

Carbon Footprint Verification Report
For



25 August 2023

Verification summary

Verifiers:	Joel Fernandez, Senior Environmental Consultant & Engineer, Carbon Footprint Ltd
Report reviewed by:	Jenny Webb, Senior Environmental Consultant, Carbon Footprint Ltd
Authorised by:	Dr. Wendy Buckley, Client Director, Carbon Footprint Ltd
Inventory period verified:	1 st January 2022 to 31 st December 2022
Level of assurance:	Limited
Assurance being given to:	Martin Bance, Operations Director 3rd Floor, 111 Charterhouse Street, London, EC1M 6AW
Verification Standard:	ISO 14064-3: 2019
Methodology used for the calculation:	ISO14064-1

Statement of verification

TET Limited
3rd Floor,
111 Charterhouse Street,
London,
EC1M 6AW

25 August 2023

Scope

TET Limited (henceforth referred to as TET), engaged Carbon Footprint Ltd to verify its carbon footprint assessment and supporting evidence for the period **1st January 2022 to 31st December 2022**. TET is responsible for the information within the carbon footprint report. The responsibility of Carbon Footprint Ltd is to provide a conclusion as to whether the statements made are in accordance with the ISO14064-1.

Methodology

The verification was led by Joel Fernandez, Environmental Consultant & Engineer, Carbon Footprint Ltd. Carbon Footprint Ltd completed the review in accordance with the '[ISO 14064 Part 3 \(2019\): Greenhouse Gases: Specification with guidance for the verification and validation of greenhouse gas statements](#)'. The work was undertaken to provide a Limited level of assurance with respect to the GHG statements made. Carbon Footprint Ltd believes that the review of the assessment and associated evidence, coupled with this subsequent report, provides a reasonable and fair basis for our conclusion.

The following data was within the scope of the verification (below shows the post-audit results):

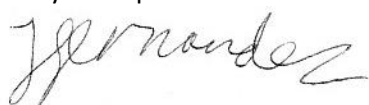
Scope	Element	Tonnes CO ₂ e
Scope 1:	Natural gas consumption, Company car travel, Motorbike travel, Owned Vans	19.28
Scope 2:	Electricity consumption (location-based)	22.85
Scope 3:	Cat. 1. Purchased goods and services, Cat. 2. Capital goods, Cat. 3. Fuel- and energy related activities (not included in scope 1 or scope 2), Cat. 4. Upstream transportation and distribution, Cat. 5. Waste generated in operation, Cat. 6. Business travel (not included in scope 1 or scope 2), Cat. 7. Employee commuting and home working	45.43
Total (Scopes 1, 2 and 3)		87.56

Assurance opinion

Based on the results of our verification process, Carbon Footprint Ltd provides limited assurance of the GHG emissions statement, **and found no evidence that the GHG emissions statement:**

- is not materially correct and is not a fair representation of the GHG emissions data and information;
- has not been prepared in accordance with the ISO14064-1.

It is our opinion that TET has established appropriate systems for the collection, aggregation and analysis of quantitative data for determination of GHG emissions for the stated period and boundaries.



Joel Fernandez, MEng (Hons)
Environmental Consultant & Engineer

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1 Introduction

TET Limited (henceforth referred to as TET) is a technology company providing digital workplace solutions in both hardware and software in the form of cyber security, simplifying and building hybrid infrastructures and the transformation of businesses for a digital future. TET has 4 metered sites, including two offices at Charterhouse and Woking, a data centre, and a warehouse.

This report provides the outcomes of the independent verification of TET's UK Greenhouse Gas (GHG) statement for the period **1st January 2022 to 31st December 2022**. The scope of the assessment is defined in section 2.

The verification was based on an assessment of TET's 2022 carbon footprint report/calculations (version received on 27 July 2023), supplemented with a remote audit and review of supporting evidence. A verification plan (Appendix 1) was devised at the preliminary stages of the assessment to guide the verification process. The sampling plan in Appendix 2 lists the documents requested for verification.

The verification was completed in line with the International Standard ['ISO 14064 Part 3 \(2019\): Greenhouse Gases: Specification with guidance for the verification and validation of greenhouse gas statements'](#) to a limited assurance level.

1.1 Objectives

The objectives are:

- To provide assurance to TET, to ISO 14064-3 standard, that the GHG statement is reliable and of sufficient quality.
- To provide a verification statement that meets the requirements of Verify Scope 1 & 2 and start to put in place scope 3.
- To assist internal purposes – mainly for CSR reporting and other disclosures; annual reports and tracking towards internal targets.

1.2 Scope of verification

The GHG statement that is being verified is TET's UK carbon footprint for the period 1 January 2022 to 31 December 2022.

The GHG emissions have been consolidated through the operational control approach and are reported in terms of carbon dioxide equivalent (CO₂e).

1.3 Materiality

A qualitative and quantitative evaluation of any errors, limitations or misrepresentations has been undertaken. The verification team, using professional judgment, determined whether any qualitative discrepancies could affect the overall GHG statement and, in turn, have a material impact on the decisions of the intended user.

Quantitative discrepancies were calculated individually to understand the impact of them as a percentage of the GHG statement. The pre-defined materiality threshold is 5% of the total inventory.

1.4 Responsibility

TET is responsible for the provision of the GHG statement and the supporting information. Carbon Footprint Ltd was contracted to provide a third-party verification of this statement, to a Limited level of assurance. Appendix 3 provides a profile of the verification team.

1.5 The work undertaken

The verification undertaken by Carbon Footprint Ltd was conducted in accordance with ISO 14064-3 (2019): Greenhouse gases- part 3: *'Greenhouse Gases: Specification with guidance for the verification and validation of greenhouse gas statements'*. A verification plan (including sampling) was devised at the preliminary stages of the assessment to guide the verification process (see appendices).

In conformance with the ISO 14064-3 standard, the following activities were undertaken:

- Initial review of the GHG documentation and methodologies, including historical GHG data for the period 01 January 2022 to 31 December 2022.
- remote audit, involving discussions with staff from TET regarding:
 - Scope of calculation (including appraisal boundaries).
 - Input data sets, any missing data, estimations made and assumptions.
 - Calculation methodology and conversion factors used.
 - Quality control procedures.
 - Results & interpretation.

1.6 Independence

The verifier has remained independent from activity taken to calculate the GHG statement. The verifier has maintained objectivity during the audit, basing conclusions on evidence obtained during the audit.

1.7 Abbreviations

AIB	Association of Issuing Bodies
CDP	Carbon Disclosure Project
CSR	Corporate Social Responsibility
Defra	Department for Environment, Food & Rural Affairs
EPD	Environmental Product Declaration
FTE	Full-time equivalent
GHG	Greenhouse Gas
ISO	International Organisation for Standardisation
km	Kilometres
kWh	Kilowatt Hours
tCO ₂ e	Tonnes of Carbon Dioxide Equivalent

2 Verification results

2.1 Assessment of the GHG information system and its controls

2.1.1 Boundary and data selection

Organisational boundary

The GHG emissions have been consolidated through the operational control approach and are reported in terms of carbon dioxide equivalent (CO₂e), for the UK operations. The following sites are within the scope of the assessment, (no sites have been excluded):

- Charterhouse office
- Woking office
- Data Centre
- Warehouse

Reporting boundary

The operational boundary was reviewed and has been determined that all material emission sources have been captured within the assessment boundary. This is summarised below.

- Scope 1: Natural gas consumption, Company car travel, Owned Vans
- Scope 2: Electricity consumption
- Scope 3: Cat. 1. Purchased goods and services,
Cat. 2. Capital goods,
Cat. 3. Fuel- and energy related activities (not included in scope 1 or scope 2),
Cat. 4. Upstream transportation and distribution,
Cat. 5. Waste generated in operation,
Cat. 6. Business travel (not included in scope 1 or scope 2),
Cat. 7. Employee commuting and home working

Excluded from the assessment is inbound freight (Cat. 4. Upstream transportation and distribution) included is outbound freight to customers, where the decision of freight suppliers is under TET's operational and financial control.

2.1.2 Data management

Data is obtained from utility bills, invoices and internal records. A two-person team headed by the Operations Director collects the data and inputs this into the Sustrax 2.1 emissions tracking database on a quarterly basis. As the data is collected, it is checked by the those handling it to ensure that the numbers are sensible, querying differences to expectation for quality control. When the data is submitted, a final check is carried out by the Operations Director.

No particular issues were found in data collection this year. Data was also added for all previous years, where available, though this is not included within the scope of this verification.

2.1.3 Data limitations

A limitation in the data is that the commuting and business travel emissions are not easily separable in the Sustrax 2.1 system. This is a limitation that will be fixed in a future version of the product.

The exclusion of inbound freight is the result of a data limitation. The information for the points of origin of inbound goods was not always available, and this emissions source has been excluded as a result.

Outbound freight has been estimated based on a sample of 2 months of data.

Electricity bills were not available for the entire assessment period. For one site, data was only available for one month, another had a 12-month period that was offset by 3 months. As a result of these issues, estimations were used, detailed in section 2.2.1.

Capital goods emissions for electrical items have been calculated using mass of the goods and the Defra/BEIS emissions factors for this. While this is a satisfactory method, a more appropriate approach would be to use the results of lifecycle assessments and/or Environmental Product Declarations (EPDs), where available.

2.2 Assessment of GHG data and information

2.2.1 Electricity consumption

Electricity consumption accounts for 28% of TET's total GHG emissions. The main observations were:

- Secondary evidence in the form of spreadsheets for each site detailing kWh usage were provided, with meter readings from bills, where available.
- Charterhouse energy relates to kWh consumed between 1st November 2021 and 31st October 2022, as bills related to this period. As this represents 12 months, and is consistent with previous years, this method of estimation was satisfactory.
- The Woking site energy consumption was available for the first 6 months of the year, broken down into meters covering the office, servers and air conditioning. This required extrapolation for a 12-month period. The average month from the three available 2-month consumption values was calculated and applied to each remaining month for Woking's electricity. This estimation was satisfactory and correctly carried out.
- A single bill was available for the Warehouse site which split the electricity into two parts PDU A and PDU B. The average kWh used per day was multiplied by the number of days in each month to acquire quarterly figures. This estimation was satisfactory and correctly carried out.
- Market-based emissions have not been assessed by TET.

Table 1: Data checks for Electricity consumption

GHG Protocol Category	Issue	Recommendation	Comment/action by TET
Electricity consumption	Bills do not cover the correct 12-month period for all sites	For future assessments, take meter readings at the start and end of the assessment period for the most accurate data.	None required this assessment

2.2.2 Cat. 6. Business travel (not included in scope 1 or scope 2) and Cat. 7. Employee commuting

Cat. 6. Business travel (not included in scope 1 or scope 2) is combined with Cat. 7. Employee commuting and accounts for 22% of TET's total GHG emissions. The main observations were:

- This included scope 3 business travel and commuting emissions, as it was not simple to separate these within the calculations.
- The technical team's business travel was accurate, with all data provided with details about the journeys and the vehicles used. This was extrapolated for the last 20% of business travel, as this was an estimate of non-technical team travel. The technical team is frequently required to travel to client sites, explaining the higher travel. Given the data available, this was deemed a suitable estimation.
- For commuting, all staff were surveyed and provided details of distance travelled and transport type. This was accurately captured data.

- Some errors occurred on the transfer of data to the Sustrax software from the data, these are detailed in the table. A colour-coded spreadsheet was provided to demonstrate which pieces of data had errors within the Sustrax software.

Table 2: Data checks for Cat. 6. Business travel (not included in scope 1 or scope 2)

GHG Protocol Category	Issue	Recommendation	Comment/action by TET
Cat. 6. Business travel (not included in scope 1 or scope 2)	Car and motorbike travel for business travel have been combined. This means that incorrect factors have been used for some motorbike travel.	Re-enter the data for both car and motorbike travel in sustrax.	Amended due to incorrect classification of motorbike over car.
Cat. 7. Employee commuting and home working	Some distances in the evidence show multiple values, presumably for distance walked and distance driven/public transported.	Make sure the correct distances are applied to each transport method.	Has been amended
	Some quarters appear to be missing from Sustrax.	Make sure that all quarters of commuting are accounted for.	
	Some Sustrax data entries have comments suggesting that the data should have been included within a previous assessment period.	Ensure that only data relating to the 2022 assessment period is being assessed.	
	Some values in Sustrax could not be matched to values in the evidence and vice versa.	Clearly indicate which evidence relates to each Sustrax Data entry.	
	Some values appear to have been duplicated within Sustrax.	Delete duplicated values.	
	Some transport methods appear to have been incorrectly chosen within Sustrax.	Swap these to the correct transport methods.	

2.2.3 Owned Vans

Owned Vans accounts for 21% of TET's total GHG emissions. The main observations were:

- This data was for the company owned vans that one employee made use of.
- The mileage for this vehicle is recorded in an MS Excel spreadsheet on a monthly basis.
- Each quarter was summed up and input into Sustrax.
- An error was found in the data entries for this source but was fixed as recommended during the audit process.

Table 3: Data checks for Owned Vans

Issue	Recommendation	Comment/action by TET
Q3 and Q4 do not match the values in the Jim's deliveries evidence.	Ensure you have entered the correct data into Sustrax	Changed

2.2.4 Cat. 7. Employee home-working

Cat. 7. Employee home working accounts for 19% of TET's total GHG emissions. The main observations were:

- Emissions from home-working were calculated from the survey of all staff that detailed the number of days per week that were worked in the office in the assessment period.
- All employees were assumed to have worked from home alone for a worst-case scenario approach, to include an estimation of heating emissions.
- The estimations here were satisfactory and correctly carried out.

2.2.5 Cat. 2. Capital goods

Cat. 2. Capital goods accounts for 7% of TET's total GHG emissions. The main observations were:

- Electronic goods purchased within the assessment period were recorded.
- The number of each type of electronic were multiplied by the average mass of that type of equipment to estimate the total mass.
- A more sensible approach would be to calculate emissions using product EPDs (where possible), however the calculation using Defra methodology that Sustrax allows was satisfactory.

2.2.6 Other emission sources

The following emissions sources were not material to the total and were therefore not audited in detail, however all calculations checks, and emission factors checks can be seen section 2.3.

- Natural gas consumption
- Company car travel
- Cat. 1. Purchased goods and services
- Cat. 3. Fuel- and energy related activities (not included in scope 1 or scope 2)
- Cat. 4. Upstream transportation and distribution

2.3 Data calculations

The emission factors used for the calculations are all taken from Defra/BEIS's 2022 emissions factor database and have been verified as correct and appropriate for the data. The calculations are carried out using the Sustrax 2.1 emissions tracking database. During the audit, spot checks were carried out on calculations in the calculation spreadsheets (Table 4).

Table 4: Calculation checks

Emission source name in TET's calculations	Issue	Recommendation	Comment/action by TET
Wastewater Treatment	Wastewater treatment not calculated properly by Sustrax 2.1	Contact software developer to add in this calculation	Software developer updated Sustrax 2.1 to fix the wastewater treatment bug.

3 Conformance with verification criteria

The chosen methodology that has been used for accounting and reporting TET's GHG inventory is the ISO14064-1. Carbon Footprint Ltd has examined TET's GHG statement in relation to the ISO14064-1. The verification activities have shown that TET has met the verification criteria satisfactorily.

Relevance – the data collected and reported reflects the significant environmental impacts of TET's operations.

Completeness – emission sources that come within the reporting boundary have been quantified and reported where possible. Exclusions (if applicable) have been disclosed and justified.

Consistency – methodologies are documented and appear to be consistent.

Transparency – the carbon footprint report states the company's approach to data collection and the estimations that were made.

Accuracy – sufficient accuracy has been achieved. Actions to improve data accuracy and reduce uncertainty have been identified.

4 Conclusions

TET's boundaries and system has satisfactorily captured the most significant and relevant emission sources.

A number of errors were identified during the audit, however all major errors and the majority of minor errors were investigated and corrected during the course of the audit.

The accuracy and quality of the electricity data could be improved. This could be achieved by achieved by implementing the recommendations in section 4.1.

Overall, the calculations were correct, and the estimation methodologies were acceptable.

4.1 Recommendations

Below are several recommendations to assist TET in improving the quality of its GHG statement:

- Consider improving the expenses management system for the recording of travel data.
- Keep a copy of energy contracts and tariff details in a carbon management folder and begin assessing market-based emissions.
- Encourage sites to take energy meter readings at the start and end of the assessment period to avoid estimating by extrapolating the data and to ensure no estimated readings are used.
- Introduce a procurement requirement for EPDs to be provided on products purchased, where possible. This will improve the quality of the capital goods data.
- Ensure that the source location of procured goods is recorded to allow for the assessment of inbound freight emissions.

4.2 Assurance opinion

Based on the results of our verification process, Carbon Footprint Ltd provides limited assurance of the GHG emissions statement, **and found no evidence that the GHG emissions statement:**

- is not materially correct and is not a fair representation of the GHG emissions data and information;
- has not been prepared in accordance with the ISO14064-1.

It is Carbon Footprint Ltd's opinion that TET has established appropriate systems for the collection, aggregation and analysis of quantitative data for determination of GHG emissions for the stated period and boundaries.

Appendix 1 – Verification Plan

Venue: MS Teams

Present:

Joel Fernandez, Carbon Footprint Ltd (Verifier)

Martin Bance, TET

ISO 14064-3 Ref.		ISO 14064-3 Requirements	Evidence	Comments
5.1.3.	Level of Assurance	To be agreed at the beginning	Anecdotal Email communication Proposal	Limited
5.1.4	Objectives	To be agreed at the beginning	Anecdotal Proposal Verification report	Verify Scope 1 & 2 and start to put in place scope 3. Provide a verified baseline year to base emissions from.
5.1.5	Criteria	To be agreed at the beginning	Anecdotal	ISO 14064-1
5.1.6	Scope	Organisational boundaries, physical infrastructure & activities, GHG sources, type of GHGs, time period	Anecdotal CF Report Proposal	Scope 1, 2 and some 3 - 1 st January 2022 to 31 st December 2022 - Operational control
5.1.7	Materiality	Establish materiality		Materiality threshold 5%
5.4.4	Verification records	The verifier shall maintain records to demonstrate conformity to the requirements of ISO14064-3.	Verification plan. Verification report.	This verification plan is the basis of recording the audit and capturing information.
6.1.3.3	GHG information system & its controls	Processes for collecting, processing and reporting GHG information.	Anecdotal	See section 2.1

ISO 14064-3 Ref.		ISO 14064-3 Requirements	Evidence	Comments
6.1.3.4	GHG data & information	Examination of the GHG data and information.	Verification Report Sustrax 2.1 data download	
6.1.5	Verification Plan	Document assurance level, objectives, criteria, scope, materiality & schedule.	This document	This table documents the verification plan.
6.1.6	Evidence gathering plan		Sampling Plan	See Appendix 2.
6.3.1	Evaluation of the GHG statement	Evaluate whether the evidence collected supports the GHG statement.	Verification report	Sufficient evidence was provided to support the statement.
6.3.1.4	Assessment against verification criteria	Confirm whether the organisation conforms to the verification criteria.	Verification report	Organisation has met the verification criteria satisfactorily.
6.3.2 & 6.3.3	Conclusion and opinion	A verification statement containing the level of assurance, objectives, scope, criteria, the GHG statement and the verifier's opinion on the GHG statement.	Verification statement	A verification statement will be issued.

Appendix 2 – Sampling Plan

The sampling will be a risk-based approach in order to collect adequate evidence to support the Limited level of assurance. Calculations and results will be reviewed and discussed as a desk-based exercise and during the remote audit.

Sites and data sampled were chosen due to materiality to the total carbon footprint, noticeable deviation from the previous year's results, and potential anomalies identified from initial analysis.

Primary data (e.g. utility bills, expense claims, fuel card reports etc.) requested is shown in the following table:

Emissions source	Requested	Provided
Electricity	All available bills and spreadsheets that show meter data for all sites	Spreadsheets with electricity usage data recorded. Available utility bills were shown in the meeting.
Commuting & home-working	Survey results	Survey Results 100% completed
Owned vehicles and business travel	Vehicle mileage spreadsheets showing the claims by each employee and for company owned vehicles	Spreadsheets showing business travel mileage and total mileage for company owned vehicles.
Computing capital goods	Spreadsheet detailing the procured capital goods	Spreadsheet detailing the procured capital goods
Water		Spreadsheet with office water consumption
Purchased goods: Paper		Spreadsheet detailing procured paper and toner

Secondary data was reviewed for other sites and emission sources.

Appendix 3 – Verification Team

Carbon footprint Ltd has enabled the completion of the carbon footprints of over 20,000 businesses globally via our tools and consultancy. We are confident that we bring independent, ethical conduct, fair representation, due professional care and fresh insights to carbon management and verification activities.

We work with a vast range of companies, from SMEs to multinational blue-chip corporations with goals to comply with legislation, cut the cost of carbon in their business, maximise sales by developing true sustainable credentials and prepare for future legislation.

We are a world leading carbon footprinting company:

- We follow international standards, such as ISO14064-1, PAS2050, GHG Protocol, ISO14064-3 within our work
- We are ISO 14001:2015 and ISO 9001:2015 certified
- We are approved under the Quality Assurance Standard (QAS) – this means that our own carbon footprinting tools and methodology is independently audited by AEA-Ricardo.
- We work with other businesses to complete/validate GHG emissions for their Mandatory GHG Reporting and CDP reporting requirements
- We run the Carbon Academy (for peer group learning)
- We provide input and advice to the government on low carbon legislation

Joel Fernandez

Senior Environmental Consultant & Engineer

Joel has a Master's degree in Aerospace Engineering (Hons) and is an Associate Member of the Institute of Mechanical Engineers (IMechE). He has carried out assessments to ISO 14064-1 and verifications to ISO14064-3. Joel is particularly keen in innovation and has developed multiple products for Carbon Footprint, including the Home-worker Footprint, Target Setting and the Product Footprint Calculator.

Jenny Webb

Senior Environmental Consultant

Jenny is a senior environmental consultant at Carbon Footprint Ltd and has a Bachelor's degree in Environmental Science. She has completed numerous carbon footprint assessments to ISO14064-1 and the GHG Protocol standard.

Dr. Wendy Buckley

Client Director

Wendy has a B.Sc. & Ph.D. in Physics and is also a Member of the Chartered Institute of Marketing with MCIM status. She has held various appointments across the globe in both the public and private sector. She has developed extensive knowledge in manufacturing, thermodynamic processes and low energy solutions. Wendy has won a number of business awards and is Chair Person of the Sustainable Business Network in North Hampshire.