



**Emerald Publishing**

## **FY24 Streamlined Energy and Carbon Report (SECR)**

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# Introduction

Under changes introduced by the 2018 UK Government Regulations, large unquoted companies and large LLPS are required to report their UK energy usage and associated greenhouse gas (GHG) emissions relating to gas, electricity and transport fuel (as a minimum), as well as an intensity ratio and energy efficiency-related information through their annual reporting.

The mandatory reporting prepared to comply with the 2018 Regulations are intended to:

- Increase awareness of energy costs within large and quoted organisations, including enhanced visibility to key decision-makers.
- Create more of a level playing field among large organisations, in terms of energy and emissions reporting.
- Ensure administrative burdens associated with energy and emissions reporting are proportionate and broadly aligned to the existing energy reporting requirements and the business reporting framework.
- Provide organisations in scope with the right data to inform the adoption of energy efficiency measures and opportunities to reduce their impact on climate change.
- Provide greater transparency for investors, and other stakeholders, on business energy efficiency and low carbon readiness.



## Scope of Works

This document overviews Emerald Publishing Ltd's carbon use for the 2024 reporting period (1st January 2024 to 31st December 2024).

An operational reporting boundary has been adopted, and includes all UK based facilities that were operating during the reporting period.

## Methodology

Emerald Publishing Ltd was responsible for internal processes and controls relating to data collection. Transformacy was responsible for the GHG calculations performed unless explicitly stated, and is not responsible for any omissions, inaccuracies or verification of the data provided.

Business travel emissions data was provided from Emerald internal systems and has not been reviewed or verified by transformacy.

The figures presented in this report were calculated according to the Greenhouse Gas Protocol Corporate Accounting and Reporting Standard and are expressed as tonnes of carbon dioxide equivalent (tCO<sub>2</sub>e).

## Energy & Sources by Scope

GHG emission sources included in this report are:

- **Scope 2:** Purchased electricity
- **Scope 3** emissions have been assessed based on the following categories:
  - Purchased Goods & Services
  - Capital Goods
  - Waste Generated
  - Business Travel
  - Employee Commuting and Homeworking

No Scope 1 emissions were identified for Emerald Publishing's operations, as the company does not produce direct emissions and does not own or control any company vehicles. Emissions associated with transportation are captured in Scope 3 calculations through Business Travel and Employee Commuting.

Both location-based and market-based Scope 2 emissions values have been provided in alignment with Greenhouse Gas Protocol reporting standards. A location-based approach uses the average emissions associated with sourcing energy from the UK grid, while a market-based approach considers the purchasing decisions made by Emerald. In this instance, Emerald has chosen to source solely renewable energy through their provider. Market-based information was not available for 2019, which has also been provided as an additional comparison year.

Emissions associated with Business Travel (Scope 3 – Category 6) include radiative forcing (RF), or indirect (non-CO<sub>2</sub> emissions) climate change effects associated with air travel. This has been incorporated in alignment with UK Government guidance and represents a 70% increase in the conversion factor compared to direct emissions alone.

## Efficiency Actions

All energy purchased during the reporting period was supplied through a certified renewable energy supply by UGP. This results in zero reported Scope 2 emissions when adopting a market-based reporting standard.

During the reporting period Emerald Publishing have also implemented food waste composting on site to reduce the volume of waste to landfill. This has not yet had a tangible impact on total emissions, however, is expected to be reflected in future reporting periods.

Due to data availability limitations, it was not possible to accurately calculate emissions associated with waste generated for 2019 or 2023. This has been included for 2024 and is intended to be included in future reporting for completeness.

All figures were calculated using UK government conversion factors for the relevant year where available and are expressed in tCO<sub>2</sub>e. Where data availability precluded the use of UK conversion factors, a spend-based methodology was applied. All seven Kyoto protocol GHGs were included: CO<sub>2</sub>, N<sub>2</sub>O, CH<sub>4</sub>, HFCs, PFCs, SF<sub>6</sub> and NF<sub>3</sub>.

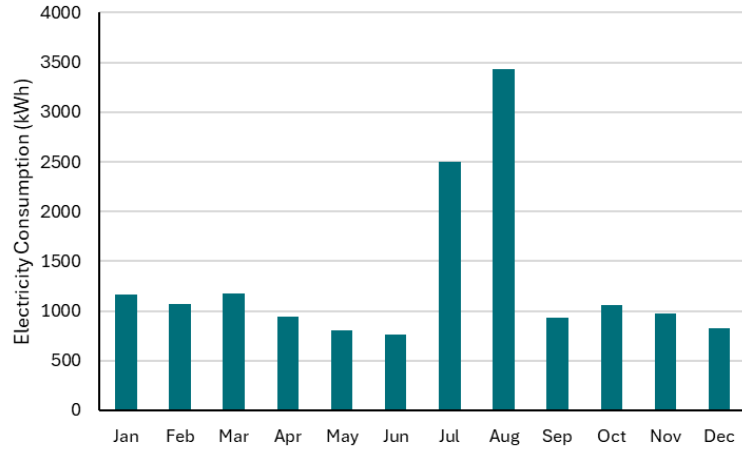
An emissions intensity factor of tCO<sub>2</sub>e per employee has been reported. Changes in facilities occurred between the current reporting period and the provided comparison years, therefore an emissions by facility area intensity factor was not considered to be representative of company operations across the reporting year and those provided for comparison.

# Statement of Carbon Emissions

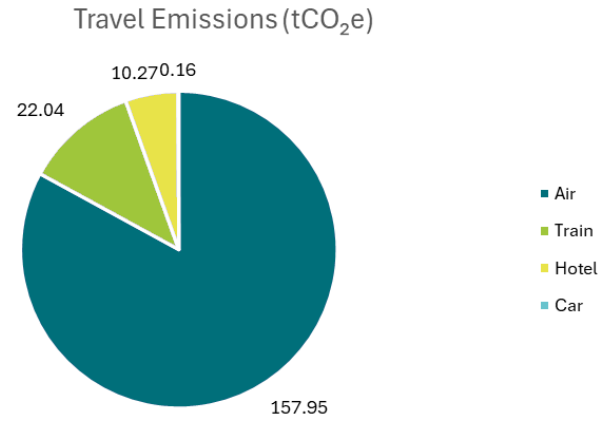
	Units	2024 Reporting Year (Location Based)	2024 Reporting Year (Market Based)	2023 Comparison Year (Location Based)	2023 Comparison Year (Market Based)	2019 Comparison Year (Location Based)
Emissions from combustion of fuel for transport purposes (Scope 1)	tCO <sub>2</sub> e	0.0	0.0	0.0	0.0	0.0
Emissions from purchased electricity (Scope 2)	tCO <sub>2</sub> e	3.24	0.0	23.43	0.0	153.47
Emissions from purchased capital goods (Scope 3 - Category 2)	tCO <sub>2</sub> e	8.79	8.79	21.88	21.88	33.86
Emissions from business travel (Scope 3 - Category 6)	tCO <sub>2</sub> e	190.42	190.42	68.66	68.66	463.21
Emissions from employee commuting and homeworking (Scope 3 - Category 7)	tCO <sub>2</sub> e	149.60	149.60	149.26	149.26	206.01
Emissions from downstream transportation (Scope 3 - Category 9)	tCO <sub>2</sub> e	102.41	102.41	123.13	123.13	234.47
<b>Total gross emissions</b>	<b>tCO<sub>2</sub>e</b>	<b>454.5</b>	<b>451.2</b>	<b>386.4</b>	<b>362.9</b>	<b>1091.0</b>
<b>Total energy consumption</b>	<b>kWh</b>	<b>15,644</b>	<b>15,644</b>	<b>113,157</b>	<b>113,157</b>	<b>600,429</b>
Intensity Measurement (tCO <sub>2</sub> e per employee)	FTE	242	242	242	242	289
<b>Intensity Ratio</b>	<b>tCO<sub>2</sub>e/FTE</b>	<b>1.88</b>	<b>1.86</b>	<b>1.60</b>	<b>1.50</b>	<b>3.78</b>
<b>Additional 2024 Reporting</b>						
Emissions from waste generated during operations (Scope 3 - Category 5)	tCO <sub>2</sub> e	1.55	1.55	-	-	-
<b>Total Scope 1 Emissions</b>	<b>tCO<sub>2</sub>e</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Total Scope 2 Emissions</b>	<b>tCO<sub>2</sub>e</b>	<b>3.24</b>	<b>0.00</b>	<b>23.43</b>	<b>0.00</b>	<b>153.47</b>
<b>Total Recorded Scope 3 Emissions</b>	<b>tCO<sub>2</sub>e</b>	<b>452.76</b>	<b>452.77</b>	<b>362.92</b>	<b>362.93</b>	<b>937.54</b>
<b>Total Recorded Emissions</b>	<b>tCO<sub>2</sub>e</b>	<b>456.00</b>	<b>452.77</b>	<b>386.36</b>	<b>362.93</b>	<b>1091.0</b>

# Graphs

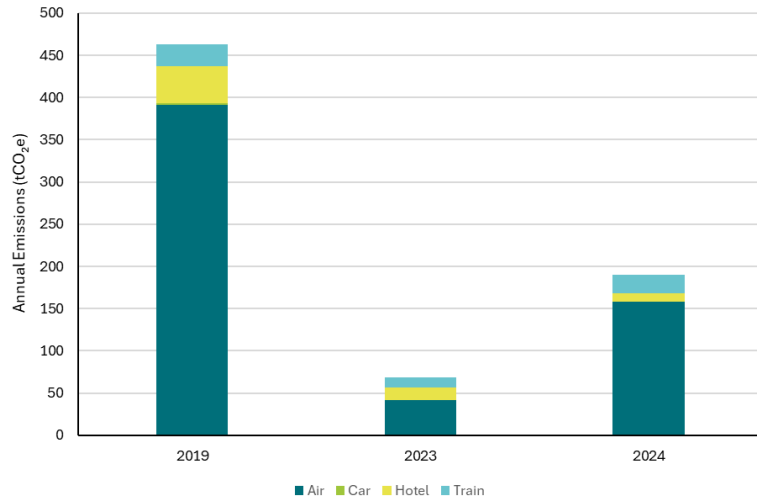
## 2024 Energy Consumption (Scope 2)



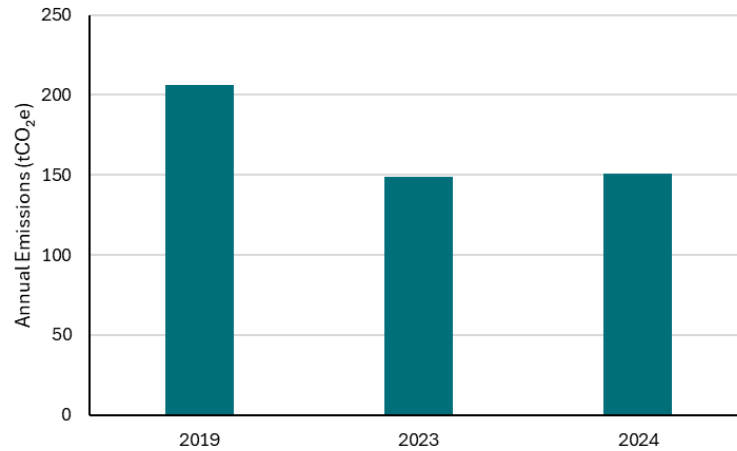
## 2024 Business Travel Emissions by Mode



## Annual Business Travel Emissions



## Annual Employee Commuting & Homeworking Emissions





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