



CONSIDERATE

Considerate Group Carbon Inventory
2019 & 2020

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1 Context

Considerate Group became BCorp certified in 2020 and has pledged to reach Net Zero by 2030.

To reach this goal, the company's carbon emissions will be assessed on an annual basis to monitor progress. The present report includes the first inventory of Considerate Group's greenhouse gas emissions. The inventory of greenhouse gas emissions follows the GHG Protocol Corporate Standard.

1.1 Company Description

Considerate Group is a specialist sustainability consultancy that drives responsible management at every level of hotel and hospitality businesses through innovative, technical, and bespoke advisory services.

The company's head office is in London, UK, with satellite offices in Germany and the United States. Services are provided to clients around the world and are to a great extent delivered digitally. Operating from rented co-working offices, the company therefore does not currently own any major assets.

2 Greenhouse Gas Inventory

The inventory of greenhouse gas emissions was created in line with the following principles set out by the GHG Protocol Corporate Standard:

RELEVANCE - The GHG inventory appropriately reflects the GHG emissions of the company and serves the decision-making needs of users – both internal and external to the company.

COMPLETENESS - All GHG emission sources and activities within the chosen inventory boundary are accounted for and reported on. Specific exclusions are disclosed and justified.

CONSISTENCY - Use of consistent methodologies to allow for meaningful comparisons of emissions over time. Transparent documentation of any changes to the data, inventory boundary, methods, or any other relevant factors in the time series.

TRANSPARENCY - All relevant issues are addressed in a factual and coherent manner, based on a clear audit trail. Any relevant assumptions are disclosed, and appropriate references are made to the accounting and calculation methodologies and data sources used.

ACCURACY - The quantification of GHG emissions is systematically neither over nor under actual emissions, as far as can be judged, and uncertainties are reduced as far as practicable. Sufficient accuracy is achieved to enable users to make decisions with reasonable assurance as to the integrity of the reported information.

2.1 Reporting Scope

Reporting period

This carbon report includes both the baseline of carbon emissions for calendar year 2019, as well as the carbon emissions for 2020. 2019 defines the baseline period for Considerate Group's carbon reporting, since this was a year reflecting usual business operations. This baseline will be used in future carbon reports to enable review and analysis of progress.

Organisational boundary

As an organisational boundary for the emissions inventory the operational control approach was adopted. This approach best reflects the nature of the firm and therefore ensures the relevance of the reported emissions.

Operational boundary

Within its operational boundary, Considerate Group identified various emission sources from Scope 3. As an office-based consultancy firm without company-owned assets (such as offices or vehicles), the company's emissions do not qualify as Scope 1 or Scope 2 emissions.

Considerate Group includes the emissions arising from leased office spaces, travel, digital emissions and purchased goods within its Scope 3 emissions inventory. Particular attention was paid to digital emissions as the business mainly operates online. With little existing guidance on digital emissions, all digital emissions sources which could be identified and calculated were investigated for this baseline report. This comprehensive approach allowed Considerate Group to make an informed decision on the most relevant emission sources for the company.

The relevant Scope 3 emission categories and sources which Considerate Group decided to report on are: emissions from rented office-spaces; homeworking emissions; travel emissions from employee commuting and business travel, including hotel stays; digital emissions arising from the Considerate Group website, emails and emailing services, the data management platform Con-Serve™, video conferencing, browsing and cloud storage services. The full overview of Scope 3 emission categories as per the GHG Protocol can be found in the Annex.

2.2 Carbon Emissions Overview:

Considerate Group identified digital emissions, homeworking emissions, travel, purchased goods and office space as its main emission categories. In 2019, 23.5 tonnes of CO₂e were emitted, with travel emissions representing 71% of overall emissions. In 2020, 7.4 tonnes of CO₂e were emitted, with digital emissions and the office space accounting for 29% and 28% of total emissions respectively. The following tables and figures provide an overview and further details of Considerate Group's sources of emissions.

Table 1: Considerate Group Greenhouse Gas emissions (overall)

Category	Unit	2019	2020
Digital emissions	kg CO ₂ e	1,688	2,161
Homeworking	kg CO ₂ e	19.3	1,468
Travel	kg CO ₂ e	16,778	1,436
Purchased goods	kg CO ₂ e	2,335	239
Office space	kg CO ₂ e	2,720	2,093

Overall Carbon Emissions	kg CO₂e	23,541	7,397
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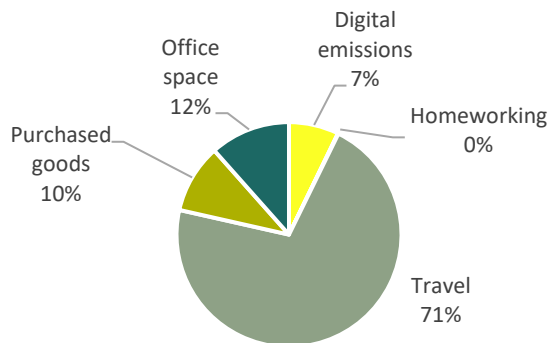


Figure 1: Considerate Group: Sources of Emissions 2019

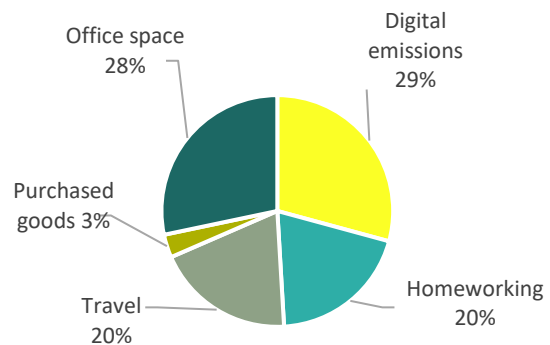


Figure 2: Considerate Group: Sources of Emissions 2020

2.2.1 Greenhouse Gas Emissions Detailed:

The following table lists all carbon emissions within Considerate Group's operational boundary, by category and source.

Table 2: Considerate Group Greenhouse Gas Emissions (detailed)

Category	Source	Unit	2019	2020
Digital emissions	Considerate Group website	kg CO ₂ e	58	66
Digital emissions	Constant Contact	kg CO ₂ e	7	18
Digital emissions	Con-Serve™	kg CO ₂ e	24	24
Digital emissions	Emails sent	kg CO ₂ e	1,029	1,165
Digital emissions	Browsing	kg CO ₂ e	484	621
Digital emissions	Video-conferencing	kg CO ₂ e	26	208
Digital emissions	Dropbox	kg CO ₂ e	60	60
Purchased goods	Refurbished laptops	kg CO ₂ e	2,335	239
Travel	Business travel (hotel stays)	kg CO ₂ e	1,111	0
Travel	Business travel (flights)	kg CO ₂ e	11,784	589
Travel	Business travel (train and other)	kg CO ₂ e	266	29
Travel	Employee commuting	kg CO ₂ e	3,617	818
Homeworking	Incremental annual electricity use	kg CO ₂ e	19	539
Homeworking	Incremental annual gas use	kg CO ₂ e	0	929
Office space	Electricity	kg CO ₂ e	2,007	1,560
Office space	Gas	kg CO ₂ e	702	526
Office space	Water	kg CO ₂ e	11	7

2.3 Scope 1 & 2 Emissions

To date, Considerate Group has not identified any Scope 1 or Scope 2 emissions. This is due to Considerate Group's offices being located inside a WeWork co-working space. As such, the office space is considered as a leased asset and related emissions fall under Scope 3.

2.4 Scope 3 Emissions

2.4.1 Rented office space

Considerate Group's office emissions fall under category 8 (Upstream leased assets) of the GHG Protocol. Emissions arise from electricity, gas and water consumption and are distributed as shown in Table 3.

Table 3: Considerate Group Co-Working Emissions (WeWork)

Source	Unit	2019	2020
Electricity	kg CO ₂ e	2007	1560
Gas	kg CO ₂ e	702	526
Water	kg CO ₂ e	11	7
Total	kg CO₂e	2,720	2,093

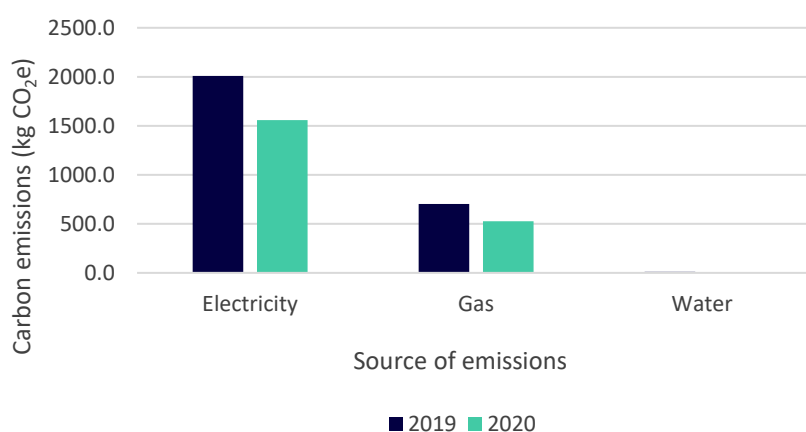


Figure 3: WeWork emissions 2019 and 2020

Despite the impact of the COVID-19 pandemic and nationwide recommendations to work from home, where possible, there was only a 23% decrease in greenhouse gas emissions attributed to Considerate Group from the WeWork Paddington co-working space. This decrease was lower than expected. A reason for this may be that other tenants may have ended their lease in the co-working space, inflating the emissions per desk for continuing tenants as the overall electricity, gas and water consumption would then be shared amongst fewer desks.

Method:

The emissions from the office space were retrieved through actual building data and associated numbers of desks.

2.4.2 Digital Emissions

Considerate Group combined its digital emissions in one category, while theoretically these could be included as Scope 3 categories; 3. Purchased goods and services or category 11. Use of sold products (see Scope 3 categories referenced in the Annex).

A selection of digital emission sources was excluded from this analysis since they were deemed immaterial, with no accurate emissions calculation. Please find further details on these exclusions is included in the Annex to this report.

Table 4: Considerate Group Digital Emissions

Source	Unit	2019	2020
Considerate Group Website	kg CO ₂ e	58	66
Constant Contact	kg CO ₂ e	7	18
Con-Serve™	kg CO ₂ e	24	24
Emails sent	kg CO ₂ e	1,029	1,165
Browsing	kg CO ₂ e	484	621
Video-conferencing	kg CO ₂ e	26	208
Dropbox	kg CO ₂ e	60	60
Total	kg CO₂e	1,688	2,161

Table 4 shows that 2020 saw a 28% increase in digital emissions – this was primarily a result of company growth leading to more emails being sent and more browsing, as well as an eight-fold increase in time spent video conferencing. This increase in video conferencing, together with Considerate Group having a more active online presence, led to emails and browsing representing a lower proportion of Considerate Group’s overall digital emissions in 2020 than in 2019 (Figure 4 and Figure 5).

Reporting on digital emissions is in its infancy, and as such, there were several assumptions made in these calculations. More details on these assumptions can be found in Appendix 1.

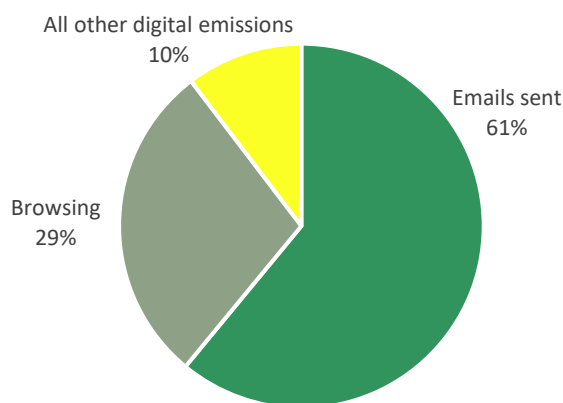


Figure 4: 2019 Digital Emissions

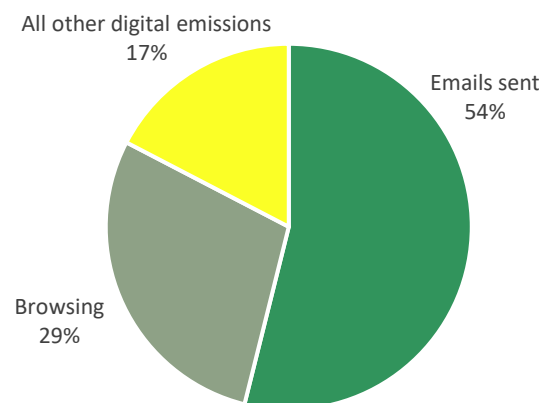


Figure 5: 2020 Digital Emission

2.4.3 Homeworking

A by-product of the COVID-19 pandemic was Considerate Group operating fully remotely from March 2020 onwards. This led to electricity and gas use at employees' home increasing considerably, and Considerate Group felt it was therefore an important part of their Scope 3 greenhouse gas emissions.

Table 5: Considerate Group Homeworking Emissions

Source	Unit	2019	2020
Incremental annual electricity use	kg CO ₂ e	19	540
Incremental annual gas use	kg CO ₂ e	0	929
Total	kg CO₂e	19	1,468

Table 5 shows that, in 2020, incremental annual gas use made up almost 65% of emissions caused by working from home. Whilst this seems a high proportion for gas, a contributing factor would be that the employees recording the most gas heating use had no other household members with whom to split their gas consumption.

Method:

Incremental electricity and gas use was calculated using the EcoAct Homeworking Emissions Whitepaper as a base, and DEFRA's "Greenhouse gas reporting: conversion factors 2020". Employees were asked to provide details on their desk setup, electricity, and heating patterns, and how much of the time other members of their household were in their respective houses.

2.4.4 Travel

Considerate Group's travel emissions combine emissions from employee commuting and business travel. For full transparency, business travel emissions were further split into emissions arising from air travel or land-based transport modes, as well as hotel stays.

Table 6: Considerate Group Travel Emissions

Source	Unit	2019	2020
Business travel (hotel stays)	kg CO ₂ e	1,111	-
Business travel (flights)	kg CO ₂ e	11,784	589
Business travel (train and other)	kg CO ₂ e	266	29
Employee commuting	kg CO ₂ e	3,617	818
Total:	kg CO₂e	16,778	1,436

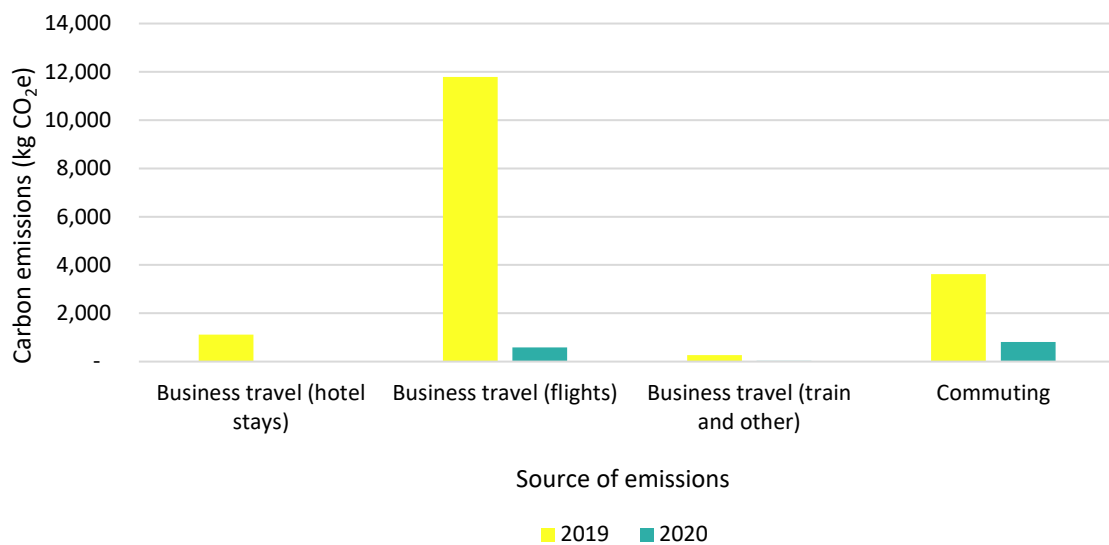


Figure 6: Considerate Group Business Travel and Employee Commuting

In a usual business year, such as 2019, travel in general is the largest source of carbon emissions, making up 71% of Considerate Group's total emissions. In 2020, travel accounted for only 28% of total emissions. Overall, travel emissions decreased by 91% from 2019 to 2020.

In 2019, 70% of travel emissions were caused by air travel and 22% by employee commuting. In 2020, employee commuting was the largest source of emissions, representing 57% of total travel emissions, while air travel only represented 41% of total travel emissions.

That travel emissions make up a large part of Considerate Group's carbon footprint is no surprise, since as a consultancy firm with clients around the world, a certain number of on-site visits are inevitable. Furthermore, additional emissions arise through business travel between the London and Munich office. It is also to be noted, that Considerate Group has always tried to keep business travel to a minimum, with many meetings happening via online communication tools. Furthermore, land-based transport modes are the preferred means of transportation.

The changes in operation, with people working from home with minimal business travel, had a staggering impact on travel emissions and thus Considerate Group's overall emissions in 2020.

Method:

The distance-based calculation method was chosen for the travel emissions per transport mode, distinguishing between type of transport vehicle (e.g. economy / business class) and average splits of commutes using two modes of transport. For the calculation of the emissions average emission factors per hotel stay per country were used and various factors per transport mode (DEFRA).

2.4.5 Purchased Goods (upstream)

Considerate Group uses only a minimum of physical goods for its operations. Through the rental of furnished office spaces and its nature as an office-based consultancy firm, the only significant purchased goods are laptops. Other goods, such as paper use and promotional materials were deemed insignificant sources of emissions after a rough evaluation.

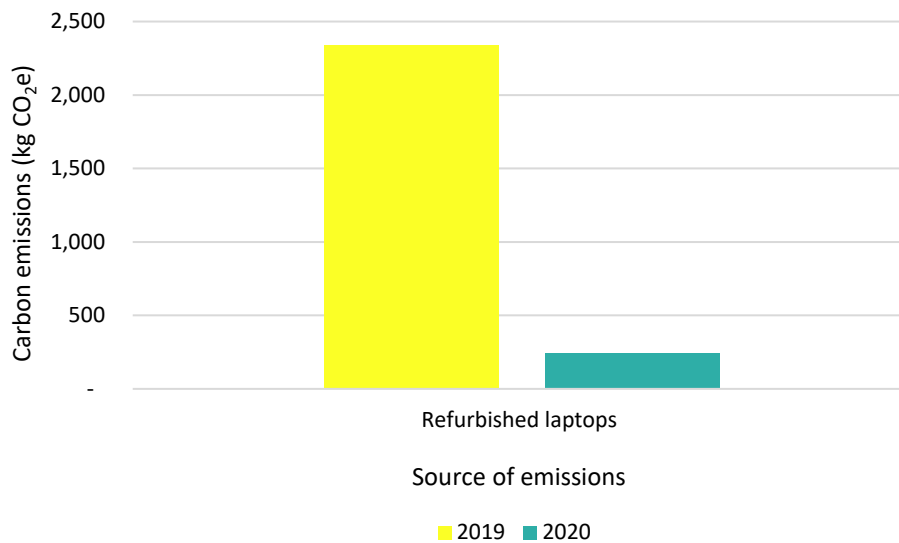


Figure 7: Considerate Group Purchased Goods

In 2019, a higher number of additional laptops were needed after new employees joined the team, resulting in 2.33 t CO₂e being added to the company's emissions. In 2020, emissions were significantly lower with 0.24 t CO₂e being emitted due to the procurement of only one additional device.

Method:

The carbon emissions associated with the purchased laptops includes upstream emissions (from cradle to gate) as well as additional emissions caused through the refurbishment of the laptops. Supplier-specific data were used, where possible for the exact product and otherwise conservative estimates based on the carbon footprint of the suppliers' other models. The refurbishment and potential new replacement parts were added to the calculation using estimates. For these estimates, the carbon footprint of new parts was considered, such as those used in the new computers from the same supplier.

2.5 Conclusion

Due to the size of Considerate Group's business and the nature of its services and operations, the company's GHG emissions fall under Scope 3, amounting to 23 tonnes of CO₂e in 2019 and 7 tonnes of CO₂e in 2020. In 2019 travel emissions largely dominated the overall emissions, while in 2020 emissions were more balanced across the categories.

Due to the exceptional changes in business operations between 2019 and 2020, the categorisation of GHG emissions changed significantly between 2019 and 2020. While the company should be aware of all of its emissions, it should be noted that business travel by air was responsible for 12 tonnes CO₂e in 2019, 71% of emissions in that year, but notably higher than the company's total GHG emissions in 2020. Therefore, air travel deserves special attention going forward, even though records showed that flight emissions were kept to a minimum: both in 2019 and 2020 only key personnel travelled and, except for one flight, company employees always travelled in economy class where associated carbon emissions are lower than business and first class.

3 Offsetting

In 2019 and 2020, most of business air travel emissions were offset through personal offsetting schemes by the Considerate Group directors. Overall, 72% of flight emissions in 2019 and 100% of flight emissions in 2020 have been offset. Since business air travel was the source of a large proportion of the overall carbon emissions of Considerate Group, the offsetting scheme covered 36% of the total carbon emissions in 2019 and 8% in 2020.

	Unit	2019	2020
Offset	kg CO ₂ e	8,490	590
% of business travel (flights) offset		72%	100%

Overall carbon emissions	kg CO ₂ e	23,520	7,400
% of overall carbon emissions offset		36%	8%

Considerate Group is in the process of evaluating potential offsetting programs with the aim of increasing the overall proportion of carbon emissions that are being offset. Potential offsetting programs will be evaluated based on “The Oxford Principles for Net Zero Aligned Carbon Offsetting” (Sept, 2020), with a preference given to carbon removal projects.

4 Annex

4.1 Scope 3 Categories – Reference table

List of all official GHG emission categories to be added with explanation as to why we have not included them in the inventory – this is principally because they aren't applicable, e.g. waste.

Scope 3 Emissions overview table

Category	Included source	Explanation
1. Purchased goods and services	Computers Digital services	The company operates in a desk-based manner. No significant other physical goods or are used
2. Capital goods	-	Not applicable
3. Fuel- and energy-related activities (not included in scope 1 or scope 2)	-	Not applicable
4. Upstream transportation and distribution	-	Considerate Group does not rely on any transportation of products for its services
5. Waste generated in operations	-	The only larger waste item at Considerate Group are the work laptops, but these are generally given back to a refurbishment company (2 laptops during 2019/2020). Emissions to any waste were considered insignificant.
6. Business travel	Business travel by mode of transport + hotel stays	
7. Employee commuting	Employee commuting, working from home	
8. Upstream leased assets	Rented office space	
9. Downstream transportation and distribution		Considerate Group does not rely on any transportation of products for its services
10. Processing of sold products	-	Not applicable
11. Use of sold products	Digital emissions – Con-Serve™ + flutter	
12. End-of-life treatment of sold products	-	Services and products are in digital form
13. Downstream leased assets	-	Not applicable
14. Franchises	-	Not applicable
15. Investments	-	Not applicable

4.2 Scope 3 – Exclusions

The table below includes all digital emission sources which Considerate Group identified. The comparison revealed a large range of magnitude with many sources not even constituting 0.5%. Since the sum of these still accounted for less than 1% of total emissions in either year and exact calculation methods are currently lacking/not feasible, the emissions arising from the use of social media (Facebook, twitter, Instagram, LinkedIn), Considerate’s YouTube channel and fluttr website were excluded from the GHG inventory. The mailing platform, Constant Contact, even though figuring below 0.5% in 2019 is still part of the inventory since emissions rose materially (7.4 kg CO₂e in 2019, 17.5kg CO₂e in 2020).

Source	kg CO ₂ e		%	
	2019	2020	2019	2020
Facebook	0.3	0.3	0.0%	0.0%
Twitter	1.2	5.1	0.1%	0.2%
Instagram	2.6	2.8	0.2%	0.1%
LinkedIn	0.1	0.1	0.0%	0.0%
YouTube	0.0	0.8	0.0%	0.0%
CG Website	58.1	66.1	3.4%	3.0%
Fluttr Website	7.2	4.5	0.4%	0.2%
Constant Contact	7.4	17.5	0.4%	0.8%
Con-Serve™	24.3	24.3	1.4%	1.1%
Emails sent	1,029.4	1164.7	60.6%	53.6%
Browsing	484.0	621.0	28.5%	28.6%
Video Conferencing	25.5	207.9	1.5%	9.6%
Dropbox	59.5	59.5	3.5%	2.7%
Total	1699.7	2174.7	100%	100%

Sources below 0.5%
Source below 1% but rising