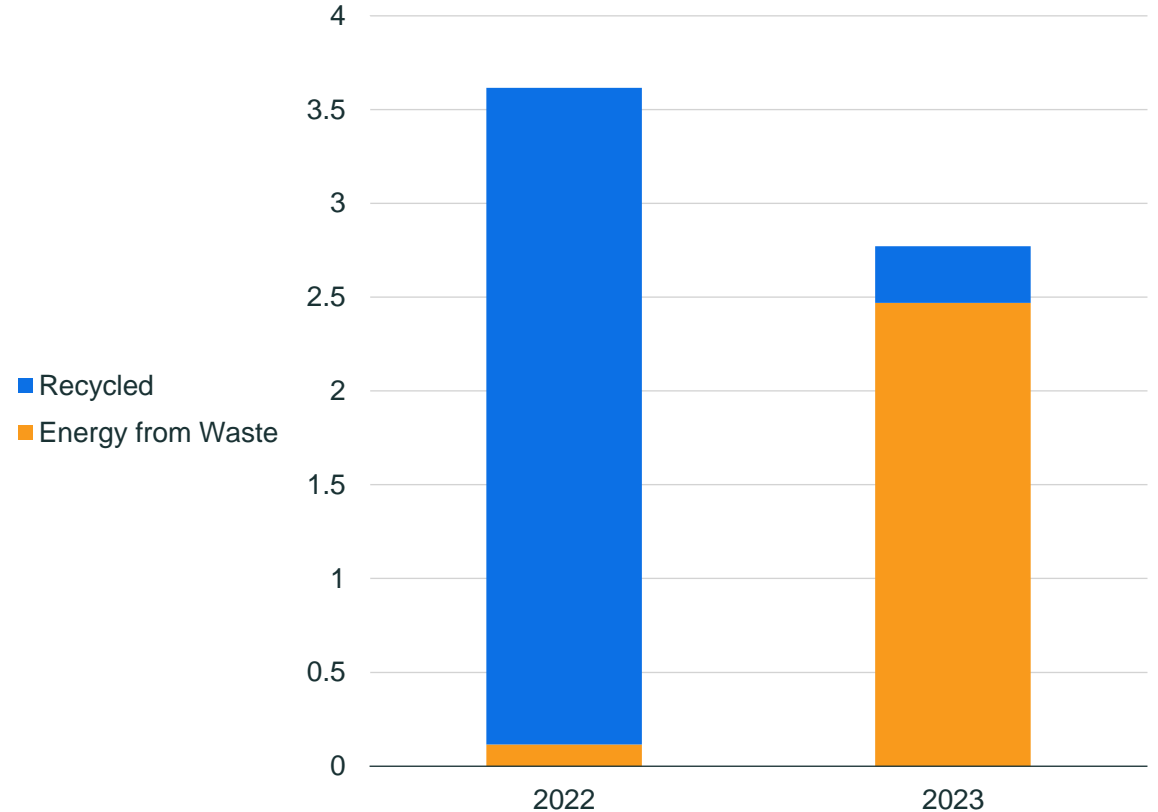
Carbon footprint.

WASTE

While emissions from Waste remained relatively steady between YE2022 and YE2023, Waste during this reporting period was predominantly reported as Combustion (Energy from Waste) rather than Recycling, which was the main reported Waste stream during YE2022.

Waste	2022	2023
Energy from Waste	0.1	2.5
Recycled	3.5	0.3
Total	3.6	2.8

Waste emissions for year ending 2022 and 2023, tCO₂e



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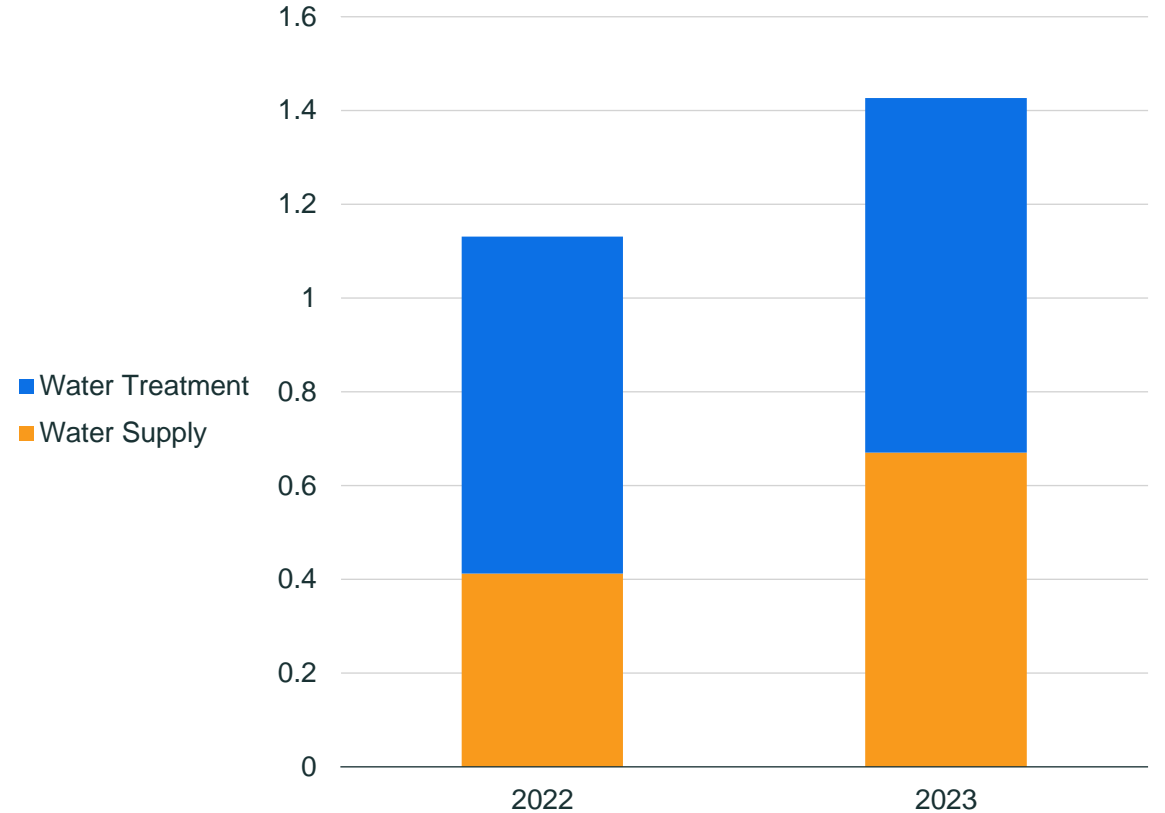
Carbon footprint.

WATER

Water-related emissions increased slightly year-over-year, but still only accounted for a tiny fraction (0.09%) of Marshall Tufflex's measured carbon footprint for YE2023.

Water	2022	2023
Water Supply	0.4	0.7
Water Treatment	0.7	0.8
Total	1.1	1.4

Water emissions for year ending 2022 and 2023, tCO₂e



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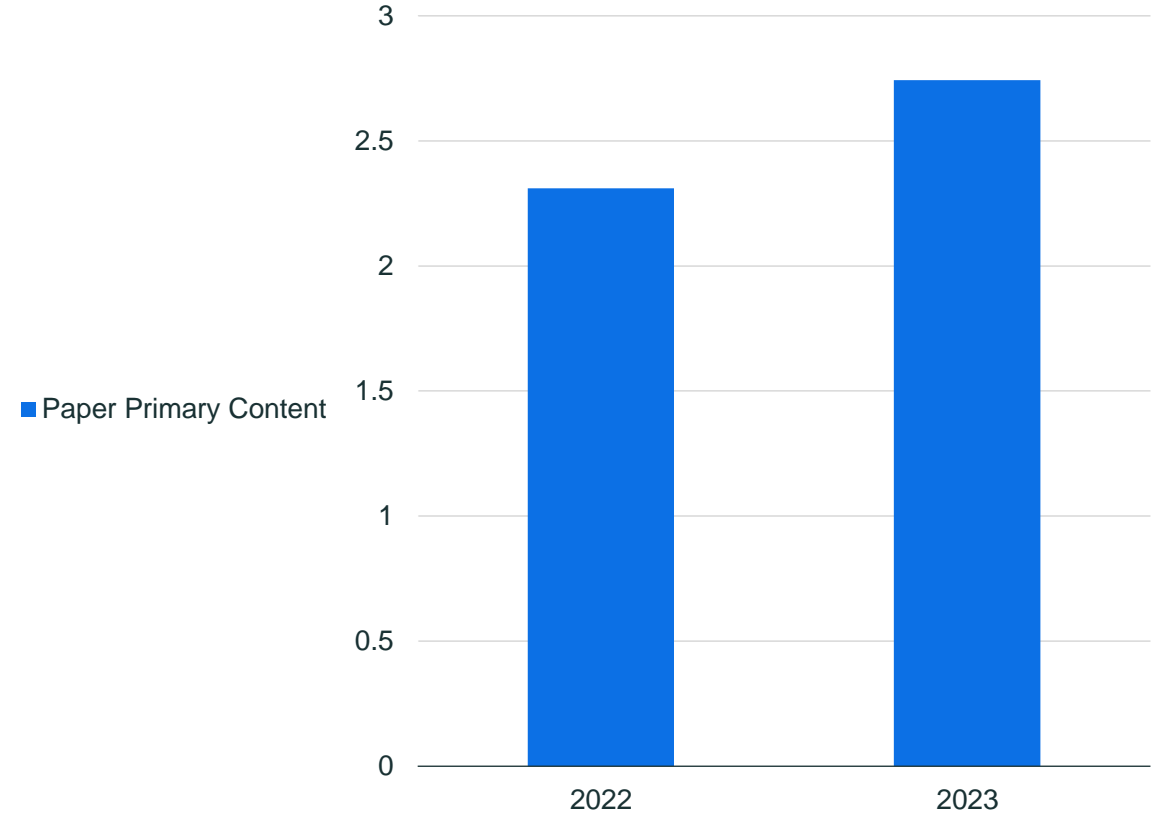
Carbon footprint.

PROCUREMENT

Like Water, emissions from Procured Paper accounted for a small percentage (0.2%) of Marshall Tufflex's measured carbon footprint this year. To lower emissions in this category in future, Paper made from Primary Content could be phased out in favour of Paper from Recycled Content.

Paper	2022	2023
Paper Primary Content	2.3	2.7
Total	2.3	2.7

Procurement emissions for year ending 2022 and 2023, tCO₂e



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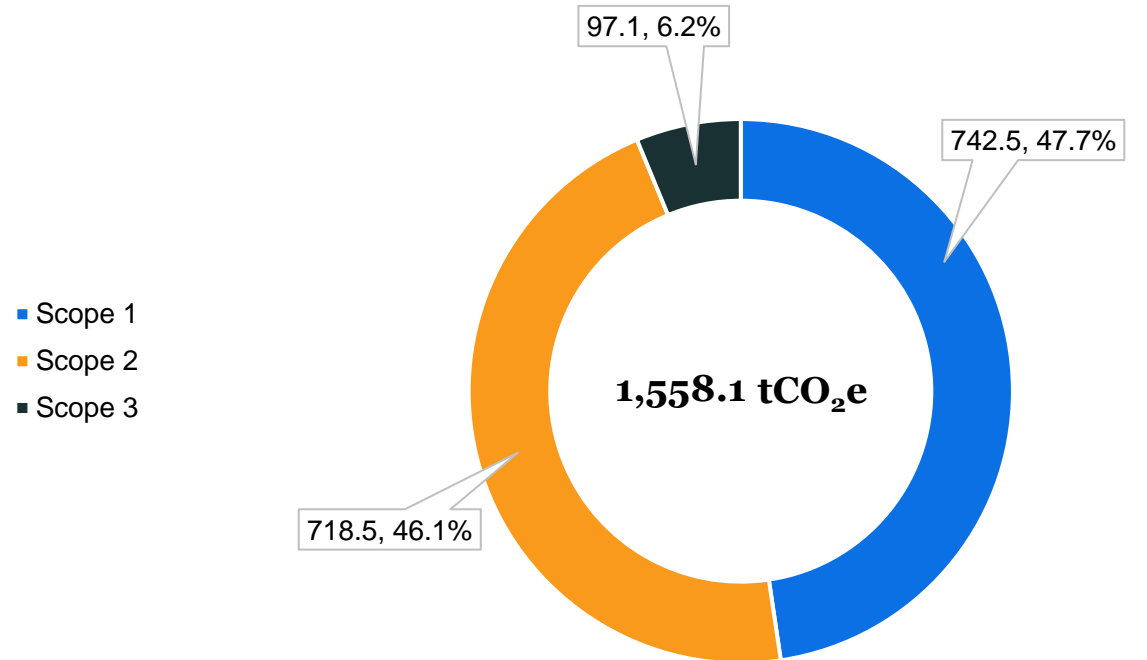


Measured carbon footprint.

BY SCOPE

Scope	tCO ₂ e	%
Scope 1	742.5	47.7
Scope 2	718.5	46.1
Scope 3	97.1	6.2
Total	1,558.1	100.0

Measured carbon emissions by scope for year ending 2023, tCO₂e



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Carbon footprint.

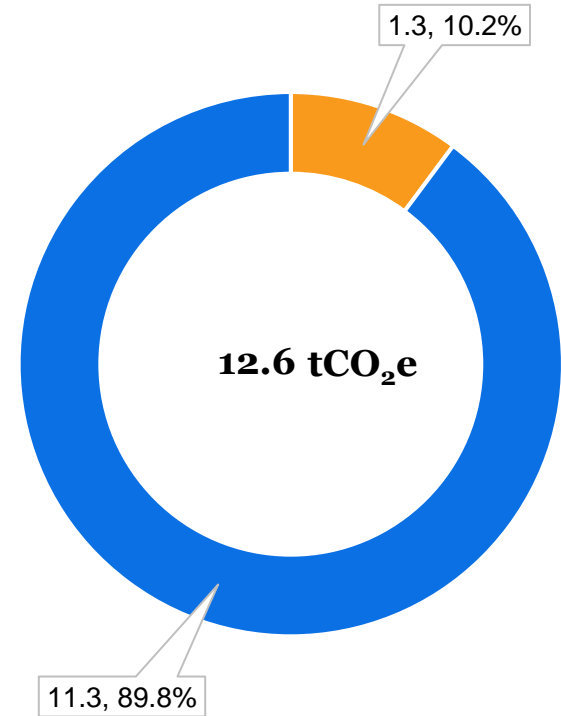
HOME OFFICE

Due to the uncertainties surrounding Home Office emissions, and the fact that commuting emissions have not been calculated as part of your footprint, these figures are provided for information only in order to give an indication of the scale of the impact associated with home office energy consumption. They have not been included in your carbon footprint total.

Homeworking	tCO ₂ e	%
Electricity	1.3	10.2
Natural Gas	11.3	89.8
Total	12.6	100.0

Homeworking emissions for year ending 2023, tCO₂e

- Electricity
- Natural Gas



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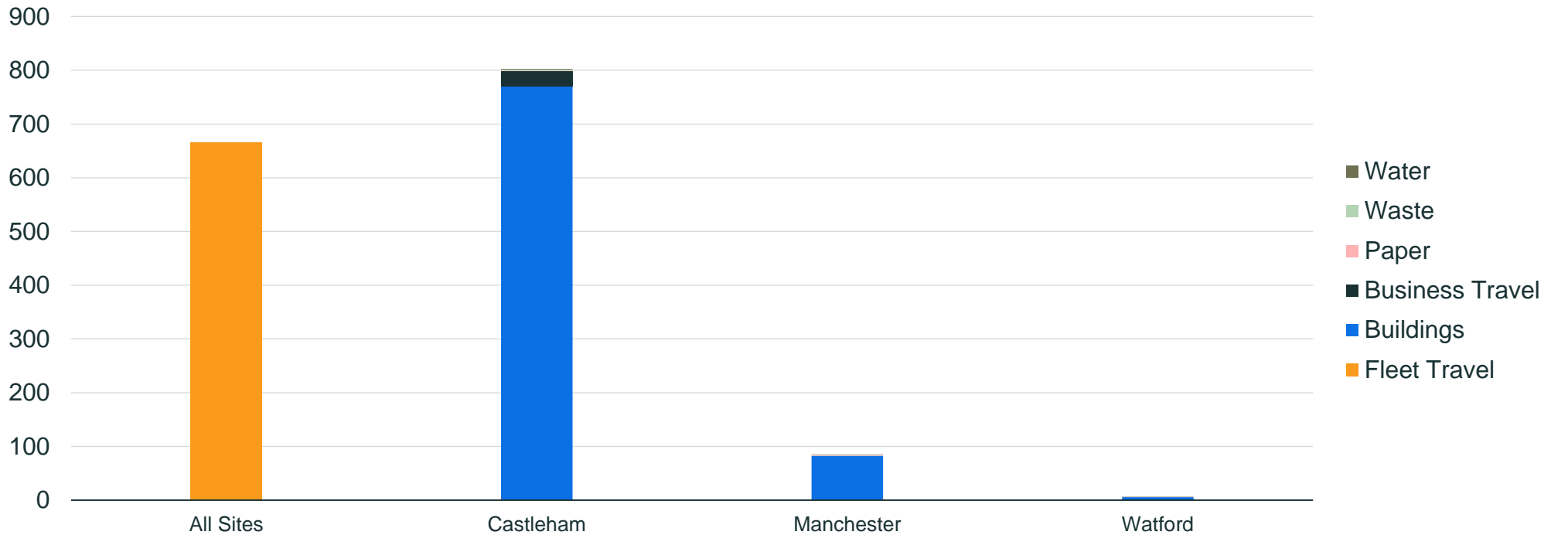
Carbon footprint.

BY LOCATION

Carbon footprint for each location

tCO₂e

Note:
All Sites includes Fleet Travel, since the data submitted was cumulative for the whole business.





Benchmarking Percentage reduction.

% reduction in absolute carbon by Planet Mark Members (Year 2022)*

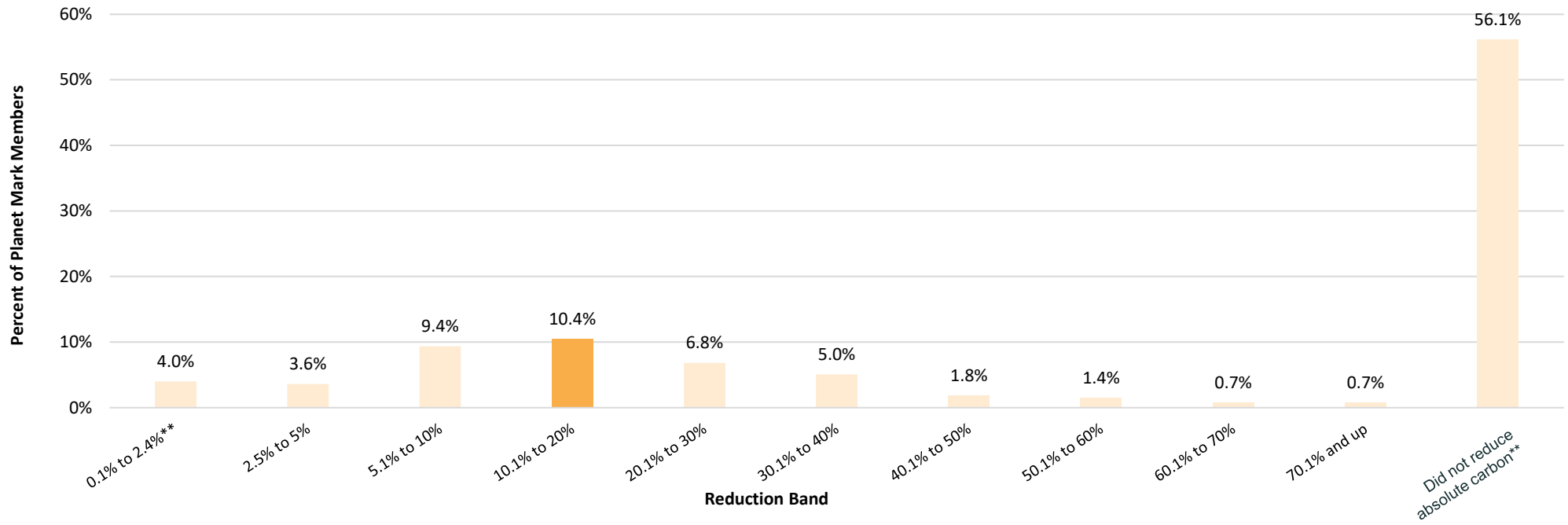
Absolute carbon
reduction achieved:

-11.0%



Your reduction band is
highlighted on the graph.

Marshall Tufflex reduced its measured carbon by 11.0% from the previous year. 10.4% of Planet Mark Members also achieved a 10.1% to 20% reduction in their measured carbon.



*The benchmarking data above is based on YE2022 reporting period and a sample of 278 Members. It excludes Members in their first year of carbon measurement as historic comparison is not possible.

**Certified using another qualifying metric.



Benchmarking Percentage reduction.

% reduction in carbon per employee by Planet Mark Members (Year 2022)*

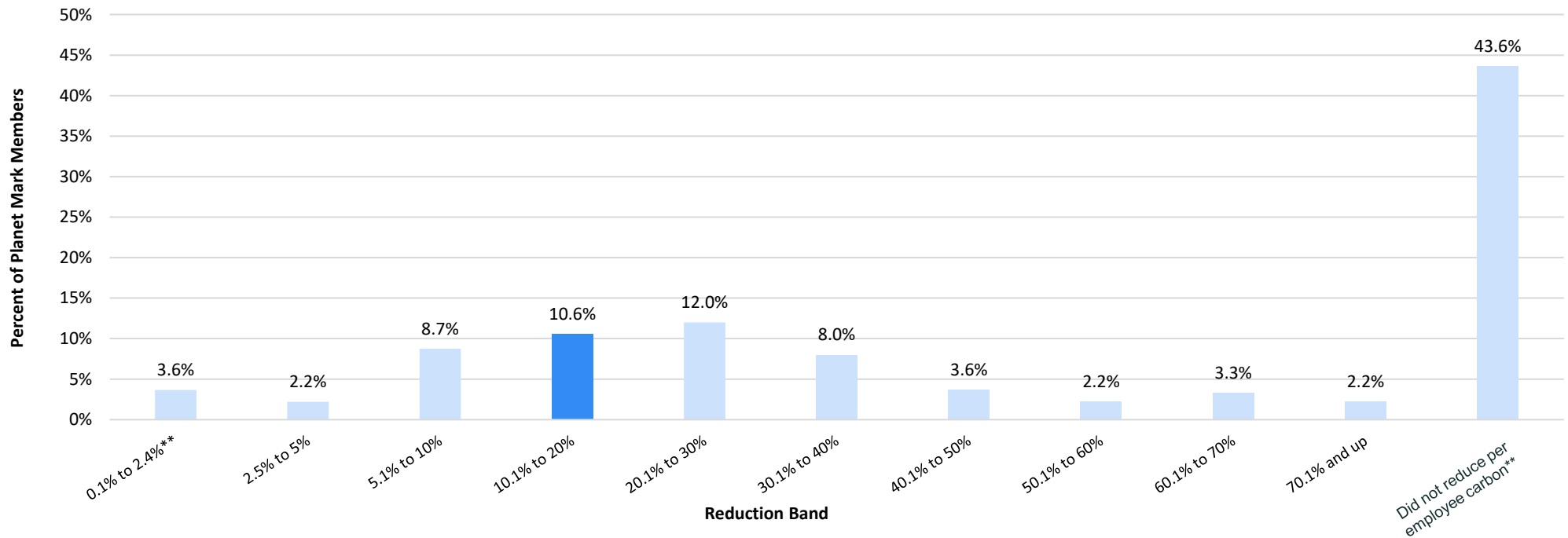
Per employee carbon reduction achieved:

-11.0%



Your reduction band is highlighted on the graph.

Marshall Tufflex reduced its measured carbon per employee by 11.0% from the previous year. 10.6% of Planet Mark Members also achieved a 10.1% to 20% reduction in their measured carbon per employee.

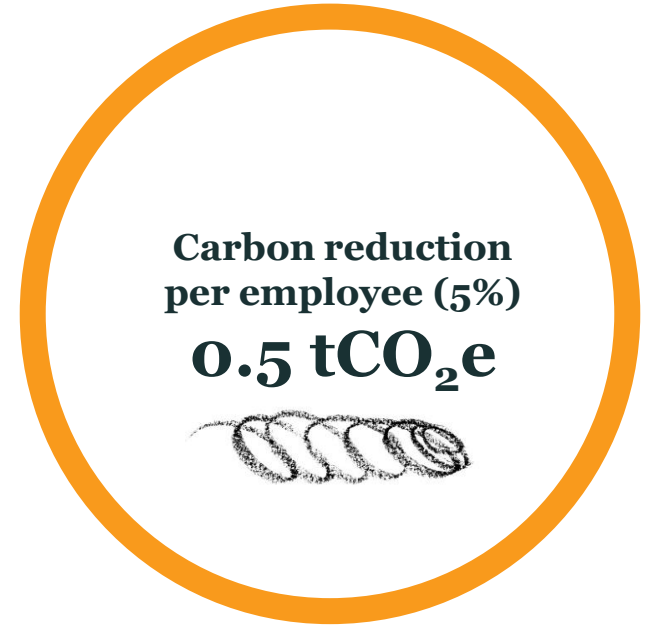
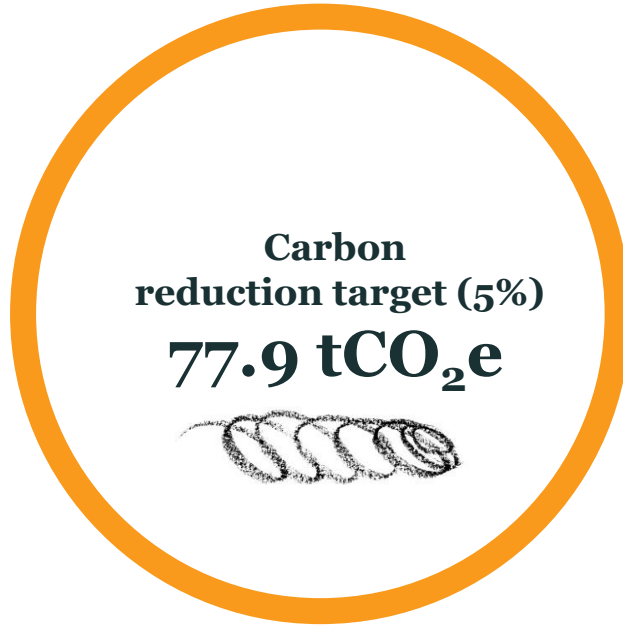
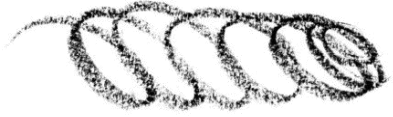


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**Certified using another qualifying metric.



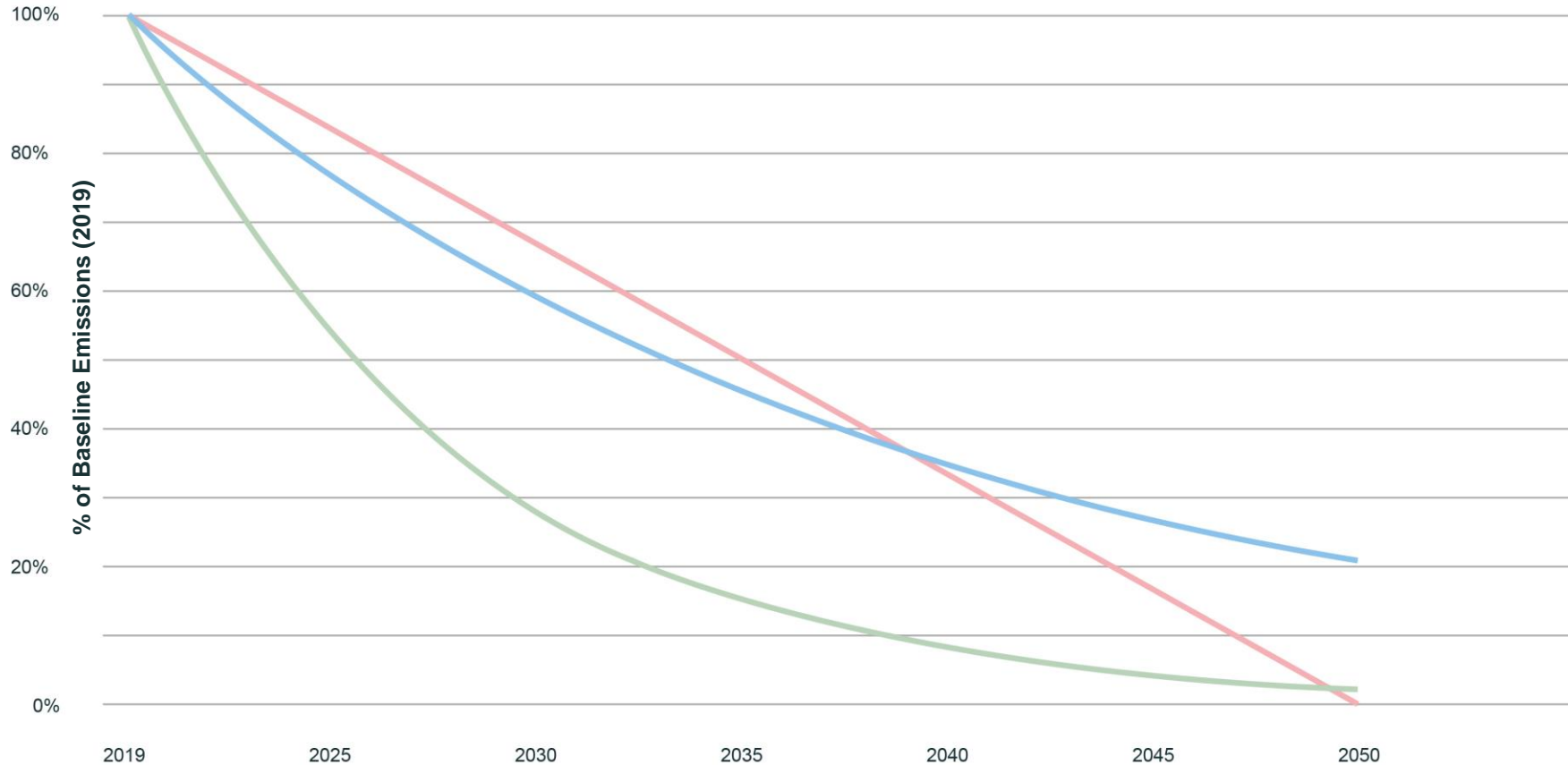
Looking ahead. Targets for next year.





Target setting.

A Decade of Action: Pathways to Net Zero through varying emissions reduction trajectories



Planet Mark 5% annual reduction

- 5% year on year reduction is the minimum annual reduction recommended by the Planet Mark.

Planet Mark 12% annual reduction

- 12% year on year reduction is based on the Planet Mark Member absolute carbon reduction average over the past 5 years (2018-2022).
- A 12% year on year reduction from a 2019 baseline will set you on track to meet the UK target Net Zero by 2050.

Net Zero 2050



Step two.

ENGAGE





Workshops.

At Planet Mark we believe each day is an opportunity to create change. Our engagement experts will help unlock your employees' passion and help embed sustainability within your organisation.

Our workshops seek to inform, inspire and empower participants to become part of your business' net zero journey.

One virtual 1h sustainability workshop is included with your Certification.

Book a call with us [here](#) to explore how we can help upskill, build confidence and participation among your team and wider stakeholders.



Workshop	Description
Sustainability Plan Workshop	A three-hour session which lifts the lid on operational carbon emissions, supporting a brainstorming session to understand impacts and consider actions that can make a material difference. Participants leave with a one-year Sustainability Plan with SMART targets, roles and responsibilities.
Net Zero Carbon Essentials	A three-hour CPD accredited workshop which introduces the fundamentals of net zero carbon and what it means for a business to embark on a Net Zero journey.
Net Zero Masterclass	Designed for senior leaders and board members, this short workshop covers the Net Zero terminology, legislation and frameworks and presents an opportunity for leaders to discuss the company's net zero journey.
Business Sustainability Essentials	A three-hour CPD accredited workshop covering the basics of business sustainability and the role your employees can adopt in driving change from within.
Supplier Engagement workshop	Invite your suppliers to learn about and get involved with your sustainability journey and net zero ambitions. We facilitate and build content particularly around Scope 3 emissions.



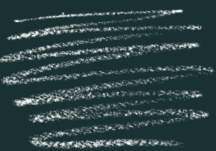
The Eden Project

PARTNERSHIP

At Planet Mark, we recognise that that we need nature to address the greatest challenges of our time.

The Eden Project, an educational charity, connects us with each other and the living world, exploring how we can work towards a better future.

As part of your certification with the Planet Mark, a number of tickets have been assigned to your organisation so you can visit the Eden Project for free – please get in touch to arrange your Eden Project visit and inspire and encourage positive action.





Step three.

COMMUNICATE





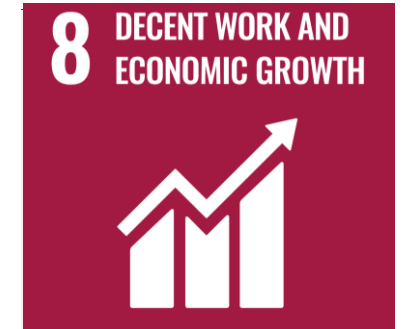
Communicating your international influence.

The Sustainable Development Goals (SDGs), also known as the Global Goals, are a collection of 17 interrelated goals set by the United Nations. They cover a broad range of social and economic development issues. These include poverty, hunger, health, education, climate change, gender, equality, water, sanitation, energy.

By measuring and reducing your carbon footprint with the Planet Mark, you can directly and measurably contribute to up to 9 SDGs addressing 14 SDG targets.

Contributing towards

9 SDGs





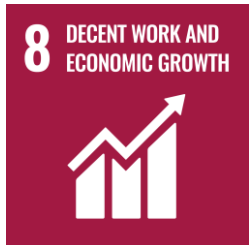
SDG alignment.



6.3 - Reduction in total waste produced
6.3 - 99% of water treated



7.3 - Reduction in energy use
7.3 - Reduction in electricity use



8.4 - Reduction in absolute carbon emissions
8.4 - Reduction in carbon emissions per intensity



9.4 - Reduction in energy use
9.4 - Reduction in electricity use



11.6 - Measured carbon emissions
11.6 - Reduction in absolute carbon emissions
11.6 - Reduction in total waste produced
11.6 - 11% of waste recycled and composted
11.4 - Donation to the Eden Project



12.6 - Measured carbon emissions
12.1 - Reduction in absolute carbon emissions
12.5 - Reduction in total waste produced
12.5 - 11% of waste recycled and composted



13.3 - Reduction in absolute carbon emissions
13.3 - Donation to the Eden Project



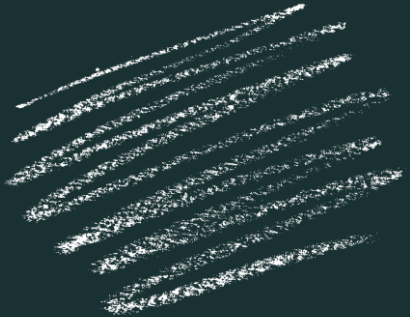
14.3 - Reduction in absolute carbon emissions
14.1 - Reduction in total waste produced



15.5 - Reduction in absolute carbon emissions



5 ways to accelerate your sustainability journey.



1. Review our recommendations

Guidance for general best practice: See the Appendix of this report for recommendations to do with Data Collection & Quality, Building, Waste, Travel, Paper, Staff Engagement and Supplier Engagement.

2. Join our online community

Planet Mark online community platform: If you haven't already, invite your team to join our exclusive member-only community platform, where you can check out inspirational initiatives to implement in your own organisation and collaborate with other Planet Mark Members. Join [here](#).

3. Use our toolkits & resources

Toolkits & Guides: Go to our Members Area on our [website](#) and make use of resources available to Planet Mark members.

4. Connect with us

Social media channels: We're active across social media and would love to help share your sustainability stories across our platform, just connect and tag us please!

5. Need more support?

We can help. We are here to support on your sustainability journey, no matter where you're at. If you're on a path to net zero, we have a suite of Net Zero [Solutions](#) to offer. If you want further stakeholder engagement support, browse our list of workshops [here](#) or just get in touch to discuss.



Data Report.

APPENDIX



Current

01 January 2022 to 31 December
2022

01 January 2023 to 31 December 2023

Source	Scope	Unit	Amount	tCO ₂ e	Amount	tCO ₂ e	% Change in tCO ₂ e from previous year	% total carbon footprint	% Change in amounts from previous year
Buildings									
Electricity (location based)	2	kWh	4,471,456.5	864.7	3,469,985.9	718.5	-17%	46%	-22%
Electricity (market based)	2	kWh	4,471,456.5	0	3,469,985.9	402.5	-	-	-22%
Natural Gas	1	kWh	341,607.9	62.4	350,798.2	64.2	3%	4%	3%
Refrigerants	1	kg	26.1	46.3	8.5	13.7	-70%	1%	-68%
Transmission and Distribution Losses	3	kWh	4,471,456.5	79.1	3,469,985.9	62.2	-21%	4%	-22%
Procurement									
Paper Primary Content	3	tonnes	2.5	2.3	3.0	2.7	19%	0.2%	20%
Travel									
Fleet Diesel Fuel	1	litres	253,575.5	648.6	233,935.2	587.7	-9%	38%	-8%
Fleet Petrol Fuel	1	litres	15,536.6	33.6	36,661.5	76.9	129%	5%	136%
Air Travel	3	passenger.km	55,727.3	7.7	96,378.1	24.3	216%	2%	73%
Coach	3	passenger.km	-	-	44.7	0.001	-	0.01%	-
Hotel	3	Room per night	-	-	190.0	3.1	-	0.2%	-
Hotel	3	room per night	90.0	1.6	-	-	-	-	-
Rail Travel	3	passenger.km	1,283.5	0.04	9,814.2	0.3	720%	0.02%	665%
Taxi	3	km	302.0	0.1	1,392.6	0.3	361%	0.02%	361%
Waste									
Energy from Waste	3	tonnes	5.4	0.1	116.1	2.5	2030%	0.2%	2030%
Recycled	3	tonnes	164.5	3.5	14.2	0.3	-91%	0.02%	-91%
Water									
Water Supply	3	cubic metres	2,769.8	0.4	3,792.4	0.7	62%	0.04%	37%
Water Treatment	3	cubic metres	2,641.8	0.7	3,757.0	0.8	5%	0.1%	42%

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Current

01 January 2022 to 31 December 2022

01 January 2023 to 31 December 2023

Source	Scope	Unit	Amount	tCO ₂ e	Amount	tCO ₂ e	% Change in tCO ₂ e from previous year	% total carbon footprint	% Change in amounts from previous year
Location Based									
Total		tCO ₂ e		1,751.1		1,558.1	-11%		
No. employees		Number		156.5		156.5			
Total per employee		tCO ₂ e		11.2		10.0	-11%		
Turnover £m		£m		23.8		26.3			
Total per £m		tCO ₂ e		73.7		59.3	-20%		
Total floor space		m ²		10,288.0		9,567.0			
Building emissions per m²		tCO ₂ e		0.1		0.1	-12%		
Market Based									
Total		tCO ₂ e		886.4		1,242.1	40%		
No. employees		Number		156.5		156.5			
Total per employee		tCO ₂ e		5.7		7.9	40%		
Turnover £m		£m		23.8		26.3			
Total per £m		tCO ₂ e		37.3		47.3	27%		
Total floor space		m ²		10,288.0		9,567.0			
Building emissions per m²		tCO ₂ e		0.02		0.1	211%		

All rows and tables are rounded to one decimal place. This may lead to slight discrepancies in totals within the report.



About this report – General.

Company Name	Marshall Tufflex
Sector	Manufacturing
Reporting Period	01 January 2023 to 31 December 2023
Year Of Certification	2nd
Reporting Boundary	Castleham, Manchester and Watford sites
Emission sources included	Electricity, T&D Losses, Natural Gas, Water, Fleet, Business Travel, Waste, Paper, Refrigerants, Homeworking (not included in total footprint)
Total FTE Employees (annual average no.)	156
Total Internal Floorspace (m²)	9,567
Data Collection Lead	Bruna Contiero, brunac@marshall-tufflex.com - Quality Technician
Significant reporting changes	None
Baseline Conversion Factor	BEIS 2022
Current Conversion Factor	DESNZ 2023
Methodology	We follow the GHG Protocol for Corporate Emission Reporting and The National TOMs Framework for Social Value Reporting. Refer to Planet Mark Business Certification Scheme Rules for detailed information on the methodology and standards used in the preparation of this report.
Community Project	Contributions to the Eden Project have been made as part of Planet Mark Certification.
Prepared by	Hugh Williams, Sustainability Consultant, Planet Mark
Checked by	Jamie Beevor, Head of Technical, Planet Mark Alex Smith, Technical Consultant, Planet Mark Emily Reed, Operations Coordinator, Planet Mark
Date	01 March 2024



About this report – Caveats (i).

Operational Boundary	Scope	Unit	Data Source	Data Accuracy	Comments, omissions, estimates or extrapolations	Organisational Boundary
Electricity	2 and 3	kWh	Primary source - invoices	Actual and estimated meter reads with extrapolation	Please refer to the adjusted data slide(s) for details of extrapolation.	Castleham, Manchester and Watford sites
					Your electricity consumption is shown in the carbon footprint as Purchased Electricity emissions (Scope 2 emissions) and Electricity Transmission and Distribution losses (Scope 3 emissions). Your scope 2 electricity emissions are reported in two ways: location-based and market-based methods. Location-based electricity emissions have been calculated using carbon emission factors for average national or sub-national grid electricity. Market-based electricity emissions have been calculated using carbon emission factors for your specific electricity supply fuel mix as published on your supplier's website for electricity supplied in the period April 2022 to March 2023	
Natural Gas	1	kWh	Primary source - invoices	Actual and estimated meter reads	None	Castleham, Manchester and Watford sites
Refrigerants	1	kg	Primary source - landlord report	Actual	Top-up of R407c refrigerant throughout the year	Castleham, Manchester and Watford sites
Water Supply & Treatment	3	m ³	Primary source - invoices	Actual meter reads with extrapolation and interpolation	Please refer to the adjusted data slide(s) for details of interpolation and extrapolation.	Castleham, Manchester and Watford sites

Note: unless otherwise stated in the report all electricity emissions are location based (i.e. calculated using carbon emission factors for average UK national grid electricity). Do let us know if your electricity is from 100% renewable energy and we will provide dual reporting to show both market based and location based electricity emissions.



About this report – Caveats (ii).

Operational Boundary	Scope	Unit	Data Source	Data Accuracy	Comments, omissions, estimates or extrapolations	Organisational Boundary
Homeworking Energy	3	kWh	Secondary sources - Planet Mark homeworking energy calculation tool and data submission	Estimated	<p>UK homeworking energy includes additional electricity and gas consumption as a result of each full-time equivalent employee working from home. We base our estimate of energy consumption due to homeworking on the new BEIS 2022 homeworking emission factors. The annualised BEIS emission factors have been converted into monthly estimates of energy consumption in order to better account for seasonal variations. Our estimates are based on a 40h working week and a 6-month heating season (October to March) and take into account annual leave.</p> <p>Where the business has a physical office, homeworking utility emissions are calculated but not included in the Total Carbon Footprint figure.</p>	Castleham, Manchester and Watford sites
Fleet Vehicles	1	litres	Primary source - fuel report	Actual	None	Castleham, Manchester and Watford sites
Air Travel	3	pkm	Primary source - receipts	Actual	None	Castleham, Manchester and Watford sites
Rail Travel	3	pkm	Primary source - receipts	Actual	Where only spend data are available, distance has been estimated using £0.55 per mile for national rail and £0.86 per mile for London underground. Calculations based on 2021 analysis of Planet Mark members' rail journeys.	Castleham, Manchester and Watford sites

Note: unless otherwise stated in the report all electricity emissions are location based (i.e. calculated using carbon emission factors for average UK national grid electricity). Do let us know if your electricity is from 100% renewable energy and we will provide dual reporting to show both market based and location based electricity emissions.



About this report – Caveats (iii).

Operational Boundary	Scope	Unit	Data Source	Data Accuracy	Comments, omissions, estimates or extrapolations	Organisational Boundary
Taxi Travel	3	km	Primary and secondary sources - data submission and receipts	Actual	Where only spend data are available, distance has been estimated using £2.53 per mile. Calculations are based on a fixed start price of £2.8 per journey, an average cost of £2.02 per mile and an average taxi journey of 5.36 miles. Sources: UK national average taxi costs, Numbeo and 2019 Passenger journeys per person per year - Taxi and Private Hire Vehicle Statistics: England 2021.	Castleham, Manchester and Watford sites
Waste	3	tonnes	Primary source - invoices	Actual	The majority of Marshall Tufflex's Waste this year was reported as EfW, as opposed to YE2022, when it was reported as Recycling. We have updated our approach to calculating emissions from waste. This change in methodology has led to a reduction in our estimate of the weight of waste arisings based on the number of bin collections and this may result in an apparent reduction in the waste emissions estimate.	Castleham, Manchester and Watford sites
Procurement - Paper	3	tonnes	Primary source - invoices	Actual	None	Castleham, Manchester and Watford sites
Headcount		no.	Primary source - note from payroll	Actual	We have used the annual average full-time equivalent employees. Part-time employees are assumed to work 20 hours a week. We assume headcount only includes active employees (i.e. excludes employees on furlough).	Castleham, Manchester and Watford sites

Note: unless otherwise stated in the report all electricity emissions are location based (i.e. calculated using carbon emission factors for average UK national grid electricity). Do let us know if your electricity is from 100% renewable energy and we will provide dual reporting to show both market based and location based electricity emissions.



About this report – Caveats (iv).

Operational Boundary	Scope	Unit	Data Source	Data Accuracy	Comments, omissions, estimates or extrapolations	Organisational Boundary
		£m	Primary source - note from finance director	Assumed Actual	None	Castleham, Manchester and Watford sites
		m ²	Secondary source - data submission form	Assumed Actual	None	Castleham, Manchester and Watford sites
					Last year's carbon footprint has been re-stated to account for a discrepancy in the flight distances between London Gatwick and Valencia.	Castleham, Manchester and Watford sites

Note: unless otherwise stated in the report all electricity emissions are location based (i.e. calculated using carbon emission factors for average UK national grid electricity). Do let us know if your electricity is from 100% renewable energy and we will provide dual reporting to show both market based and location based electricity emissions.



About this report. Data Quality.

Data quality score

The data quality score is based on the 'Data Quality Matrix' in the Planet Mark Business Certification Scheme Rules and provides an indication of data assurance when using information in this report in your business.

	Previous Year	01 January 2023 to 31 December 2023	Definition
Relevance of boundary	4	4	Boundary accurately reflects the entire business carbon footprint for the studied period. (eg 95% of organisational activity included)
Data completeness	4	4	12 months of data provided for all sources.
Transparency	4	3	Majority disclosure of assumptions and/or some original evidence provided.
Data accuracy	3	3	Some use of primary data sources and minimal estimated data.
Consistency	-	4	Consistent or consistently improved methods, boundary and data completeness allowing for meaningful comparisons.
Total score	15 out of 16	18 out of 20	

As a way to improve your data quality score for future reports, it is recommended:

- Report Business Travel at all sites;
- Submit Business Travel data in a travel report, rather than individual invoices;
- Note number of passengers flying on each journey from your organisation;
- Make sure you note all activities from each piece of evidence (e.g. some files had evidence of flights and hotel stays on)



Recommendations.

APPENDIX





Guidance for general best practice.

Data collection and quality

Evidence pack: Collate all relevant invoices in an electronic evidence pack.

Utilities: Take readings of all meters on the last day of the month. Investigate the installation of smart meters.

Headcount: Ask HR for a table showing monthly full time equivalent headcount for the whole reporting period.

Fuel: Introduce fuel cards.

Travel: Ask your travel suppliers to provide you with a report detailing mileage and mode of transport so you can accurately add data to your carbon footprint. For non centrally booked travel record mode of travel, destination/origin and distances travelled in expense claim forms.

Building

Energy efficiency: Regular 'energy audits' will help identify where most energy is being used and potential wastage from equipment, lights and heat loss. Investigate the installation of LED, T5 and sensor lighting and the upgrade of heating controls.

Waste

Carry out a waste management audit: To understand what waste you are producing, where it is coming from and what the best route for it would be. Provide plenty of bins for segregating waste correctly and encouraging recycling.

Engage your waste management supplier to help you reduce landfill waste and instead increase the proportion that goes to recycling and to energy from waste.



Guidance for general best practice.

Water

Check your meters at night, or when water is not in use, to monitor leakage.

Introduce a water use awareness campaign in communal kitchen areas.

Travel

Record all business travel and promote public transport options for business meetings.

Arrange safe and fuel efficient driving training for all drivers. Plan driver routes to finish at their homes.

Choose fuel efficient vehicles. Electric or hybrid cars are exempt from various taxes. Subsidies are also available for smallest vehicles. Provide incentives for employees to opt for low carbon cars, and limit choices to those which meet sustainability criteria

Choose travel management companies, airlines, taxi companies, couriers and other providers that are Planet Mark certified, and look for clear progress on improving fuel efficiency and pursuing credible, sustainable solutions for travel.

Paper

Buy paper from sustainable forests or recycled content. Ask for FSC or PEFC branded paper as a minimum - ideally with the EU Eco label.

Choosing recycled content paper, your carbon emissions from paper use are reduced by 30% but choosing sustainably sourced paper the benefits are more holistic as you support the demand for sustainably managed forests which may otherwise be cut down for a different land use such as agriculture.



Guidance for general best practice.

Staff engagement

Organise annual sustainability workshops.
Carry out an energy awareness and 'switch off' campaign.

Supplier engagement

Explore your possibilities and choose consciously. Check the [Planet Mark website](#) for companies that are currently engaged on reducing their carbon footprint.

A BRIGHTER future.



THANK YOU

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