

Beyondly Global Ltd

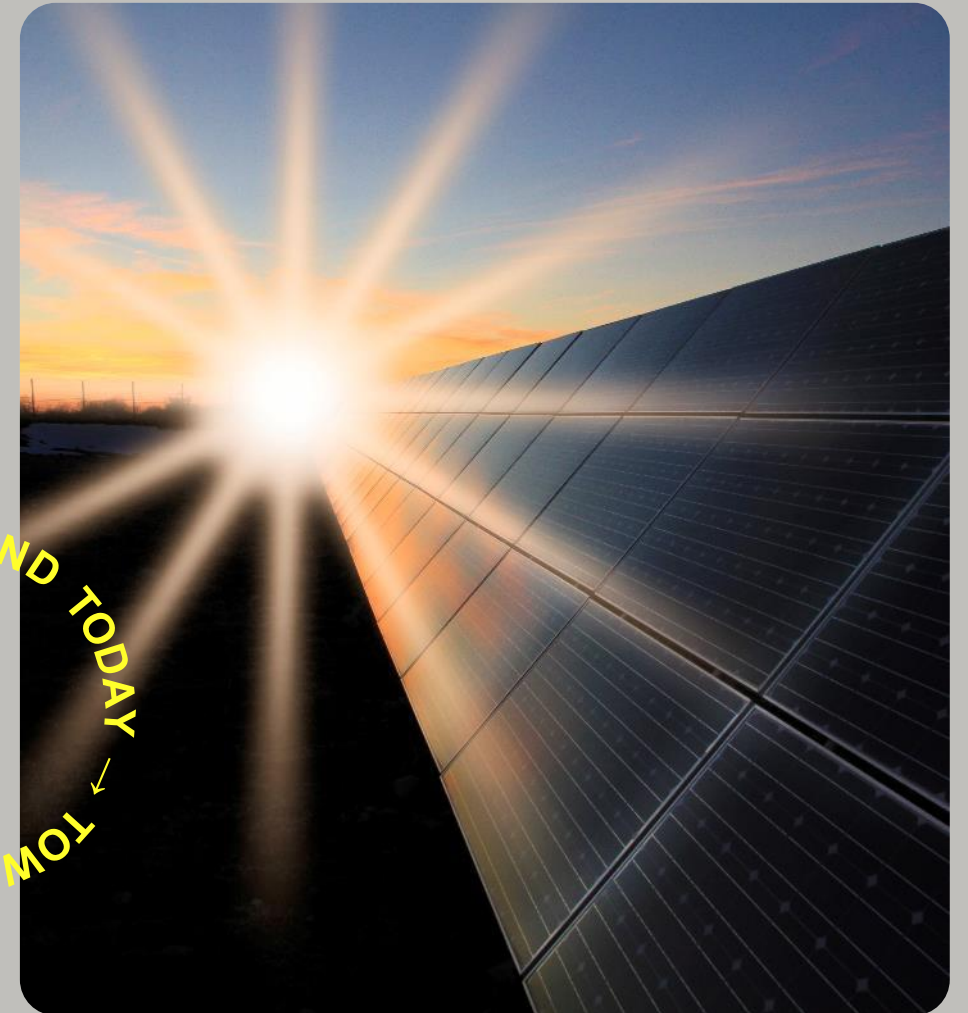
Organisational Carbon Footprint Report

January-December 2023

BEYONDLY



BEYOND TODAY
TOWARDS TOMORROW



Contents

Descriptive information03
Scope of footprint	04
Baseline year GHG emissions data05
Current year GHG emissions data06
Methodologies, data, and assumptions14
Emissions reduction targets	16
Carbon reduction plan17
Declaration and sign off	19

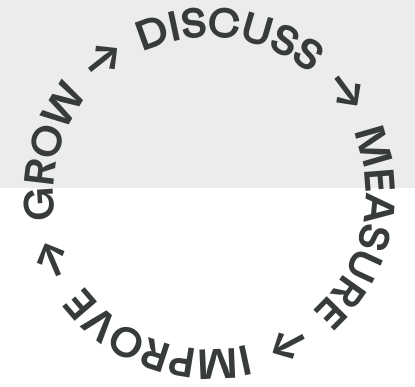
Descriptive information

Descriptive information

Company response

Company name	Beyondly Global Ltd
Description of the company	Environmental compliance and consultancy
Chosen consolidation approach	Operational control
Description of the businesses and operations included in the company’s organisational boundary	Beyondly reports scope 1, scope 2, and scope 3 emissions from its only operational leased office site. There are no other companies in the group.
Reporting period	1st January 2023 – 31st December 2023
Base year	2019 – this was the first year Beyondly (formerly Comply Direct in 2019) calculated a calendar year carbon footprint, and represented a normal operating year for business activities
Recalculation policy	We will adjust our base year emissions to account for significant changes (e.g. acquisitions, methodology changes, discovery of errors) which drives a change in emissions of greater than 5%)

Scope of footprint



Descriptive information

Company response

A list of scope 3 activities included in the report

- Category 1: Purchased goods & services
- Category 3: Fuel and energy related activities
- Category 5: Waste generated in operations
- Category 6: Business travel
- Category 7: Employee commuting
- Category 8: Upstream leased assets
- Outside of scopes: Homeworking emissions

A list of scope 1, scope 2, and scope 3 activities excluded from the report with justification for their exclusion

- Category 2: Capital goods – not applicable
- Category 4: Upstream transportation & distribution – not applicable
- Category 9: Downstream transportation & distribution – not applicable
- Category 10: Processing of sold products – not applicable
- Category 11: Use of sold products – not applicable
- Category 12: End-of-life treatment of sold products (disposal) – not applicable
- Category 13: Downstream leased assets – not applicable
- Category 14: Franchises – not applicable
- Category 15: Investments – not applicable

Baseline Emissions Footprint (2019)

- Our baseline emissions year in January - December 2019.
- Operational Control Boundary applied with selected scope 3 emissions included.



Scopes and categories	Metric tonnes CO2e
Scope 1: Direct emissions from owned/controlled operations	Not applicable
Scope 2: Indirect emissions from the use of purchased electricity	3.24 (location-based) 1.91 (market-based)
Scope 3: Value chain emissions (partial)	62.5
Total gross emissions	64.41

Scope 3 emissions breakdown	Metric tonnes CO2e
Category 1: Purchased goods & services	Not recorded in 2019
Category 3: Fuel and energy related activities	Not recorded in 2019
Category 5: Waste generated in operations	0.87
Category 6: Business travel	17.45
Category 7: Employee commuting	32.23
Category 8: Upstream leased assets	11.95
Outside of scopes: Homeworking emissions	Not recorded in 2019

Current Year Emissions Footprint (2023)

- Our GHG emissions in January - December 2023.
- Operational Control Boundary applied with all applicable Scope 3 emissions included. .



Scopes and categories	Metric tonnes CO2e
Scope 1: Direct emissions from owned/controlled operations	Not applicable
Scope 2: Indirect emissions from the use of purchased electricity	3.9 (location-based) 0 (market-based)
Scope 3: Value chain emissions	90.3
Total gross emissions	94.1
Outside of scopes	9.4

Scope 3 emissions breakdown	Metric tonnes CO2e
Category 1: Purchased goods & services	37.5
Category 3: Fuel and energy related activities	1.3
Category 5: Waste generated in operations	0.3
Category 6: Business travel	8.2
Category 7: Employee commuting	43.1
Category 8: Upstream leased assets	0
Outside of scopes: Homeworking emissions	9.4

Current Year Emissions Footprint

2023 is the second year Beyondly has calculated scope 1, scope 2, and all applicable scope 3 emissions.

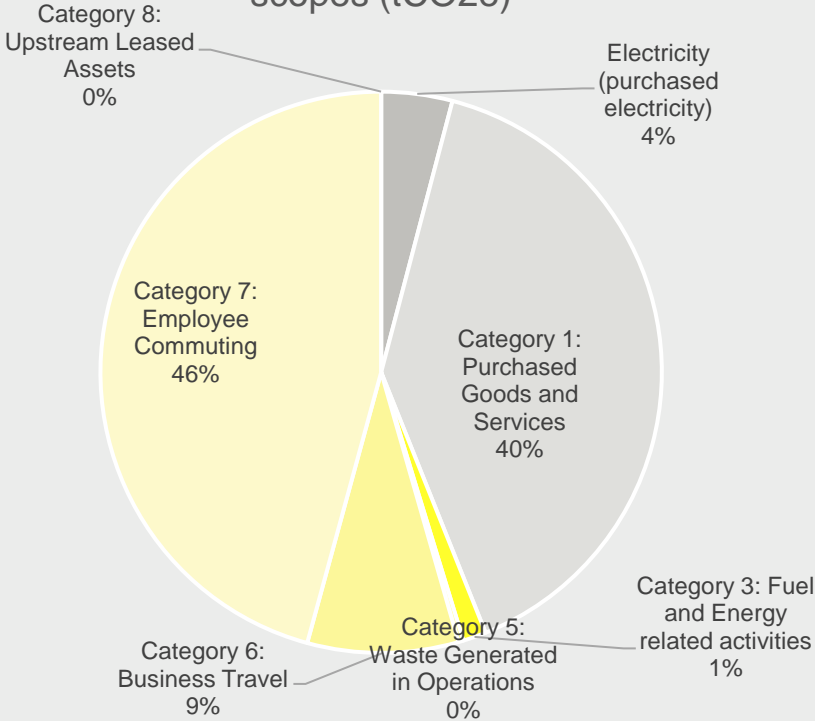
A total of 94.1 tCO₂e of gross emissions was produced in 2023. Accounting for the 100% renewable electricity purchased, total net emissions in 2023 was 90.3 tCO₂e.

Given our purchased electricity is 100% renewable, all emissions associated with our activities fall within the scope 3 categories.

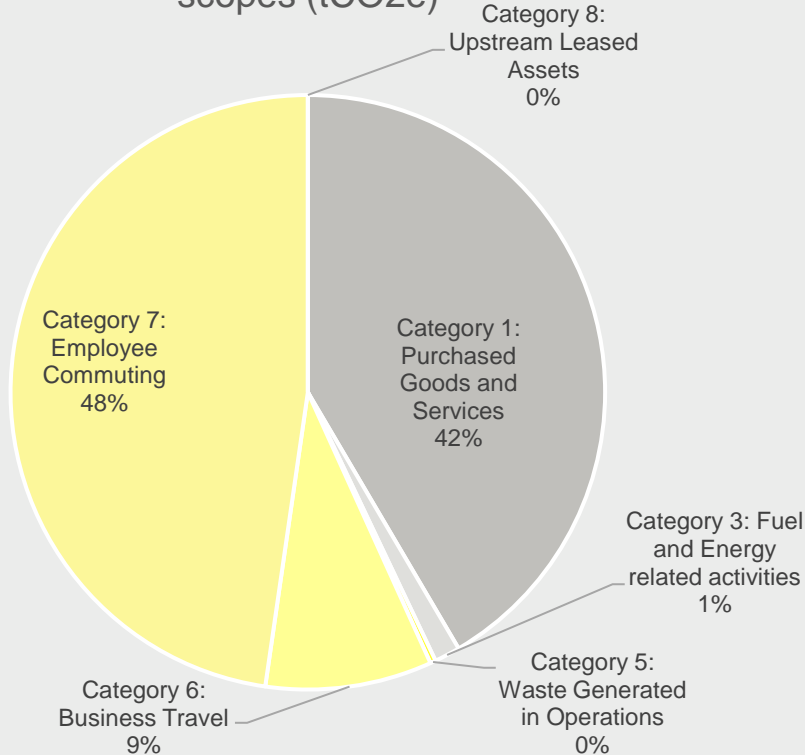
Excluding outside of scope emissions, employee commuting is the most significant contributor to overall emissions (48%), and purchased goods and services is also a large source of emissions at 42%.



Total Gross GHG emissions excluding outside of scopes (tCO₂e)



Total Net GHG emissions excluding outside of scopes (tCO₂e)



Current Year Emissions Footprint

Overall, our total net emissions have increased by 8% since 2022.



Emissions (tCO ₂ e) by activity	Scope	Year end Dec-23	Year end Dec-22	Percentage change (%)
Electricity (purchased electricity)	2	3.85	2.9	↑ 34%
Category 1: Purchased Goods and Services ¹	3	37.50	28.3	↑ 32%
Category 3: Fuel and Energy related activities	3	1.26	9.4	↓ -87%
Category 5: Waste Generated in Operations	3	0.27	0.3	↓ -5%
Category 6: Business Travel	3	8.18	3.3	↑ 146%
Category 7: Employee Commuting	3	43.08	33.0	↑ 31%
Category 8: Upstream Leased Assets	3	0.00	8.3	↓ -100%
Homeworking	Outside of Scopes	9.39	6.5	↑ 44%
Total Gross Carbon Emissions (tCO₂e)		94.1	85.5	↑ 10%
Total Gross Carbon Emissions Scope 1 (tCO₂e)		0.0	0.0	→ 0%
Total Gross Carbon Emissions Scope 2 (tCO₂e) Location Based²		3.9	2.9	↑ 34%
Total Gross Carbon Emissions Scope 2 (tCO₂e) Market Based²		0.0	0.0	→ 0%
Total Gross Carbon Emissions Scope 3 (tCO₂e)		90.3	82.6	↑ 9%
Total Gross Carbon Emissions Outside of Scopes		9.4	6.5	↑ 44%
Intensity Metric CO₂ to £m turnover (tCO₂e)		1.1	2.3	↓ -54%
Intensity Metric CO₂ to FTE (tCO₂e)		1.9	2.5	↓ -26%
Emissions avoided by purchasing renewable electricity (tCO₂e)		3.9	3.0	↑ 28%
Total annual net emissions (tCO₂e)		90.3	82.5	↑ 9%

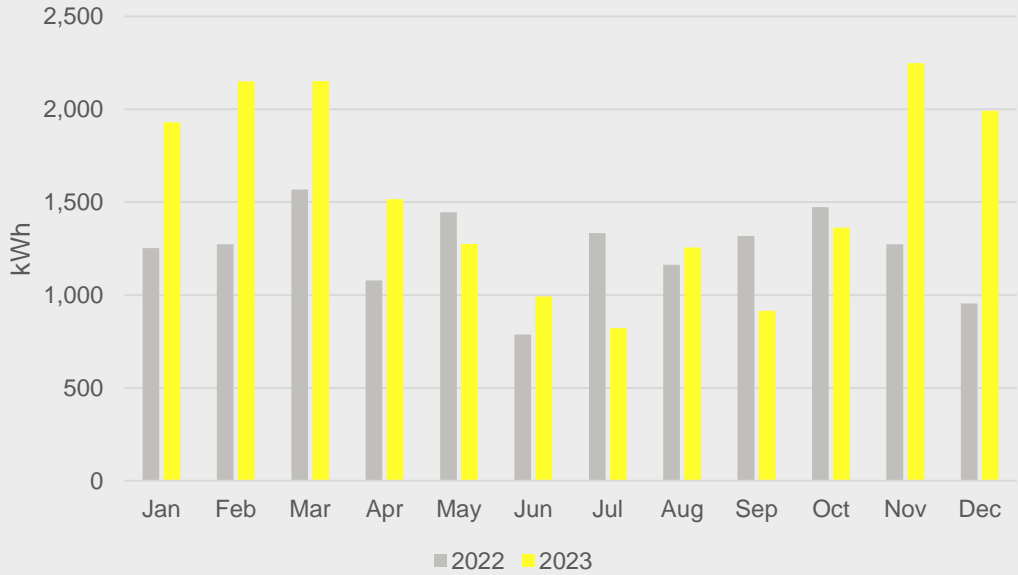
¹In 2022 waste collections were included within purchased goods and services, this has now been moved to outside of scopes given we act as a broker for this service. 2022 figures have been amended in line with this approach

Current Year Emissions Footprint – Scope 2

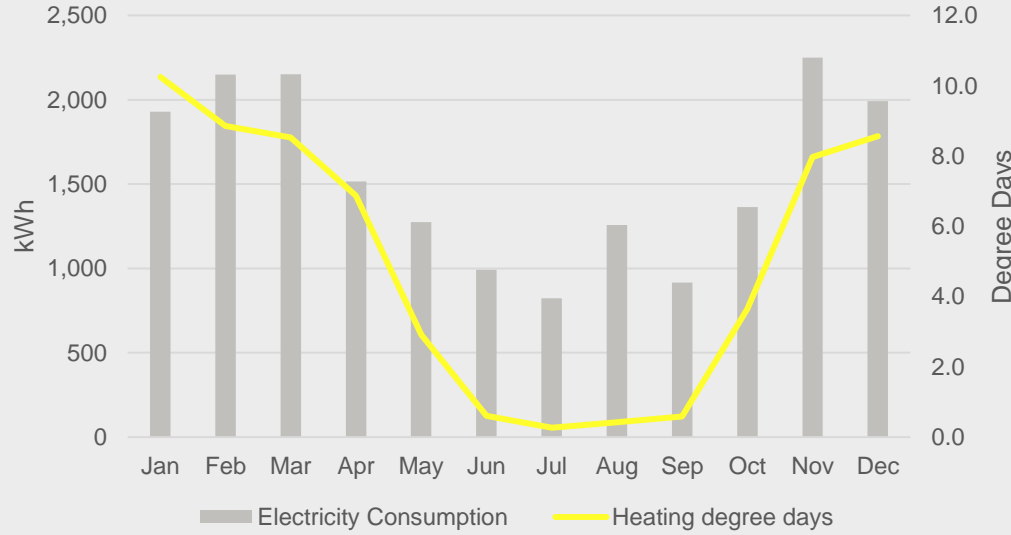
- Electricity Consumption has increased since 2022 from 14,921 kWh to 18,615 kWh (25%)
- Consumption was much higher in the winter months in 2023 compared to the same months in 2022
- Alignment of consumption with heating degree days reflects the increased use of electricity over the winter for heating using the ground-sourced heat pump.



Electricity Consumption by Year



Electricity Consumption against Heating Degree Days



Current Year Emissions Footprint – Scope 3

Category 1: Purchased goods and services

- Total of 37.5 tCO2e produced from purchased goods and services
- Employment services is the most significant category by both spend (65%) and emissions (55%), producing 21 tCO2e
- Rental and leasing services, manufactured goods, and professional services are also significant contributors to emissions at 12%, 8%, and 7% respectively

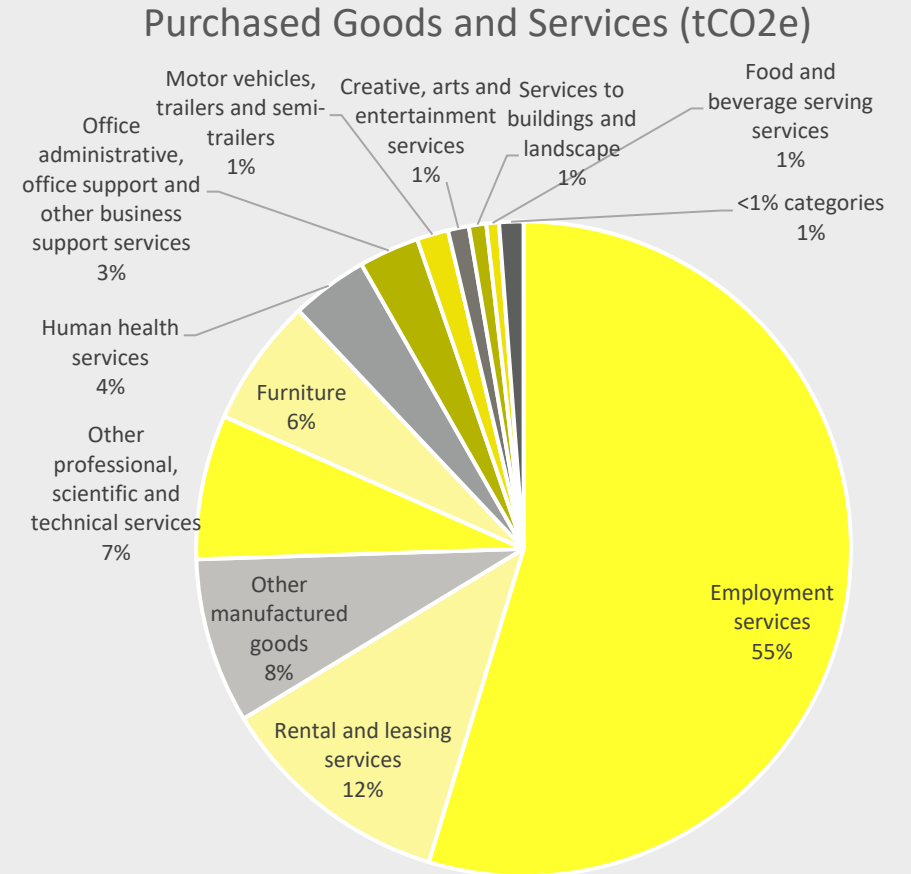


Purchased goods and services top categories by spend

SIC Code Category	Percentage Spend
Employment services	65%
Other professional, scientific and technical services	9%
Insurance & Reinsurance	7%
Pension funding	4%
Advertising and market research services	3%
Computer programming, consultancy and related services	3%
Rental and leasing services	3%
Creative, arts and entertainment services	1%
Office administrative, office support and other business support services	1%
Other manufactured goods	1%
Human health services	1%
Accounting, bookkeeping and auditing activities: tax consultancy	1%

Purchased goods and services top categories by tCO2e

SIC Code Category	Percentage tCO2e
Employment services	55%
Rental and leasing services	12%
Other manufactured goods	8%
Other professional, scientific and technical services	7%
Furniture	6%
Human health services	4%
Office administrative, office support and other business support services	3%
Motor vehicles, trailers and semi-trailers	2%
Creative, arts and entertainment services	1%
Services to buildings and landscape	1%
Food and beverage serving services	1%



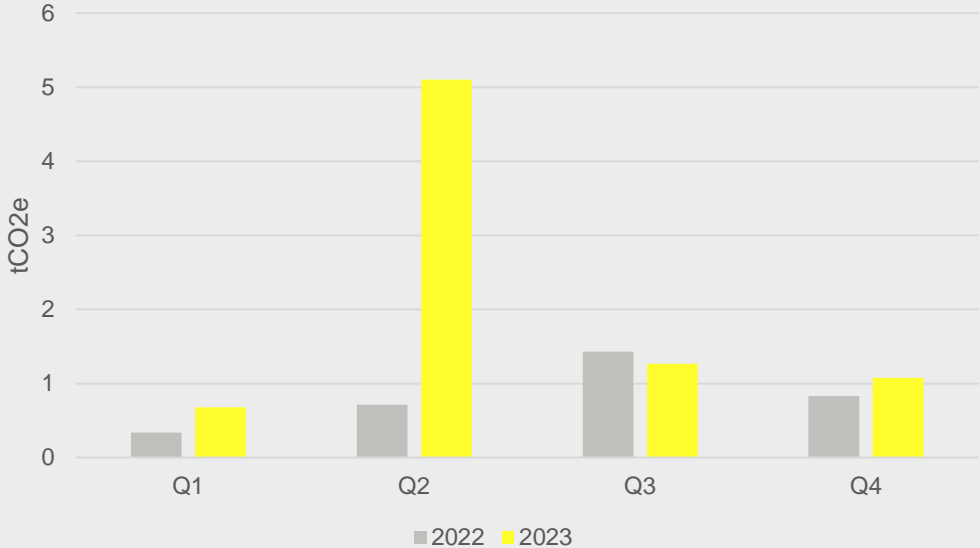
Current Year Emissions Footprint – Scope 3

Category 6: Business travel

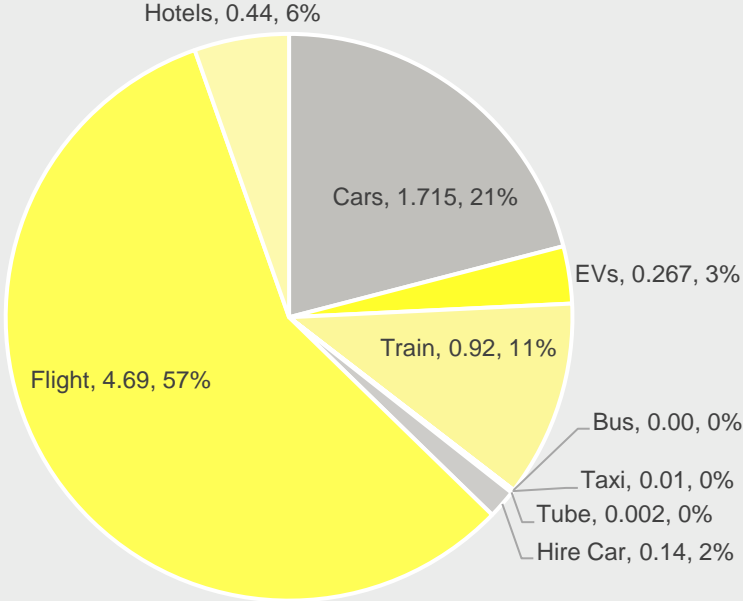
- Emissions from business travel produced 8.2 tCO2e in 2023 (9% of total emissions)
- From 2022 to 2023 business travel emissions increased by 146% (4.9 tCO2e)
- 57% of business travel emissions were from flights (4.7 tCO2e), the majority of which were in Quarter 2.
- Emissions from cars, trains, and hotels have also increased since 2022



Business Travel Emissions by Quarter



Business Travel Emissions by Type (tCO2e)



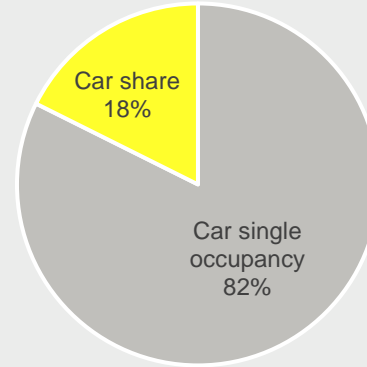
Current Year Emissions Footprint – Scope 3

Category 7: Employee commuting

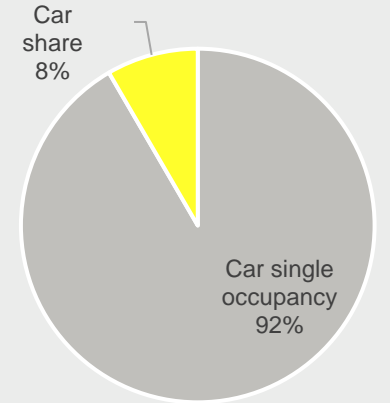
- Majority of emissions came from Employee Commuting, accounting for 46% (43.1 tCO₂e)
- Emissions have increased by 31% since 2022, from a total of 147,024 miles in 2022 to 191,996 miles in 2023.
- Transport modes included single occupancy cars, which accounted for 82% of miles and 92% of emissions, and car shares, which accounted for 18% of miles and 8% of emissions
- The majority of miles and emissions came from petrol vehicles (81% and 80% respectively)



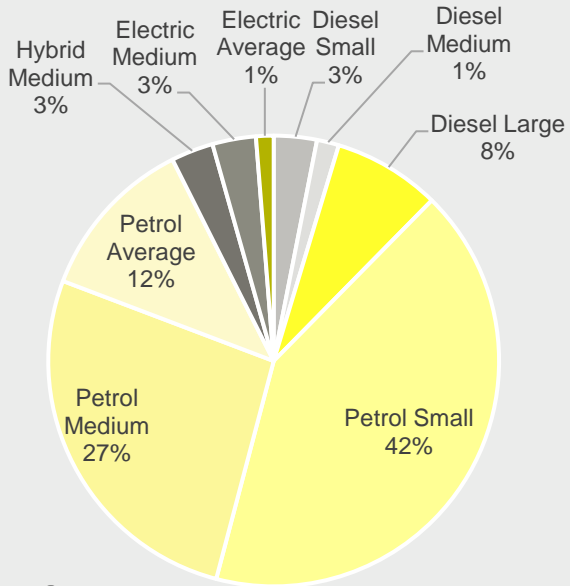
Employee Commuting by Transport Mode - Miles



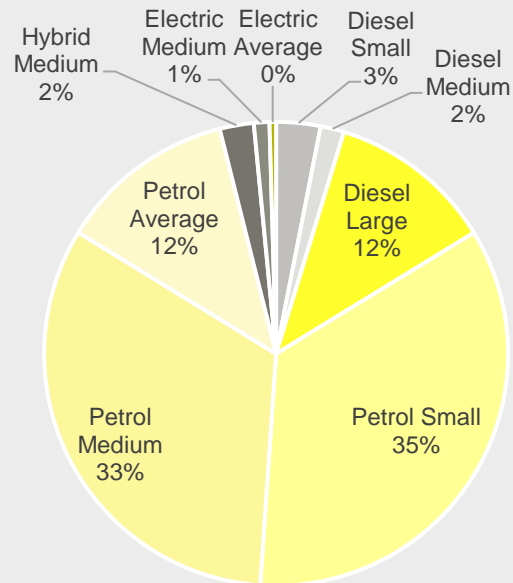
Employee Commuting by Transport Mode - GHG Emissions (tCO₂e)



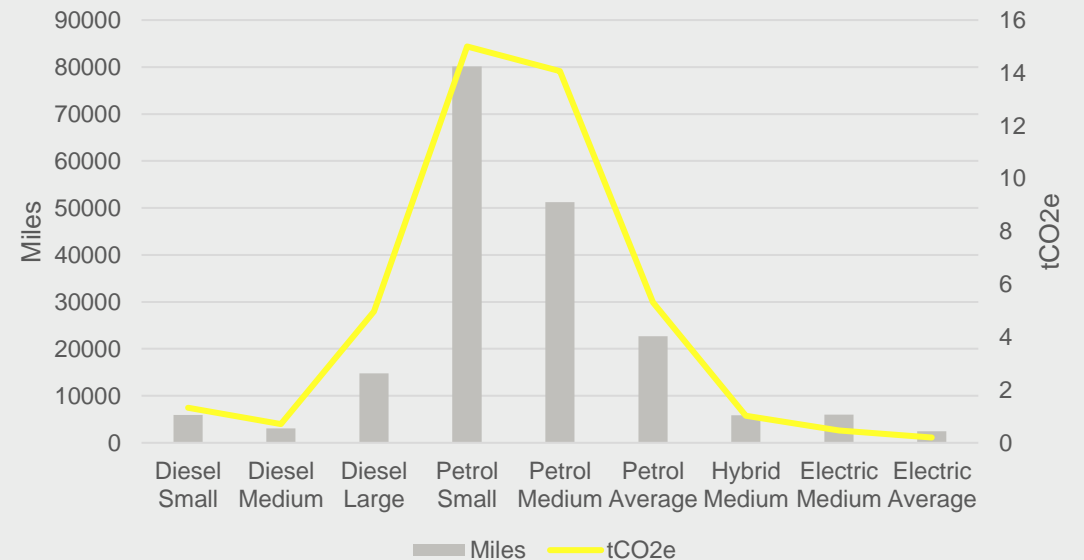
Employee Commuting Miles by Car Type



Employee Commuting Emissions by Car Type (tCO₂e)



Employee Commuting by Car Type



Methodologies, data, and assumptions

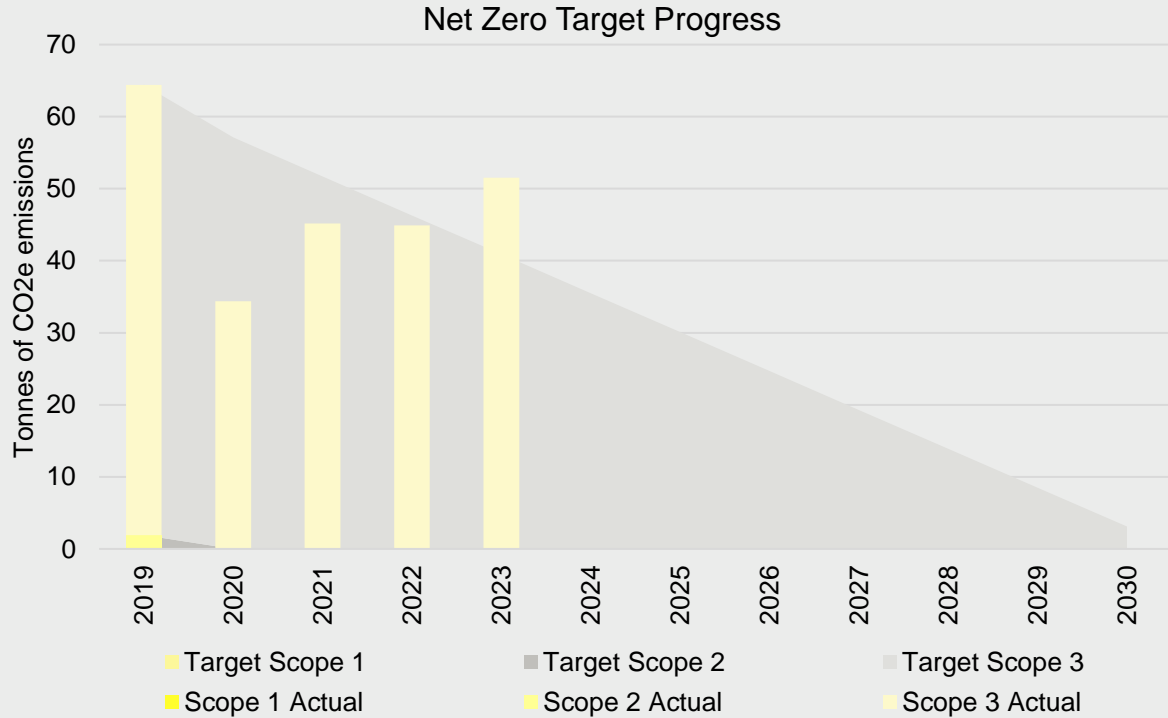
Scope	Description of the types and sources of data used to calculate emissions	Description of the methodologies, allocation methods, and assumptions used to calculate emissions	Description of the data quality of reported emissions	Percentage of emissions calculated using data obtained from suppliers or other value chain partners
Scope 2	<p>Activity data (primary data): kWh consumption from monthly meter readings</p> <p>UK government 2023 published conversion factors for company reporting</p>	<p>UK government Conversion factors 2023</p> <p>A location-based method was used to calculate electricity emissions, a market-based method was also used to account for renewable energy purchased.</p>	Good	0%
Scope 3				
Category 1: Purchased goods & services	<p>Spend data for all purchased goods and services in 2023 split by industry type. We exclude the emissions associated with PRNs, WEEE, and Batteries Recycling evidence, and waste collections, as we procure on behalf of our members</p>	<p>SIC Code emissions factors for different industries</p>	Poor	0%
Category 3: Fuel and energy related activities	<p>Activity data (primary data): kWh consumption from monthly meter readings</p>	<p>UK government Conversion factors 2023</p>	Poor	0%
Category 5: Waste generated in operations	<p>Activity data (primary data): Amount of general and recyclable waste produced during the period recorded by weighing office bins on a weekly basis</p> <p>Financial data (secondary data): Total cost of water bill for the reporting period</p> <p>Emissions factors (secondary data): Emissions factors were obtained from the UK government 2023 published conversion factors for company reporting</p>	<p>UK government Conversion factors 2023</p> <p>All general waste is assumed to go to incineration, all recyclable waste is assumed to be recycled.</p> <p>For any weeks where weights were missing averages were used.</p>	Fair	0%

Methodologies, data, and assumptions

Scope	Description of the types and sources of data used to calculate emissions	Description of the methodologies, allocation methods, and assumptions used to calculate emissions	Description of the data quality of reported emissions	Percentage of emissions calculated using data obtained from suppliers or other value chain partners
Category 6: Business travel	Financial data (secondary data): Mileage travelled calculated from expense claims	UK government Conversion factors 2023 Average petrol vehicle assumed for employee car mileage claims	Fair	0%
	For public transport miles calculated from start and end destinations, or cost and average prices per mile	For any journeys which did not include start and end destination details, average cost per mile was used		
Category 7: Employee commuting	Activity data (primary data): Survey of employees to ascertain days in office, distance travelled, and transport modes. Accounts for annual leave.	UK government Conversion factors 2023 Assumption on car types and days in office for any employees who left in 2023	Good	0%
Outside of Scope: homeworking	Activity data (primary data): Survey of employees to ascertain hours worked from home	UK government Conversion factors 2023 Assumed all employees use both office equipment and heating at home	Fair	0%

Emissions Reduction Target

We are committed to being Net Zero by 2030 with a 95% reduction in scope 1, 2, and selected scope 3 emissions against our 2019 baseline. Our scope 1 and 2 emissions are already Net Zero as we purchase 100% renewable electricity.



Our targets exceed those recommended by the Science Based Targets Initiative which equate to approximately a 4% reduction annually based on the 1.5 degree pathway.

Our targets are absolute, meaning we will aim to meet them, even as the business grows.

We have recalculated our 2019 baseline in line with choosing to include employee commuting within our Net Zero target. The only scope 3 categories now not included within the target are purchased goods and services, due to the need to calculate these based on financial data, and fuel and energy related activities due to this being out of our control and influence.

Target Date	2030
% Reduction	95%
Annual % Reduction	8.64%

- As a growing business our absolute emissions have increased, predominantly due to an increase in business travel and employee commuting, as a result of more staff in 2023 and some travel globally to accommodate international customers. We are actively working to look at our initiatives in these areas to identify further opportunities for reduction and engagement. We already operate a car share scheme, with employees paid to share vehicles and offer hybrid working of up to two days a week from home to reduce commute.
- The intensity ratios of tCO2e per £m turnover and tCO2e per employee have both reduced from 2022 to 2023 by 54% and 26% respectively
- We would encourage any stakeholders to get in touch with suggestions or ideas for how to minimise business travel and employee commuting emissions

Planned Carbon Reduction Projects

We follow the IEMA Greenhouse Gas Management Hierarchy:

Eliminate > Reduce > Substitute > Compensate.

We recognise that we have exceeded our target for 2023, and whilst this was largely due to business growth and emissions reductions are not going to follow a smooth reduction trajectory, we acknowledge we must do more to ensure a continued reduction in our absolute emissions.

Our planned carbon reduction projects:

- Conduct in depth analysis of employee commuting and how we can support employees further to choose low carbon transport options
- Review business travel options and any barriers to using the electric company car
- Consider how we can look to grow internationally, without greatly increasing air travel.

Our supply chain:

- Collate information on suppliers' carbon measurement status and environmental agendas
- Work with our suppliers to measure and reduce the emissions of the products we purchase and the logistics to transport them.

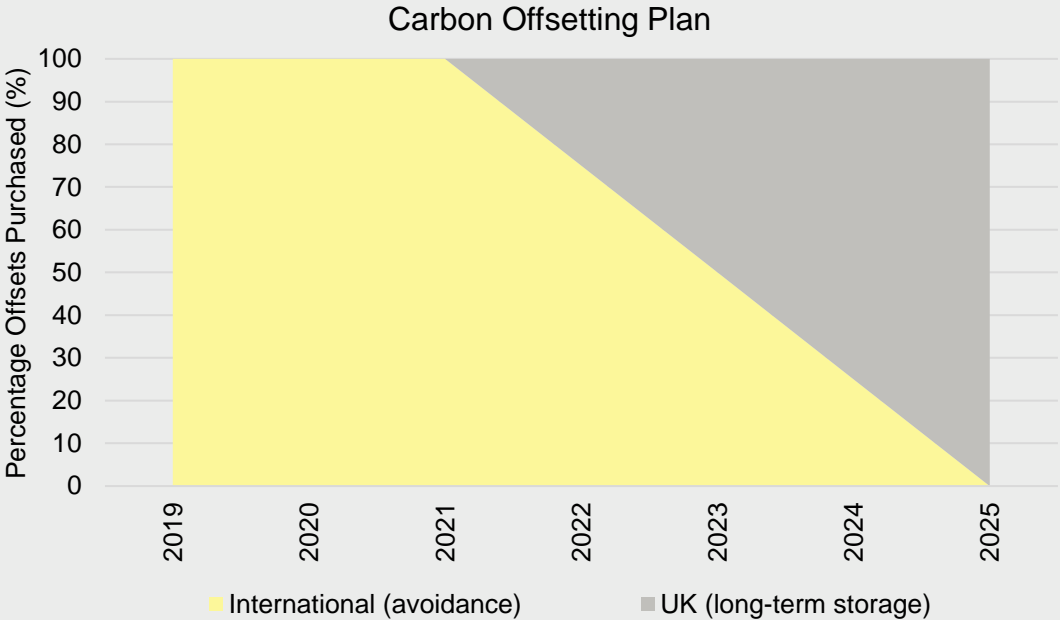


Carbon Offsets

We follow the IEMA Greenhouse Gas Management Hierarchy:

Eliminate > Reduce > Substitute > Compensate.

We have committed to procuring 100% UK-based long term storage offsets by 2025. For 2023 we will be offsetting 50% of emissions via UK projects, and 50% via international carbon offset projects



	International offsets	UK offsets
tCO2e	50	50
% 2023 tonnes	50%	50%

Total tCO2e to offset: 100

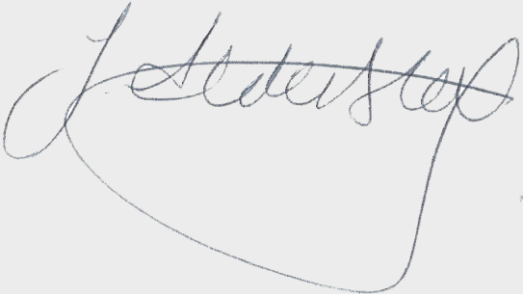
This offsets all our scope 1, 2, and 3 emissions, and the emissions from homeworking

Declaration and Sign-Off

Emissions have been reported and recorded in accordance with the published reporting standard for Carbon Reduction Plans and the GHG Reporting Protocol corporate standard.

This Carbon Reduction Plan has been reviewed and signed off by the board of directors.

Signed: Jessica Aldersley, Managing Director

A handwritten signature in black ink, appearing to read 'J. Aldersley', written in a cursive style.

