Environment Report: February 2024 – January 2025

Final Report

eftec

10F Printing House Yard
Hackney Road,
London E2 7PR

+44 (0) 20 7580 5383
eftec@eftec.co.uk
eftec.co.uk

This document has been prepared by eftec:

Economics for the Environment Consultancy Ltd (eftec)
10F Printing House Yard
Hackney Road, London
E2 7PR
www.eftec.co.uk

Study team:

Boris Babic
Patrick Sharkey

Reviewer

Ece Ozdemiroglu
Karli Jeffery

Disclaimer

Document evolution

Draft	04/2025	Reviewed by Patrick Sharkey

This report is based on eftec's Version 3 – November 2021 report template.

Contents

Tables

Figures

1. Introduction

This document presents eftec's Environment Report to assess emissions for the 12-month period from 1st February 2024 to 31st January 2025 using the latest available company information for this period. To calculate our carbon emissions, relevant data was uploaded to the World Land Trust's carbon calculator tool, which converted eftec's usage to tCO_2e (tonnes of carbon dioxide equivalent) using the latest GHG reporting conversion factors and the GHG Protocol Standards.

It is important to note that between 2023/24 and 2024/25 the reporting period changed from April - March to February - January. This change was made to align emissions reporting with the company's financial year end, which will improve monitoring of emissions and prevent data availability delaying future reporting.

This report is designed to help eftec take a proactive approach to monitoring and inform decision-making to reduce environmental impacts by improving our transport, consumption, and energy choices, and the efficiency of our use of energy, water, and materials. The key actions taken by eftec are summarised in Box 1.1.

All eftec employees are made aware of the company's sustainability policy during their induction, which is included in the 'sustainability' section of our Corporate Social Responsibility Policies. eftec takes a proactive approach to ensuring that the company's operations are as sustainable as possible. The social and environmental consequences of eftec's decisions are considered at every level of the company, and the company ties to ensure that the company has a net positive impact on the environment. Over the years, the company has taken action to reduce both total emissions and emissions per full-time employee, with several successes such as transitioning to purchasing renewable electricity and prioritising sustainable product purchases for our operations wherever possible.

As an office-based company with no direct impact on land use eftec does not have a biodiversity or conservation policy as such, but the company considers the impacts on nature of our policies, practices, and purchasing decisions in our day-to-day operations. Whenever possible, eftec spends team building days on environment-themed events.

eftec offsets our carbon emissions through a biodiversity-friendly voluntary offset purchased from the World Land Trust. eftec has considered a similar domestic source of bio-carbon credits in previous years, but found the supply was not available in small enough units to make a purchase efficient – even when offsetting emissions from multiple years of activity.

Box 1.1: Actions taken to implement eftec's environmental policy

- Purchasing renewable electricity;
- Recycling of paper, plastic bottles, glass, cardboard, printer cartridges, etc.;
- Provision of cutlery and crockery in office to limit plastic and paper waste;
- Purchase of fair-trade, organic, reusable, and/or low-carbon supplies, such as refreshments and food where it is cost-effective to do so and if available;

- Prioritising the purchase of products that have lower impacts and/or greater transparency in their supply chain;
- Encouraging subcontractors and suppliers to utilise sound environmental practices and sustainable resources;
- Turning off all electrical equipment (lights, monitors) when not in use for long periods during the day, and overnight;
- Use of recycled paper and other products made with recycled materials (where possible);
- Maximising the use of digital documents and, when printing is unavoidable, using double-sided and multiple-page printing;
- E-submission of final reports (where possible) to reduce paper consumption;
- Use of eco-labelled cleaning products;
- Minimising travel impact by allowing frequent homeworking for staff, using trains instead of planes when travelling for work purposes where possible, and conducting most meetings online. If in-person meetings are organised, staff are encouraged to walk, cycle, or take public transport, and where possible several meetings are arranged at the same destination on the same day;
- Calculating and offsetting total carbon emissions related to business practices each year; and
- Ensuring that our staff training includes awareness of our environmental management policies and impacts.

2. Methodology

As a service sector SME, eftec's main environmental impacts are indirect, and the key impacts relate to resource consumption and greenhouse gas (GHG) emissions. Of these, the most important impact, and therefore the focus of measurement in this report, is GHG emissions. Other impacts are not assessed separately, either because they are reflected in the calculation of GHG emissions, or because eftec lacks data and control over their provision due to the nature of our office premises.

GHG emissions have been estimated and categorised according to Scopes 1, 2, and 3, in line with the World Business Council for Sustainable Development (WBCSD) and the World Resources Institute's (WRI's) Greenhouse Gas (GHG) Protocol Corporate Accounting and Reporting Standard (WBCSD and WRI, 2004) and the Corporate Value Chain (Scope 3) Standard (WBCSD and WRI, 2011).

A public GHG emissions report that is in accordance with the GHG Protocol Corporate Standard should include information on: the inventory boundary, including the organisational boundary; the chosen consolidation approach; the operational boundary; the reporting period covered; and the Scope 3 activities covered (if reporting on scope 3), all of which is detailed in Section 3. The standard also requires that, as a minimum, the emissions from Scope 1 and 2 are reported separately, as detailed in Section 3.

Emissions can be presented as location-based and market-based estimates. In the context of purchased energy (scope 2), location-based emissions refer to electricity and energy usage at a specific site, region, or country (in this case, average emissions for the UK National Grid would apply). Market-based estimates instead reflect emissions associated with a company's purchasing choices and can include renewable energy certificates or direct contracts. Both location-based and market-based emissions are reported for scope 2 in this account (as per GHG protocol guidance). A breakdown of scope 1, 2 and 3 emissions is shown in Table 3.1. Further analysis of emission activity is provided in subsequent sections.

2.1 System boundaries

2.1.1 Reporting period

This account covers the GHG emissions generated from eftec's activities from 1st February 2024 to 31st January 2025.

This report is the second conducted using this annual period – with iterations prior to 2023 reporting from April 1st to March 31st. This change was made to align eftec's environment report with our financial reporting schedules, which will enable eftec to produce these reports more efficiently in the future.

2.1.2 Organisational boundaries

Defining the organisational boundary determines the approach used to consolidate GHG emissions in an emissions accounting framework. For corporate reporting, two distinct approaches can be used: the equity share approach and the control approach. The boundaries in this emissions account were defined using the operational control approach. Under this approach, a company accounts for 100% of the GHG emissions from operations over which it has operational control. Nonetheless, having operational control

does not mean that a company necessarily has authority to make all decisions concerning an operation, but it does mean that a company has the authority to introduce and implement its operating policies.

2.1.3 Operational boundaries

An operational boundary defines the scope of direct and indirect emissions for operations that fall within a company's established organisational boundary. Direct emissions are those originating from sources owned or controlled by the reporting organisation. Indirect emissions are generated as a consequence of the reporting organisation's activities, yet they occur at sources owned or controlled by another entity. The *GHG Protocol* classifies direct and indirect emissions into three scopes. According to the GHG Protocol, companies are required to report their Scope 1 and 2 emissions, whilst reporting on Scope 3 emissions is optional. All three scopes are reported as part of eftec's ambition to become a net-zero business.

Scope 1

Scope 1 emissions are direct GHG emissions that occur from sources that are owned or controlled by the company. These include emissions from stationary combustion (e.g., gas boilers), mobile combustion (e.g., company cars), physical or chemical processing and fugitive emissions (e.g., fridges). Table 2.1 provides a description of the emission sources considered in Scope 1 and the status of these emission sources in this account.

eftec's only source of scope 1 emissions comes from the use of the gas boiler in the office. The office does have an air conditioner that is used in hot weather, however emissions from leakage are considered to be below the threshold to be materially relevant[1] (i.e. 5% of emissions) (WBCSD and WRI, 2004) so are excluded.

Table 2.1: Emission sources in Scope 1 and their status in this account. ***Source: (WBCSD and WRI, 2004)***

Activity	Description	Status
Stationary combustion	Emissions from the generation of electricity and heat	Included
Mobile combustion	Emissions from company-owned vehicles	Not applicable
Physical or chemical processing	Process emissions from manufacture or processing of chemicals and materials	Not applicable
Fugitive emissions	Emissions leaked from the use of cooling systems	Excluded

Scope 2

Scope 2 accounts for GHG emissions from the generation of energy consumed by the company but generated at an external site. Table 2.2 provides a description of the scope 2 emission sources and the inclusion status of these emission sources in this account.

This report demonstrates the location and market-based emissions for eftec's scope 2 energy purchases.

[1] Information is considered to be material if, by its inclusion or exclusion, it can be seen to influence any decisions or actions taken by users of it.

This is to reflect both the emissions generated from energy from the UK grid as well as carbon-neutral purchasing agreements with eftec's energy providers.

Table 2.2: Emission sources in Scope 2 and their status in this account. ***Source: (WBCSD and WRI, 2004)***

Activity	Description	Status
Purchased electricity	Emissions from purchased electricity	Included
Purchased heat	Emissions from purchased heating not generated on-site (e.g., district heating)	Not applicable
Purchased steam	Emissions from purchased steam	Not applicable

Scope 3

Scope 3 emissions are a consequence of the company's activities that occur from sources not owned or controlled by the reporting company (eftec). The *Corporate Value Chain (Scope 3) Standard* categorises Scope 3 emissions into 15 distinct categories detailed in Table 2.3.

Table 2.3: Emission sources in Scope 3 and their status in this account. ***Source: (WRI and WBCSD, 2013)***

Activity	Description	Status
Purchased goods and services	Extraction, production, and transportation of goods and services purchased or acquired by the reporting company.	Included
Capital goods	Extraction, production, and transportation of capital goods purchased or acquired by the reporting company in the reporting year.	Included
Fuel- and energy-related activities not included in Scope 1 or Scope 2	Extraction, production, and transportation of fuels and energy purchased or acquired by the reporting company, not already accounted for in Scope 1 or Scope 2.	Included
Upstream transportation and distribution	Transportation and distribution of products purchased by the reporting company.	Excluded
Waste generated in operations	Disposal and treatment of waste generated in the reporting company's operations.	Excluded
Business travel	Transportation of employees for business-related activities (in vehicles not owned or operated by the reporting company).	Included
Employee commuting and teleworking	Transportation of employees between their homes and their worksites and emissions from teleworking.	Included
Upstream leased assets	Operation of assets leased by the reporting company (lessee).	Not applicable
Downstream transportation and distribution	Transportation and distribution of products sold by the reporting company.	Not applicable

Processing of sold products	Processing of intermediate products sold in the reporting year by downstream companies (e.g., manufacturers).	Not applicable
Use of sold products	End use of goods and services sold by the reporting company.	Not applicable
End-of-life treatment of sold products	Waste disposal and treatment of products sold by the reporting company.	Not applicable
Downstream leased assets	Operation of assets owned by the reporting company (lessor) and leased to other entities.	Not applicable
Franchises	Operation of franchises in the reporting year, not included in Scope 1 and Scope 2.	Not applicable
Investments	Operation of investments (including equity and debt investments and project finance).	Not applicable

2.2 Data collection

The transaction data from the reporting period was inputted into the World Land Trust's online carbon calculator, which converted the activity data into emissions. The methodology followed by the World Land Trust in converting this data is stated to follow the *GHG Protocol* (World Land Trust, n.d.).

The activity data collected by eftec includes: electricity and gas consumption in the office, the type of goods and capital items purchased and their cost, the mode of transport and distance travelled for business travel, the number of days employees worked from home, the size and energy mix of these homes, and employee commuting practices. This data was collected through employee survey and financial accounting records.

Table 2.4 provides a detailed list of inputs made to the carbon calculator using a mix of account for the whole reporting period.

Table 2.4: Table of inputs to the carbon calculator

Usage sub-type	Values (annual)	Units
International air	25,197.1	Km
Homeworking	25,740.7	FTE hours worked
National Rail UK	10,938.1	£
Employee commuting (National Rail)	43,304.3	Km
Employee commuting (underground)	27,649.5	Km
Employee commuting (air)	2,877.5	Km
Employee commuting (car)	1,896.1	Km
Employee commuting (bus)	1,037.0	Km
Natural gas	1,5395.3	kWh
Electricity UK Grid	5,747.6	kWh
Cleaning services	5,135.4	£
Hotel stay	1,486.43	£

Electronic and optical products	1,131.6	£
Rail Travel, average	1,105	£
Water supply and treatment	650.96	£
Regular taxi	640.38	£
Accounting services	504	£
Paper and pulp	364.16	£
Cleaning products	277.34	£
Food and drink	268.99	£
Furniture	247.02	£
Land travel Rail	165.85	£
Metal tool	119.2	£
Stationary	93.66	£
Bus	77.12	£
Air travel, average	42.33	£
Soap	25	£
Metal cutlery, average	7.99	£
Laptop, average	7	Units
Monitor	4	Units
IT consultancy	3.9	£
Ink cartridge	1.32	KG
Average plastic	0.01325	tonne
Waste	0.00534	tonne
Batteries Alkaline	0.000384	tonne

2.3 Estimation approach

Emissions for each scope component estimated using a spend-based approach (pounds spent multiplied by an emission factor) or a unit-based (units purchased multiplied by an emission factor) approach - depending on the data available. The spend based approach looks at the estimated emissions using the amount of funds which were allocated to purchasing the good/service, using an emissions factor. Similarly, unit based approach estimates the emissions by multiplying the appropriate emissions factor with the units (i.e. kWh of energy) of the good/service purchased.

3. GHG emissions

3.1 Results for 1 February 2024 – 31 January 2025

From February 1st 2024 to January 31st 2025, it is estimated that eftec generated 32.33 tonnes of carbon dioxide equivalent (tCO_2e). eftec purchases electricity from Octopus Energy, whose fuel mix is entirely made from renewables (84.8%) and nuclear (15.2%) energy[2]. Therefore, scope 2 emissions are fully offset by retired Renewable Energy Guarantees of Origin (REGOs), which is the UK scheme that verifies the source of energy produced as renewable and is used by energy suppliers to disclose the mix of fuels used to generate energy to their customers. Accounting for the purchase of certified carbon-neutral electricity, eftec's emissions for offset certification is reduced to **31.14 tCO_2e.**

[2] See: https://electricityinfo.org/fuel-mix-of-uk-domestic-electricity-suppliers/

Table 3.1: eftec's estimated emissions in 2024/25

Activity	Emissions (tCO_2e)	Share of total emissions to offset (%)
Scope 1: Direct GHG emissions	**2.82**	**9%**
Natural gas consumption	2.82	9%
Carbon neutral gas (REGO retired by provider)	0.00	0%
Scope 2: Energy indirect GHG emissions	**0.00**	**0%**
Purchased electricity	1.19	4%
Carbon neutral electricity (REGO retired by provider)	-1.19	-4%
Scope 3: Indirect emissions	**28.32**	**91%**
Utilities transport and distribution	**1.01**	**3%**
Gas	0.47	1%
Electricity	0.39	1%
Water	0.15	0%
Purchased goods and services	**6.68**	**21%**
IT hardware	3.90	13%
IT server	0.92	3%
Cleaning services	0.85	3%
Paper and pulp	0.36	1%
Chemicals	0.21	1%
Food and Drink	0.17	1%
Furniture	0.09	0%
Accounting services	0.06	0%
Metal	0.06	0%
Plastic	0.04	0%
Materials	0.03	0%
Electrical Items	0.002	0%
Teleworking and employee commuting	**10.44**	**34%**
Homeworking	7.41	24%
National Rail	1.08	3%
Underground	0.97	3%
Air	0.44	1%
Car	0.40	1%
Bus	0.14	0%
Business travel	**10.19**	**33%**
Air	5.04	16%
Rail	3.97	13%
Hotel stays	1.10	4%
Road	0.09	0%
Total emissions (excluding REGO offsets)	**32.33**	**-**
Total emissions offset for year 2024/25	**31.14**	**-**

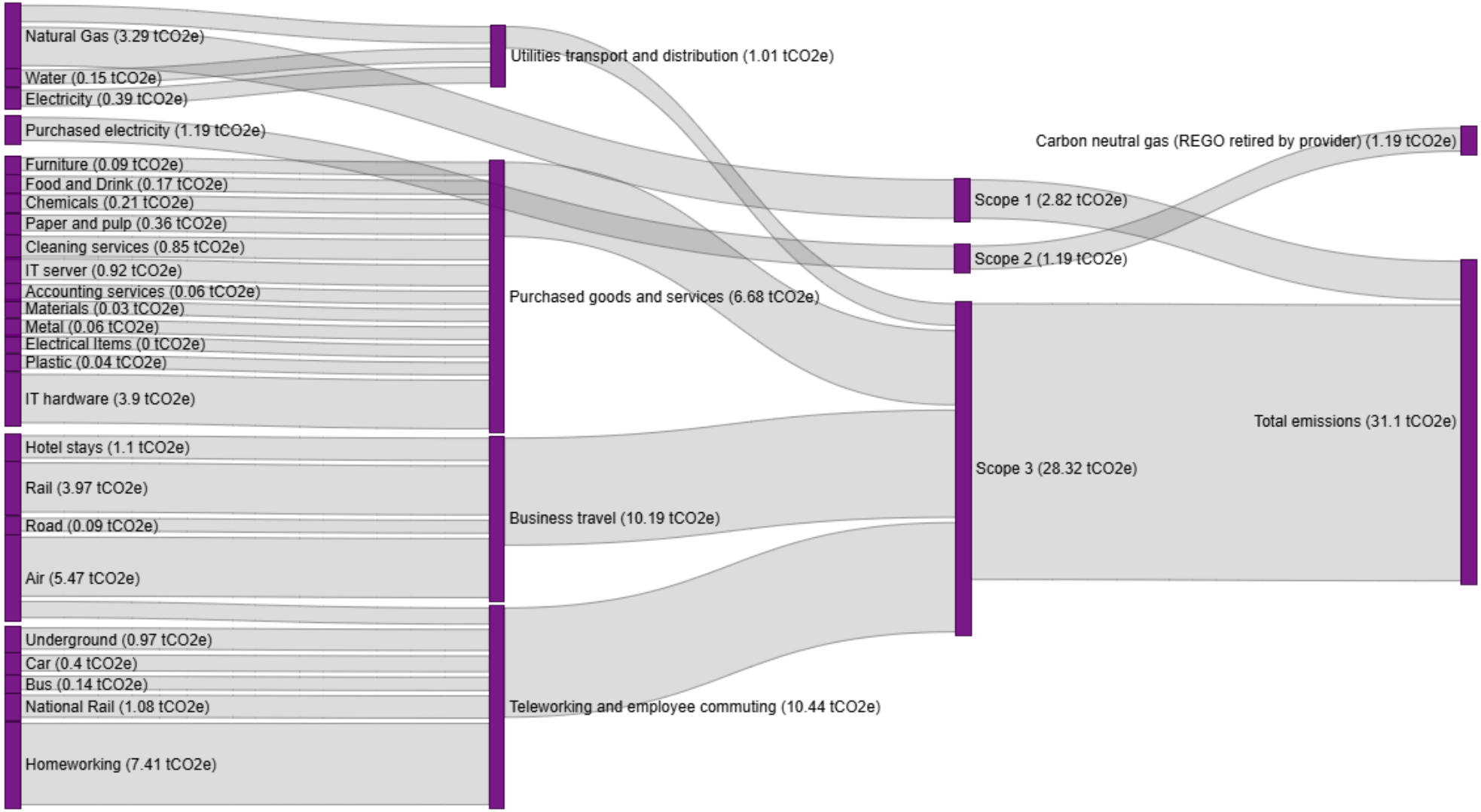


Figure 3.1: Emissions breakdown for 2024/25 reporting period, tCO_2e

3.2 Scope 1 Direct emissions

Scope 1 emissions in the service sector are typically attributed to the use of gas boilers in office buildings and fuel use by company owned vehicles. eftec does not own any company cars, so it does not generate any associated emissions from fuel usage. Scope 1 could also include fugitive emissions from air conditioning systems, which have not been accounted in this reporting period as they are presumed to be immaterial.

Consequently, the only source of eftec's direct emissions is the usage of the gas boilers in the office. It was estimated that 15,395 kWh of energy from gas was burned for heating during this reporting period. This puts eftec at the bottom end of the average energy consumption of small businesses (11 – 50 employees)[3]. The emissions from this amounted to **2.816 tCO_2e**, around 9% of total emissions offset for year 2024/25.

3.3 Scope 2 Indirect emissions from purchased energy

Scope 2 emissions are generated from the purchase of energy consumed by the reporting company (see Chapter 2). This section reports both the location and market-based emissions for eftec's scope 2 energy purchases (see Table 3.2), which is the approach recommended by the Greenhouse Gas Protocol. Location-based emissions from purchased energy refers to emissions from eftec's on-site electricity usage, whereas market-based emissions refer to emissions after purchased certificates.

Over the reporting period, eftec used 5,747 kWh of electricity on site. This would put eftec at the bottom end of the average energy consumption of micro businesses (0 – 10 employees). This is most likely as eftec operates on a hybrid arrangement, where employees are required to come in 2 days per week in the office **Location-based scope 2 emissions for purchased energy were 1.190 tCO_2e (4% of total emissions excluding REGO offsets),** estimated using latest emissions conversion factors used by the WLT carbon calculator**.**

The electricity used at the eftec office was supplied under a 100% renewable tariff by Octopus Energy during the reporting period. Octopus energy's REGO retirement was confirmed in documentation received when they were procured as eftec's provider. Therefore, emissions from purchased electricity have been neutralised, and the **market-based emissions amount to 0 tCO_2e.**

Table 3.2: eftec's indirect emissions from purchased energy

Method of estimation	Amount of energy used	Total emissions (tCO_2e)
Location-based	5,747 kWh	1.19
Market-based		0.00

In the purchase of offsets for this reporting period, the market-based figure is used for scope 2 and exclude the location-based figure. This is because; i) the emissions are already reputably offset through the activity

[3] See: https://www.resolveenergy.co.uk/blog/article/what-is-the-average-business-energy-consumption#:~:text=Small%20businesses%20(11%2D50%20employees,and%2065%2C000%2B%20kWh%20for%20gas.

of eftec's energy supplier; and ii) this avoids double-counting of carbon reductions.

3.4 Scope 3 other indirect emissions

Scope 3 includes all the upstream and downstream emissions associated with eftec's activities which are generated from sources not owned or controlled by eftec. eftec's Scope 3 emissions have been accounted and reported according to the Scope 3 categories listed in the GHG Protocol *Corporate Value Chain (Scope 3) Standard* (WRI and WBCSD, 2013).

In this reporting period, eftec's Scope 3 emissions amounted to **28.32 tCO_2e**. The breakdown of these emissions is provided in the following sub-sections.

3.4.1 Utilities transport and distribution

Table 3.3 presents a breakdown of eftec's emissions from the transport and distribution of utilities. The emissions calculations for each component were made using a unit-based approach (units purchased multiplied by an emission factor). Even though eftec's gas usage is around three times higher than its electricity usage, its emissions from gas transport and distribution is only 20% higher than electricity.

Table 3.3: eftec emissions from utilities transport and distribution

Activity	Total emissions (tCO_2e)	Notes
Gas	0.47	eftec office annual natural gas usage for heating (15,395 kWh)
Electricity	0.39	Emissions from usage of electricity, estimated using the amount of electricity (5,747 kWh)
Water	0.15	Emissions from usage of natural gas for heating, estimated using a spend based approach for the water supply and treatment (£651).
Utilities transport and distribution	**1.01**	**Total scope 3 emissions for transport and distribution of utilities.**

3.4.2 Purchased goods and services

Table 3.4 presents a breakdown and accompanying information associated with eftec's emissions from purchased goods and services. See Table 2.3 for a full summary of activity included in scope 3 reporting. Emissions from purchases of IT hardware contributes to more than 50% of total emissions from all purchased goods and services. This is fundamental equipment which enables eftec to undertake our core services, including laptops and monitors. While this can be for the office, it also includes hardware bought for staff while they work from home.

Table 3.4: eftec emissions from purchased goods and services

Activity	Total emissions (tCO_2e)	Notes
IT hardware	3.90	Emission estimates used a unit-based approach based on the purchase of technology, including electronic and optical products (0.417 tCO_2e), laptops (1.616 tCO_2e) and monitors (1.862 tCO_2e)

Activity	Total emissions (tCO_2e)	Notes
IT server	0.92	Emissions estimates associated with IT services, namely external servers and cloud computing, were based on electricity consumption of 3,329 kWh over the reporting period. The electricity to run these servers was purchased by IT service providers from Npower, whose emission factor for the period from February 2024 to January 2025 was 276 gCO2e/kWh.
Cleaning services	0.85	In line with workplace health and safety regulations, regular cleaning is conducted throughout the week. The emissions were calculated using a spend-based approach.
Paper and pulp	0.36	Paper consumption, which includes reams for the printer and certain documents, was calculated at 0.340 tCO2e, using a spend-based approach. This also includes the use of paper hygiene products, whose emissions were calculated outside of the carbon calculator, and uploaded as carbon dioxide equivalent under paper and pulp. This amounted to 0.016 tCO_2e.
Chemicals	0.21	Emissions associated with purchased of chemicals used for sanitary purposes, including cleaning products (0.193 tCO_2e) and soap (0.017 tCO_2e) using a spend-based approach.
Food and drink	0.17	Emissions associated with the purchase of food and drink expensed by staff were calculated using a spend based approach. Note, due to the lack of relevant data, this does not include all purchased food and drink.
Furniture	0.09	Emissions from furniture purchased for the office were calculated using a spend based approach and includes office chairs and back support products for chairs.
Accounting services	0.06	Emissions from external accounting services were calculated using a spend based approach.
Metal	0.06	Emissions from the purchase of metal products (e.g. cutlery) were calculated using a spend based approach.
Plastic	0.04	Emissions from plastic product purchases (e.g., bins) were calculated using a spend based approach.
Materials	0.03	Emissions from purchases of ink cartridges for the printer (0.011tCO_2e) and stationary (0.014 tCO_2e) were calculated using a spend based approach.
Electrical Items	0.00	Emissions from purchases of alkaline batteries (less than £100).
Purchased goods and services	**6.68**	**Total scope 3 emissions for purchased goods and services.**

3.4.3 Business travel

For the 2024/25 reporting period, air travel comprised most of eftec's business travel emissions (50%), largely due to project-related travel. Rail travel was the second highest source of business travel

emissions, 40%, attributed to reimbursable travel for long-distance senior employees and project-related travel. The total emissions for business travel were **10.19 tCO_2e** or 33% of the total emissions to offset (see Table 3.5).

Table 3.5: eftec emissions from business travel

Activity	Total emissions (tCO_2e)	Notes
Air	5.04	A total of 6 international flights were taken by staff members, amounting to 25,197 kilometres travelled, which is the figure inputted to the carbon calculator
Rail	3.97	Rail travel was estimated mostly using a spend based calculation, apart from where information for the kilometres travelled was available. The journeys which are accounted here are made up of: (i) Domestic rail travel (3.043 tCO_2e); (ii) International rail travel (0.930 tCO_2e).
Hotel stays	1.10	A total of 8 hotel stays were reported in the annual expense report, for which emissions were estimated using a spend-based approach
Road	0.09	The emissions from road travel were estimated using a spend based approach (i.e. cost of fuel / taxi). While the bus journeys amounted to 0.003 tCO_2e, while emissions from UK taxis amounted to 0.085 tCO_2e.
Business travel	**10.19**	**Total business travel emissions**

3.4.4 Employee commuting and homeworking

This section presents emissions from employee commuting practices and working from home (see Table 3.6). To estimate emissions, two sources of data were used:

1) The office rota, which records the total days spent working from home across the company

2) An employee survey, which gathered information on employee's homes, home energy supply, and commuting practices.

Where data from the survey was not available (i.e. for employees who had left the company before they could be surveyed or could not respond), averages were used. In the case of home sizes and energy mixes, national averages were used. In the case of commuting distances and practices, an average was calculated using existing data from employees who were able to respond to the survey.

Table 3.6: eftec emissions from home working and employee commuting

Activity	Total emissions (tCO_2e)	Notes
Homeworking	7.41	In line with World Land Trust (WLT) carbon calculator, emissions from homeworking were calculated using a unit approach (i.e. number of days employees worked from home).
National Rail	1.08	A total of 7 employees used national rail to commute to work, and they account for 35% of the total emissions from staff commuting.
Underground	0.97	A total of 20 eftec staff use the London Transport for London (TFL) underground service to commute to work, accounting for 32% of the total commuting emissions.
Air	0.44	One eftec employee works in Dublin, and are required to travel to the eftec office in London semi-regularly. These emissions were calculated using a kilometre-travelled input, and they account for 14% of the total commuting emissions
Car	0.40	Three eftec employees use a car to travel to work, accounting for 13% of the total commuting emissions.
Bus	0.14	Two eftec employees use TFL bus services to commute to the office, accounting for 5% of the total commuting emissions.
Teleworking and employee commuting	**10.44**	**Total emissions from teleworking and employee commuting**

3.5 Comparison with Previous Years

This section compares the differences between values in this report and those in 2023/24, and discusses changes per full-time employee (FTE) and total emissions dating back to 2013. Comparison with previous years should be made with caution, as methodological changes were made throughout the years. The method to calculate the impact of homeworking has changed after 2023, due to the addition of homeworking as an activity on the WLT carbon calculator.

3.5.1 Comparison with 2023/24

The comparisons made will fall into the categories of total emissions, purchased goods and services, business travel, direct GHG emissions, teleworking and employee commuting, as well as utilities transport and distribution. These areas have been chosen as they are the five subsections which make up most of eftec's emissions. Table 3.7 provides a detailed breakdown of the emissions in 2023/24 and 2024/25 to provide a comparison between the two years. Figure 3.3 shows a visual representation of this comparison between the two periods across five subsections which make up eftec's emissions (excluding Energy indirect GHG emissions as these were REGO retired by the provider).

Table 3.7 Scope 1, 2, and 3 emissions from 2023/24 and 2024/25

Activity		Emissions (tCO_2e) 2023/24	Emissions (tCO_2e) 2024/25	Change
Scope 1: Direct GHG emissions		**1.95**	**2.82**	↑
	Natural gas consumption	5.42	2.82	↓
	Carbon neutral gas (REGO retired by provider)	-3.47	0.00	↑
Scope 2: Energy indirect GHG emissions		**0.00**	**0.00**	↔
	Purchased electricity	2.00	1.19	↓
	Carbon neutral electricity (REGO retired by provider)	-2.00	-1.19	↑
Scope 3: Indirect emissions		**19.13**	**28.32**	↑
Utilities transport and distribution		**1.58**	**1.01**	↓
	Gas	0.90	0.47	↓
	Electricity	0.66	0.39	↓
	Water	0.03	0.15	↑
Purchased goods and services		**5.72**	**6.68**	↑
	IT hardware	3.73	3.90	↑
	IT server	0.92	0.92	↓
	Cleaning services	0.12	0.85	↑
	Paper and pulp	0.40	0.36	↓
	Chemicals	0.09	0.21	↑
	Food and Drink	N/A	0.17	N/A
	Furniture	0.30	0.09	↓
	Accounting services	N/A	0.06	N/A
	Plastic	N/A	0.04	N/A
	Metal	0.03	0.06	↑
	Materials	0.11	0.03	↓
	Electrical Items	N/A	0.002	N/A
	Accessories	0.02	N/A	N/A
Teleworking and employee commuting		**6.84**	**10.44**	↑
	Homeworking	4.58	7.41	↑
	National Rail	1.24	1.08	↓
	Underground	0.50	0.97	↑
	Air	N/A	0.44	N/A
	Car	0.21	0.40	↑
	Bus	0.31	0.14	↓
Business travel		**4.99**	**10.19**	↑
	Air	0.36	5.04	↑
	Rail	4.12	3.97	↓
	Hotel stays	0.39	1.10	↑
	Road	0.13	0.09	↓
Total emissions (excluding REGO offsets)		**26.55**	**32.33**	↑
Total emissions offset for year 2024/25		**21.08**	**31.14**	↑

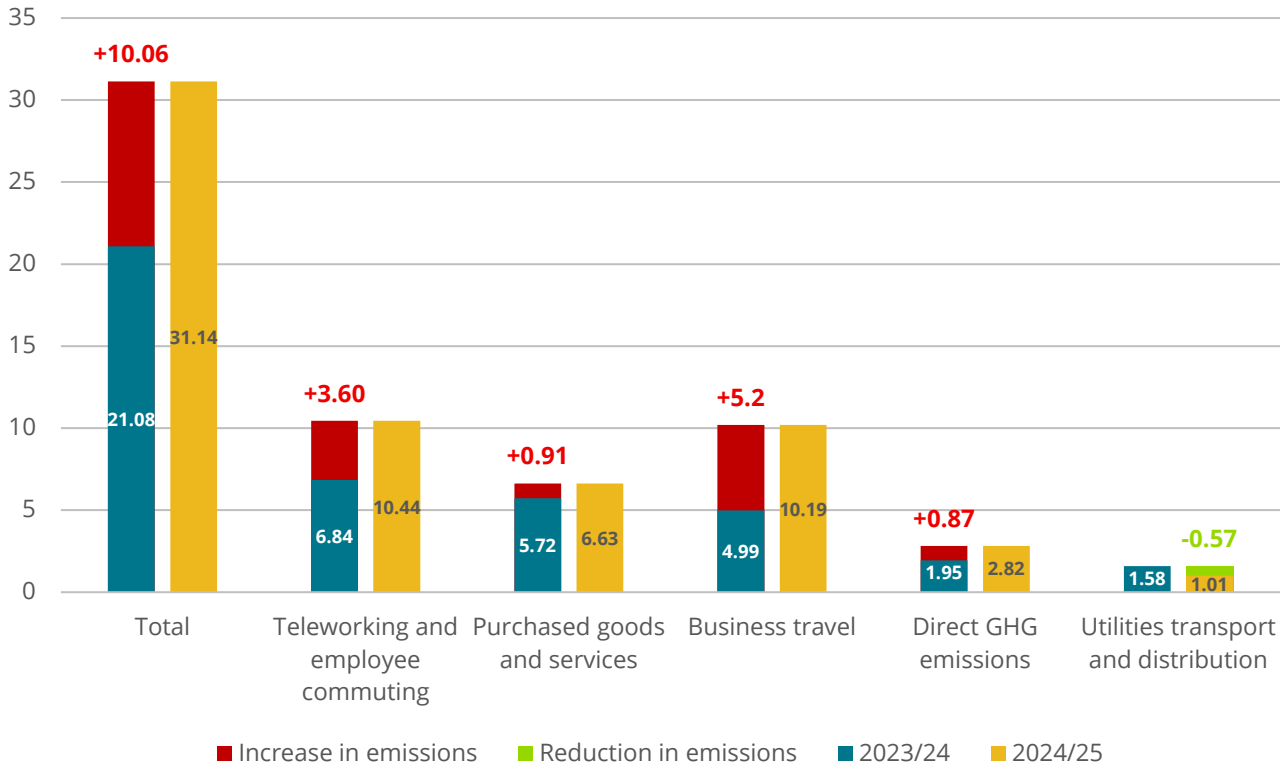


Figure 3.2: Emissions comparison between 2023/24 and 2024/25

The period 2024/25 reported an increase of 10.06 tCO_2e emissions compared to the previous period. This increase was a result of an increase in emissions across all purchased goods and services, teleworking and employee commuting, direct GHG emissions and business travel (see Figure 3.3). The increase in eftec's emissions is a result of several factors:

- **Air travel:** The largest increase was recorded for business travel (5.2 tCO_2e), accounting for over half of the increased emissions. This was a result of business travel related to project work as well as larger company development, including the establishment of eftec Ireland.
- **Carbon offsetting by energy providers:** In the previous reporting period (2023/2024), an estimated 64% of all gas usage was purchased through Good Energy using a tariff which neutralised eftec's emissions from gas usage. This emissions offset was no longer applicable after June 2023, as eftec switched its supplier to Octopus energy, and therefore these offsets are not applicable for this reporting period.
- **Increased number of staff:** In the previous reporting period, an average of 27 staff members worked at eftec, while this year this number increased to 33, largely impacting employee commuting and teleworking emissions.

In the year to 2024/25, eftec's emissions from purchased electricity and gas decreased significantly. Before considering any REGO retirements which offset eftec's usage, electricity emissions fell by 40% from 2.00 tCO_2e in the 2023/24 to 1.19 tCO_2e in 2024/25, and emissions from burning natural gas fell by 48% from 5.42 tCO_2e to 2.82 tCO_2e across the same period. This reflects a significant reduction in eftec's usage of

gas and electricity to heat and cool eftec's office as a direct result of improved insulation from the replacement of the office building's windows. Gas boiler usage also reduced from 29,626 kWh in 2023/24 to 15,395 kWh in this 2024/25, likely for a similar reason. The purchase and installation of these windows are not included in this account as this intervention was carried out by the landlord and was outside the company's operational control.

Purchased Goods and Services and Capital Goods

In the 2024/25 reporting period, emissions from purchased goods and services were 0.91 tCO_2e higher when compared to the previous year. While differences are recorded between the activities which are accounted for, 80% of the change (0.79 tCO_2e) is attributed to higher emissions from cleaning services, which is most likely due to a higher accuracy of data for this reporting period. Increases from other purchased goods and services are driven by growth in the number of full-time staff, with last year's FTE of 27 raising to 33 FTE staff members in this period.

IT services emissions are equal to those reported in the previous year. This is because the storage and energy usage has not changed, and neither has the energy provider (Npower)

As shown in Table 3.7, there was a modest increase in IT hardware emissions of 0.17 tCO_2e, compared to the previous year. Small increases were also recorded for metal (0.03 tCO_2e) and chemicals (0.12 tCO_2e), which were likely a result of increased laptops and monitors for new staff, as well as a higher usage of office cleaning equipment and cutlery.

Teleworking and employee commuting

Overall, this category represents a 3.60 tCO_2e increase in emissions, or 53%. This is a result of the increase in the number of employees compared to the previous reporting period. Additionally, one eftec member commenced commuting to the office by airplane on a semi-regular basis month to the office, largely impacting the tCO_2e emissions (0.44 tCO_2e).

Business travel

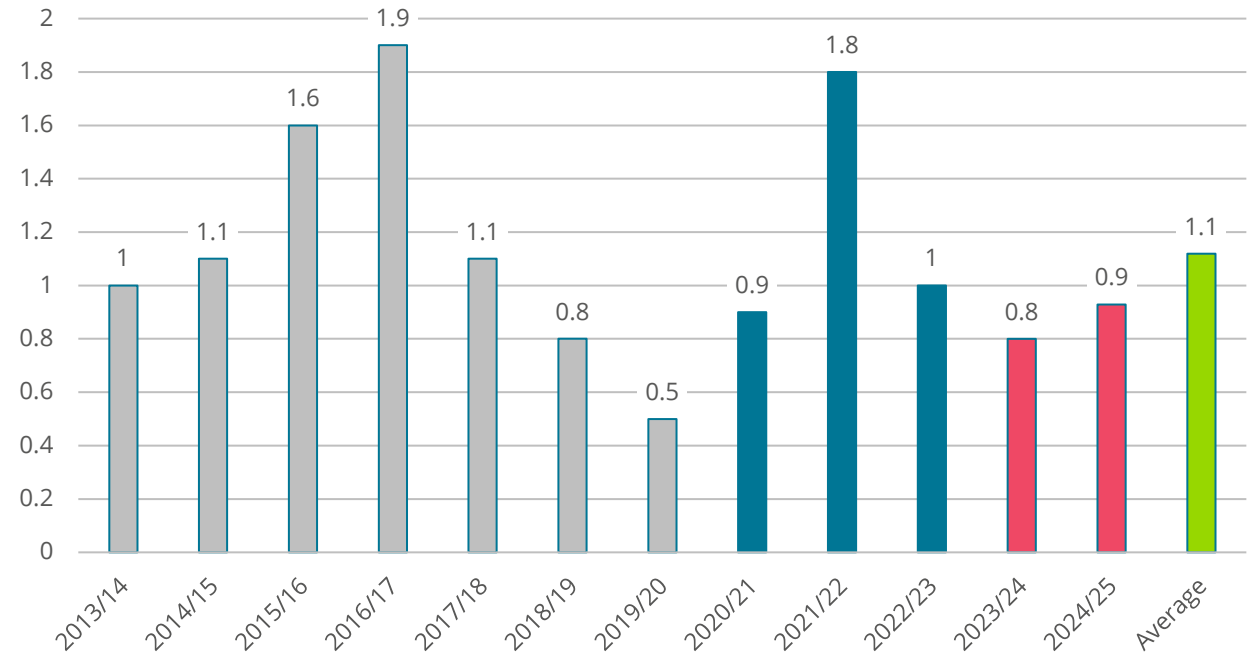
A significant increase of 5.20 tCO_2e, or 90%, was also attributed to business travel. This increase was largely driven by increased air travel which increased by 24,000KM compared to the previous year. Business development and project related work was a significant driver, which was more frequent and located further from the UK compared to the previous reporting period. For example, business travel included multiple events to launch eftec Ireland, a conference in China; and project-related work in South America and the Turks and Caicos Islands.

Comparison of Emissions per Full Time Employee from 2013 to 2022

Emissions per full-time employee (FTE) were used to estimate eftec's intensity ratios, which express GHG impact per unit of physical activity or unit of economic output (WBCSD and WRI, 2004). In 2024/25, eftec employed the equivalent 33 full-time staff members. Emissions intensity is expressed as eftec's overall GHG emissions (excluding REGO offsets) divided by FTE employees each year.

Figure 3.4 shows the emissions intensity for the previous eleven reporting periods, including the values from this report as well as the annual average emission intensity for the previous 11 years. Reports up to and including the 2019/20 period did not follow as comprehensive a methodology as more recent reports, where thorough scoping was introduced and additional scope 3 categories were added. Prior to 2019/20, (shown as grey bars in Figure 3.4), only emissions from business travel, energy use, paper use, and water use were assessed.

Emissions per FTE remained below eftec's historical average during the 2024-25 reporting year, as shown in Figure 3.4. With the caveats above, results show this period to be among eftec's lowest for emissions per FTE, despite the increase in total emissions and the increased scoping of the account.



= reporting periods pre-methodology change

= reporting periods post-methodology change (account for more scope 3 emissions)

= reporting periods post reporting-period change (Feb-Jan rather than April – March)

= average over the last 11 years

Figure 3.3: Emissions per a full-time employee from 2013 to 2025

3.5.2 Comparison of Total Emissions from 2013 – 2022

Figure 3.5 shows a comparison of total emissions since 2013 and is subject to the same caveats outlined above, namely that reports including and up to the 2019/20 report account for fewer emissions sources due to changes in methodology following the 2020/21 report.

This comparison reveals this year's emissions to be eftec's second highest on average, driven by a mixture of growth in team size, increased reporting scope and data availability, and an increase in project-related air travel (which was also the primary driver in eftec's highest emitting period, 2021-2022). As shown in the previous section, however, emissions per FTE (0.9) are lower than the rolling average (1.1). The fluctuating

results show that they are sensitive to variations in methods used and that employee numbers are key sources of emissions, particularly air travel.

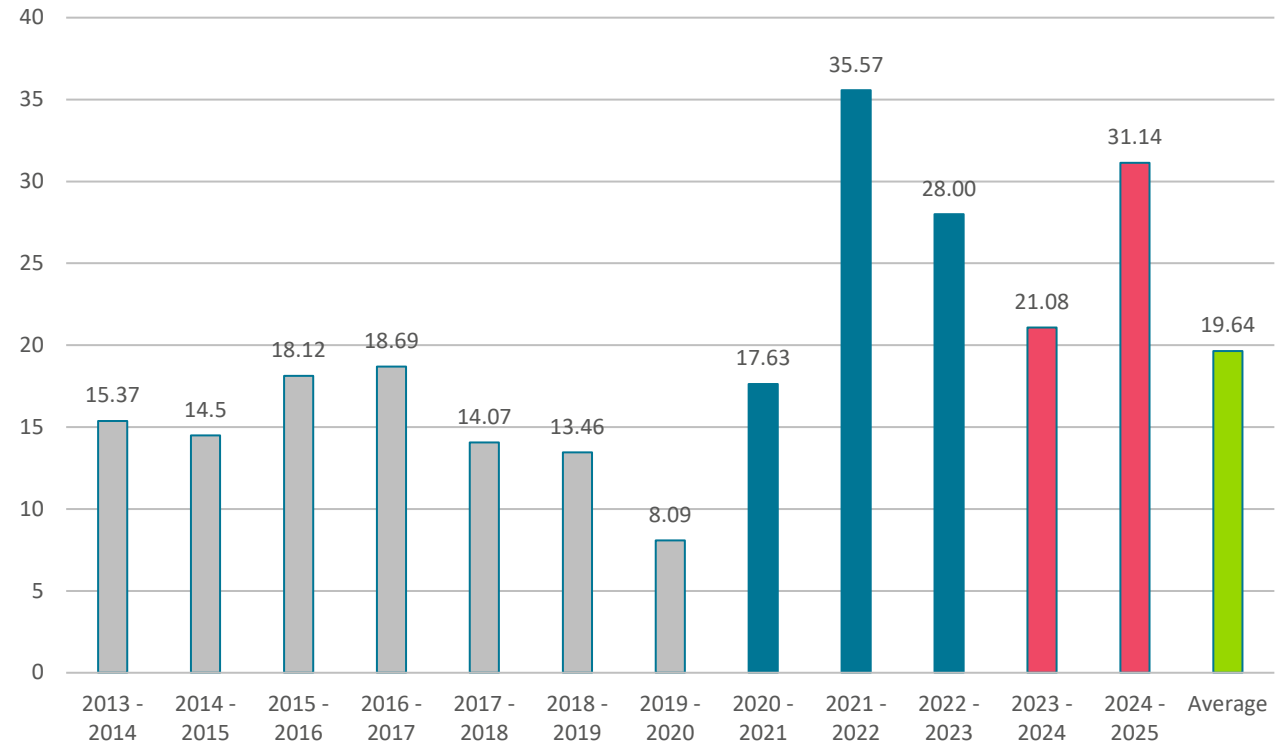


Figure 3.4: Comparison of total emissions from 2013-2024

= reporting periods pre-methodology change

= reporting periods post-methodology change (account for more scope 3 emissions)

= reporting periods post reporting-period change (Feb-Jan rather than April – March)

= average over the last 10 years

4. Conclusions, offsets and carbon reduction Plan

Figure 4.1 shows the total carbon emissions for this reporting period by scope, which amounted to 31.14 tCO_2e. Scope 3 emissions account for the 87% of total emissions, at 28.32 tCO_2e. Of scope 3 emissions, teleworking and employee commuting contributed the most at 10.44 tCO_2e (37%), followed by business travel at 10.19 tCO_2e (36%), purchases of goods and services at 6.63 tCO_2e (23%), and utilities, transport and distribution at 1.01 tCO_2e (4%). An offset for these emissions has been purchased through World Land Trust, for which the certificate is available in Appendix 1.

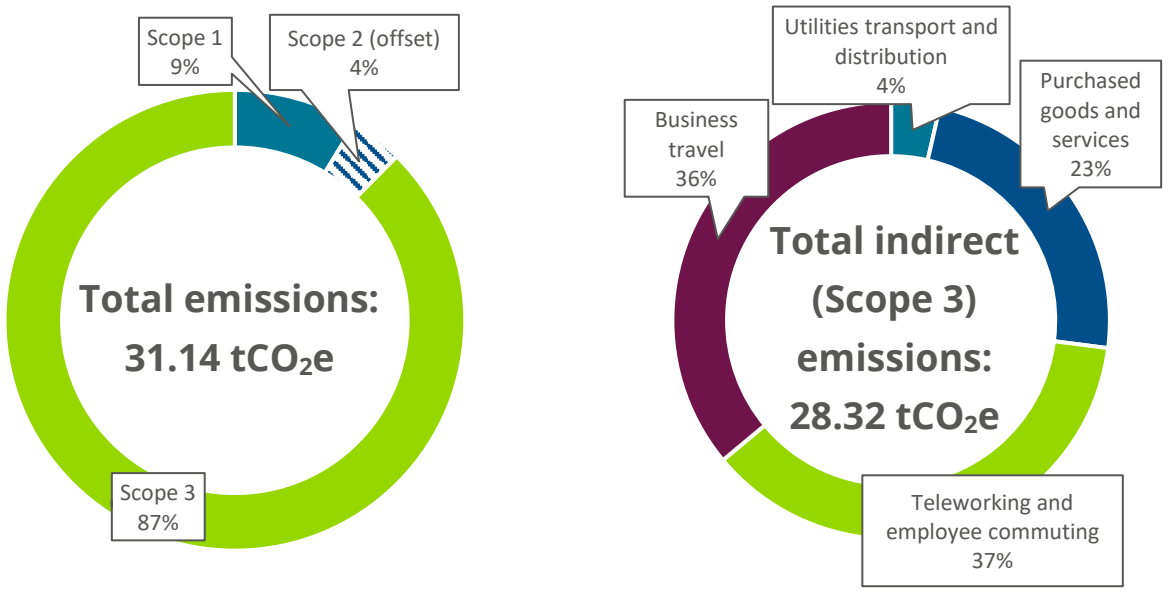


Figure 4.1: Left: Breakdown of total emissions by scope; Right: Breakdown of scope 3 emissions[4]

Emissions in 2024/25 increased 48% year-on-year, which can be attributed to relevant changes to the business travel, carbon offsets by natural gas providers, as well as increased number of employees over the last year.

Even though the overall natural gas usage decreased significantly due to the installation of improved insulating windows in the eftec office, eftec's direct emissions (scope 1) increased due to changes in energy providers, which did not offset purchased natural gas. Efforts to keep indirect emissions from purchased energy (scope 2) to zero by purchasing entirely renewable energy sources were also continued. In this account, as per GHG Protocol standards, location-based emissions for these energy sources are reported in section 3.3, but market-based emissions are used to calculate the offset emissions for the year.

[4] Striped areas indicate Scope 2 emissions which are offset by REGO offsets.

A significant part of eftec's strategy to manage and mitigate its emissions has involved enhancing the accuracy of emissions tracking, particularly through better data collection on employee home energy use during teleworking. This has provided clearer insights into progress towards eftec's environmental goals. eftec will continue efforts to minimise GHG emissions by maintaining eftec's renewable energy purchases, minimising capital purchases, choosing minimal impact products, limiting the consumption of materials and travel, and encouraging suppliers to move to less polluting production and service provision. This, alongside a future development of Science-Based Targets for the emissions reduction would enable eftec to reduce emissions and reduce reliance on carbon offsetting schemes.

4.1 Recommendations

Overarching recommendations

Based on this report and comparison with previous years, it is recommended that the following actions to further understand and reduce eftec's emissions:

- Improve the system for estimating and tracking emissions from employee commuting, including the mode of transport and frequency of travel.
- Evaluate the costs and benefits of a switch to a super-green tariff offered by Octopus energy to offset emissions from gas usage against the offsetting process carried out in this report
- Maintain awareness among staff of their main emissions impacts.

Setting Science-Based Targets for emissions reduction

Setting science-based targets for emissions reduction may be difficult as eftec is a small organisation with low total emissions and little direct operational control over sources of most of eftec's emissions (most are accounted for in scope 3). Most emissions come from necessary business activities and the company gradually growing, which makes reducing total emissions challenging. However, the processes for implementing science-based emissions reduction targets should be reviewed and implemented if deemed appropriate. Even if science-based targets are unsuitable for this context, eftec should and clarify goals for future emissions, as annual emissions accounting has been improved over the years.

Implementing these recommendations will help eftec further reduce its carbon footprint and maintain its commitment to sustainability. By making these operational changes, some of the highest emissions sources can be addressed and work towards reducing the company's dependence on carbon offsetting schemes.

Bibliography

DEFRA, 2014. UK Greenhouse Gas Conversion Factors: Common Queries about the Greenhouse Gas Conversion Tool 1–13.

'Fuel Mix of UK Domestic Electricity Suppliers'. *Electricity Info*, https://electricityinfo.org/fuel-mix-of-uk-domestic-electricity-suppliers/.

WBCSD, WRI, 2011. Corporate Value Chain (Scope 3) Accounting and Reporting Standard: Supplement to the GHG Protocol Corporate Accounting and Reporting Standard. Greenh. Gas Protoc.

WBCSD, WRI, 2004. A Corporate Accounting and Reporting Standard. Greenh. Gas Protoc. 116.

World Land Trust, n.d. WLT's Process for Carbon Balancing [WWW Document].

WRI, WBCSD, 2013. Technical Guidance for Calculating Scope 3 Emissions. Greenh. Gas Protoc. 1–182.

Statista. (n.d.). U.S. CO2 emissions per capita 1970-2022. [online] Available at: https://www.statista.com/statistics/1049662/fossil-us-carbon-dioxide-emissions-per-person/#:~:text=Per%20capita%20CO%E2%82%82%20emissions%20in%20the%20U.S.%201970%2D2022&text=The%20average%20American%20was%20responsible [Accessed 21 Dec. 2023].

Appendix 1 Offset Certificate

CELEBRATING 30 ECONOMICS FOR THE ENVIRONMENT eftec

10F Printing House Yard, Hackney Road
London, E2 7PR

+44 (0) 20 7580 5383

eftec@eftec.co.uk

eftec.co.uk

@eftecUK