



Greenhouse Gas Protocol (Dual Reporting) Report for Arisaig Partners (Asia) Pte Ltd

Assessment Period: 2021

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Assessment Details

Consolidation Approach

Operational control

Organisational Boundaries

Operations of Arisaig Partners (Asia) Pte Ltd

Included

- Arisaig Partners (Asia) Pte Ltd
- Mumbai Office
- Singapore Office
- London Office

Operational Boundary

- Air freight
- Bus and coach
- Cars
- Electricity
- Electricity - Green Tariff
- Homeworkers
- Landfilled waste
- Material use: electrical items
- Motorcycle
- On foot
- Paper
- Purchased Food
- Purchased Office Materials and Equipment
- Purchased Office-Related Services
- Rail (train, tram, light rail, underground)
- Recycled waste
- Road freight, shared vehicle (tonne.km factors)
- Taxi
- Water supply
- Water treatment

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Introduction

A greenhouse gas (GHG) emissions assessment quantifies the total greenhouse gases produced directly and indirectly from a business or organisation's activities. Also known as a carbon footprint, it is an essential tool, providing your business with a basis for understanding and managing its climate change impacts.

A GHG assessment quantifies all seven Kyoto greenhouse gases where applicable and is measured in units of carbon dioxide equivalence, or CO₂e¹. The seven Kyoto gases are carbon dioxide (CO₂), methane (CH₄), nitrous oxide (N₂O), hydrofluorocarbons (HFCs), nitrogen trifluoride (NF₃), sulphur hexafluoride (SF₆) and perfluorocarbons (PFCs). The global warming potential (GWP) of each gas is illustrated in the Table 1.

Table 1. GWP of Kyoto Gases (IPCC 2007)

Greenhouse Gas	GWP
Carbon dioxide (CO ₂)	1
Methane (CH ₄)	25
Nitrous oxide (N ₂ O)	298
Hydrofluorocarbons (HFCs)	124 - 14,800
Perfluorocarbons (PFCs)	7,390 - 12,200
Nitrogen trifluoride (NF ₃)	17,200
Sulphur hexafluoride (SF ₆)	22,800

This assessment has been carried out in accordance with the World Business Council for Sustainable Development and World Resources Institute's (WBCSD/WRI) Greenhouse Gas Protocol; a Corporate Accounting and Reporting Standard, including the GHG Protocol Scope 2 Guidance. This protocol is considered current best practice for corporate or organisational greenhouse gas emissions reporting. GHG emissions have been reported by the three WBCSD/WRI Scopes.

Scope 1 includes direct GHG emissions from sources that are owned or controlled by the company such as natural gas combustion and company owned vehicles.

Scope 2 accounts for GHG emissions from the generation of purchased electricity, heat and steam generated off-site. As the subject of this assessment operates in markets which offer contractual instruments with product or supplier-specific data, scope 2 emissions are reported using both the location-based method and the market-based method. The location-based method applies average emission factors that correspond to the grid where consumption occurs, whereas the market-based method applies emission factors that correspond to energy purchased (or not purchased) through contractual instruments. Contractual instruments include energy attribute certificates, direct energy contracts, and supplier specific emission rates. The subject of this assessment has ensured that any contractual instruments used in the market-based method have met the Scope 2 Quality Criteria, as defined in the Guidance. Where contractual instruments do not meet the Quality Criteria, or where contractual instruments were not purchased, market-based scope 2 emissions have been calculated using residual mix emission factors. Where residual mix emission factors are not available, market-based scope 2 emissions have been calculated using default location grid-average emission factors, per the Protocol hierarchy. This may result in double counting between electricity consumers, as an adjusted emission factor taking into account voluntary purchases of electricity with specific attributes was not available.

Scope 3 includes all other indirect emissions such as waste disposal, business travel and staff commuting. Reporting of these activities is optional under the WBCSD/WRI GHG Protocol, but as they can contribute a significant portion of overall emissions Ecometrica recommends they are reported where applicable.

A GHG assessment is an essential tool in the process of monitoring and reducing an organisation's climate change impact as it allows reduction targets to be set and action plans formulated. GHG assessment results can also allow organisations to be transparent about their climate change impacts through reporting of GHG emissions to customers, shareholders, employees and other stakeholders. Regular assessments allow clients to track their progress in achieving reductions over time and provide evidence to support green claims in external marketing initiatives such as product labelling or CSR reporting. Ecometrica GHG assessments are designed to be transparent, consistent and repeatable over time.

¹ Carbon dioxide equivalent or CO₂e is a term for describing different greenhouse gases in a common unit. For any quantity and type of greenhouse gas, CO₂e signifies the amount of CO₂ which would have the equivalent global warming impact.

Data Quality and Availability

In order to provide the most accurate estimate of an organisation's GHG emissions, primary (actual) data should be used where it is available, up to date and geographically relevant. Secondary data in the form of estimates, extrapolations and industry averages may be used when primary data is not available. Table 2 details the quality of data submitted for this assessment with the key assumptions used stated below.

Data Quality Overview



Location-based Accuracy Overview		
	tCO ₂ e/year	%
Actual	20.7	19.5
Estimated	85.5	80.5
Total	106	100



Market-based Accuracy Overview		
	tCO ₂ e/year	%
Actual	20.7	18.7
Estimated	90	81.3
Total	111	100

Table 2. Data Quality and Availability

Source of emissions	Data quality
Premises	
Composted waste	Actual
Electricity	Mixed
Electricity - Green Tariff	Actual
Fuel oil	Actual
Incinerated waste	Actual
Landfilled waste	Estimated
Material use: electrical items	Mixed
Natural gas	Actual
Other fuel(s)	Actual
Paper	Mixed
Recycled waste	Mixed
Refrigerant gas loss and other fugitive emissions	Actual
Water supply	Mixed
Water treatment	Mixed
Company owned vehicles	

Cars	Actual
Motorcycle	Actual
Trucks	Actual
Vans	Actual
Business Travel	
Air travel	Actual
Bus and coach	Actual
Employee owned cars	Actual
Ferry	Actual
Hired cars	Actual
Hotel night stays	Actual
Rail (train, tram, light rail, underground)	Actual
Taxi	Mixed
Outbound third-party deliveries	
Air freight	Estimated
Bicycle	Actual
Motorcycle	Mixed
Rail freight	Actual
Road freight, shared vehicle (tonne.km factors)	Mixed
Road freight, whole vehicle (km factors)	Actual
Sea freight	Actual
Commuting	
Bicycle	Actual
Bus and coach	Mixed
Cars	Mixed
Motorcycle	Mixed
On foot	Mixed
Rail (train, tram, light rail, underground)	Mixed
Taxi	Actual
Homeworkers	
Homeworkers	Mixed
Capital goods	
Purchased Office Materials and Equipment	Actual
Purchased machinery	Actual
Purchased Goods and Services	
Purchased Food	Mixed
Purchased Office Materials and Equipment	Mixed
Purchased Office-Related Services	Mixed

Key Assumptions

- For the London office, electricity consumption has been calculated based on an intensity assumption per floor space for typical air conditioned office (BBP 2020).
- All purchased goods and services emissions have been calculated based on spend data using EPA-ORD spend-based factors for US Dollar and UK Gov spend-based factors for UK Pound Sterling.

Assessment Summary for Arisaig Partners (Asia) Pte Ltd

Gross Overall Emissions (location-based): 106 tCO₂e

Gross Overall Emissions (market-based): 111 tCO₂e

Key Performance Indicators

Absolute GHG emissions will vary over time and often correspond to the expansion or contraction of an organisation. It is useful therefore to use reporting metrics that take these effects into account and monitor relative GHG emissions intensity. A common emissions intensity metric is tonnes of CO₂e per full time equivalent. This has been calculated, along with other relevant metrics, in the table below:

Data	KPI
42 Full Time Equivalent Employees	2.53 tCO ₂ e per Full Time Equivalent Employee (Location-Based)
42 Full Time Equivalent Employees	2.64 tCO ₂ e per Full Time Equivalent Employee (Market-Based)

Summary by Activity (Location-Based, tCO₂e)



By Activity	tCO ₂ e/year	%
Outbound third-party deliveries	48.9	46.1
Premises	24.2	22.7
Purchased Goods and Services	18	17
Homeworkers	13.6	12.8
Commuting	1.49	1.4
Business Travel	0.00594	0.00559
Total	106	100

Summary by Activity (Market-Based, tCO₂e)



By Activity	tCO ₂ e/year	%
Outbound third-party deliveries	48.9	44.2
Premises	28.7	25.9
Purchased Goods and Services	18	16.3
Homeworkers	13.6	12.3
Commuting	1.49	1.35
Business Travel	0.00594	0.00537
Total	111	100

Summary by WBCSD/WRI Scope (Location-Based, tCO₂e)



By Activity	tCO ₂ e/year	%
Scope 2	17.6	16.5
Scope 3	88.6	83.5
Total	106	100

Summary by WBCSD/WRI Scope (Market-Based, tCO₂e)



By Activity	tCO ₂ e/year	%
Scope 2	22.1	19.9
Scope 3	88.6	80.1
Total	111	100

Summary by Greenhouse Gas

Greenhouse Gas	GWP	tGHG/year (Location-Based)	tCO ₂ e/year (Location-Based)	tGHG/year (Market-Based)	tCO ₂ e/year (Market-Based)
CO ₂	1	73.8	73.8	78.4	78.4
CH ₄	25	0.00894	0.223	0.00754	0.189
N ₂ O	298	0.0017	0.506	0.0015	0.446
Biogenic CO ₂	0	8.37e-4	0	8.37e-4	0
CO ₂ e	1	31.7	31.7	31.7	31.7
Total			106		111

Summary of Scope 2 Market-Based Method for Arisaig Partners (Asia) Pte Ltd

Energy Consumed and Emissions By Factor Type In Scope 2 Market-Based Method

Scope 2 Market-Based Energy



Scope 2 Market-Based Emissions



Emission Factor Type	Energy		Market-Based Emissions	
	MWh	%	tCO ₂ e	%
Client-supplied market-based instrument	0	0	0	0
Residual mix factors	43.5	69.3	13.7	62.3
Default location-based factors	19.2	30.7	8.33	37.7
Total	62.8	100	22.1	100

Detailed Results

Detailed Summary by WBCSD/WRI Scope

Location-Based methodology

Source of Emissions	tCO ₂ /yr	tCH ₄ /yr	tN ₂ O/yr	Total Emissions (tCO ₂ e/yr)	%
Scope 2 Total	17.4	0.00164	2.58e-4	17.6	16.5%
Premises Total	17.4	0.00164	2.58e-4	17.6	16.5%
Electricity	15.7	0.00162	2.33e-4	15.8	14.9%
Electricity - Green Tariff	1.77	1.8e-5	2.58e-5	1.77	1.67%
Scope 3 Total	56.3	0.0073	0.00144	88.6	83.5%
Business Travel Total	0.00491	8.95e-8	5.97e-8	0.00594	0.00559%
Taxi	0.00491	8.95e-8	5.97e-8	0.00493	0.00464%
Taxi: Regular taxi, upstream emissions	0	0	0	0.00102	9.57e-4%
Commuting Total	1.2	9.75e-5	3.15e-5	1.49	1.4%
Bus and coach	0.0237	9.02e-6	3.94e-7	0.024	0.0226%
Bus and coach: Average bus, upstream emissions	0	0	0	0.0176	0.0166%
Cars	0.515	1.73e-5	1.16e-5	0.519	0.489%
Cars: Average unknown fuel car, upstream emissions	0	0	0	0.124	0.116%
Motorcycle	0.0409	1.73e-5	1.16e-6	0.0417	0.0393%
Motorcycle: Average petrol motorcycle, upstream emissions	0	0	0	0.00432	0.00407%
Motorcycle: Medium petrol motorcycle, upstream emissions	0	0	0	0.0057	0.00536%
On foot	0	0	0	0	0%
Rail (train, tram, light rail, underground)	0.613	5.38e-5	1.82e-5	0.62	0.584%
Rail (train, tram, light rail, underground): Light rail, upstream emissions	0	0	0	0.0104	0.00981%
Rail (train, tram, light rail, underground): Train, national, upstream emissions	0	0	0	0.115	0.108%
Taxi	0.00858	1.57e-7	1.04e-7	0.00862	0.00811%
Taxi: Regular taxi, upstream emissions	0	0	0	0.00178	0.00168%
Homeworkers Total	13.6	6.17e-4	1.09e-4	13.6	12.8%
Homeworkers	13.6	6.17e-4	1.09e-4	13.6	12.8%
Outbound third-party deliveries Total	40.1	1.32e-4	0.00127	48.9	46.1%
Air freight	40.1	1.21e-4	0.00127	40.5	38.1%
Air freight: Air freight, average, upstream emissions	0	0	0	0.0222	0.0209%
Air freight: Air freight, long-haul, upstream emissions	0	0	0	7.99	7.52%
Air freight: Air freight, medium-haul, upstream emissions	0	0	0	0.378	0.356%
Motorcycle	0.024	1.07e-5	6.44e-7	0.0245	0.0231%
Motorcycle: Average petrol motorcycle, upstream emissions	0	0	0	0.00313	0.00295%

Motorcycle: Medium petrol motorcycle, upstream emissions	0	0	0	0.00288	0.00271%
Road freight, shared vehicle (tonne.km factors)	8.55e-5	1.65e-8	6.58e-10	8.61e-5	8.11e-5%
Road freight, shared vehicle (tonne.km factors): Road freight, average CNG van, upstream emissions	0	0	0	1.83e-5	1.72e-5%
Premises Total	1.41	0.00645	2.35e-5	6.59	6.2%
Electricity - Green Tariff: Electricity - transmission & distribution losses (MCR)	0.312	3.18e-6	4.56e-6	0.314	0.295%
Electricity - Green Tariff: Electricity grid, T&D losses, upstream emissions	0	0	0	0.093	0.0876%
Electricity - Green Tariff: Electricity grid, generated, upstream emissions	0	0	0	0.414	0.39%
Electricity: Electricity - transmission & distribution losses (MCR)	1.09	1.32e-4	1.89e-5	1.1	1.04%
Electricity: Electricity grid, T&D losses, upstream emissions	0	0	0	0.233	0.22%
Electricity: Electricity grid, generated, upstream emissions	0	0	0	4.24	3.99%
Landfilled waste	0	0.00632	0	0.158	0.149%
Material use: electrical items	0	0	0	0.0169	0.016%
Paper	0	0	0	0.00838	0.00789%
Recycled waste	0	0	0	0	0%
Water supply	0	0	0	0.00399	0.00376%
Water treatment	0	0	0	0.00729	0.00686%
Purchased Goods and Services Total	0	0	0	18	17%
Purchased Food	0	0	0	0.974	0.917%
Purchased Office Materials and Equipment	0	0	0	15.3	14.4%
Purchased Office-Related Services	0	0	0	1.79	1.68%
Total	73.8	0.00894	0.0017	106	100%

Market-Based methodology

Source of Emissions	tCO ₂ /yr	tCH ₄ /yr	tN ₂ O/yr	Total Emissions (tCO ₂ e/yr)	%
Scope 2 Total	22.1	2.45e-4	5.83e-5	22.1	19.9%
Premises Total	22.1	2.45e-4	5.83e-5	22.1	19.9%
Electricity	20.3	2.27e-4	3.26e-5	20.3	18.3%
Electricity - Green Tariff	1.77	1.8e-5	2.58e-5	1.77	1.6%
Scope 3 Total	56.3	0.0073	0.00144	88.6	80.1%
Business Travel Total	0.00491	8.95e-8	5.97e-8	0.00594	0.00537%
Taxi	0.00491	8.95e-8	5.97e-8	0.00493	0.00445%
Taxi: Regular taxi, upstream emissions	0	0	0	0.00102	9.18e-4%
Commuting Total	1.2	9.75e-5	3.15e-5	1.49	1.35%
Bus and coach	0.0237	9.02e-6	3.94e-7	0.024	0.0217%

Bus and coach: Average bus, upstream emissions	0	0	0	0.0176	0.0159%
Cars	0.515	1.73e-5	1.16e-5	0.519	0.469%
Cars: Average unknown fuel car, upstream emissions	0	0	0	0.124	0.112%
Motorcycle	0.0409	1.73e-5	1.16e-6	0.0417	0.0377%
Motorcycle: Average petrol motorcycle, upstream emissions	0	0	0	0.00432	0.00391%
Motorcycle: Medium petrol motorcycle, upstream emissions	0	0	0	0.0057	0.00514%
On foot	0	0	0	0	0%
Rail (train, tram, light rail, underground)	0.613	5.38e-5	1.82e-5	0.62	0.56%
Rail (train, tram, light rail, underground): Light rail, upstream emissions	0	0	0	0.0104	0.00941%
Rail (train, tram, light rail, underground): Train, national, upstream emissions	0	0	0	0.115	0.104%
Taxi	0.00858	1.57e-7	1.04e-7	0.00862	0.00778%
Taxi: Regular taxi, upstream emissions	0	0	0	0.00178	0.00161%
Homeworkers Total	13.6	6.17e-4	1.09e-4	13.6	12.3%
Homeworkers	13.6	6.17e-4	1.09e-4	13.6	12.3%
Outbound third-party deliveries Total	40.1	1.32e-4	0.00127	48.9	44.2%
Air freight	40.1	1.21e-4	0.00127	40.5	36.6%
Air freight: Air freight, average, upstream emissions	0	0	0	0.0222	0.02%
Air freight: Air freight, long-haul, upstream emissions	0	0	0	7.99	7.21%
Air freight: Air freight, medium-haul, upstream emissions	0	0	0	0.378	0.342%
Motorcycle	0.024	1.07e-5	6.44e-7	0.0245	0.0221%
Motorcycle: Average petrol motorcycle, upstream emissions	0	0	0	0.00313	0.00283%
Motorcycle: Medium petrol motorcycle, upstream emissions	0	0	0	0.00288	0.0026%
Road freight, shared vehicle (tonne.km factors)	8.55e-5	1.65e-8	6.58e-10	8.61e-5	7.78e-5%
Road freight, shared vehicle (tonne.km factors): Road freight, average CNG van, upstream emissions	0	0	0	1.83e-5	1.65e-5%
Premises Total	1.41	0.00645	2.35e-5	6.59	5.95%
Electricity - Green Tariff: Electricity - transmission & distribution losses (MCR)	0.312	3.18e-6	4.56e-6	0.314	0.283%
Electricity - Green Tariff: Electricity grid, T&D losses, upstream emissions	0	0	0	0.093	0.084%
Electricity - Green Tariff: Electricity grid, generated, upstream emissions	0	0	0	0.414	0.374%
Electricity: Electricity - transmission & distribution losses (MCR)	1.09	1.32e-4	1.89e-5	1.1	0.995%
Electricity: Electricity grid, T&D losses, upstream emissions	0	0	0	0.233	0.211%
Electricity: Electricity grid, generated, upstream emissions	0	0	0	4.24	3.83%
Landfilled waste	0	0.00632	0	0.158	0.143%
Material use: electrical items	0	0	0	0.0169	0.0153%

Paper	0	0	0	0.00838	0.00756%
Recycled waste	0	0	0	0	0%
Water supply	0	0	0	0.00399	0.00361%
Water treatment	0	0	0	0.00729	0.00658%
Purchased Goods and Services Total	0	0	0	18	16.3%
Purchased Food	0	0	0	0.974	0.879%
Purchased Office Materials and Equipment	0	0	0	15.3	13.8%
Purchased Office-Related Services	0	0	0	1.79	1.61%
Total	78.4	0.00754	0.0015	111	100%

Summary by Company Unit

Location-Based methodology

Assessment	2020		2021	
Company Unit	Total Emissions (tCO ₂ e)	Emissions per FTE (tCO ₂ e/FTE)	Total Emissions (tCO ₂ e)	Emissions per FTE (tCO ₂ e/FTE)
Arisaig Partners (Asia) Pte Ltd	256	5.34	106	2.53
Mumbai Office	8.99	2.42	6.28	1.23
Singapore Office	34.3	1.49	18.3	0.965
London Office	213	11.9	81.6	5.13

Market-Based methodology

Assessment	2020		2021	
Company Unit	Total Emissions (tCO₂e)	Emissions per FTE (tCO₂e/FTE)	Total Emissions (tCO₂e)	Emissions per FTE (tCO₂e/FTE)
Arisaig Partners (Asia) Pte Ltd	260	5.42	111	2.64
Mumbai Office	8.99	2.42	6.28	1.23
Singapore Office	34.3	1.49	18.3	0.965
London Office	217	12.1	86.1	5.41

Annual Activity Data

Source of Emissions	Value	Unit
Business Travel		
Taxi		
Average taxi	20	km
Commuting		
Bus and coach		
Average bus	705	pass.km
Cars		
Average car (unknown fuel)	2,743	km
Motorcycle		
Average petrol motorcycle	138	km
Motorbike	206	km
On foot		
On foot	174	km
Rail (train, tram, light rail, underground)		
Intercity/National train	15,694	pass.km
Light rail/Tram	2,235	pass.km
Taxi		
Average taxi	35	km
Homeworkers		
Homeworkers		
India homemaker	1,191	Homemaker Day
Singapore homemaker	4,466	Homemaker Day
UK homemaker	3,148	Homemaker Day
Outbound third-party deliveries		
Air freight		
Average air freight	77,816	kg.km
Long haul air freight	71,600	tonne.km
Medium haul air freight	1,500	tonne.km
Motorcycle		
Average petrol motorcycle	100	km
Motorbike	104	km
Road freight, shared vehicle (tonne.km factors)		
CNG van deliveries	140	kg.km
Premises		
Electricity		
Electricity consumption	16,771	kWh
Electricity intensity, air conditioned standard office	229	m2
Electricity - Green Tariff		
Electricity consumption	2,471	kWh

Landfilled waste		
Waste, landfilled, MSW	274	kg
Material use: electrical items		
Small electrical items	3	kg
Paper		
Paper	10	kg
Paper	2	reams4
Recycled waste		
Waste, recycled	780	kg
Water supply		
Water supply	13,000	l
Water supply	13.8	m3
Water treatment		
Water treatment	13,000	l
Water treatment	13.8	m3
Purchased Goods and Services		
Purchased Food		
all other food and drinking places	1,092	GBP
all other foods	538	USD
Purchased Office Materials and Equipment		
communication and energy wire and cable	89	USD
computer terminals and other computer peripheral equipment	29,648	USD
computers	11,708	USD
office furniture and custom architectural woodwork and millwork	968	USD
other miscellaneous electrical equipment and components	21,474	USD
springs and wires	261	USD
stationery	131	USD
Purchased Office-Related Services		
accounting, tax preparation, bookkeeping, and payroll	3,414	USD
other computer related services, including facilities management	4,586	GBP
travel arrangement and reservation	2,028	GBP

Key Observations

Overall

- For the 2021 assessment period, no valid market-based instruments have been applied to the Scope 2 energy consumption, however one location included in the scope of this assessment, the United Kingdom, has a valid electricity residual mix factor available. This residual mix factor has been applied to the electricity consumption for the London office to derive a result in line with the Scope 2 market-based methodology, all other locations have used default location-based grid factors.

Location Based Methodology

- Overall emissions have decreased by 150 tonnes of CO₂e, or 58%, from 256 tonnes of CO₂e during 2020 to 106 tonnes of CO₂e during 2021. This decrease is mainly due to the fact that a huge portion of emissions was allocated to Capital Goods in 2020 as a result of some office refurbishment.
- Air freight for outbound third-party deliveries accounts for the largest portion of emissions with 40.5 tonnes of CO₂e, or 38.1% of the total emissions.
- Electricity consumption is responsible for the second largest amount of emissions with 15.8 tonnes of CO₂e, or 14.9% of the total emissions.

Market Based Methodology

- Overall emissions have decreased by 149 tonnes of CO₂e, or 57%, from 260 tonnes of CO₂e during 2020 to 111 tonnes of CO₂e during 2021. This decrease is mainly due to the fact that a huge portion of emissions was allocated to Capital Goods in 2020 as a result of some office refurbishment.
- Air freight for outbound third-party deliveries accounts for the largest portion of emissions with 40.5 tonnes of CO₂e, or 36.6% of the total emissions.
- Electricity consumption is responsible for the second largest amount of emissions with 20.3 tonnes of CO₂e, or 18.3% of the total emissions.

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Assessment Summary for Mumbai Office

Gross Overall Emissions (location-based): 6.28 tCO₂e

Gross Overall Emissions (market-based): 6.28 tCO₂e

Key Performance Indicators

Absolute GHG emissions will vary over time and often correspond to the expansion or contraction of an organisation. It is useful therefore to use reporting metrics that take these effects into account and monitor relative GHG emissions intensity. A common emissions intensity metric is tonnes of CO₂e per full time equivalent. This has been calculated, along with other relevant metrics, in the table below:

Data	KPI
893 Floor area (square feet)	0.00703 tCO ₂ e per square foot (Location-Based)
5.11 Full Time Equivalent Employees	1.23 tCO ₂ e per Full Time Equivalent Employee (Location-Based)
893 Floor area (square feet)	0.00703 tCO ₂ e per square foot (Market-Based)
5.11 Full Time Equivalent Employees	1.23 tCO ₂ e per Full Time Equivalent Employee (Market-Based)

Summary by Activity (Location-Based, tCO₂e)



By Activity	tCO ₂ e/year	%
Homeworkers	3.08	49.1
Premises	2.61	41.6
Purchased Goods and Services	0.369	5.88
Commuting	0.21	3.35
Outbound third-party deliveries	0.00934	0.149
Total	6.28	100

Summary by Activity (Market-Based, tCO₂e)



By Activity	tCO ₂ e/year	%
Homeworkers	3.08	49.1
Premises	2.61	41.6
Purchased Goods and Services	0.369	5.88
Commuting	0.21	3.35
Outbound third-party deliveries	0.00934	0.149
Total	6.28	100

Summary by WBCSD/WRI Scope (Location-Based, tCO₂e)



By Activity	tCO ₂ e/year	%
Scope 2	1.77	28.3
Scope 3	4.5	71.7
Total	6.28	100

Summary by WBCSD/WRI Scope (Market-Based, tCO₂e)



By Activity	tCO ₂ e/year	%
Scope 2	1.77	28.3
Scope 3	4.5	71.7
Total	6.28	100

Summary by Greenhouse Gas

Greenhouse Gas	GWP	tGHG/year (Location-Based)	tCO ₂ e/year (Location-Based)	tGHG/year (Market-Based)	tCO ₂ e/year (Market-Based)
CO ₂	1	5.32	5.32	5.32	5.32
CH ₄	25	4.8e-4	0.012	4.8e-4	0.012
N ₂ O	298	9.65e-5	0.0288	9.65e-5	0.0288
CO ₂ e	1	0.918	0.918	0.918	0.918
Total			6.28		6.28

Summary of Scope 2 Market-Based Method for Mumbai Office

Energy Consumed and Emissions By Factor Type In Scope 2 Market-Based Method

Scope 2 Market-Based Energy

Scope 2 Market-Based Emissions



Emission Factor Type	Energy		Market-Based Emissions	
	MWh	%	tCO ₂ e	%
Client-supplied market-based instrument	0	0	0	0
Residual mix factors	0	0	0	0
Default location-based factors	2.47	100	1.77	100
Total	2.47	100	1.77	100

Assessment Summary for Singapore Office

Gross Overall Emissions (location-based): 18.3 tCO₂e

Gross Overall Emissions (market-based): 18.3 tCO₂e

Key Performance Indicators

Absolute GHG emissions will vary over time and often correspond to the expansion or contraction of an organisation. It is useful therefore to use reporting metrics that take these effects into account and monitor relative GHG emissions intensity. A common emissions intensity metric is tonnes of CO₂e per full time equivalent. This has been calculated, along with other relevant metrics, in the table below:

Data	KPI
500 Floor area (square metres)	0.0367 tCO ₂ e per square metre (Location-Based)
19 Full Time Equivalent Employees	0.965 tCO ₂ e per Full Time Equivalent Employee (Location-Based)
500 Floor area (square metres)	0.0367 tCO ₂ e per square metre (Market-Based)
19 Full Time Equivalent Employees	0.965 tCO ₂ e per Full Time Equivalent Employee (Market-Based)

Summary by Activity (Location-Based, tCO₂e)



By Activity	tCO ₂ e/year	%
Premises	8.7	47.5
Purchased Goods and Services	5.78	31.5
Homeworkers	3.46	18.9
Commuting	0.246	1.34
Outbound third-party deliveries	0.136	0.743
Business Travel	0.00594	0.0324
Total	18.3	100

Summary by Activity (Market-Based, tCO₂e)



By Activity	tCO ₂ e/year	%
Premises	8.7	47.5
Purchased Goods and Services	5.78	31.5
Homeworkers	3.46	18.9
Commuting	0.246	1.34
Outbound third-party deliveries	0.136	0.743
Business Travel	0.00594	0.0324
Total	18.3	100

Summary by WBCSD/WRI Scope (Location-Based, tCO₂e)



By Activity	tCO ₂ e/year	%
Scope 2	6.55	35.8
Scope 3	11.8	64.2
Total	18.3	100

Summary by WBCSD/WRI Scope (Market-Based, tCO₂e)



By Activity	tCO ₂ e/year	%
Scope 2	6.55	35.8
Scope 3	11.8	64.2
Total	18.3	100

Summary by Greenhouse Gas

Greenhouse Gas	GWP	tGHG/year (Location-Based)	tCO ₂ e/year (Location-Based)	tGHG/year (Market-Based)	tCO ₂ e/year (Market-Based)
CO ₂	1	10.6	10.6	10.6	10.6
CH ₄	25	5.34e-4	0.0133	5.34e-4	0.0133
N ₂ O	298	5.97e-5	0.0178	5.97e-5	0.0178
CO ₂ e	1	7.72	7.72	7.72	7.72
Total			18.3		18.3

Summary of Scope 2 Market-Based Method for Singapore Office

Energy Consumed and Emissions By Factor Type In Scope 2 Market-Based Method

Scope 2 Market-Based Energy

Scope 2 Market-Based Emissions



Emission Factor Type	Energy		Market-Based Emissions	
	MWh	%	tCO ₂ e	%
Client-supplied market-based instrument	0	0	0	0
Residual mix factors	0	0	0	0
Default location-based factors	16.8	100	6.55	100
Total	16.8	100	6.55	100

Assessment Summary for London Office

Gross Overall Emissions (location-based): 81.6 tCO₂e

Gross Overall Emissions (market-based): 86.1 tCO₂e

Key Performance Indicators

Absolute GHG emissions will vary over time and often correspond to the expansion or contraction of an organisation. It is useful therefore to use reporting metrics that take these effects into account and monitor relative GHG emissions intensity. A common emissions intensity metric is tonnes of CO₂e per full time equivalent. This has been calculated, along with other relevant metrics, in the table below:

Data	KPI
15.9 Full Time Equivalent Employees	5.13 tCO ₂ e per Full Time Equivalent Employee (Location-Based)
229 Floor area (square metres)	0.356 tCO ₂ e per square metre (Location-Based)
15.9 Full Time Equivalent Employees	5.41 tCO ₂ e per Full Time Equivalent Employee (Market-Based)
229 Floor area (square metres)	0.376 tCO ₂ e per square metre (Market-Based)

Summary by Activity (Location-Based, tCO₂e)



By Activity	tCO ₂ e/year	%
Outbound third-party deliveries	48.8	59.8
Premises	12.8	15.7
Purchased Goods and Services	11.9	14.6
Homeworkers	7.08	8.67
Commuting	1.04	1.27
Total	81.6	100

Summary by Activity (Market-Based, tCO₂e)



By Activity	tCO ₂ e/year	%
Outbound third-party deliveries	48.8	56.6
Premises	17.4	20.2
Purchased Goods and Services	11.9	13.8
Homeworkers	7.08	8.22
Commuting	1.04	1.2
Total	86.1	100

Summary by WBCSD/WRI Scope (Location-Based, tCO₂e)



By Activity	tCO ₂ e/year	%
Scope 2	9.24	11.3
Scope 3	72.4	88.7
Total	81.6	100

Summary by WBCSD/WRI Scope (Market-Based, tCO₂e)



By Activity	tCO ₂ e/year	%
Scope 2	13.7	16
Scope 3	72.4	84
Total	86.1	100

Summary by Greenhouse Gas

Greenhouse Gas	GWP	tGHG/year (Location-Based)	tCO ₂ e/year (Location-Based)	tGHG/year (Market-Based)	tCO ₂ e/year (Market-Based)
CO ₂	1	57.9	57.9	62.5	62.5
CH ₄	25	0.00792	0.198	0.00653	0.163
N ₂ O	298	0.00154	0.459	0.00134	0.399
Biogenic CO ₂	0	8.37e-4	0	8.37e-4	0
CO ₂ e	1	23.1	23.1	23.1	23.1
Total			81.6		86.1

Summary of Scope 2 Market-Based Method for London Office

Energy Consumed and Emissions By Factor Type In Scope 2 Market-Based Method

Scope 2 Market-Based Energy

Scope 2 Market-Based Emissions



Emission Factor Type	Energy		Market-Based Emissions	
	MWh	%	tCO ₂ e	%
Client-supplied market-based instrument	0	0	0	0
Residual mix factors	43.5	100	13.7	100
Default location-based factors	0	0	0	0
Total	43.5	100	13.7	100