

# Business Certification

Howard Tenens

*YEAR 1*

01 October 2022 to 30 September 2023

---



Measure



Engage



Communicate





# Executive Summary

## Current Planet Mark Certification

This reporting period captures the 1st year that Howard Tenens has achieved Planet Mark Business Certification. To retain certification for the next reporting period Howard Tenens is required to measure and reduce emissions while working to improve data quality.

This certification has been awarded to Howard Tenens for reporting it's carbon footprint and engaging it's stakeholders.

### Reporting year:

01 October 2022 to 30 September 2023

### Reporting Boundary:

UK operations

### Highlights (market-based):

Measured footprint (tCO<sub>2</sub>e): 11,536.5  
Per employee (tCO<sub>2</sub>e): 14.9  
Data quality (Scope 1 & 2): 13 out of 16  
Data quality (Scope 3): 12 out of 16

### Measured emissions:

Scope 1: Fleet, natural gas, LPG, biopropane, refrigerants  
Scope 2: Electricity, fleet electric vehicles  
Scope 3:  
    Cat. 3: Fuel & energy related activities (partial measurement)  
    Cat. 5: Waste  
    Cat. 6: Business travel  
    Cat. 13: Downstream leased assets

## Next Steps: working towards a complete carbon footprint

Planet Mark Business Certification is the best first step towards the ultimate goal of reaching net zero. This certification helps organisations start their measurement journey, however, to progress on the journey to net zero, all Members will need to understand and report against their full emissions boundary.

Scope 3 emissions currently account for (5.3%) of the Howard Tenens's measured carbon footprint. It is important to note that, once all material categories are included, Scope 3 emissions can account for 60-70% of a company's total footprint but can, on occasions, make up to 99%.

In our experience a company in your sector normally needs to report the following Scope 3 categories in addition to those already included within your reporting boundary:

- Cat. 1: Purchased Goods & Services
- Cat. 2: Capital Goods
- Cat. 3: Energy related activities
- Cat. 4: Upstream transportation & distribution
- Cat. 7: Employee Commuting

The inclusion of all material Scope 3 emissions is highly recommended within three years of achieving your first year of certification, but this is not a requirement for recertifying until 2030. To confirm which emissions sources are material to your organisation please get in touch with [certification@planetmark.com](mailto:certification@planetmark.com), who will map your business operations against the 15 categories of Scope 3.

## Notes and exclusions

This report includes emissions from Howard Tenens' leased sites, which fall within category 13 of Scope 3, and as such are not part of Howard Tenens' year-over-year reduction commitment. Howard Tenens' also reported its Distribution Fleet emissions per km travelled by their fleet. For YE2023, this was 0.46 kgCO<sub>2</sub>e per km.



# Measured carbon *EMISSIONS* Market *BASED*

**11,536.5**  
**tCO<sub>2</sub>e measured emissions**

**Measured emissions equivalent to**  
**6,833 flights from London to New York**

**14.9**  
**tCO<sub>2</sub>e per employee**



**Buildings**  
**1,037.6 tCO<sub>2</sub>e**

Used enough electricity to power **2,785** UK homes for one year



**Travel**  
**10,454.1 tCO<sub>2</sub>e**

Travelled **2,247** times around the world



**Waste**  
**26.5 tCO<sub>2</sub>e**

Produced waste that weighs the same as **99** London buses



**Water**  
**15.1 tCO<sub>2</sub>e**

**222** litres per employee per day



**Procurement**  
**3.1 tCO<sub>2</sub>e**

**2,974** sheets of paper used per day

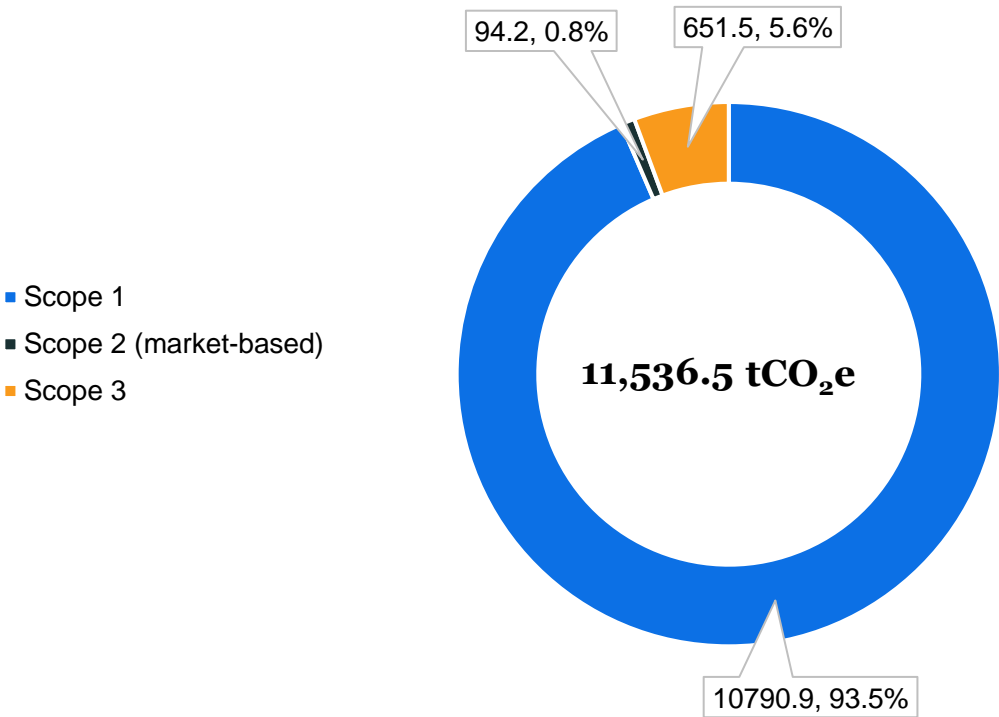


# Measured carbon footprint By Scope.

Market *BASED*

Scope	tCO <sub>2</sub> e	%
Scope 1	10,790.9	93.5
Scope 2 (market-based)	94.2	0.8
Scope 3	651.5	5.6
Total (market-based)	11,536.5	100.0

Measured carbon emissions by scope for year ending 2023, tCO<sub>2</sub>e



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



# Step one.

## MEASURE





# Measured carbon footprint.

## Market *BASED*

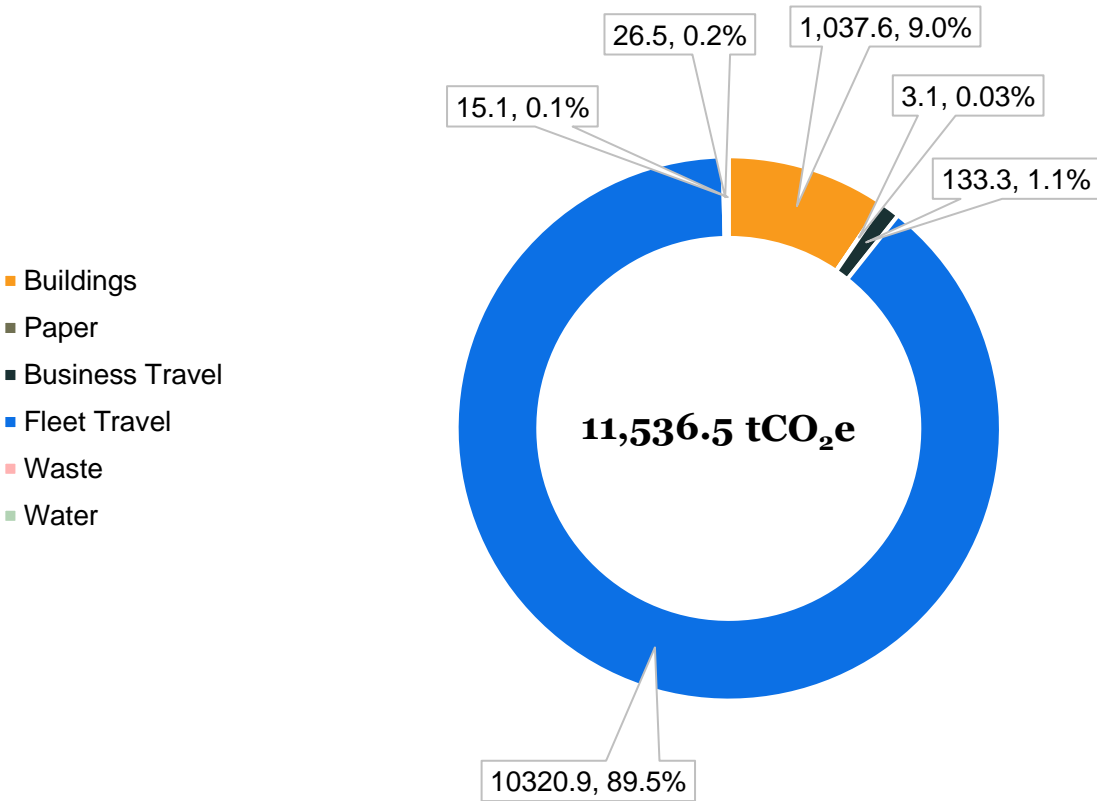
**Reporting year:**  
01 October 2022 to 30 September 2023

**Reporting Boundary:**  
UK operations

**Emissions measured:**  
Electricity, On-Site Renewables, Natural Gas, LPG, Biopropane, Fleet Travel, Business Travel, Paper, Refrigerants

**Highlights:**  
Carbon footprint (tCO<sub>2</sub>e): **11,536.5**  
Per employee (tCO<sub>2</sub>e): **14.9**  
Next reduction target: **5%**  
Data quality score Scope 1 & 2: **13 out of 16**  
Data quality score Scope 3: **12 out of 16**

**Carbon footprint by emission source for year ending 2023, tCO<sub>2</sub>e**  
(market-based)



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.

## Location *BASED*

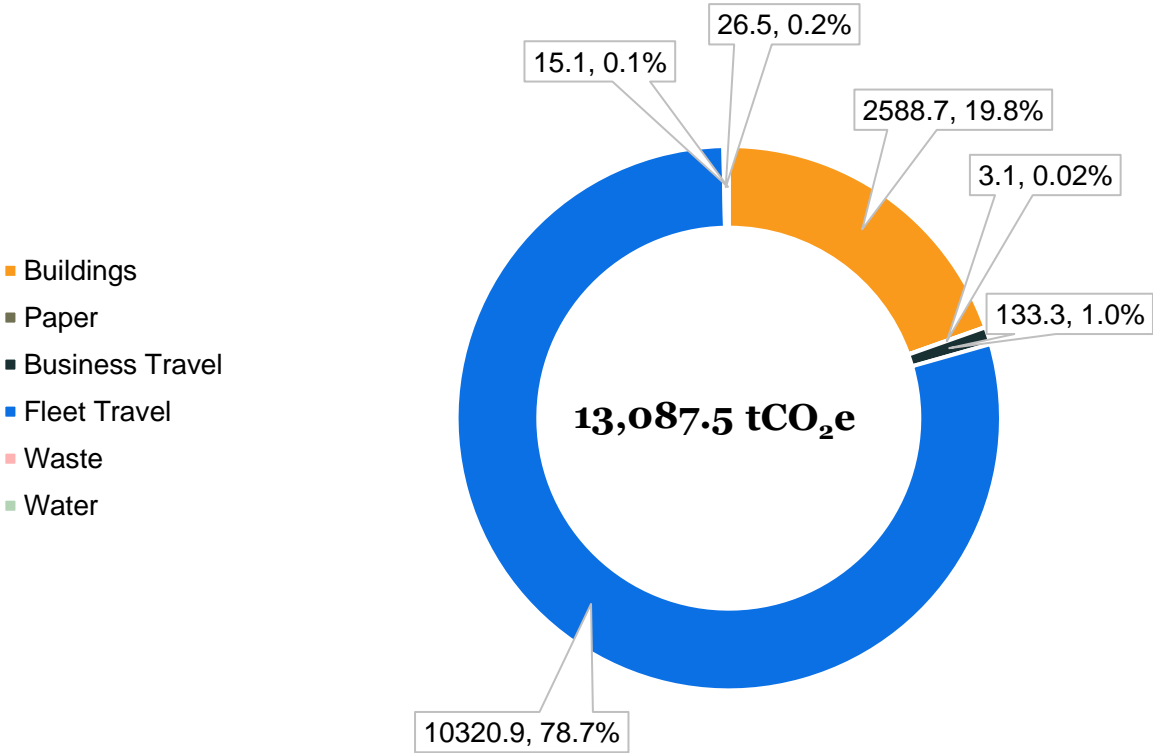
**Reporting year:**  
01 October 2022 to 30 September 2023

**Reporting Boundary:**  
UK operations

**Emissions measured:**  
Electricity, On-Site Renewables, Natural Gas, LPG, Biopropane, Fleet Travel, Business Travel, Paper, Refrigerants

**Highlights:**  
Carbon footprint (tCO<sub>2</sub>e): **13,087.5**  
Per employee (tCO<sub>2</sub>e): **16.9**  
Next reduction target: **5%**  
Data quality score Scope 1 & 2: **13 out of 16**  
Data quality score Scope 3: **12 out of 16**

**Carbon footprint by emission source for year ending 2023, tCO<sub>2</sub>e**  
(location-based)



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).



# Carbon footprint.

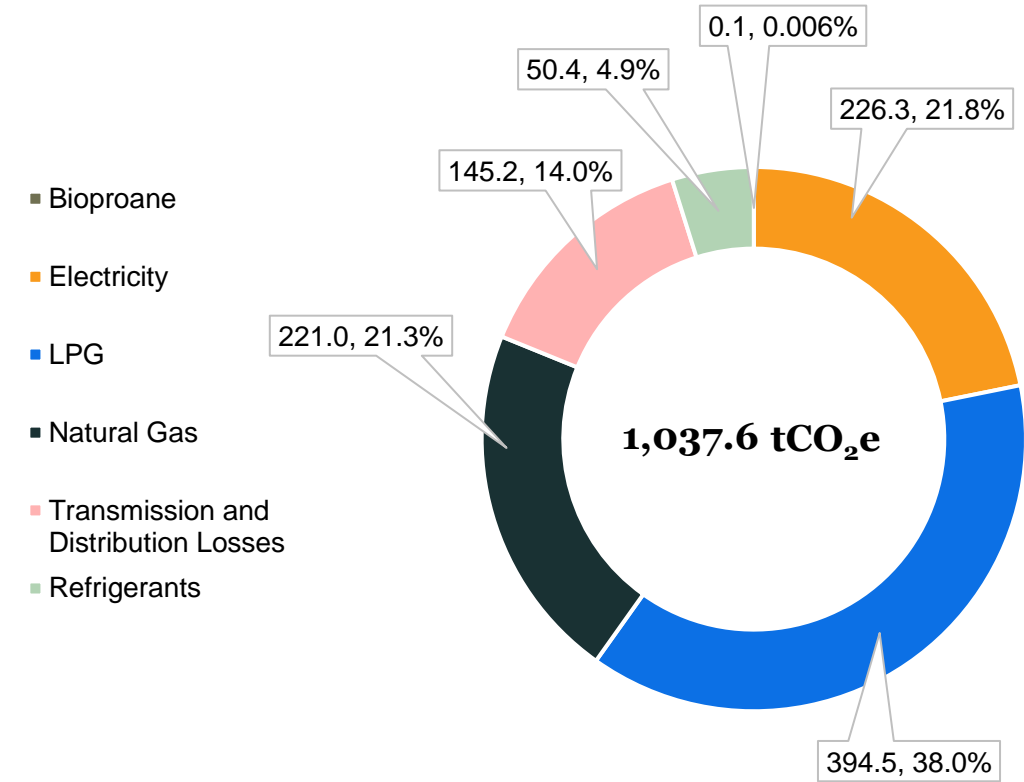
BUILDINGS

Market based

Building-related emissions accounted for 9.0% of Howard Tenens’ measured emissions for YE2023, with the bulk of these coming from Electricity and LPG use. Electricity, Gas and T&D losses here all include emissions from tenants on Howard Tenens’ premises.

Buildings	tCO <sub>2</sub> e	%
Biopropane	0.1	0.006
Electricity	226.4	21.8
LPG	394.5	38.0
Natural Gas	221.0	21.3
Transmission and Distribution Losses	145.2	14.0
Refrigerants	50.4	4.9
Total (market-based)	1,037.6	100.0

Buildings emissions for year ending 2023, tCO<sub>2</sub>e



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





# Carbon footprint.

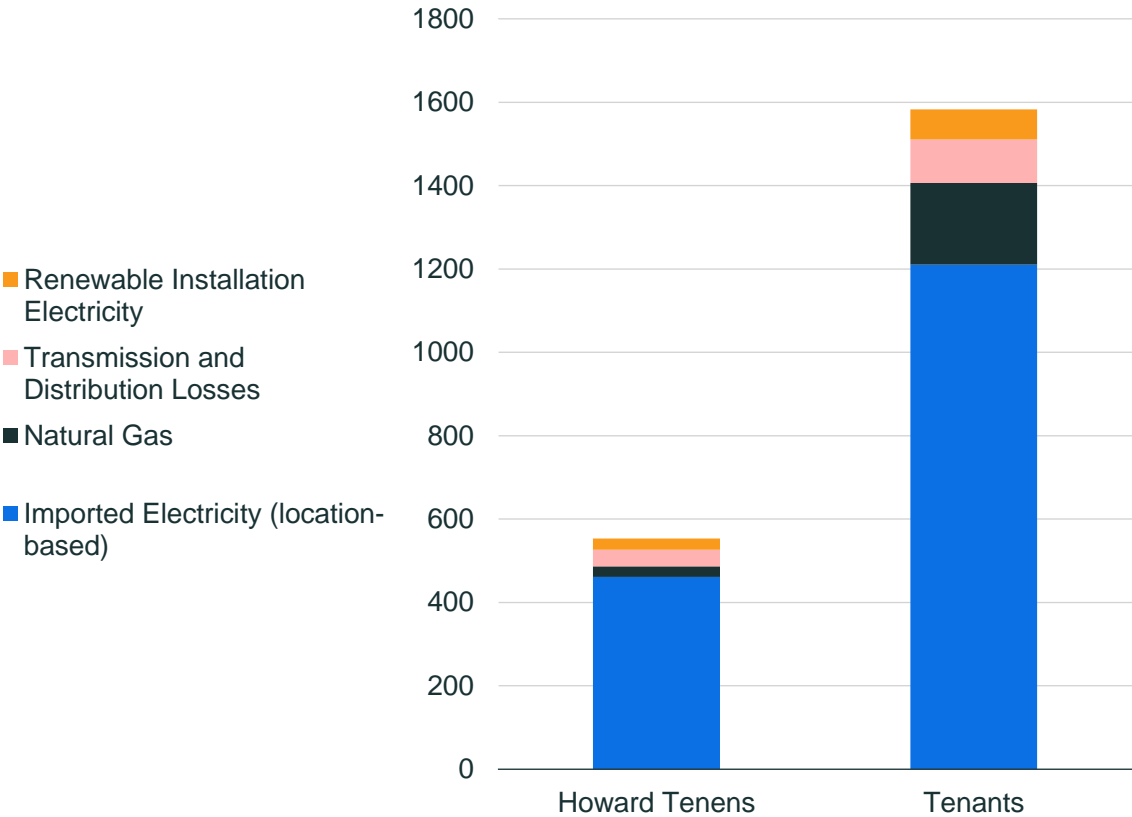
BUILDINGS

Location based

When examining the split between consumption of Howard Tenens’ sites, the bulk of Gas and Imported Electricity (location-based) emissions are created by tenants of these sites. Howard Tenens’ Imported Electricity and Gas use account for 27.6% and 11.5% of those categories’ emissions respectively.

Buildings	Howard Tenens	Tenants
Renewable Installation Electricity	27.4	71.9
Transmission and Distribution Losses	39.9	104.7
Natural Gas	25.4	195.6
Imported Electricity (location-based)	460.9	1,210.3
Total (location-based)	553.5	1,582.6

Buildings emissions for year ending 2023, tCO<sub>2</sub>e



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



# Carbon footprint.

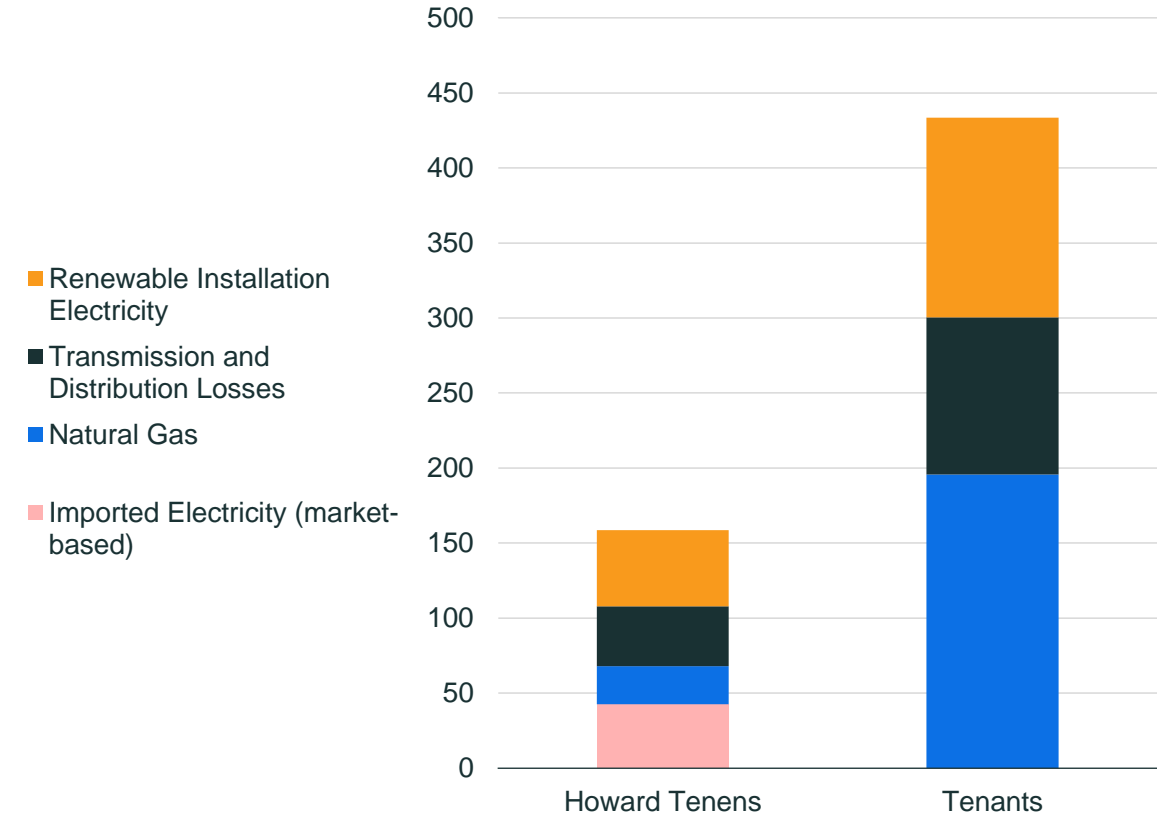
## BUILDINGS

Market based

When examining the split between consumption of Howard Tenens’ sites, the bulk of Gas and renewable energy installation emissions are created by tenants. Renewable energy tariffs and non-FiT supported solar installations help lower market-based emissions. All Sites, other than Tilbury and Newport, are on a renewable tariff, and market-based emissions have been calculated using a renewable energy emissions factor. Electricity at Tilbury and Newport has been calculated using a residual mix emissions factor.

Buildings	Howard Tenens	Tenants
Renewable Installation Electricity	50.7	133.1
Transmission and Distribution Losses	39.9	104.7
Natural Gas	25.4	195.6
Imported Electricity (market-based)	42.6	0
Total (market-based)	158.6	433.5

Buildings emissions for year ending 2023, tCO<sub>2</sub>e



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



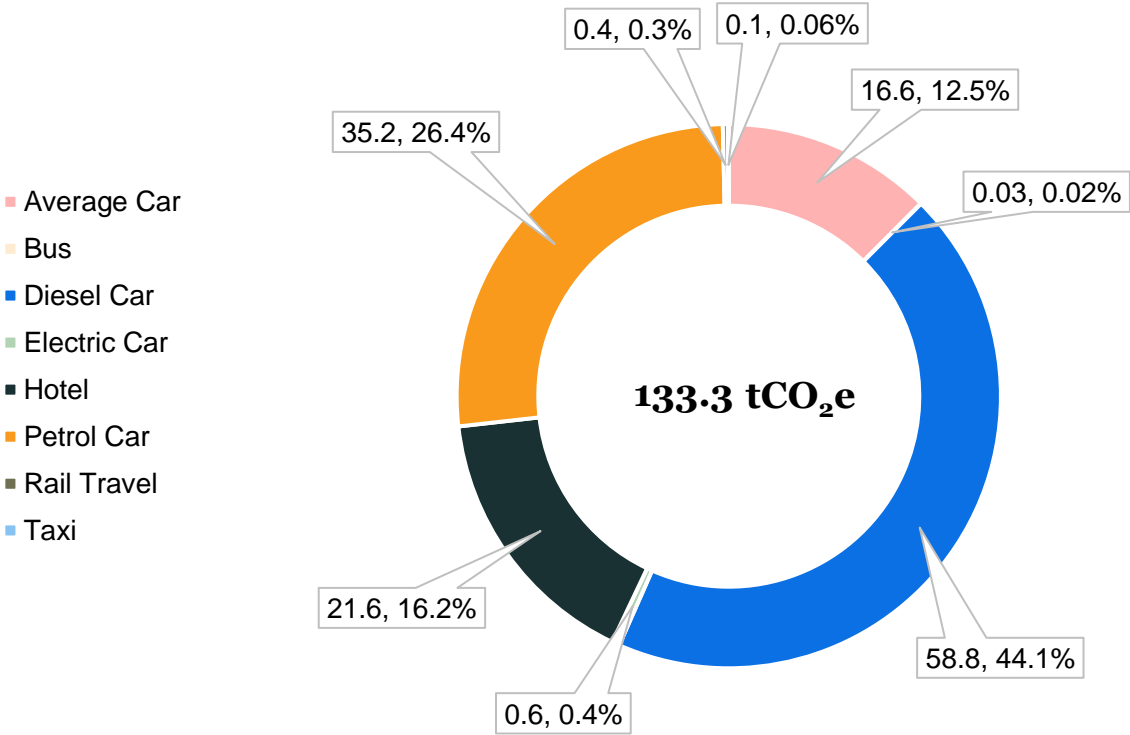
# Carbon footprint.

## Business *TRAVEL*

Business Travel accounted for 1.1% of measured emissions during the reporting period, with Travel by Diesel or Petrol Car taking up the majority of category emissions (70.5%).

Business Travel	tCO <sub>2</sub> e	%
Average Car	16.6	12.5
Bus	0.03	0.02
Diesel Car	58.8	44.1
Electric Car	0.6	0.4
Hotel	21.6	16.2
Petrol Car	35.2	26.4
Rail Travel	0.4	0.3
Taxi	0.1	0.06
Total	133.3	100.0

Business travel emissions for year ending 2023, tCO<sub>2</sub>e



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



# Carbon footprint.

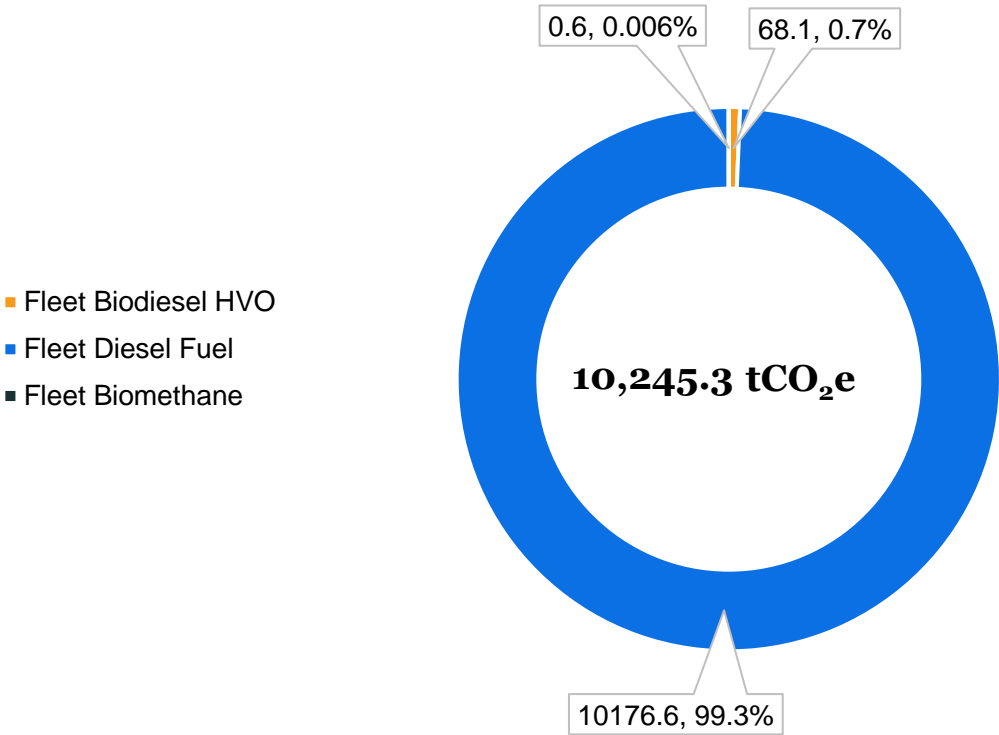
## Fleet TRAVEL

Distribution Fleet

Fleet Travel from Howard Tenens’ distribution fleet accounted for 88.8% of measured emissions in YE2023. Howard Tenens reports their kgCO<sub>2</sub>e per km travelled by their distribution fleet. For YE2023, this was 0.46 kgCO<sub>2</sub>e per km.

Fleet Travel	tCO <sub>2</sub> e	%
Fleet Biofuel (HVO)	68.1	0.7
Fleet Diesel Fuel	10,176.6	99.3
Fleet Biofuel (Biomethane)	0.6	0.006
Total	10,245.3	100.0

Fleet travel emissions for year ending 2023, tCO<sub>2</sub>e



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



# Carbon footprint.

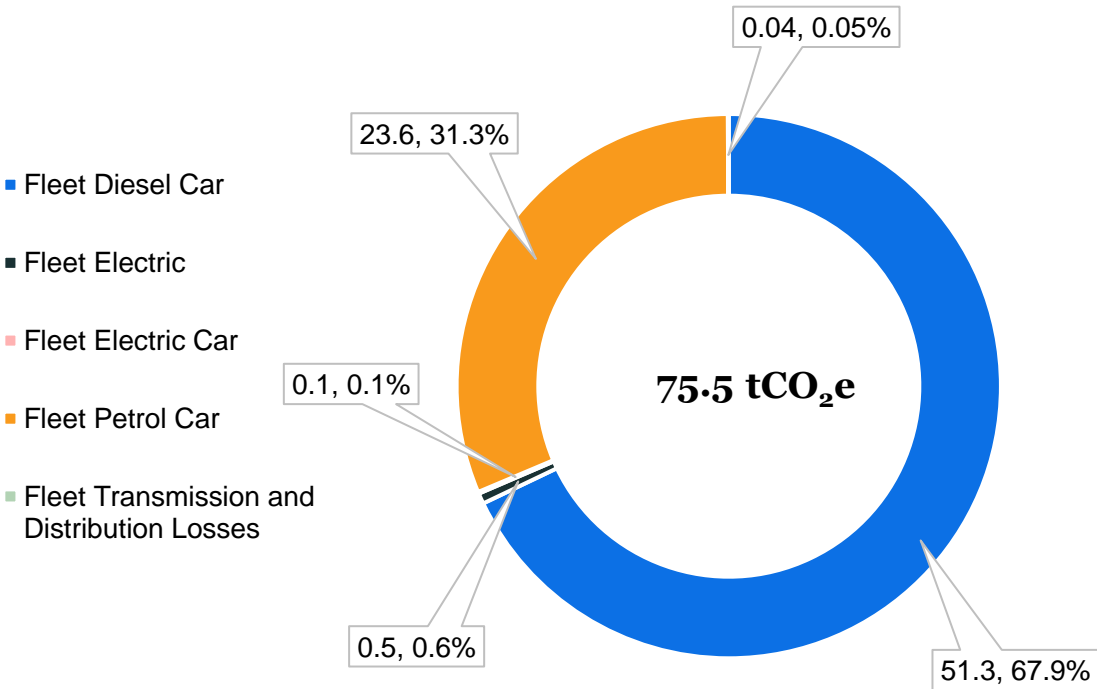
## Fleet TRAVEL

### Company Cars

This page contains emissions from company cars, as opposed to Howard Tenens distribution fleet. Here, Fleet Electric Charging refers to the amount of kWh used to charge EVs, while Fleet Electric Car refers to use of EVs where the data has been reported in distance, rather than kWh.

Fleet Travel	tCO <sub>2</sub> e	%
Fleet Diesel Car	51.3	67.9
Fleet Electric Charging (kWh)	0.5	0.6
Fleet Electric Car (km)	0.1	0.1
Fleet Petrol Car	23.6	31.3
Fleet Transmission and Distribution Losses	0.04	0.05
Total	75.5	100.0

Fleet travel emissions for year ending 2023, tCO<sub>2</sub>e



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



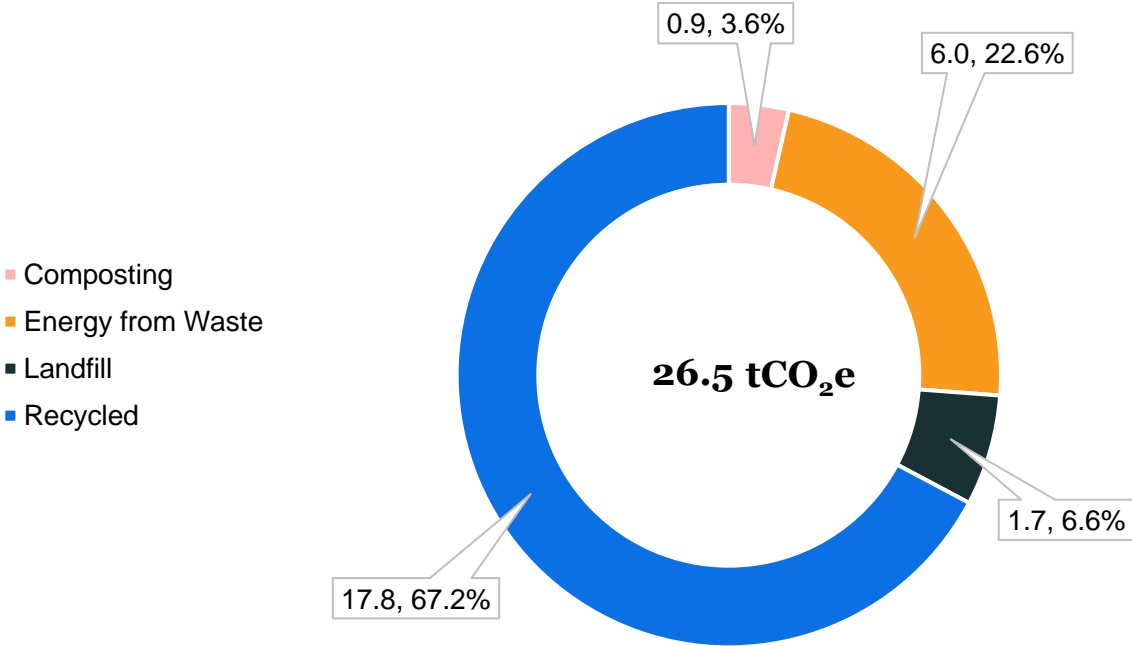
# Carbon footprint.

## WASTE

Waste emissions accounted for just 0.2% of measured emissions during the reporting period, with the bulk of these coming from Recycled Waste.

Waste	tCO <sub>2</sub> e	%
Composting	0.9	3.6
Energy from Waste	6.0	22.6
Landfill	1.7	6.6
Recycled	17.8	67.2
Total	26.5	100.0

Waste emissions for year ending 2023, tCO<sub>2</sub>e



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



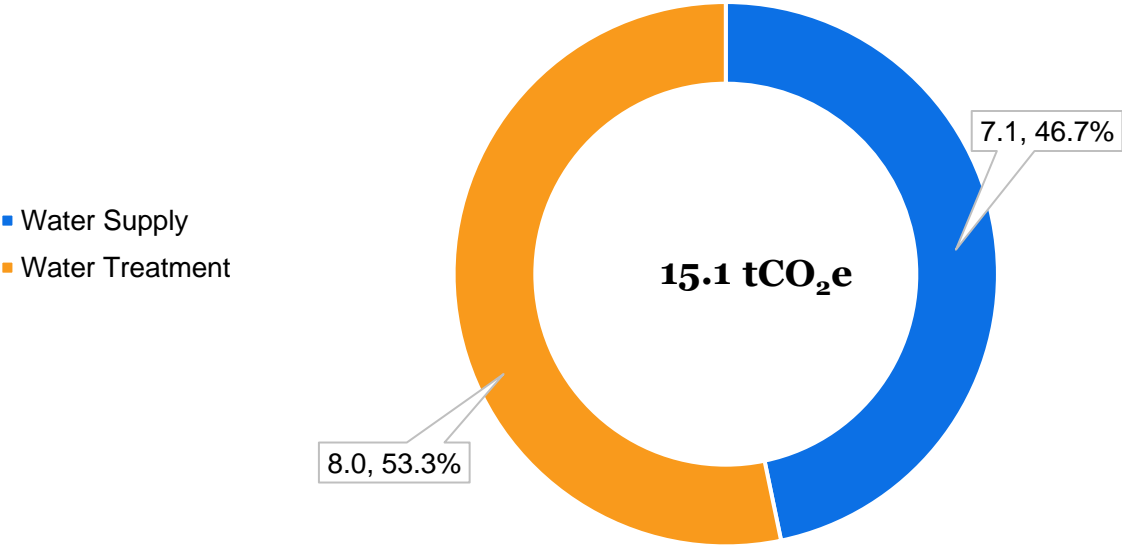
# Carbon footprint.

WATER

Water emissions were a small fraction of Howard Tenens’ measured carbon footprint this year, accounting for just 0.1% of emissions.

Water	tCO <sub>2</sub> e	%
Water Supply	7.1	46.7
Water Treatment	8.0	53.3
Total	15.1	100.0

Water emissions for year ending 2023, tCO<sub>2</sub>e



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



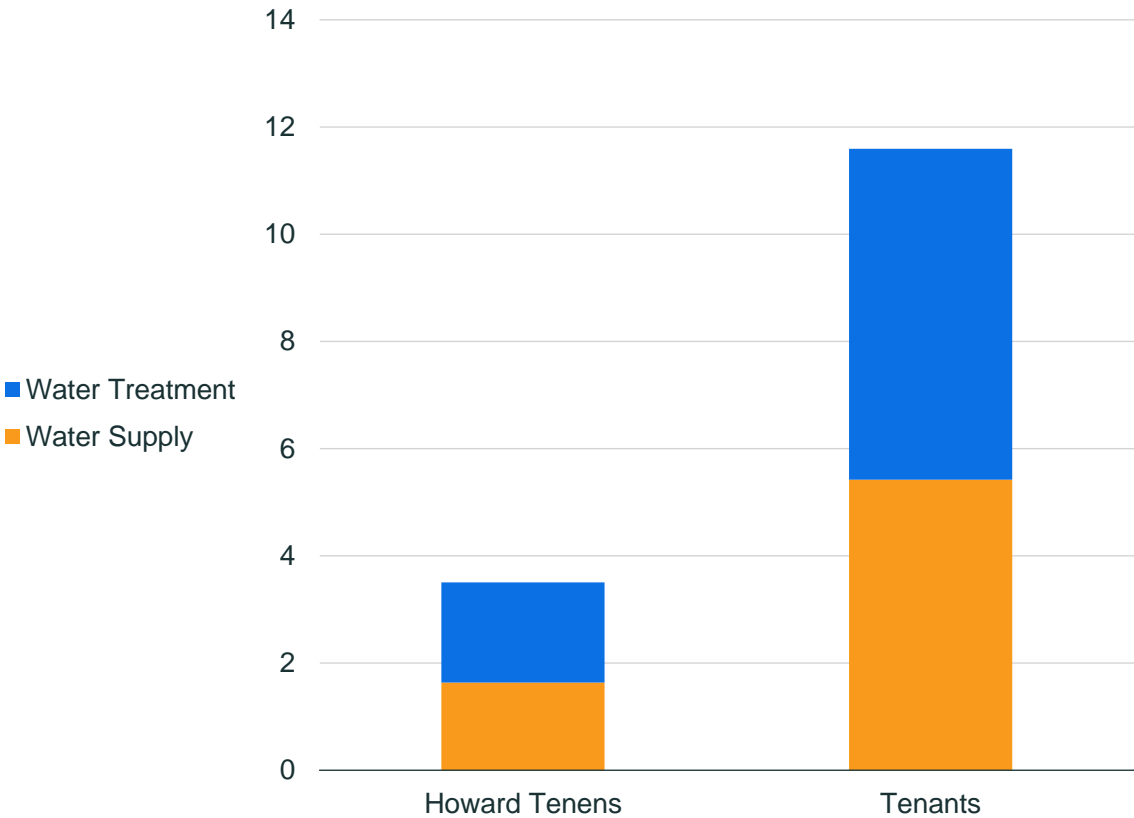
# Carbon footprint.

WATER

The majority of Water emissions (76.8%) on Howard Tenens’ sites were caused by Tenant consumption.

Water	Howard Tenens	Tenants
Water Supply	1.6	5.4
Water Treatment	1.9	6.2
Total	3.5	11.6

Water emissions for year ending 2022 and 2023, tCO<sub>2</sub>e



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





# Carbon footprint.

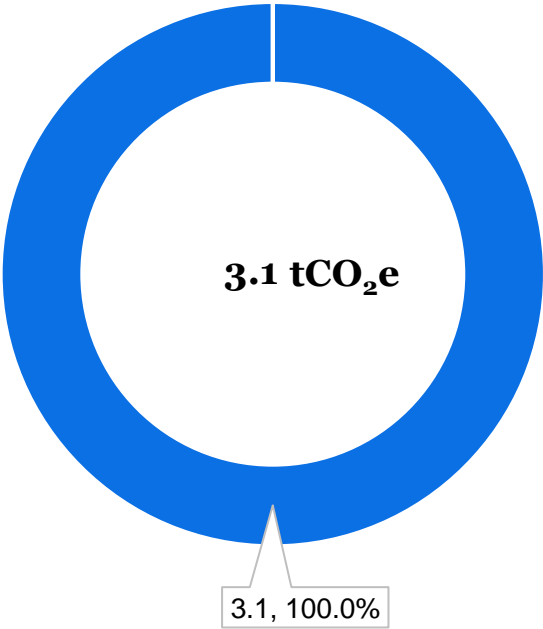
## PROCUREMENT

Emissions from purchased paper accounted for just 0.02% of measured emissions during YE2023.

Paper	tCO <sub>2</sub> e	%
Paper Primary Content	3.1	100.0
Total	3.1	100.0

Procurement emissions for year ending 2023, tCO<sub>2</sub>e

■ Paper Primary Content



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



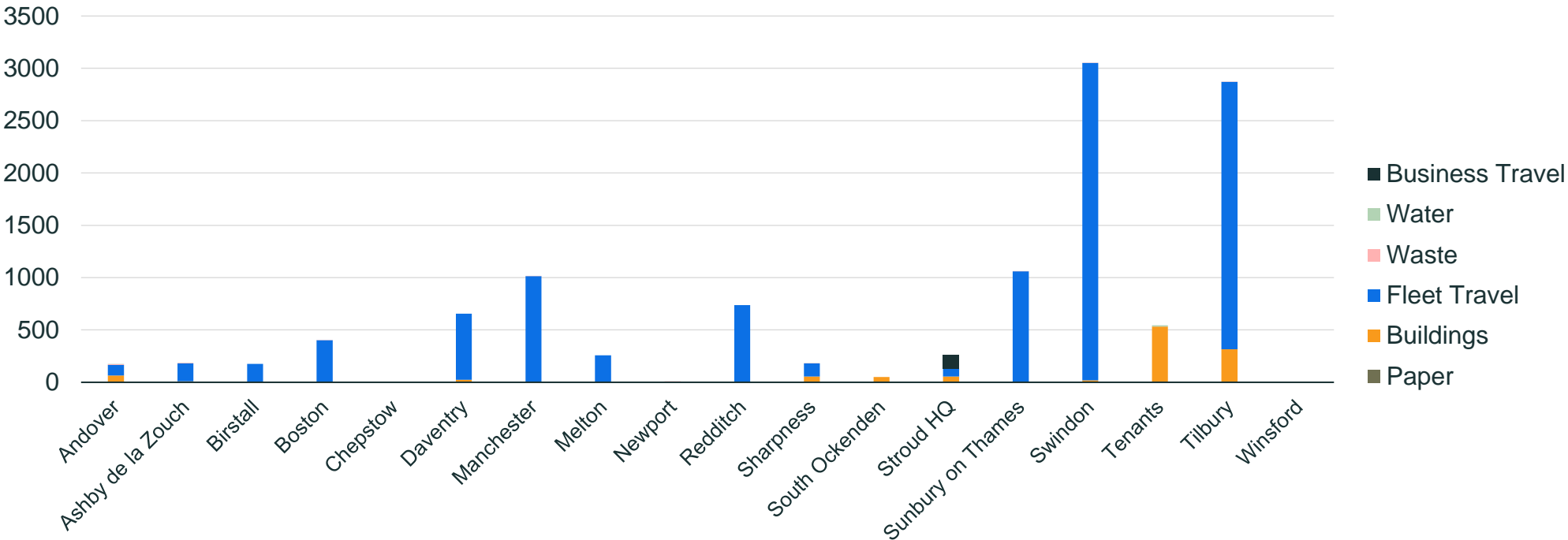
# Carbon footprint.

## Market *BASED*

Carbon footprint for each location

tCO<sub>2</sub>e

**Note:**  
'Tenants' refers to Tenant Electricity, Gas and Water usage, since Tenant consumption in these categories was not split out by site.





# Social value.

CONTRIBUTION

**% turnover**  
**0.6 %**

**Total Social Value**  
**£ 710,446**

**Social Value  
per employee**  
**£ 918**



**Your people**  
**£ 3,806**



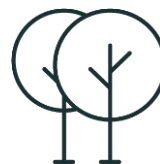
**Community &  
volunteering**  
**N/A**



**Donations**  
**N/A**



**Procurement**  
**N/A**



**Environmental  
impacts**  
**£ 706,640**



# Social Value – Breakdown (i).

Theme	Ref	Measures	Units	Your amount
People	NT39	Mental Health campaigns for staff on the contract to create community of acceptance, remove stigma around mental health	£ invested including staff time	3,805.7
Environmental	NT53	Innovative measures to safeguard the environment and respond to the climate emergency to be delivered on the contract - these could be e.g. co-designed with stakeholders or communities, or aiming at delivering benefits while minimising carbon footprint from initiatives, etc.	£ invested - including staff time (volunteering valued at £16.93 per hours, expert time valued at £101.00 per hour) and materials, equipment or other resources	664,455
Environmental	NT83	Commitment to measure and disclose Scope 1, 2 and 3 carbon emissions	Yes, commitment to measure Scope 1, 2 and 3 emissions	Yes
Environmental	NT88	Reduce waste through reuse of products and materials	Tonnes	436.0
Environmental	NT33	Car miles driven using low or no emission staff vehicles included on project as a result of a green transport programme	Miles driven	1,011

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



# 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
<b>Sustainability Plan Workshop</b>	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.
<b>Net Zero Carbon Essentials</b>	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.
<b>Net Zero Masterclass</b>	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.
<b>Business Sustainability Essentials</b>	A three-hour CPD accredited workshop covering the basics of business sustainability and the role your employees can adopt in driving change from within.
<b>Supplier Engagement workshop</b>	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.





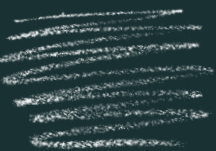
# The Eden Project

## *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







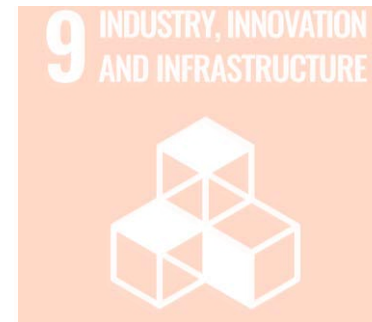
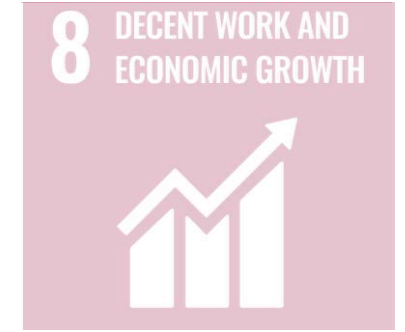
# Communicating your international influence.

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

6 SDGs

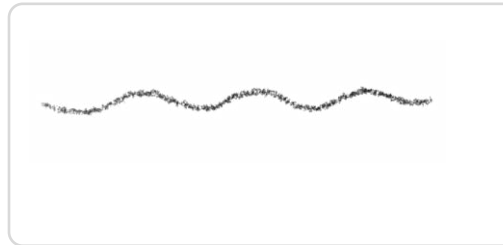




# SDG alignment.



6.3 - 100% of water treated



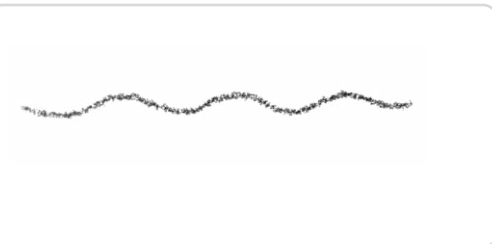
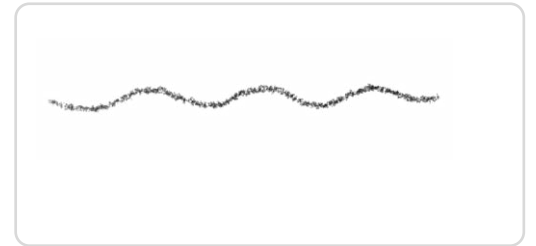
13.3 - Donation to the Eden Project



7.2 - 13% of energy demand met by renewable energy



11.6 - Measured carbon emissions  
11.6 - 77% of waste recycled and composted  
11.4 - Donation to the Eden Project



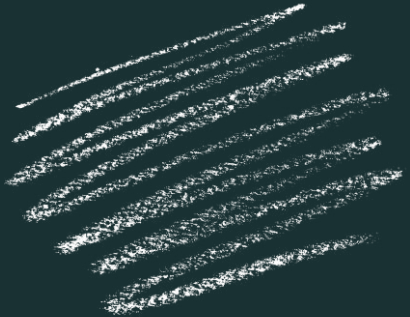
12.6 - Measured carbon emissions  
12.5 - 77% of waste recycled and composted



15.2 - 100% of paper FSC/PEFC certified



# 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. Use our toolkits & resources

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

## 3. 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!

## 4. 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 October 2022 to 30 September 2023					
Source	Scope	Unit	Amount	tCO <sub>2</sub> e	% total carbon footprint
<b>Buildings</b>					
Biopropane	1	litres	27,013.9	0.1	0.001%
Electricity (market based) – Howard Tenens	2	kWh	2,558,533.2	93.3	0.8%
Electricity (market based) – Tenants	3	kWh	6,718,975.0	133.1	1%
Electricity (location based) – Howard Tenens	2	kWh	2,558,533.2	488.3	-
Electricity (location based) - Tenants	3	kWh	6,718,975.0	1,282.2	-
LPG	1	litres	253,354.7	394.5	3%
Natural Gas – Howard Tenens	1	kWh	138,874.0	25.4	0.2%
Natural Gas - Tenants	3	kWh	1,069,474.5	195.6	2%
Refrigerants	1	kg	26.2	50.4	0.4%
Transmission and Distribution Losses – Howard Tenens	3	kWh	2,225,694.5	39.9	0.3%
Transmission and Distribution Losses – Tenants	3	kWh	5,844,907.1	104.7	1%
<b>Procurement</b>					
Paper Primary Content	3	tonnes	3.4	3.1	0.03%
<b>Travel</b>					
Fleet Biofuel (HVO)	1	litres	1,914,948.3	68.1	1%
Fleet Diesel Car	1	km	257,027.9	51.3	0.4%
Fleet Diesel Fuel	1	litres	4,051,080.6	10,176.6	89%
Fleet Petrol Car	1	km	139,663.4	23.6	0.2%
Fleet Biofuel (Biomethane)	1	kg	120,451.1	0.6	0.006%
Fleet Electric Charging	2	kWh	2,295.0	0.5	0.004%
Fleet Electric Car	2	km	1,627.0	0.1	0.01%
Average Car	3	km	99,741.1	16.6	0.1%
Bus	3	passenger.km	283.4	0.03	0.01%
Diesel Car	3	km	336,895.0	58.8	0.5%
Electric Car	3	km	12,426.9	0.6	0.005%
Fleet Electric Car	3	km	1,627.0	0.01	0.01%
Fleet Transmission and Distribution Losses	3	kWh	2,295.0	0.04	0.01%
Hotel	3	Room per night	2,073.0	21.6	0.2%
Petrol Car	3	km	196,428.7	35.2	0.3%
Rail Travel	3	passenger.km	11,035.2	0.4	0.003%
Taxi	3	km	369.7	0.1	0.01%
<b>Waste</b>					
Composting	3	tonnes	105.7	0.9	0.01%
Energy from Waste	3	tonnes	282.2	6.0	0.05%
Landfill	3	tonnes	3.4	1.7	0.01%
Recycled	3	tonnes	838.0	17.8	0.2%
<b>Water</b>					
Water Supply – Howard Tenens	3	cubic metres	9,261.8	1.6	0.01%
Water Supply – Tenants	3	cubic metres	30,667.2	5.4	0.05%
Water Treatment – Howard Tenens	3	cubic metres	9,261.8	1.9	0.02%
Water Treatment – Tenants	3	cubic metres	30,667.2	6.1	0.05%

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

Current		
01 October 2022 to 30 September 2023		
Market Based		
<b>Total</b>	<b>tCO<sub>2</sub>e</b>	<b>11,536.5</b>
No. employees	Number	774.2
<b>Total per employee</b>	<b>tCO<sub>2</sub>e</b>	<b>14.9</b>
Turnover £m	£m	115.0
<b>Total per £m</b>	<b>tCO<sub>2</sub>e</b>	<b>100.2</b>
Location Based		
<b>Total</b>	<b>tCO<sub>2</sub>e</b>	<b>13,087.5</b>
No. employees	Number	774.2
<b>Total per employee</b>	<b>tCO<sub>2</sub>e</b>	<b>16.9</b>
Turnover £m	£m	115.0
<b>Total per £m</b>	<b>tCO<sub>2</sub>e</b>	<b>113.8</b>
Unique Intensity Measure		
Distribution fleet emissions	<b>tCO<sub>2</sub>e</b>	<b>10,245.3</b>
Distribution fleet distance travelled	km	22,035,396
Distribution fleet emissions per km travelled	<b>kg CO<sub>2</sub>e</b>	0.46

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.

<b>Company Name</b>	Howard Tenens
<b>Sector</b>	Logistics
<b>Reporting Period</b>	01 October 2022 to 30 September 2023
<b>Year Of Certification</b>	1st
<b>Reporting Boundary</b>	UK operations
<b>Emission sources included</b>	Electricity, On-Site Renewables, Natural Gas, LPG, Biopropane, Fleet Travel, Business Travel, Paper, Refrigerants
<b>Total FTE Employees (annual average no.)</b>	774
<b>Total Internal Floorspace (m<sup>2</sup>)</b>	None
<b>Data Collection Lead</b>	Anna Rickard, Environmental Consultant, Howard Tenens
<b>Significant reporting changes</b>	None
<b>Current Conversion Factor</b>	DESNZ 2023
<b>Methodology</b>	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.
<b>Community Project</b>	Contributions to the Eden Project have been made as part of Planet Mark Certification.
<b>Prepared by</b>	Hugh Williams, Sustainability Consultant, Planet Mark
<b>Checked by</b>	Jamie Beevor, Head of Technical, Planet Mark Alex Smith, Technical Consultant, Planet Mark
<b>Date</b>	23 July 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 - report	Actual and estimated meter reads	<p>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). All tenant-related electricity consumption has been included in scope 3, assuming 72.4% usage of electricity.</p> <p>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 a renewable emissions factor or a residual fuel mix 2022/23 where no renewable supply is in place and the supplier is not known.</p>	UK operations
On-Site Renewables	2	kWh	Primary source - report	Actual and estimated meter reads	<p>On-site renewables consumption is included within Electricity in the report. All energy reported was used on-site. Tilbury and Sunbury on Thames do not have Solar installations. All tenant-related electricity consumption has been included in scope 3, assuming 72.4% usage of electricity.</p> <p>Where Feed-in-Tariff is not received for on-site renewables, zero emissions have been applied to location and market-based.</p> <p>Where Feed-in-Tariff is received and no evidence of retired REGOs was provided, the grid average emission factor has been applied to location-based and the residual mix for market-based.</p>	UK operations
Natural Gas	1	kWh	Primary source - report	Actual and estimated meter reads	All tenant-related gas consumption has been included in scope 3. All tenant-related electricity consumption has been included in scope 3, assuming 88.5% usage of gas.	UK operations

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).





# About this report – Caveats (ii).

Operational Boundary	Scope	Unit	Data Source	Data Accuracy	Comments, omissions, estimates or extrapolations	Organisational Boundary
Building Fuel	1	litres	Primary source - report	Actual	LPG and Biopropane used on-site were reported. Only Stroud, Sunbury on Thames and Manchester did not report data within this category.	UK operations
Water	3	m3	Primary source - report	Actual	All water consumed on Howard Tenens sites has been included in this measurement.	UK operations
Fleet Vehicles	1, 2 and 3	km, kWh and litres	Primary sources - fuel report and mileage report	Actual	None	UK operations
Private Vehicles Used for Business	3	km	Primary and secondary sources - data submission, expenses, mileage report and estimated	Mixed	None	UK operations
Rail Travel	3	pkm	Primary source - expenses	Estimated from cost	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.	UK operations
Taxi Travel	3	km	Primary source - expenses	Estimated from cost	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.	UK operations

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).



# About this report – Caveats (iii).

Operational Boundary	Scope	Unit	Data Source	Data Accuracy	Comments, omissions, estimates or extrapolations	Organisational Boundary
Procurement - Paper	3	tonnes	Secondary source - estimated	Estimated	Paper use for October - Januay has been extrapolated to cover the whole reporting period.	UK operations
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).	UK operations
Turnover		£m	Primary source - note from finance director	Assumed Actual	None	UK operations
Floor Area		m²	Secondary source - data submission form	Assumed Actual	None	UK operations

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).



# About this report.

## Data Quality Score for Scope 1&2 emissions.

### 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.

01 October 2022 to 30 September 2023		Definition
Relevance of boundary	3	Boundary accurately reflects the majority of the organisation’s scope 1 and 2 carbon footprint for the studied period (e.g. at least 75% of organisational scopes 1 and 2 activity included).
Data completeness	4	12 months of data provided for all sources measured.
Transparency	3	Majority disclosure of assumptions and/or some original evidence provided (e.g. transparency on the source of at least 75% of data submitted)
Data accuracy	3	Use of primary data sources and minimal estimated data for at least 75% of sources measured.
Total score		13 out of 16

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

- Provide site-by-site information for what Electricity and Gas use is Howard Tenens, and what proportion is tenant use.
- Share invoices to support data in reports where possible.



# About this report.

## Data Quality Score for Scope 3 emissions.

### 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.

01 October 2022 to 30 September 2023		Definition
Relevance of boundary	3	Boundary accurately reflects the majority of the organisation’s scope 3 carbon footprint for the studied period (e.g. 75% of material scope 3 categories included).
Data completeness	3	At least 67% of data provided for most categories measured (e.g. at least 75%).
Transparency	3	Majority disclosure of assumptions and/or some original evidence provided (e.g. transparency on the source of at least 75% of data submitted).
Data accuracy	3	Use of actual data for the majority of categories with limited estimated data (e.g. at least 75% actual data).
Total score		12 out of 16

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

- Report on any Air Travel taken during the year;
- Report business travel data in distance rather than rely on cost estimations.



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



# About this report – Caveats – Social Value (i).

Theme	Ref	Data source	Data Accuracy	Comments	Organisational boundary
People	NT39	Secondary Source	Actual	Evidence showed amount invested in mental health first aider training and in consumables for the welfare room at Swindon.	All Sites
Environmental	NT53	Secondary Source	Actual	Email confirming the premium (in GBP) spent on HVO rather than Diesel for use in Fleet Vehicles.	All Sites
Environmental	NT83	Primary Source	Actual	Planet Mark certification acts as evidence	All Sites
Environmental	NT88	Secondary Source	Estimated	Email shows number of pallets re-used rather than disposed of, and average weight of pallets.	All Sites
Environmental	NT33	Primary Source	Actual	Data submissions shows miles driven in Electric Vehicles	All Sites



# About this report.

## Data Quality – Social Value.

### 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.

01 October 2022 to 30 September 2023		Definition
Relevance of boundary	2	Boundary accurately reflects social values activities from a relevant proportion of the overall business for the studied period. (eg at least 50% of organisational activity included)
Data completeness	3	12 months of data provided for most sources.
Transparency	3	Majority disclosure of assumptions and/or some original evidence provided.
Data accuracy	2	Mainly use of secondary data sources and/or estimated data.
Total score	10 out of 16	

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

- Keep track of social value measures in a tracker to ensure full coverage.
- Ensure evidence submitted aligns with Unit of Measurement required.



# 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.

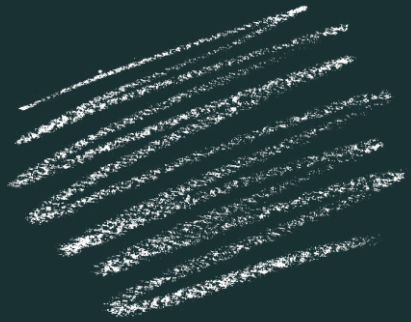
## Waste

**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.

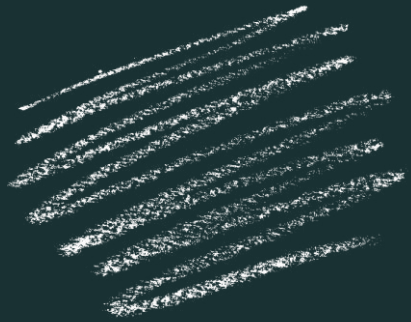
## Paper

**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

## Get in touch

info@planetmark.com  
+44 203 751 8108  
planetmark.com

71 – 75 Shelton Street,  
Covent Garden,  
London, WC2H 9JQ