Corporate Greenhouse Gas Inventory

On behalf of What's Possible Group | 2021 Calendar Year

THG / ECO MYCARBON

A Greenhouse Gas inventory produced by The Hut Group and MyCarbon

23rd August 2022

MyCarbon Formal Notes

Project No.:	ECGHG21
Title:	What's Possible Group Corporate GHG report 2021
Client:	What's Possible Group
Date:	23rd August 2022
Reporting Period:	From 1st January 2021 to 31st December 2021

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23/08/2022

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16/08/2022

Client Formal Notes

Data of appropriate quality to satisfy the goal and scope of the Greenhouse Gas Inventory will be used, inclusive of defining expectations in terms of the five main reporting principals of transparency, relevance, accuracy, consistency, completeness.

Accuracy of a GHG assessment is directly related to the quality of the activity data provided from the client. This primary data representative of activities occurred during the reporting period will always be used where available. In certain circumstances, secondary data in the form of estimates, extrapolations and/or industry averages may be used when primary data is not available. Assessments based largely on secondary data should only be viewed as an estimate of GHG emissions impact, and actual emissions may vary significantly. It should be expected that all clients should aim to improve the proportion of primary data over time.

If What's Possible Group is satisfied with the information above and the data provided is representative of authentic client activities within the reporting period of the 2021 calendar year, please sign below:

Company Name: _____

Client Representative: _____

Client Signature: _____

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1 Certificate of Offset Status

1.1 MyCarbon's dedicated team has analysed the scope and emissions to be offset which are displayed in the certificate table below.

Table 1 | Certification summary of offset status

Organisation:	THG more:trees
Certification of Offset Status:	Complete
Reporting Period:	1 January 2021 – 31 December 2021

Scope	Emission Source Category	Required or Recommended	Coverage	tCO_2
1	Direct emissions from operations that are owned or controlled by the reporting company	X	X	4
	Direct emissions from owned, leased or directly controlled mobile sources			
2	Indirect emissions from the generation of purchased electricity, heat, steam or cooling	X	X	46
3	Business Travel			
	Transportation of good			
	Purchased goods & services			
	Waste generated in operations			
	Leased assets & capital goods			
	Investments & franchises			
	Employee commuting & home working			
Offset total (tCO_2e)				**50**

2 Introduction

This is a greenhouse gas (GHG) inventory report for What's Possible Group for the 2021 calendar year, produced by MyCarbon a brand owned by Carbon Green Ltd. This report quantifies the Scope 1 and 2 GHG emissions of What's Possible Group controlled locations within the UK as detailed within section 4.2: Organisational boundaries.

2.1 Company description

What's Possible Group is a marketing agency and is the leading global marketplace for brands to explore marketing and sampling opportunities, acquire new customers, and generate revenue from their customer touch assets. They deliver large scale, targetable promotional opportunities across North America and the United Kingdom.

The What's Possible Marketing Group Limited (previously The Specialist Works Group) is the holding group of What's Possible Group, following its acquisition in 2020.

2.2 Reporting principles

This report follows the five main reporting principals as outlined by ISO 14064-1:

- Transparency: Address all relevant issues in a factual and coherent manner, based on a clear audit trail. Disclose any relevant assumptions and make appropriate references to the accounting and calculation methodologies and data sources used.
- Relevance: Ensure the GHG inventory appropriately reflects the GHG emissions of the company and serves the decision-making needs of users – both internal and external to the company
- Accuracy: Ensure that the quantification of GHG emissions is systematically neither over nor under actual emissions, as far as can be judged, and that uncertainties are reduced as far as practicable. Achieve sufficient accuracy to enable users to make decisions with reasonable assurance as to the integrity of the reported information.
- Consistency: Use consistent methodologies to allow for meaningful comparisons of emissions over time. Transparently document any changes to the data, inventory boundary, methods, or any other relevant factors in the time series
- Completeness: Account for and report on all GHG emission sources and activities within the chosen inventory boundary. Disclose and justify any specific exclusions

What's Possible Group has compiled a GHG inventory report for the 2021 calendar year to better understand their emissions and carbon footprint.

This report presents the findings of this exercise. The report follows the ISO 14064-1 standard entitled *Specification with Guidance at the Organisation Level for Quantification and Reporting of Greenhouse Gas Emissions and Removals.* The report will be made publicly available within our footnote under https://whatspossiblegroup.com

3 Context

3.1 What is the importance of measuring greenhouse gases (GHGs)?

GHG emissions are contributing to global warming and climate change, which have been recognised as a key sustainable development issue. Many governments through local and international efforts are taking steps to reduce GHG emissions through national policies that include the introduction of emissions trading programs, voluntary programs, carbon or energy taxes, and regulations and standards on energy efficiency and emissions. As a result, companies must be able to understand and manage their GHG risks if they are to ensure long-term success in a competitive business environment, and to be prepared for future national or regional climate policies.

Quantification of GHGs emitted by a business or organisation's activities in the form of a carbon footprint is an important tool used by stakeholders to recognise their impact and take action, often through offsetting activities.

Offsetting is a particular method employed to reduce, remove or prevent the release of GHG emissions into the atmosphere, which can be done through the purchase and retirement of carbon credits. Due to the tight control on carbon credits, retirement of a credit is the only method one can do to offset their carbon footprint. For example, if a business produced 100 tonnes of CO_2, they would need to purchase and retire 100 carbon credits to become carbon neutral.

3.2 Reporting standards

When performing a GHG inventory, these assessments should align with one of two recognised standards for accounting and reporting corporate GHG emissions. The most well-known is the "Greenhouse Gas Protocol – Corporate Accounting and Reporting Standard" (GHG Protocol, 2011) developed in a partnership of the World Business Council for Sustainable Development (WBCSD) and the World Resource Institute (WRI). The International Organization for Standardization (ISO) also produced the ISO14064 specification series, detailing specification and guidance for the organisation and project levels, as well as for the validation and verification of emissions.

Data supplied by clients is used in GHG assessments, which is quantified into GHG emission estimates by applying relevant and up-to-date emission factor(s) from reputable sources, like DEFRA. An emission factor is a representative value that attempts to relate the quantity of a pollutant released to the atmosphere with an activity associated with the release of that pollutant. Quality and accuracy of emission factors can vary between government publications and scientific research journals, therefore it is best practice to apply emission factors only from reputable sources, such as DEFRA.

GHG assessments quantify all six Kyoto Protocol GHGs, where applicable, and are measured in terms of tonnes carbon dioxide (CO_2) equivalence, or tCO_2e, where equivalence means

having the same warming effect as CO_2 over a period of 100 years. The six Kyoto Protocol gases are CO_2, methane (CH_4), nitrous oxide (N_2O), hydrofluorocarbons (HFCs), sulphur hexafluoride (SF_6) and perfluorocarbons (PFCs). The global warming potential (GWP) of each GHG is presented in Table 2.

Table 2 | GHGs listed in the Kyoto Protocol and their Global Warming Potential (GWP)

Greenhouse Gas	Chemical Formula	GWP (CO_2e)
Carbon dioxide	CO_2	1
Methane	CH_4	28
Nitrous oxide	N_2O	298
Hydro fluorocarbons	HFCs	Depends on gas
Sulphur hexafluoride	SF_6	22,800
Perfluorinated compounds	PFCs	Depends on gas

3.3 Emissions Scopes

Emission sources can be broken down into three distinct categories called Scopes.

3.3.1 Scope 1

Scope 1 accounts for the direct GHG emissions occurring from sources that are owned or controlled by the company, for example, emissions from combustion in owned or controlled boilers, furnaces, vehicles, etc.; emissions from chemical production in owned or controlled process equipment.

3.3.2 Scope 2

Scope 2 accounts for GHG emissions from the generation of purchased electricity, heat or steam consumed by the company. Purchased electricity, heat or steam is defined as electricity, heat or steam that is purchased or otherwise brought into the organizational boundary of the company. Scope 2 emissions physically occur at the facility where electricity, heat or steam is generated.

3.3.3 Scope 3

Scope 3 is an optional reporting category that allows for the treatment of all other indirect emissions. Scope 3 emissions are a consequence of the activities of the company but occur from sources not owned or controlled by the company. Some examples of scope 3 activities are extraction and production of purchased materials, transportation of purchased fuels and use of sold products and services.

The GHG Protocol describes the quantification of Scope 1 and 2 as mandatory, whereas Scope 3 emissions are considered optional. Depending on the nature/remit of an organisation, Scope 3 activities can contribute a significant proportion of overall emissions, and therefore to gain a proper understanding of an organisation's GHG emissions it is advisable to include all relevant sources.

4 Methodology

4.1 Emission Factors

The methodologies used to collect and assess the emissions data varied throughout the inventory. The primary methodology used was multiplying GHG activity data by appropriate GHG emission factors. All methodologies were selected based on their ability to provide accurate and consistent results. The use of activity data and emission factors was feasible due to the availability of both accurate activity data and emission factors from reputable organisations.

MyCarbon uses the latest figures from the UK's Department for Business, Energy & Industrial Strategy and peer reviewed literature for all common emission factors listed in Table 3.

Table 3 | Emission factors used in this assessment

Category	Emission Factor	Reference
Mileage expensed (Employee, Mini, Petrol)	0.21903 kg CO_2e /miles	DEFRA 2021
Mileage expensed (Employee, Supermini, Petrol)	0.2435 kg CO_2e /miles	DEFRA 2021
Mileage expensed (Employee, Upper medium, Petrol)	0.32764 kg CO_2e /miles	DEFRA 2021
Mileage expensed (Employee, Upper medium, Diesel)	0.25678 kg CO_2e /miles	DEFRA 2021
Mileage expensed (Employee, Upper medium, Hybrid)	0.11442 kg CO_2e /miles	DEFRA 2021
Mileage expensed (Employee, Executive, Petrol)	0.35956 kg CO_2e /miles	DEFRA 2021
Mileage expensed (Employee, Executive, Diesel)	0.28002 kg CO_2e /miles	DEFRA 2021
Mileage expensed (Employee, Sports, Petrol)	0.39052 kg CO_2e /miles	DEFRA 2021
Mileage expensed (Employee, Dual purpose 4x4, Petrol)	0.34854 kg CO_2e /miles	DEFRA 2021
Mileage expensed (Employee, Dual purpose 4x4, Diesel)	0.32793 kg CO_2e /miles	DEFRA 2021
Mileage expensed (Employee, Dual purpose 4x4, Electric)	0.0 kg CO_2e /miles	DEFRA 2021
Mileage expensed (Employee, MPV, Petrol)	0.31349 kg CO_2e /miles	DEFRA 2021
Electricity (UK)	0.21233 kg CO2e /kWh	DEFRA 2021

4.2 Organisational Boundaries

The GHG Protocol Corporate Standard outlines two approaches for consolidating GHG data—the equity share approach and the control approach—through organizational boundaries. These are boundaries that determine the operations owned or controlled by the reporting company, depending on the consolidation approach taken. In some cases, it may be possible to apply these approaches directly to emissions/removals associated with sequestered atmospheric carbon.

This GHG inventory report quantifies Scope 1 and 2 emissions for What's Possible Group controlled sites. Details of the sites included within the organisational boundary of this report are detailed below:

UK Kent:
4 Abbey Wood Road,
Kings Hill,
West Malling,
Kent,
England,
ME19 4AB

UK London
94 White Lion Street,
London,
England,
N1 9PF

UK Bristol
TSW (Floor 8),
The Pithay,
Bristol
BS1 2NB

What's Possible Group has compiled a GHG inventory report for the 2021 calendar year to better understand their emissions and carbon footprint. The corporate organizational boundaries for the inventory were defined according to the requirements of **clause 4.1 of the ISO 14064-1 standard.** The control approach was used for the consolidation of corporate GHG emissions.

4.3 Identified Emissions and Exclusions

The following emissions were determined to be relevant within the organizational boundaries:

Scope 1

- Employee mileage expensed

Scope 2

- Electricity consumption

The Scope 1 & 2 emissions listed above associated with What's Possible Group UK sites (London, Kent and Bristol) have been included within this report. The emissions associated with the refrigerants in air conditioning units have been excluded from this report. The air conditioning units have not been topped up during the reporting year of 2021, and so the refrigerant leakage data is not available. It is recommended that the refrigerant leakage data is reported in the year in which a top-up takes place.

All Scope 1 & 2 emissions associated with What's Possible Group US office (Atlanta) have been excluded due to the inability to obtain relevant data from the building management/owner. What's Possible Group occupies a small area of a larger shared office complex. Given the scale of these operations (9 employees utilise the office space for less than 50% of the week), the emissions associated are classed as negligible.

5 Results

5.1 UK Sites (London, Kent and Bristol)

5.1.1 Scope 1

Table 4 | Scope 1 emissions

Emission Source	Consumption	tonnes CO_2e
Employee mileage (miles)	15614.49	3.60
Total		**3.60**

5.1.2 Scope 2

Table 5 | Scope 2 emissions

Emission Source	Consumption	tonnes CO_2e
Electricity (kWh)	214272.18	45.50
Total		**45.50**

5.1.3 Summary

The Scope 1 & 2 GHG emissions for What's Possible Group for the 2021 calendar year, equalled 49.1 tonnes CO_2e. With a 5% buffer added as industry standard, the **total footprint equals 51.55 tonnes CO_2e.** Figure 1 is a pie chart displaying the emission sources as a percentage of the total footprint.

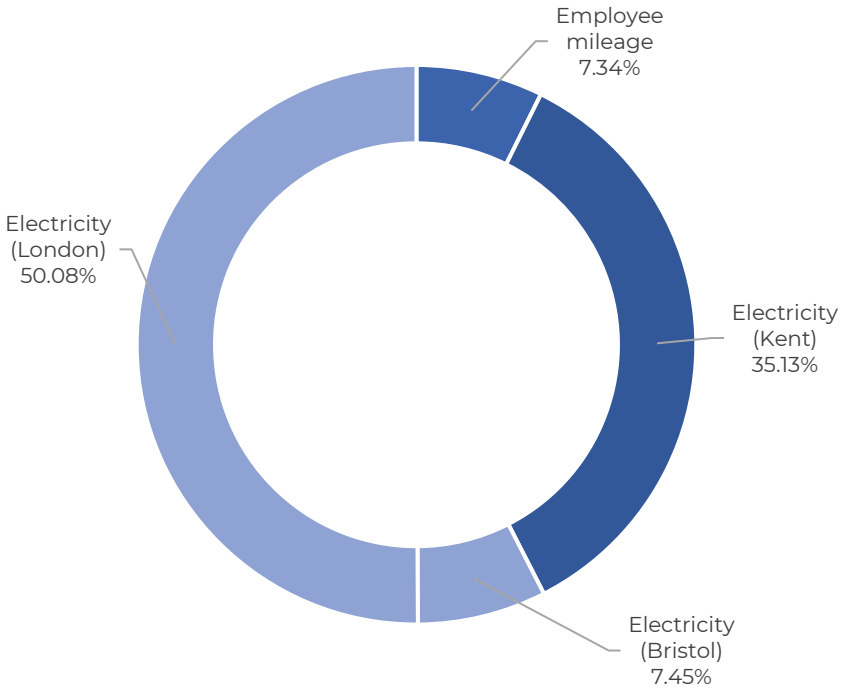

Figure 1: Total Scope 1 & Scope 2 Emissions from What's Possible Group

Electricity usage in London was the greatest source of emissions, totalling 50.08% (25.82 tonnes of CO_2e with a 5% buffer). In comparison, electricity usage at Kent and Bristol was responsible for 17.56% and 3.73% of emissions respectively (18.11 and 3.84 tonnes of CO_2e with a 5% buffer). The lowest source of emissions and making up the remainder of emissions was the expensed company vehicle mileage, at 3.67% or 3.78 tonnes of CO_2e with a 5% buffer).

For What's Possible Group to reduce it's Scope 1 and 2 emissions, an effort should be made to decrease the amount of electricity used in their office buildings, particularly in London. This may be achieved by ensuring any unused computers and computer equipment is turned fully off, or potentially investing in more efficient lighting systems.

6 Summary of All Emissions

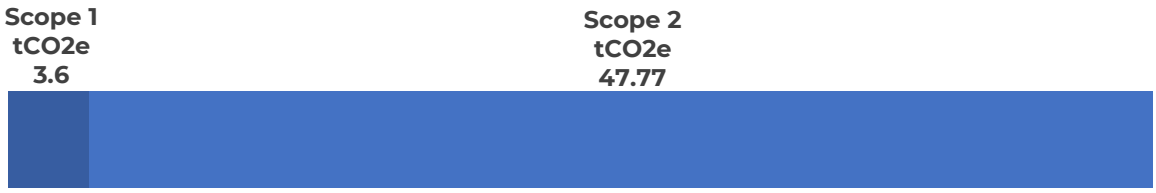

Figure 2: Total Scope 1 & Scope 2 Emissions from What's Possible Group (inclusive of 5% buffer)

What's Possible Group' total emissions for reported 2021 calendar year equalled 49.1 tonnes CO_2e. With a 5% buffer included, **the carbon footprint of the reported What's Possible Group sites is 51.55 tonnes CO_2e.**

Scope 1 accounted for approximately 7.34% of What's Possible Group' emissions, while scope 2 accounted for the remaining 92.66%.

References

[1] Department for Business, Energy & Industrial Strategy, "Greenhouse gas reporting: conversion factors 2021," 24 January 2022. [Online]. Available: https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2021. [Accessed 14 June 2022].

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THG
(more : trees)

Date of purchase
12th September 2022

CERTIFICATE FOR CARBON CREDITS

PRESENTED TO:

What's Possible Group

PROJECT:

Improved kitchen regimes, dissemination of improved stove in Zoba Anseba, Eritrea

NUMBER OF UNITS:

52 unit(s) | Equivalent to 52 tonne(s) of CO2

52 trees have also been planted in What's Possible Group's name.

Serial number(s):
GS1-1-ER-GS4036-16-2016-5979-4618-4669

Gold Standard