Corporate Carbon Footprint Report

Carbon Footprint Analysis FY24

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Scope of your Corporate Carbon Footprint during the reporting period

Avg number of employees

67

Number of locations

2

Number of facilities

2

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Scope & accuracy of the data

Real business activity or emission data	Averages partially or fully used	Missing data	Not in Scope

Scope 1
GHG emissions from sources owned or controlled by the company

- Stationary combustion
- Mobile combustion
- Fugitive emissions

Scope 2
Indirect GHG emissions associated with the purchase of electricity, steam, heat, or cooling

- Electricity purchased
- Heating purchased

Scope 3
Indirect GHG emissions caused by company's activities but owned / controlled by another

Category 1 Purchased Goods and Services Suppliers	Category 5 Waste from operations	Category 11 Use of sold products
Category 1 Purchased Goods and Services Cloud Services	Category 6 Business Travel	Category 12 End-of-life treatment of sold products
Category 2 Capital goods	Category 7 Employee commuting (including WFH)	Category 13 Downstream leased assets – Vehicle fleets
Category 3 Fuel and Energy	Category 8 Upstream leased assets	Category 14 Franchises
Category 4 Upstream Transportation and Distribution	Category 9 Downstream transportation and distribution	Category 15 Investments
	Category 10 Processing of sold products	

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Executive summary by scope of emissions (aligned with GhG protocol)

This report summarises the results of FY24's Induction Healthcare emissions assessment, based on the information collected and subject to its completeness, the quality of the data provided and correct categorisation. Your April 2023 – March 2024 emissions have been broken down accordingly by scopes and categories as per the GHG Protocol Corporate Standard.

Scope 2 (locati...
4.6%

691 t CO$_2$e

Scope 3
95.4%

Emissions by scope in April 2023–March 2024
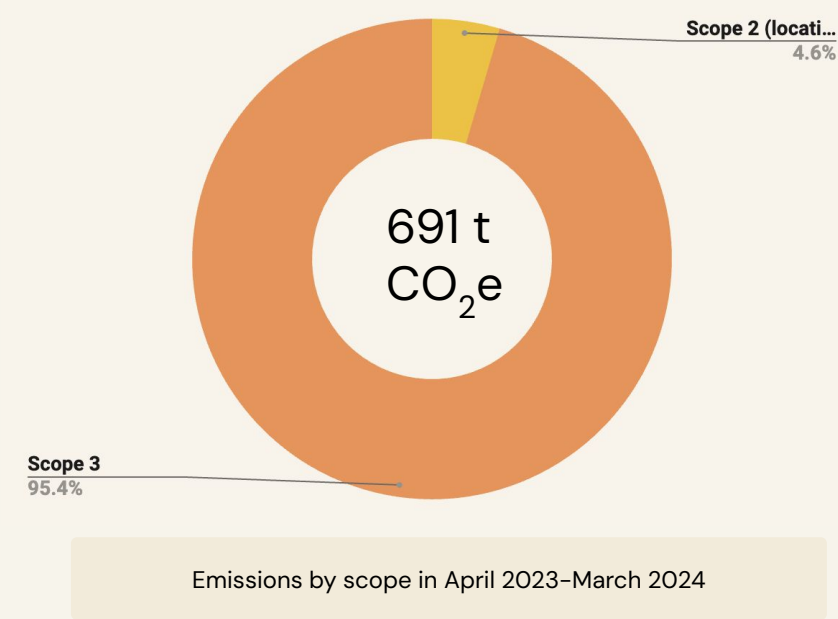
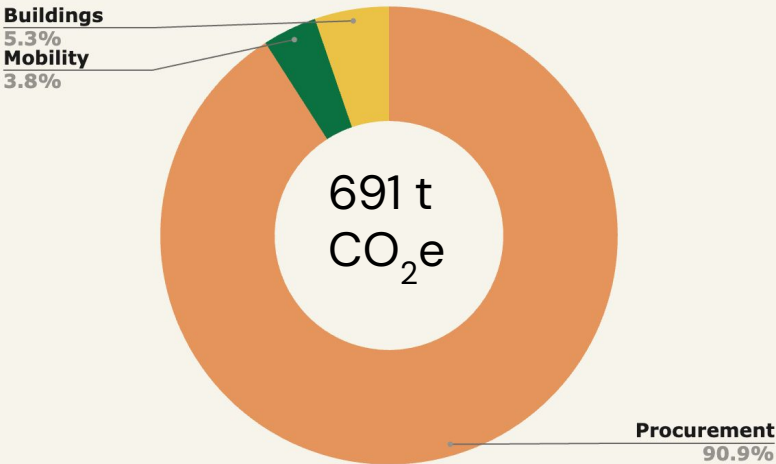|	Emissions (tCO$_2$e)	Share of Emissions	YoY*	Intensity by FTE (tCO$_2$e)**
Total Scope 1 + 2	32	5%	156%	0.47
Total	691	100%	–36%	10.31
Scope 1	0	0%	–	0.00
Scope 2 (location based)	32	5%	156%	0.47
Scope 3	659	95%	–39%	9.84

Benchmarks***

Internet and Software Services activities in Europe in 2023:

➔ Scope 1 0.2 tCO₂e/FTE

➔ Scope 2 0.5 tCO₂e/FTE

➔ Scope 3 12 tCO₂e/FTE

➔ All Scopes 12.7 tCO₂e/FTE

Executive summary by main sources of emissions

This report summarises the results of FY24's Induction Healthcare emissions assessment, based on the information collected and subject to its completeness, the quality of the data provided and correct categorisation. Your April 2023 – March 2024 emissions have been broken down by Plan A's customised grouping of emission sources*.

Buildings
5.3%
Mobility
3.8%

691 t
CO_2e

Procurement
90.9%

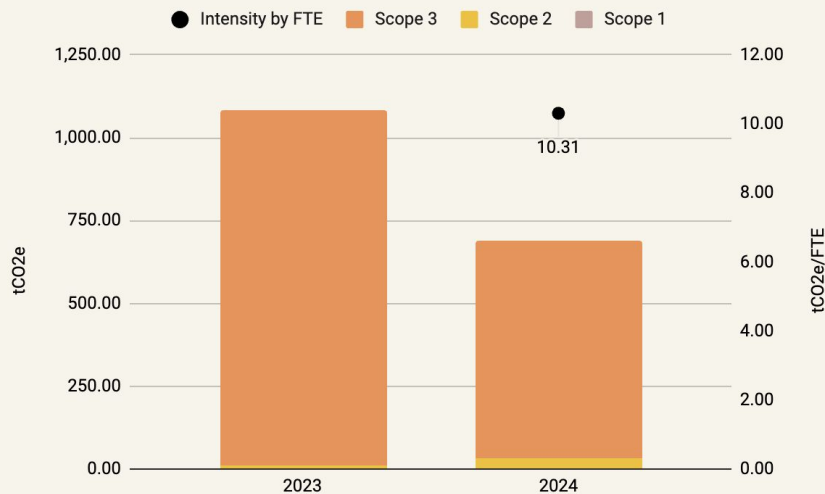|	Emissions (tCO₂e) – location based	Share of Emissions	YoY
Total	691	100%	–36%
Procurement	628	91%	1%
Mobility	26	4%	–94%
Buildings	36	5%	195%

Repartition of emissions by main sources in April 2023 – March 2024

*Grouping of emission sources:
- **Mobility** (S1 Mobile combustion, S3C6 Business travel, S3C7 Employee commute, S3C7.1 Work from home).
- **Logistics** (S3C4 Upstream Transportation and Distribution, S3C9 Downstream Transportation and Distribution).
- **Investments** (S3C15 Investment).
- **Franchises** (S3C14 Franchises).

- **Procurement** (S3C1 Purchased goods and services, S3C2 Capital Goods, S3C3 Fuel & energy related activities, S3C8 Upstream leased assets, S3C13 Downstream leased assets).
- **Product** (S3C10 Processing of sold products, S3C11 Use of sold products, S3C12 End-of-life treatment of sold products).
- **Buildings** (S1 Fugitive emissions, S1 Stationary combustion, S2 Purchased electricity, S2 Purchased heat, S3C5 Waste generated in operations).

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Year over year (YOY) trends by scope of emissions (aligned with GhG protocol) and intensity by FTE

Year on Year evolution of emissions by scopes of the GhG protocol and of emissions intensity by FTE

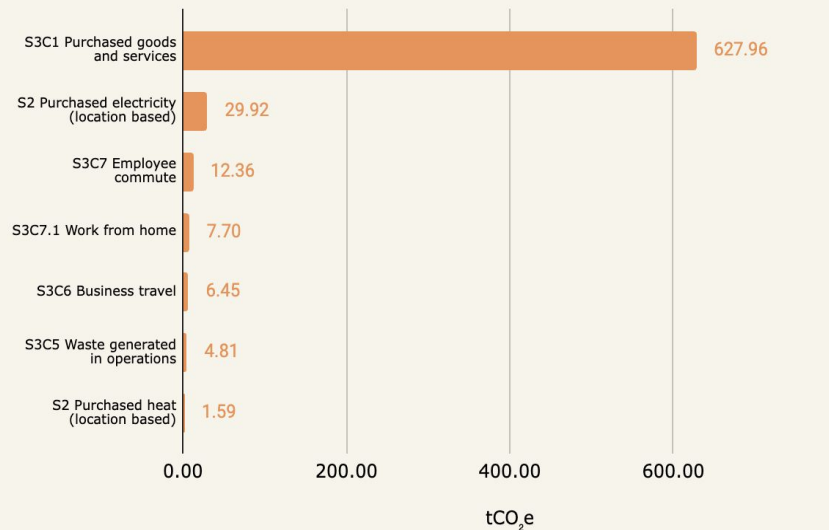|	Emissions (tCO₂e) – location based	YoY	Intensity by FTE (tCO₂e)
FY 2023	1,085	–	–
FY 2024	691	–36%	10.31

Benchmarks***

Internet and Software Services activities in Europe in 2023:

→ Scope 1 0.2 tCO₂e/FTE
→ Scope 2 0.5 tCO₂e/FTE
→ Scope 3 12 tCO₂e/FTE
→ All Scopes 12.7 tCO₂e/FTE

Overview by GHGp categories

Your April 2023 – March 2024 emissions have been broken down below by emission categories of the GhG Protocol.

Emissions by category of the GhG protocol for FY24

	Emissions (tCO₂e) – location based	Share of emissions	YoY	Intensity by FTE (tCO₂e)
S3C1 Purchased goods and services	627.96	91%	8%	9.37
S2 Purchased electricity (location based)	29.92	4%	143%	0.45
S3C7 Employee commute	12.36	2%	–87%	0.18
S3C7.1 Work from home	7.70	1%	–	0.11
S3C6 Business travel	6.45	1%	–98%	0.10
S3C5 Waste generated in operations	4.81	1%	–	0.07
S2 Purchased heat (location based)	1.59	0%	–	0.02

For indication on emission reduction possibilities, we encourage you to visit Plan A's dedicated white papers.

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Overview by Scope 1 & 2

Your April 2023 – March 2024 emissions have been broken down below by emission categories of the GhG Protocol.

tCO$_2$e

Emissions by category of the GhG protocol's
scopes 1 and 2 for FY24

For indication emission reduction possibilities, we encourage you to visit
Plan A's dedicated white papers.
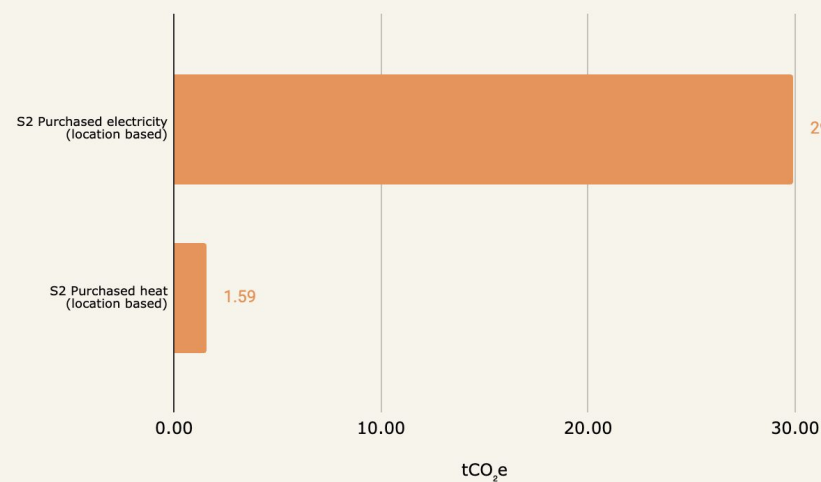
	Emissions (tCO₂e) – location based	Share of emissions	YoY
S2 Purchased electricity (location based)	29.92	95%	143%
S2 Purchased heat (location based)	1.59	5%	–

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Overview by Scope 3

Your April 2023 – March 2024 scope 3 emissions have been broken down below by emission categories of the GhG Protocol.
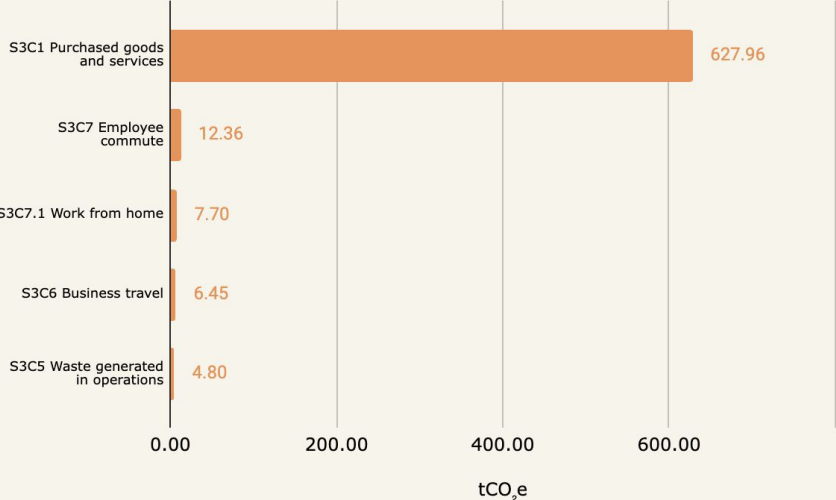
Emissions by category of the GhG protocol's
scope 3 for FY24

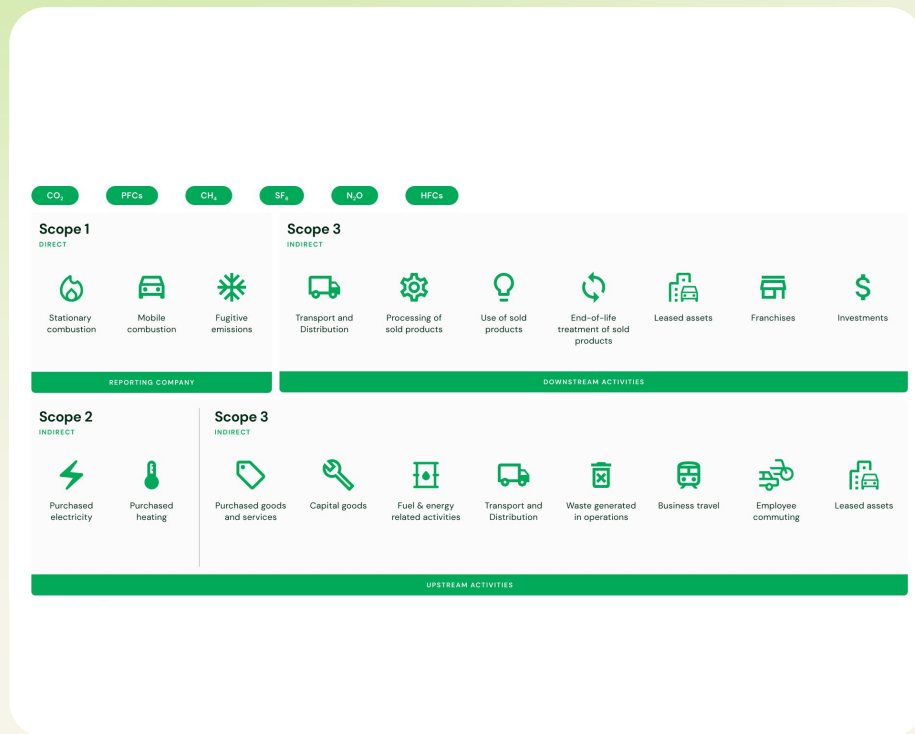|	Emissions (tCO₂e)	Share of emissions	YoY	Intensity by FTE (tCO₂e)
S3C1 Purchased goods and services	627.96	95%	8%	9.37
S3C7 Employee commute	12.36	2%	–87%	0.18
S3C7.1 Work from home	7.70	1%	–	0.11
S3C6 Business travel	6.45	1%	–98%	0.10
S3C5 Waste generated in operations	4.80	1%	–	0.07

For indication emission reduction possibilities, we encourage you to visit
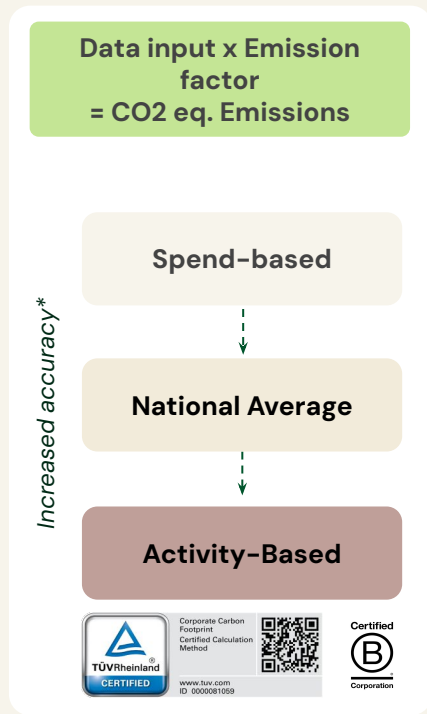Plan A's dedicated white papers.

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Appendix

The 3 scopes of emissions & the basis of carbon accounting

Plan A utilises the leading GHG Protocol corporate standard to calculate a company's greenhouse gas emissions across three scopes. The Corporate Carbon Footprint (CCF) is the sum of the CO2 emissions released by a company within the defined system boundaries over a specified period of time

- Scope 1 emissions are direct emissions from company-owned and controlled resources. It is divided into four categories: stationary combustion (e.g fuels, heating sources), mobile combustion, fugitive emissions and process emissions. All fuels that produce GHG emissions must be included in scope 1.

- Scope 2 emissions are indirect emissions from the generation of purchased energy, from a utility provider. In other words, all GHG emissions released in the atmosphere, from the consumption of purchased electricity, steam, heat and cooling.

- Scope 3 emissions are all indirect emissions – not included in scope 2 – that occur in the value chain of the reporting company, including both upstream and downstream emissions. In other words, emissions linked to the company's operations.

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Methodological notes: How emissions are being calculated by Plan A

Data input x Emission factor
= CO2 eq. Emissions

Increased accuracy*

Spend-based

National Average

Activity-Based

The TÜV certification process is repeated annually, and continuous improvement of the methodology has been demonstrated each certification cycle.

In order to calculate your company's corporate carbon footprint, Plan A combines business activity data across different emission categories with high-quality emission factors and other conversion factors.

As such, the accuracy of the results presented in this report are directly tied to the quality of the business activity data entered by the user into the Plan A software.

The emissions disclosed in this report may only cover a partial scope of the corporate carbon footprint depending on which modules are used on the Plan A Sustainability Platform, and whether complete data has been entered.

Disclaimer

Whilst we take utmost care to merge state-of-the-art science and technology to calculate our client's corporate carbon footprint, the underlying activity data in this report has not been validated, and Plan A holds no responsibility for inaccuracies due to issues with the data provided or mistakes in the implementation.

About National Averages

When business activity data is not available, National Averages may be selected in the Plan A platform to estimate emissions from energy consumption, employee commute and waste generated in the operations. The estimates for each locations are calculated based on the number of employees working on the offices and the size of the facility.

The sources of these averages depend on facility location and data availability. They are most commonly based on national surveys and statistics services (e.g. Adème in France) and ultimately configured by Plan A's Carbon Accounting Experts.

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*Accuracy remains nonetheless dependable on data quality and completeness

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Emission categories supported on the platform

TÜV–certified Methodology

Corporate Carbon Footprint Certified Calculation Method

www.tuv.com ID 0000081059

Emission category	Calculation method	Additional description
Scope 1		
Stationary combustion	Fuel consumption / bring your own emissions in CO2eq	Fuel type: natural_gas (kWh), coal (kg), heating_oil (l), diesel (l), gas_oil (l)
Mobile combustion	Fuel consumption / Average fuel consumption | Distance driven / / bring your own emissions in CO2eq	Fuel type: diesel (l) petrol (l)
Fugitive emissions	Number of cooling equipment units / bring your own emissions in CO2eq	Available unit categories: commercial refrigeration, industrial refrigeration, transport refrigeration, small self contained air conditioning, small split air conditioning, larger split air conditioning and other types of air to air systems, chiller systems, mobile air conditioning, domestic refrigeration
Scope 2		
Heating and electricity	Electricity and heating consumption / bring your own emissions in CO2eq	kWh or national average, location-based
Electric vehicles	Distance driven | average electricity consumption / bring your own emissions in CO2eq	Distance driven per average electricity consumption
Scope 3		
Purchased goods and services	Spend based / bring your own emissions in CO2eq	Cradle-to-gate, own emissions in CO2eq for cloud-servers only, supplier location-based
Capital goods	Spend based / bring your own emissions in CO2eq	Cradle-to-gate, supplier location-based
Fuel- and energy related activities	Based on input from S1 and S2	Emissions for this category are calculated based on input from: S1 mobile combustion, S1 stationary combustion, S2 purchased electricity
Upstream and downstream transportation	Spend based/ distance based / distance and weight based / bring your own emissions in CO2eq	Transportation type: air, rail, road (van, truck, motorcycle, bike), sea
Waste	Weight per waste type / total waste weight / bring your own emissions in CO2eq	Waste type: plastic (kg), glass (kg), paper (kg), residual (kg), organic (kg), total waste weight or national average
Business travel	Origin and destination / distance / long vs short-haul travels / accommodation / bring your own emissions in CO2eq	Travel type: flight, car, train, accommodation: rating (up to two stars, three stars, four stars, five stars)
Employee commuting	Number of commuters per mode of transport / bring your own emissions in CO2eq	Mode of transport: public transport, car, walk or bike or national average

Decarbonisation is the most imminent solution to fighting the climate crisis. We are thrilled to be working alongside you and supporting your commitment to a greener future.

The next steps await!

Lubomila Jordanova
Co–Founder & CEO

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