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1 Introduction

In July 2021 Efeca joined the United Nation's Race to Zero campaign.¹ Race To Zero is a global campaign to rally leadership and support from businesses, cities, regions, investors for a healthy, resilient, zero carbon recovery that prevents future threats, creates decent jobs, and unlocks inclusive, sustainable growth. It mobilizes a coalition of leading net zero initiatives, representing 1,136 cities, 67 regions, 8,307 businesses, 595 financial institutions, and 1,125 Higher Education Institutions. These 'real economy' actors joined 120 countries starting in 2021 in the largest ever alliance committed to achieving net zero carbon emissions by 2050 at the latest. Collectively these actors now cover nearly 25% global CO₂ emissions and over 50% GDP.

As a small business, Efeca joined the Race to Zero through the UK's SME Climate Hub, along with many other small and medium sized UK businesses. Efeca pledged to halve emissions before 2030 and achieve net zero emissions by 2040. The first step in this journey was to measure our baseline emissions, for the year 2019-2020. We then measured and reported our emissions for 2021-2022 so that we would have a comparison for a more normal (non-Covid) year.

This report contains the outcomes of our reporting calculation of our GHG emissions for 2022-2023. It includes information on our company, background on our choice of baseline year, information on our scope of reporting and methodologies, and information on our GHG emission totals (a full breakdown of our calculation is located in our GHG reporting excel). Companion reports will outline our goals for reaching net zero, our plan of action and our chosen KPI's for reporting.

¹ <https://unfccc.int/climate-action/race-to-zero-campaign#eq-3>

2 Descriptive information

The following gives an overview of Efeca: who we are, what we do, and what we are reporting on.

Table 1: Overview of Efeca

Descriptive information	Company response
Company name	Emily Fripp and Associates Ltd. – trading as Efeca
Description of the company	Efeca provides advice and support to develop, implement, monitor, evaluate and report on national and international policies, regulations and private sector commitments, both voluntary and mandatory, on the sustainable and legal sourcing of natural resources, with a focus on agricultural and forest commodities.
Chosen consolidation approach (equity share, operational control or financial control)	Operational control
Description of the businesses and operations included in the company’s organizational boundary	<p>A consultancy with 9 FTE team members: (9 employees and 2 associates, 4 of which were part-time in this period).</p> <p>Hybrid office/home working. Two offices, Dorchester and Bournemouth.</p> <p>The Dorchester office was closed in December 2022.</p>
The reporting period covered	April 2022 – March 2023
A list of scope 3 activities included in the report	<ul style="list-style-type: none"> • Business travel emissions • Home working emissions – we elected to include home working emissions because home working is a significant part of our working style, even pre-pandemic. Post Covid-19 it has grown in proportion to office working. In future this may reduce again but we still believe it is significant enough to measure.
A list of scope 1, scope 2, and scope 3 activities excluded from the report with justification for their exclusion	<p>Scope 1</p> <ul style="list-style-type: none"> • Mobile Combustion – no vehicles owned by the company • Refrigerants – unable to obtain this level of detail on air-conditioning in rented offices

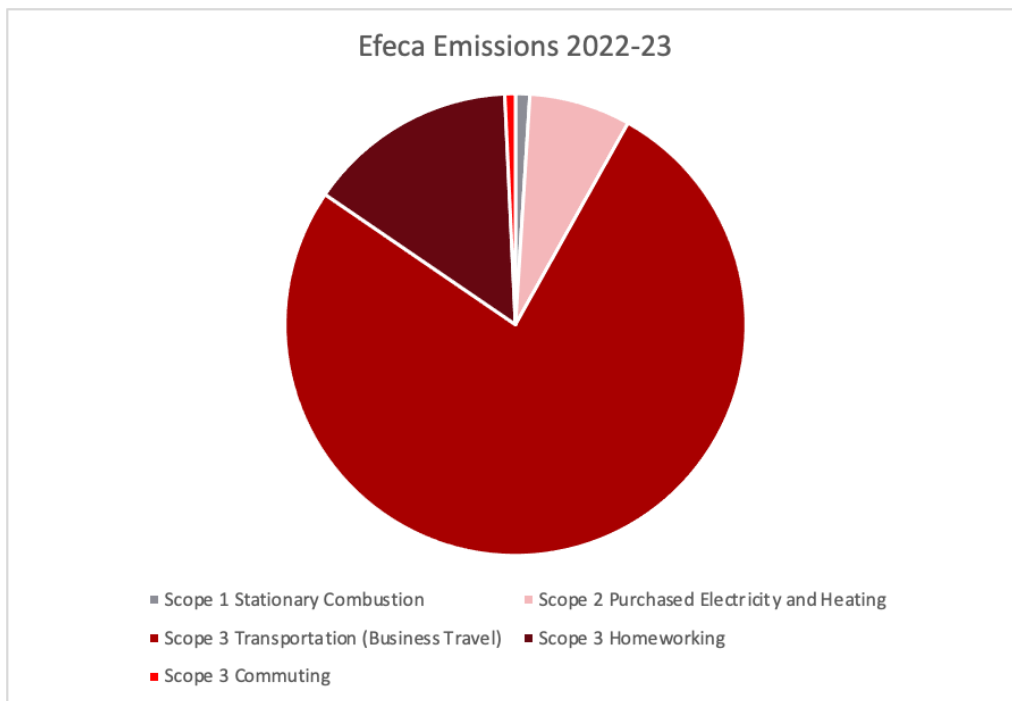
	<p>Scope 3</p> <ul style="list-style-type: none"> • Business travel – bus – data captured from this year on • Employee commute – we began collecting this data in November 2022. • Waste – negligible amounts
<p>The year chosen as base year and rationale for choosing the base year</p>	<p>April 2019 – March 2020, according to our tax year. We chose this year as we believe it represented a more ‘normal’ year in terms of travel activity (pre pandemic). We then measured 2021-2022 (skipping 2020-2021) and now 2022-2023 as operations have regained more normalcy post-pandemic.</p>
<p>Once a base year has been established, the chosen base year emissions recalculation policy. If base year emissions have been recalculated, the context for any significant emissions changes that triggered the recalculation.</p>	<p>Policy of recalculation – to be fully transparent in future reporting if we decide to recalculate or correct the baseline year.</p>

3 Greenhouse gas emissions data

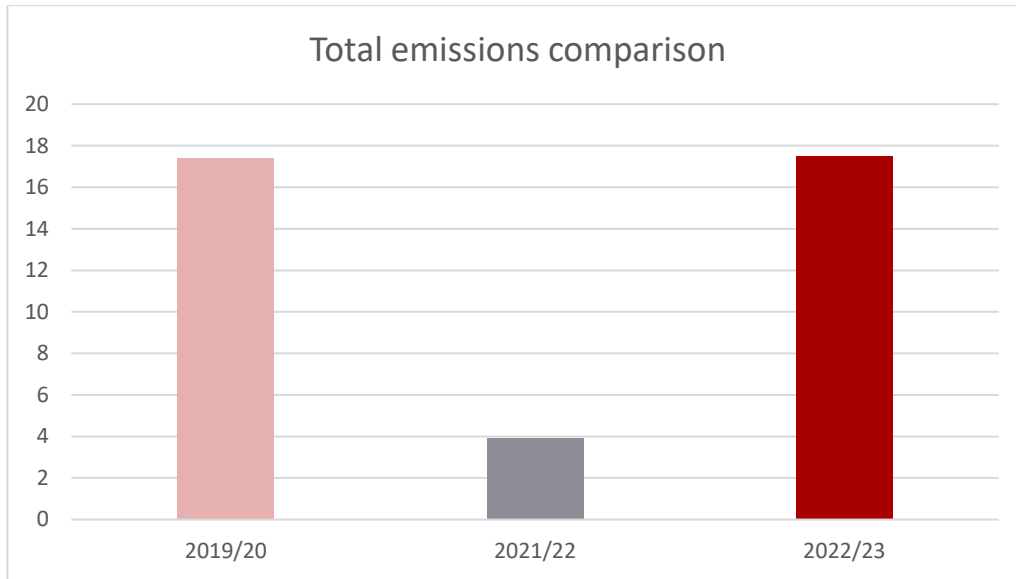
The below outlines our overall carbon footprint, and provides detail on our energy use, business travel and per capita footprint.

Table 2: Efeca’s overall carbon footprint for 2022-23

Scopes and categories	Metric tons CO ₂ e
Scope 2: Indirect emissions from the use of purchased electricity, steam, heating, and cooling	1.42
Scope 3: Business travel	13.38
Scope 3: Commuting	0.13
Scope 3: Working from home	2.58
TOTAL	17.51

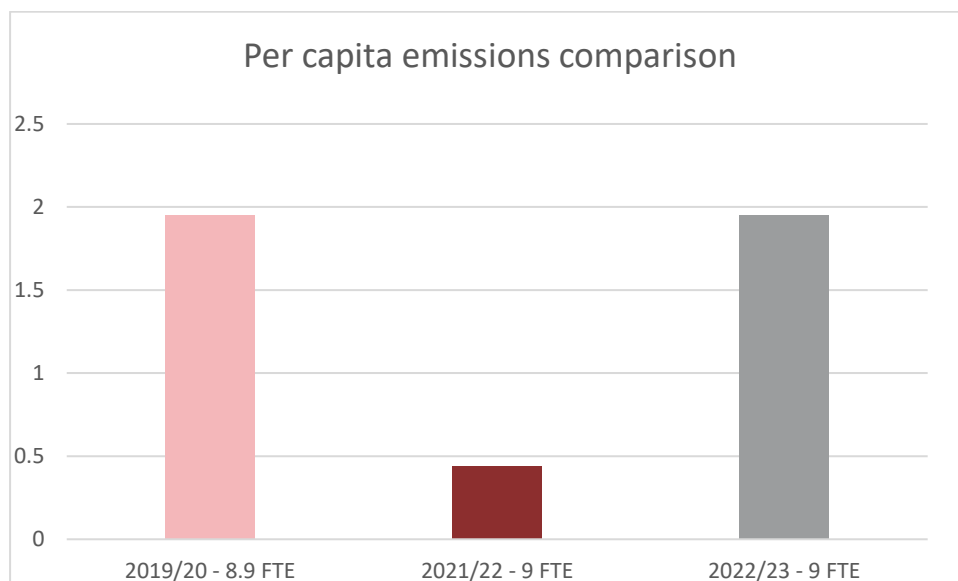


Compared to last year, our overall carbon footprint of 17.51 is very close to our baseline year at 17.39. Although we increased our footprint slightly, by 0.69%, we have now improved our methodology to measure our commuting, which we were not doing in our baseline year. If we take this into account, both years are very similar. The below graph compares the 3 years.



3.1 Per capita emissions

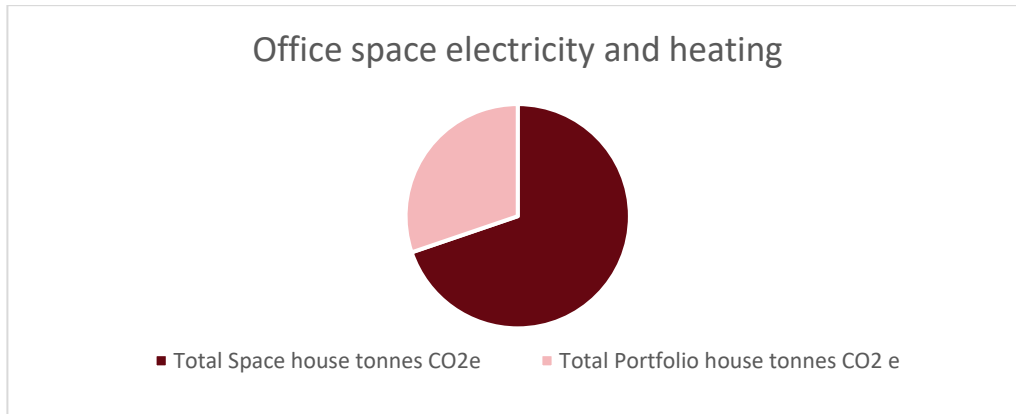
In terms of per capita emissions, our FTE team members remained largely the same from 2019 to 2023 (8.9 vs 9 FTE). As our emissions are also very similar (slight increase), our tonnes per FTE remained level at 1.95.



In terms of turnover, however, Efeca has taken on a greater volume of projects in 2022/23 compared to 2019/2020. Our ratio of carbon to turnover (tonnes of carbon per £1000 of turnover) has gone down by 0.875, showing the slight decrease in carbon intensity of our work.. Our carbon to turnover ratio also remains less than 2%, showing that our Race to Zero efforts such as our policies of reduced travel, engaging with our clients to accept train travel even when at a higher cost to flying, following our travel decision tree etc, has meant that we can grow as a company have helped us to grow as a company while maintaining very low carbon emissions.

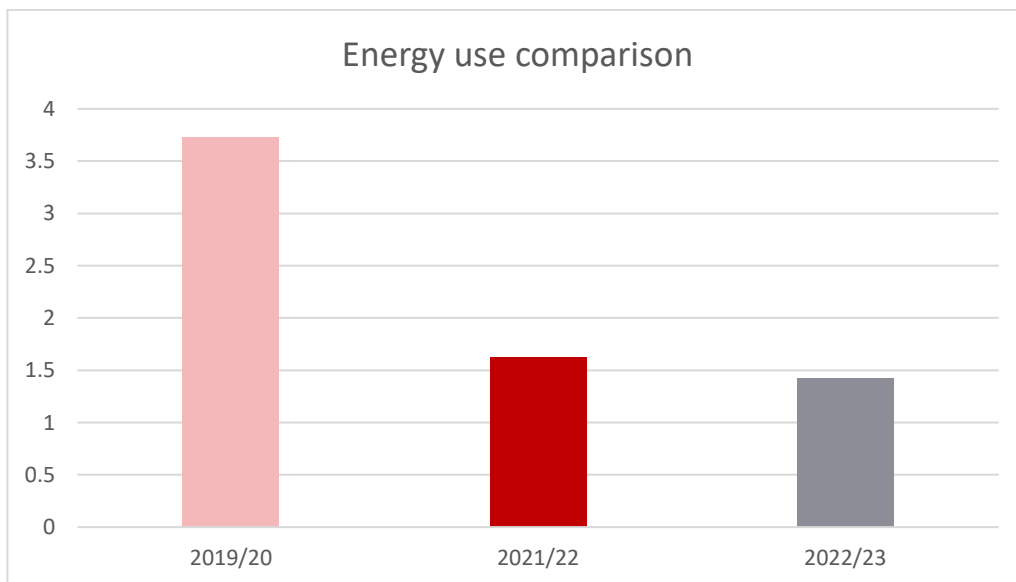
3.2 Energy use

Our office space electricity and heating for our two locations, Space House and Portfolio House, are shown below.



Most of our employees used the office space at Space House, which is reflected in our energy use. Our energy use in Space House, our sole office space from December 2022, has risen from 0.88 tonnes in our baseline year to 0.99 tonnes in 2022-23 – a 13% increase. Although we have modified our own behaviour regarding energy consumption, our figures are taken as a whole building and then divided by floor area, so if others are not modifying their behaviour, our energy use will not be affected.

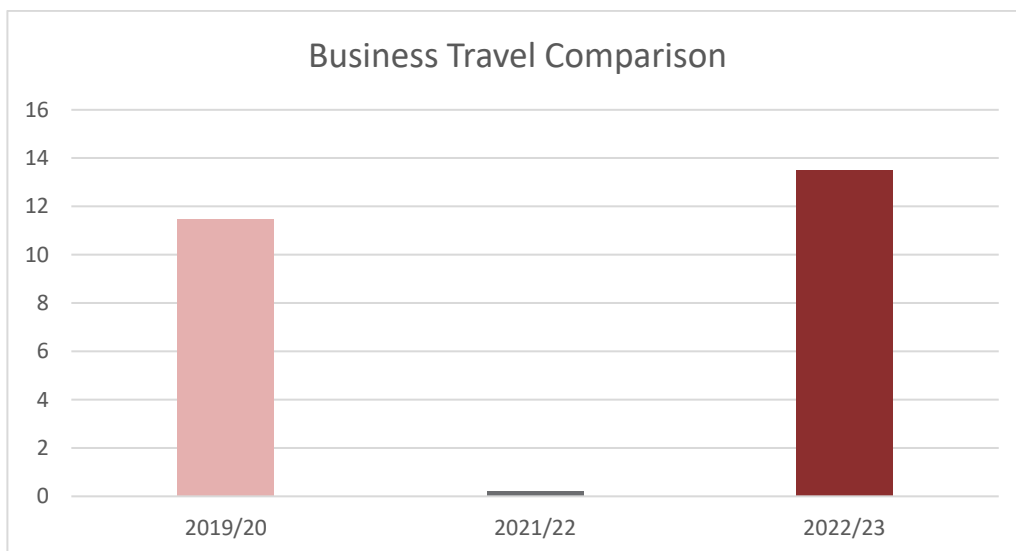
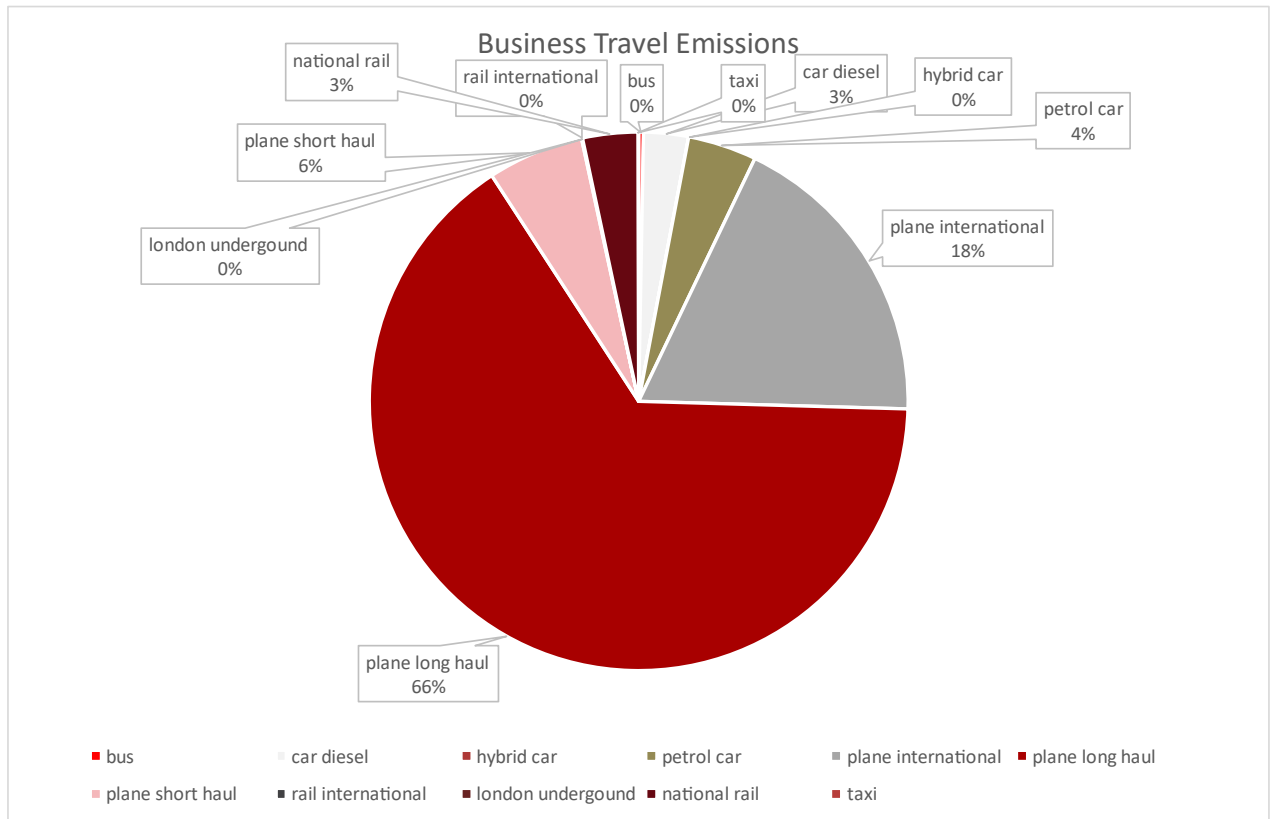
Our total electricity and heating energy over the years are compared below, encompassing usage at 3 different locations. Our total energy use has decreased by 62%.



3.3 Business travel

Efeca’s greatest source of emissions in 2022-2023 stemmed from business travel, which has gone up since our baseline year (13.38 tonnes in 2022-2023 vs. 11.47 tonnes in 2019-20), mainly due to several long-haul business trips undertaken by our employees. We were also able to capture more detail this year on different modes of transport, including hybrid car and bus

travel, which has increased our business travel emission slightly. Commuting emissions were very small, 0.13 tonnes, as many employees work from home, and do not travel to the office daily. We also only began calculating our commuting emissions in November 2022.



4 Description of methodologies and data used

The below table describes the various methodologies and data sets we used to calculate our emissions, along with their predicted accuracy.

Table 3: Scope and methodologies / data sets used to calculate emissions

Scope	Methodologies used to calculate or measure emissions, providing a reference or link to any calculation tools used
Scope 2	<p>Facility 1 (Portfolio House, Dorchester): used total Electricity consumption in kWh from energy bills and UK average emissions factor. Energy use stopped in December 2022, when we vacated this space.</p> <p>Facility 2 (Space House, Bournemouth): obtained electricity and gas units used from building accounts team.</p>
Scope 3	<p>Business Travel - we created a bespoke system to capture information on trips taken, mode of travel, mileage, and calculate carbon emissions from our business expenses.</p> <p>Home working – Please see below for a full methodology on calculating home working emissions. We based our calculations on a methodology outlined by Eco Act in partnership with Lloyds banking group and Nat West. (https://info.eco-act.com/en/homeworking-emissions-whitepaper-2020). We refined our calculations by adapting the working hours more precisely to Efeca hours/holidays.</p>

The below table outlines the types of data and data quality for our calculations.

Table 4: Type of data and data quality

Scope and category	Description of the types and sources of data used to calculate emissions	Description of the data quality of reported emissions	Description of the methodologies, allocation methods, and assumptions used to calculate emissions	Percentage of emissions calculated using data obtained from suppliers or other value chain partners
Scope 2	Energy bills used for Portfolio House and for Space House.	Time period is April 22 - March 23. Energy bills should be accurate.	Space House - Energy units for Efeca usage, in kWh, obtained from building accounts. For both offices, used UK grid emissions factor.	100%
Scope 3 - Business travel	Tracked via our expenses logging, which now requires team members to enter in mileage as well.	Data quality excellent.	Used GHG Protocol emissions calculation tool, using Defra emissions factors.	n/a
Scope 3 - Home working	Used the methodology outlined in the report "Homeworking emissions whitepaper" published by Eco Act in partnership with Nat West and Lloyds Banking Group.	Data on days per week spent working at home varied – for some employees, this was well known due to set scheduling and for others was estimated in hindsight.	Please see the GHG calculation spreadsheet for full detail on methodology used to calculate working time, electricity consumption per desk (computers and	n/a

			lights), and heating incremental. Summary also listed below. Used emissions factor from UK Gov for 2022.	
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4.1 How we calculated our homeworking emissions:

Our methodology on our homeworking emissions is outlined below.

- Firstly, we worked out the proportion of time we all spent at home (this may be in months, or percentage of the working week) and we then times it by 142 working hours per month and 10.6 working months (see calculation listed in Excel from EcoAct paper).
- For energy use at home – we times 150 Watts (total estimated per desk, including lighting and workstation) by the total hours worked at home, and divided that by 1000 to get kWh.
- For incremental heating use – we times 5 kWh by total hours worked at home. Then we divided this by 6/12 or 2 to take into account that heating is used 6 months of the year. We also took into consideration that some employees may not use heating (Florida) or may not have worked for Efeca in the heating period, or may not have worked at home in the heating period (we wrote our notes on working practices per employee in our working notes section). We had to divide this number again by 2 if the space is shared with someone else (or 3 if shared with 2 people, etc.)
- Finally, we used the all UK grid average emissions factors listed in Excel to calculate total emissions, ensuring we used different emissions factors for Florida.

5 Targets and performance

5.1 Absolute reduction

On November 9th, 2022, we set a company target to achieve a 5% reduction in the 1st year (2022-23) of our Race to Zero comparison. We agreed not to compare 2021-2022 against the baseline year as emissions were so low due to the pandemic.

Unfortunately, this target was not achieved, as our total emissions rose by 0.69%. The largest increase came from our business travel emissions as a result of our growth as a company. It should be noted that our per capita emissions have remained at a consistently low level.

We also agreed on November 9th, 2022 to aim to achieve a 1% per year reduction in absolute emissions from 2023 until 2030. This target remains to be realised and will be measured in the 2023/24 reporting period.

Furthermore, we agreed to achieve carbon neutralization of our total emissions for 2019/20, 2021/22, and 2022/23, which we have achieved through the purchase of carbon offsets in 2023 from a Plan Vivo project called CommuniTree in Nicaragua. Our total emissions from April 2019 - March 2023 equalled 38.84 tonnes.

We did not set a target to reach zero emissions, as we will always incur emissions due to the nature of our business structure. Although we do not own our premises, we have spoken and influenced our landlord to switch to a green energy supplier and are in the process of setting up an Energy Committee, involving all of the companies in Space House.

Whilst we know that we will always have to undertake some business travel, we have changed our policy to no flying within the UK, and if at all possible, in northern Europe. Please see below sections for more information on our energy use and travel policies.

We have not set an emissions intensity target, based on our revenue or employee numbers, but may do so in future.

Average per capita emissions in the UK in 2022 was 12 tonnes, which is an interesting comparison to our per capita figure of 1.95 tonnes and our overall footprint of 17.51 tonnes.²

5.2 Scope 2

In terms of energy use, on November 9th, 2022 we set a target of a per person reduction of 1% year on year until 2030, from 2023. This target remains to be realised and will be measured in the 2023/24 reporting period. We have already achieved a 62% absolute reduction in energy use by consolidating our office spaces.

5.3 Scope 3

In terms of both commuting and business travel, on November 9th, 2022 we set a target of a per person reduction of 1% year on year until 2030, from 2023. This target remains to be realised and will be measured in the 2023/24 reporting period.

We did not set a target to reduce homeworking emissions.

6 Actions and impact

6.1 Scope 2

In February 2023, we shared an action plan with our landlords to support a reduction in overall energy use (gas and electricity) of the main office space we occupy at Space House. Although we have reminded the Space House administration to share these recommendations with other tenants, we ultimately cannot ensure that they are shared or implemented throughout the building. This affects our usage, as it is apportioned by floor energy bills.

The action plan includes the following recommendations:

- Each company could appoint a dedicate “energy champion” to drive the energy saving push for each individual office. The building champions could then meet once a quarter to discuss progress.
- As all staff members are critically important in energy-saving drives, the energy champion should talk to everyone and asked their opinion on how they think energy savings could be increased.

² <https://small99.co.uk/net-zero/small-business-carbon-stats/>

- Choose motion-activated lighting options for rooms that are not used very often, as these will turn off automatically if no one is in the room.
- Ensure all bulbs are LED. If fluorescent tube lighting is used, this could be replaced with slim line LED fluorescent tubes, as they use 25% less electricity.
- Encourage staff to use equipment in a more energy-efficient manner. This could be as simple as only filling kettles with as much water as is needed or turning off computers and any other electrical appliances when not in use.
- Read energy efficiency labels when purchasing new equipment for the office, particularly for appliances such as fridges, freezers and dishwashers, as these provide a good indicator of how much it will cost to run them in the long-term.
- Turn heating down by 1°C – this will save 8%
- Turn down / off radiators in places that are not used very often
- On bright days, turn off all or some lights
- On warm days, open the windows rather than put on air conditioning
- The building could experiment with switch-on and switch-off times for heating and air conditioning and switch them off an hour before the end of the working day.

We implemented this action plan within our office space. Although our emissions from energy use in Space House did rise by 13% since our baseline year (based on square footage across the whole building), we actually decreased our energy footprint overall by 62% by closing our Dorchester office. We also had an increased employee presence at Space House due to the closure of our Dorchester office.

6.2 Scope 3

Travel

In mid-November 2022, we created a travel decision tree and some example carbon footprint calculations of different modes of travel to assist employees in making low impact decisions when booking business travel.

We also agreed a company policy to not fly within the UK and if possible within northern Europe, but instead travel by train (unless an emergency arises or there is a particular case where train travel is not possible).

Additionally, in our proposals for clients and our Terms and Conditions for doing business, we now state our commitment to Race to Zero, and that we require our clients to acknowledge and agree to our policy that we do not fly within the UK or Europe and will always try and travel by train. We say that this might increase costs, but we hope that this may also encourage clients to be aware of and reduce their own business travel impacts and to have more online meetings.

Annual emissions from business travel have increased in comparison to our baseline year - 13.38 tonnes in 2022-2023 vs. 11.47 tonnes in 2019-20, or a 16.7% increase. This was due to a

few projects that meant increased long-distance travel of our employees for assignments in 2022-23.

Homeworking

In terms of encouraging employees to reduce homeworking emissions, we have discussed green energy suppliers and switching energy contracts at home.

7 Management and resilience

The individual responsible for overseeing climate change action in our organisation is Lucy Cullinane, COO. Although Efeca does not have a board of directors that could provide oversight over climate change matters, the Senior Management Team make the decisions, and discuss climate matters regularly. We have recently achieved B Corp (July 2023).

Our strategy aligns with the latest and most ambitious science (i.e., halving emissions by 2030 and reaching net-zero by 2050 at the latest, thereby limiting global warming to 1.5° C).

We do not carry out a formal process of identification, assessment and management of climate risks. Due to the nature of our business as a consultancy, we do not face material risks.