Kite Insights Limited

Corporate Carbon Footprint Report

Reporting period 2024
Download date: 2026-02-20

Why Carbon Accounting and Decarbonisation matter

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The green transition is underway

The global economy is undergoing a rapid transition towards a low-carbon state. As such transforming to a low-carbon business model should be a key priority to any businesses eager to safeguard their long-term success.



Want to learn more about the global transition to net-zero? Read here

Mitigate risks and unlock opportunities through decarbonisation



Transitioning towards a low-carbon business model should be a key priority to safeguard their long-term success.

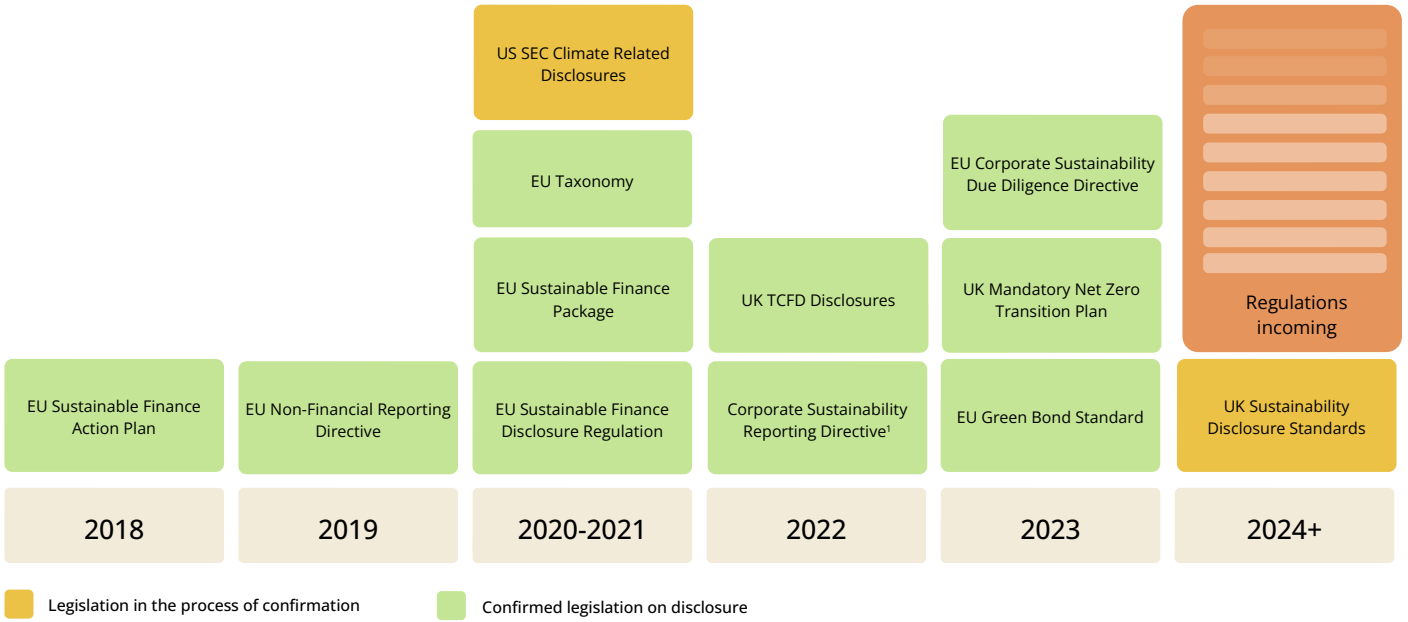
Financial and non-financial risks
which may be mitigated:

- Poor employee engagement due to lacking commitment to sustainability
- Loss of sales due to damaged consumer perception
- Increased internal costs due to unnecessary waste
- Increased external costs due to carbon taxes
- Fines and administrative costs due to not complying with policies or regulations
- Increased risks and costs leading to decreased competitiveness

Strategic opportunities
which may be unlocked:

- Reduced internal costs due to increased energy efficiency
- Reduced internal costs due to less waste
- Reduced internal costs due to greater supply chain efficiency
- Increased stakeholder trust
- Improved employee satisfaction, retention, and engagement
- Increase in brand value
- Enhanced competitiveness

Rising carbon emissions have prompted strict sustainability regulations



* As a result of the Omnibus proposal, the number of companies required to report under the CSRD is expected to decrease by approx. 80% from the originally estimated 50,000 organisations



Number of companies required to report from 2018 to 2024+

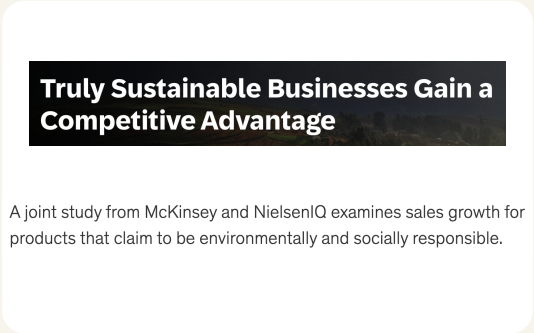
[1] The EU Commission announced its proposal for the new Corporate Sustainability Reporting Directive (CSRD) on 1 April 2021, and it came into effect on 5 January 2023. It affects all companies with >250 employees and/or €40M Turnover and/or €20M Total Assets (Source KPMG). The recently adopted 'stop the clock' proposal of the European Commission delays the implementation of CSRD for Wave 2 and Wave 3 companies by two years. Member states will need to adopt this proposal until the end of 2025.

Decarbonisation is necessary for business resilience

- Decarbonisation is achieved through strategic, science-based measures to reduce or eliminate carbon emissions from an organisations activities.
- Merely compensating for emissions carries the risk of allowing continued emissions without directly addressing their source, potentially leading to a false sense of environmental responsibility and regulatory, financial, and reputational risks.











Sustainability is a huge value driver for businesses

Talent attraction

40% of talent expect commitment to sustainability from employer.

Source Stepstone

Investment shifts

89% of mainstream investors now consider 'ESG' information in their investment approach.

Source Harvard

Consumer demands

85% of consumers have become 'greener' in their purchasing behaviours over the last 5 years while 80% are willing to pay more for sustainable products.

Source Simon-Kucher & PWC

Regulatory compliance

50,000+ companies fall under the scope of the CSRD from 2024 onwards.

Source KPMG

Growing costs

Ever-growing carbon prices and environmental costs make the emission of greenhouse gases increasingly expensive.

Source PWC

Corporate Carbon Footprint Reporting 2024

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Scope of your Corporate Carbon Footprint during the reporting period

Average number of employees

29

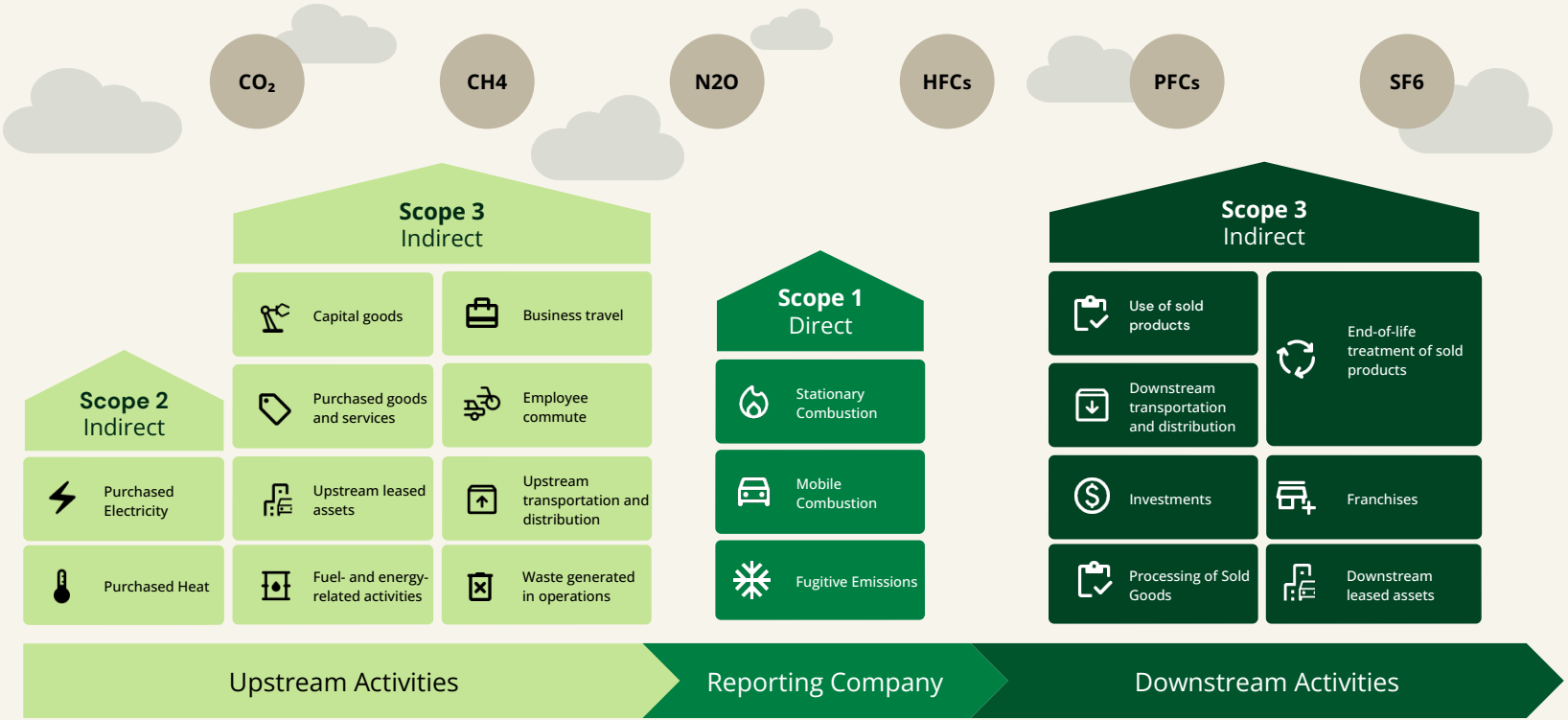
Number of locations

1

Number of entities

1

Plan A calculates corporate emissions in line with the GHG protocol



Source: ghgprotocol.org

Scope & accuracy of the data

Real business activity or emission data

Averages partially or fully used

Missing data or not in scope

Scope 1

GHG emissions from sources owned or controlled by the company

- Stationary combustion
- Mobile combustion
- Fugitive emissions

Scope 2

Indirect GHG emissions associated with the purchase of electricity, steam, heat, or cooling

- Purchased electricity
- Purchased heat

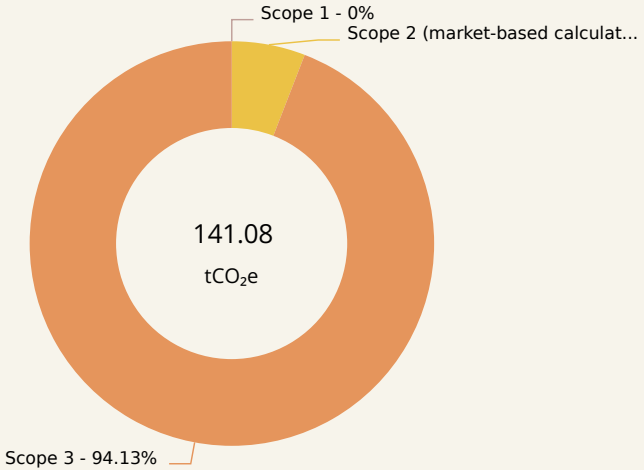
Scope 3

Indirect GHG emissions caused by company's activities but owned / controlled by another

- Category 1 Purchased goods and services
- Category 2 Capital goods
- Category 3 Fuel- and energy-related activities
- Category 4 Upstream transportation and distribution
- Category 5 Waste generated in operations
- Category 6 Business travel
- Category 7 Employee commute
- Category 8 Upstream leased assets
- Category 9 Downstream transportation and distribution
- Category 11 Use of sold products
- Category 11 Use of sold products | Vehicle fleet
- Category 12 End-of-life treatment of sold products
- Category 13 Downstream leased assets
- Category 14 Franchises
- Category 15 Investments

Executive summary by scope of emissions

This report summarises the results of 's 2024 emissions assessment, based on the information collected and subject to its completeness, the quality of the data provided and correct categorisation. Your 2024 emissions have been broken down by scopes and categories as per the GHG Protocol Corporate Standard.



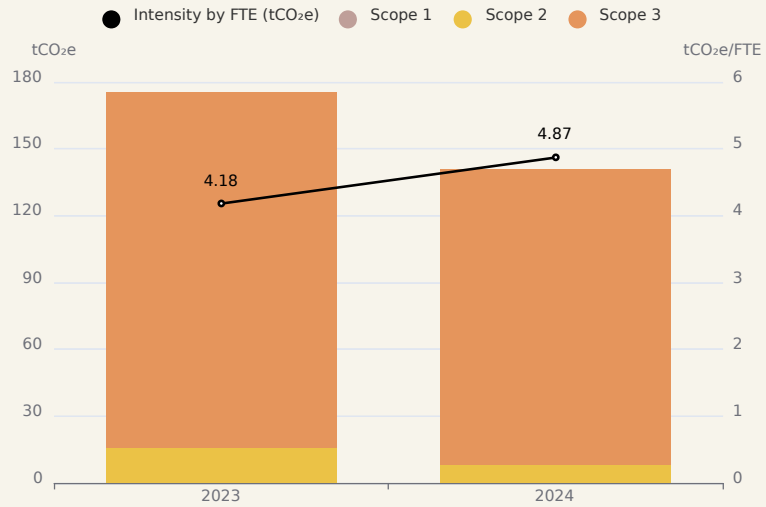
Repartition of emissions by scopes of the GHG Protocol

(The chart shows repartition of emissions by scopes, taking into account Market based calculations for Scope 2)

	Emissions (tCO_2e)	Share of Emissions	YoY	Intensity by FTE (tCO_2e)**
Total (market-based calculations)	141.09	100%	-19.68%	4.87
Total (location-based calculations)	138.08	100%	-20.38%	4.76
Scope 1	0.00	-	-	0
Scope 2 (location-based calculations)	5.28	3.82%	-61.56%	0.18
Scope 2 (market-based calculations)	8.28	5.87%	-48.10%	0.29
Scope 3	132.80	94.13%	-16.84%	4.58
Scope 1+2 (location-based calculations)	5.28	3.82%	-61.56%	0.18
Scope 1+2 (market-based calculations)	8.28	5.87%	-48.10%	0.29

Year over year (YoY) trends by scope of emissions

(incl. Market-based numbers for Scope 2)

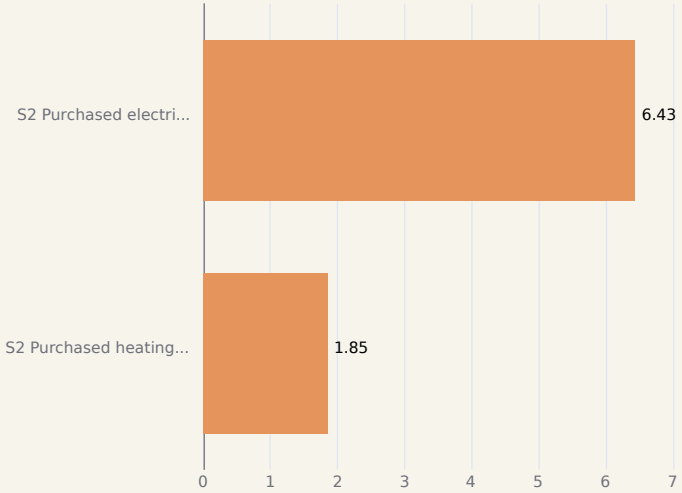


Year over Year evolution of emissions by scopes of the GhG protocol and emissions intensity by FTE

	Emissions (tCO_2e)	YoY	Intensity by FTE (tCO_2e)
2023	175.65	-	4.18
2024	141.09	-19.68%	4.87

Overview by Scope 1 & 2

Your 2024 emissions have been broken down below by emission categories of the GHG Protocol.



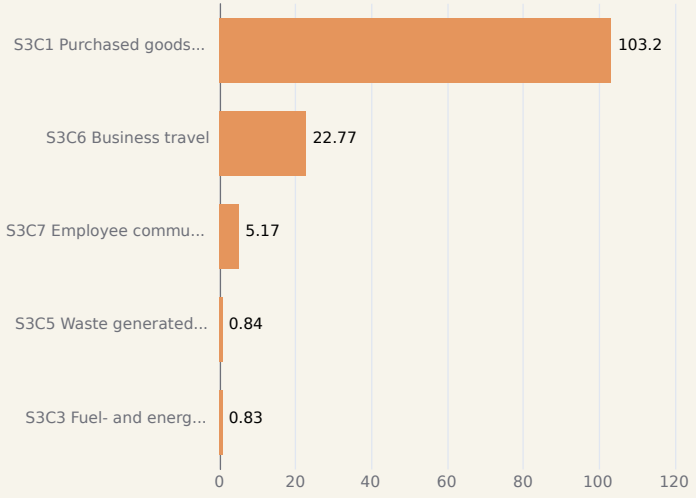
Emissions by GHG protocol's categories (in tCO_2e)

(The scope 2 emissions shown in this chart are calculated using the market-based approach)

	Emissions (tCO_2e)	Share of Emissions	YoY	Intensity by FTE (tCO_2e)
Scope 1+2 (location-based calculations)	5.28	3.82%	-61.56%	0.18
Scope 1+2 (market-based calculations)	8.28	5.87%	-48.10%	0.29
S2 Purchased electricity (market-based calculations)	6.43	4.56%	-55.28%	0.22
S2 Purchased electricity (location-based calculations)	3.43	2.48%	-71.80%	0.12
S2 Purchased heating (location-based calculations)	1.85	1.34%	17.58%	0.06
S2 Purchased heating (market-based calculations)	1.85	1.31%	17.58%	0.06

Overview by Scope 3

Your 2024 emissions have been broken down below by emission categories of the GHG Protocol.



Emissions by GHG protocol's categories (in tCO_2e)

	Emissions (tCO_2e)	Share of Emissions	YoY	Intensity by FTE (tCO_2e)
Scope 3	132.80	94.13%	-16.84%	4.58
S3C1 Purchased goods...	103.20	73.15%	4.61%	3.56
S3C6 Business travel	22.77	16.14%	-46.84%	0.79
S3C7 Employee commut...	5.17	3.66%	-69.06%	0.18
S3C5 Waste generated...	0.84	0.60%	2.10%	0.03
S3C3 Fuel- and energ...	0.83	0.59%	20.36%	0.03

Appendix

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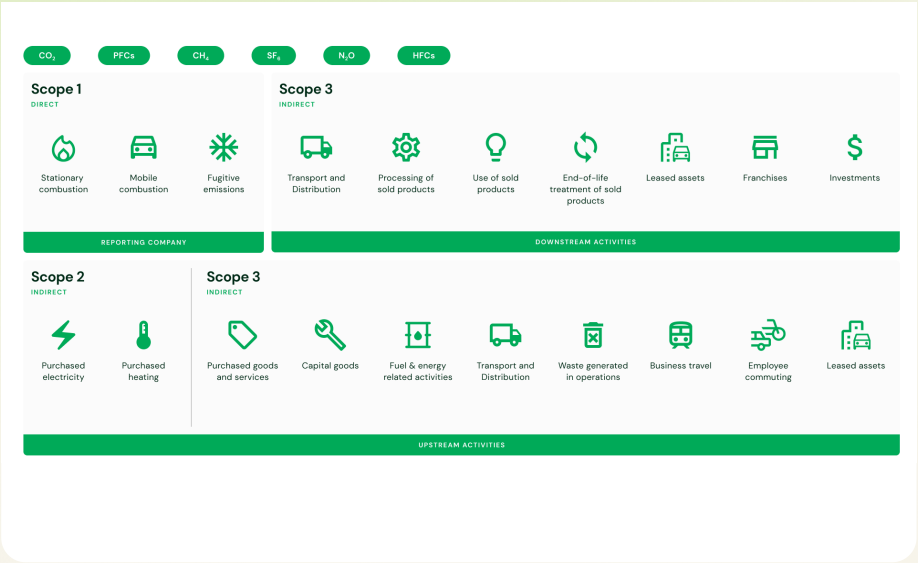
Appendix

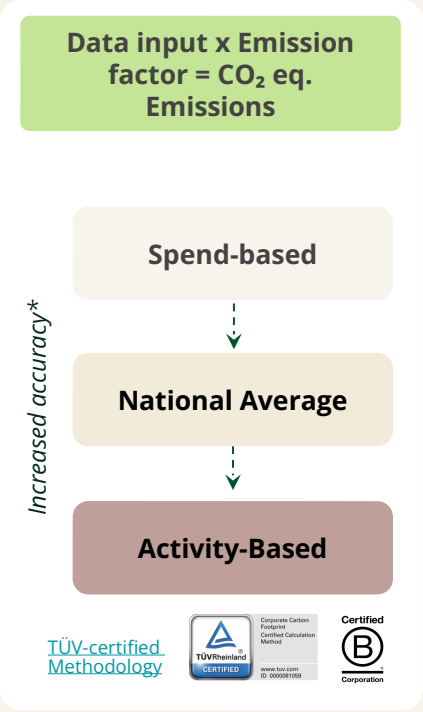
The 3 scopes of emissions & the basis of carbon accounting

Plan A utilises the leading GHG Protocol corporate standard to calculate a company's greenhouse gas emissions across three scopes. The Corporate Carbon Footprint (CCF) is the sum of the CO_2 emissions released by a company within the defined system boundaries over a specified period of time

- Scope 1 emissions are direct emissions from company-owned and controlled resources. It is divided into four categories: stationary combustion (e.g fuels, heating sources), mobile combustion, fugitive emissions and process emissions. All fuels that produce GHG emissions must be included in scope 1.
- Scope 2 emissions are indirect emissions from the generation of purchased energy, from a utility provider. In other words, all GHG emissions released in the atmosphere, from the consumption of purchased electricity, steam, heat and cooling.
- Scope 3 emissions are all indirect emissions - not included in scope 2 - that occur in the value chain of the reporting company, including both upstream and downstream emissions. In other words, emissions linked to the company's operations.



Methodological notes: How emissions are being calculated by Plan A



The TÜV certification process is repeated annually, and continuous improvement of the methodology has been demonstrated each certification cycle.

In order to calculate your company's corporate carbon footprint, Plan A combines business activity data across different emission categories with high-quality emission factors and other conversion factors.

As such, the accuracy of the results presented in this report are directly tied to the quality of the business activity data entered by the user into the Plan A software.

The emissions disclosed in this report may only cover a partial scope of the corporate carbon footprint depending on which modules are used on the Plan A Sustainability Platform, and whether complete data has been entered.

Disclaimer

Whilst we take utmost care to merge state-of-the-art science and technology to calculate our client's corporate carbon footprint, the underlying activity data in this report has not been validated, and Plan A holds no responsibility for inaccuracies due to issues with the data provided or mistakes in the implementation.

About National Averages

When business activity data is not available, National Averages may be selected in the Plan A platform to estimate emissions from energy consumption, employee commute and waste generated in the operations.

The estimates for each locations are calculated based on the number of employees working on the offices and the size of the facility.

The sources of these averages depend on facility location and data availability. They are most commonly based on national surveys and statistics services (e.g. Adème in France) and ultimately configured by Plan A's Carbon Accounting Experts.

For more details.

*Accuracy remains nonetheless dependable on data quality and completeness