

Report

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# BUSINESS CARBON ASSESSMENT (BCA)



Expert-Led, Science-Driven, Impact-Focused



# CARBON ASSESSMENT REPORT

**FOR**

**BCS**

**2025**



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## Nomenclature

Nomenclature	Description
GHG	Greenhouse Gases, gases that trap heat in our atmosphere. GHG include Carbon dioxide, methane, nitrous oxides, and fluorinated gases.
Embodied Carbon	The total GHG emissions generated to produce a product; It includes those from extraction, manufacture, processing, transportation, and assembly in every component.
Carbon Equivalent	The effect on global warming of a greenhouse gas (GHG) relative to that of CO <sub>2</sub> .
Zero Carbon	The absence of GHG emissions
Greenhouse Gas Protocol	The GHG Protocol Corporate Accounting and Reporting Standard which provides requirements and guidance to prepare a corporate-level GHG emissions inventory.
Net Zero Carbon (NZC)	The sum effect of combining actions to reduce GHG emissions with actions to off-set them.
Carbon Offsetting	A reduction in emissions of GHG to compensate for unavoidable emissions.
Global Warming Potential (GWP)	The heat adsorbed by any GHG as a multiple of the equivalent in carbon dioxide.
IPCC	The Intergovernmental Panel on Climate Change. It provides regular scientific assessment on climate change to policy makers.
AR6	The sixth assessment report of the IPCC. The most recent assessment report is 2021.
t CO <sub>2</sub> e	Notation for tonnes of carbon dioxide equivalent emissions.
kg CO <sub>2</sub> e	Notation for kilograms of carbon dioxide equivalent emissions.
ICE	The Inventory of Carbon and Energy.
Scope 1	Direct GHG emissions are those that occur from sources that are owned or controlled by the company such as emissions from combustion in owned or controlled boilers, furnaces, vehicles, etc., emissions from chemical production in owned or controlled process equipment.
Scope 2	Indirect GHG emissions account for GHG emissions from the generation of imported energy such as purchased electricity consumed by the company. Purchased electricity is defined as electricity that is purchased or otherwise brought into the organisational boundary of the company. Scope 2 emissions physically occur at the facility where electricity is generated.
Scope 3	Other indirect GHG emissions. The GHG Protocol Corporate Accounting and Reporting Standard defines Scope 3 as an optional reporting category that allows for the treatment of all other indirect emissions. Scope 3 emissions are a consequence of the activities of the company but occur from sources not owned or controlled by the company. Some examples of scope 3 activities are extraction and production of purchased materials; transportation of purchased fuels; and use of sold products and services. BS EN ISO 14064 separates out Scope 3 emissions into categories 3 to 6 covering indirect emissions from transportation, products used, use of products from the business and other sources respectively.

## Executive Summary

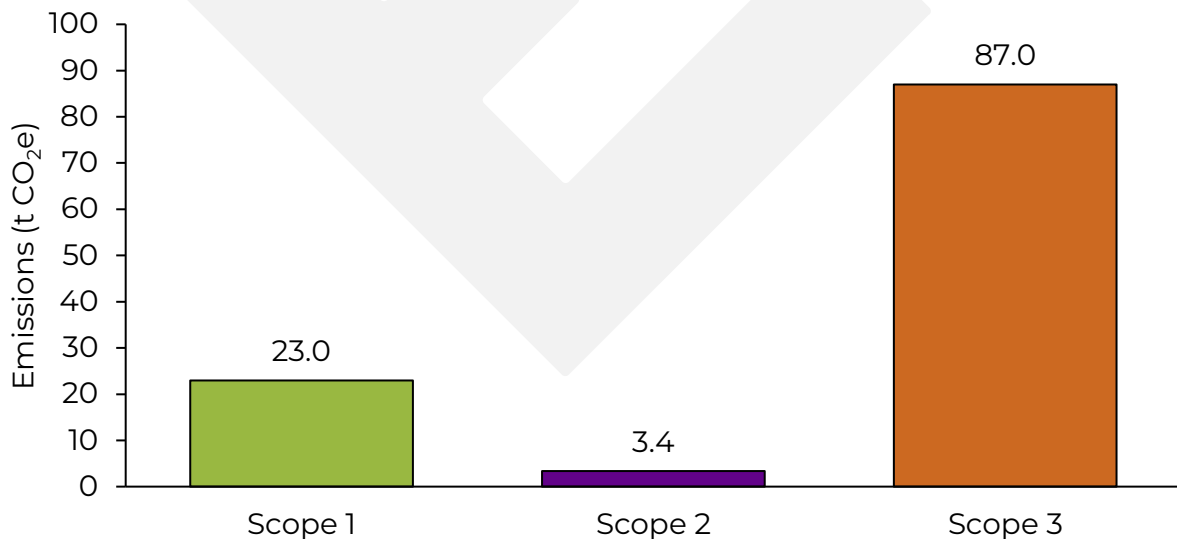
BCS Electrical and Building Services Ltd. (hereafter, BCS) would like to report on the carbon emissions for assessment year between the 1<sup>st</sup> of February 2024 and the 31<sup>st</sup> of January 2025. Quantifying their business carbon emissions puts BCS in a position to demonstrate sustainability and environmental responsibility to their customers and the wider public. It allows BCS to show how a measurable change can be made to climate change emissions and facilitate the achievement of Net-Zero Carbon (NZC). BCS and Tunley Environmental have collaborated to identify emission sources and collect data.

Tunley Environmental has conducted an independent assessment to quantify carbon emissions due to business activities conducted by BCS and their contractors, based on the data provided by BCS. The evaluation herein reported includes three components of emission quantifications for:

- The company's business activities in 2024. This first component evaluates carbon emissions from their emissions in Scopes 1, 2 and 3,
- A roadmap to Net-Zero Carbon (NZC) based on data of the quantification year and previous baseline year data. This will act as a guidance for BCS to minimise their carbon footprint resulting from their business activities,
- Comparison between data in 2024 and 2023 (previous reporting year).

This assessment demonstrates BCS' commitment to showing how carbon emissions can be reduced. It also provides BCS and its customers with a clear evaluation of carbon emissions associated with these business practices and aligns with BCS' ambition for achieving carbon neutrality.

Total carbon emissions in tonnes of carbon dioxide equivalents (t CO<sub>2</sub>e per annum) are **113.3 t CO<sub>2</sub>e (Figure 1)**.



**Figure 1.** BCS' greenhouse gas emissions for Scopes 1, 2 and 3.

Tunley Environmental recommend taking steps to reduce emissions and become NZC by switching to renewable electricity, using electric vehicles, using low carbon transportation services and promoting, using cycle to work schemes. By implementing these reduction initiatives, BCS shall be able to reduce their emissions by 29.8 t CO<sub>2</sub>e (27%) by 2037.

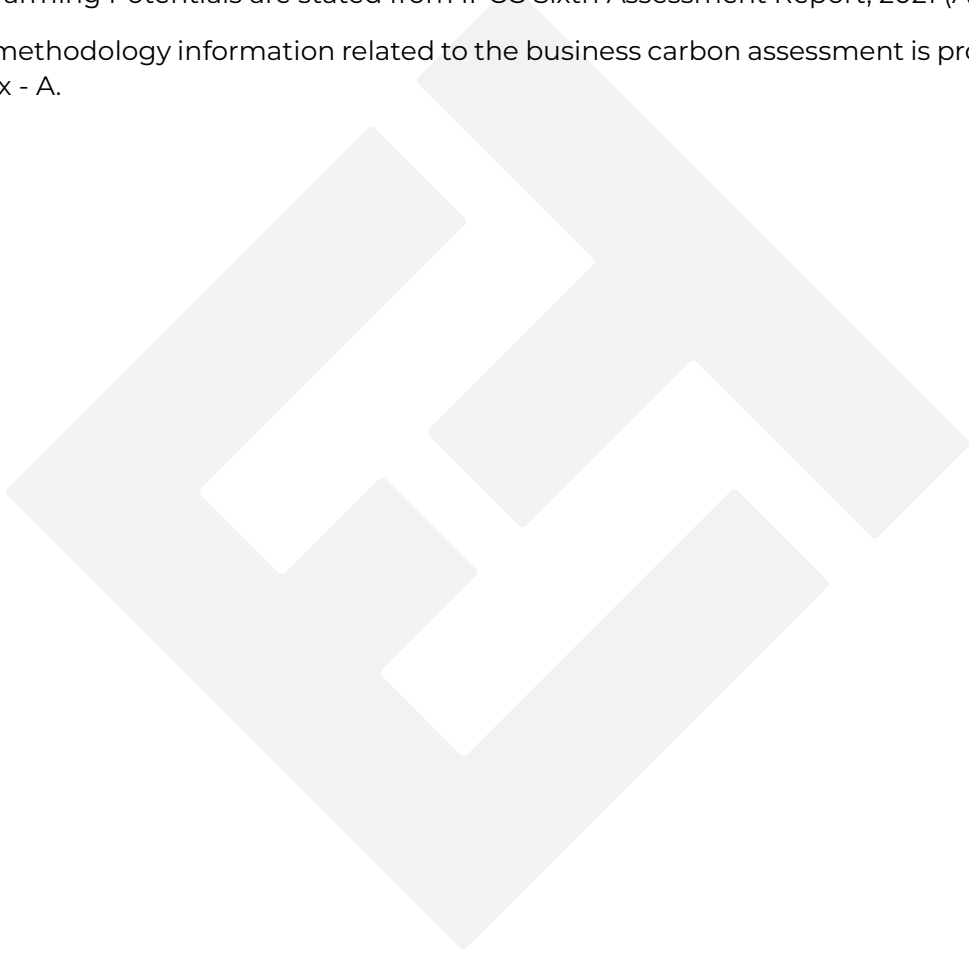


## Methodology and Quantification Standards

Tunley Environmental calculated BCS' carbon footprint in accordance with the international standard BS EN ISO 14064-1, a similar methodology to following that of the [World Resources Institute GHG Protocol - A Corporate Accounting and Reporting Standard](#), Revised Edition (the GHG Protocol). An operational control approach was taken, ensuring everything in the operational control of BCS is accounted for in the carbon footprint.

Carbon equivalent data conversions have been calculated in accordance with greenhouse gas reporting: 2024 published by the [UK Government Department for Energy Security and Net Zero \(DESNZ\) as well as the Department for Business and Trade \(DBT\)](#). Hereafter, this database is referred to as [DESNZ](#). Additionally, academic sources as well as the Inventory of Carbon and Energy has provided carbon equivalent data conversions for complex materials. Global Warming Potentials are stated from IPCC Sixth Assessment Report, 2021 (AR6).

Further methodology information related to the business carbon assessment is provided in Appendix - A.



## Introduction

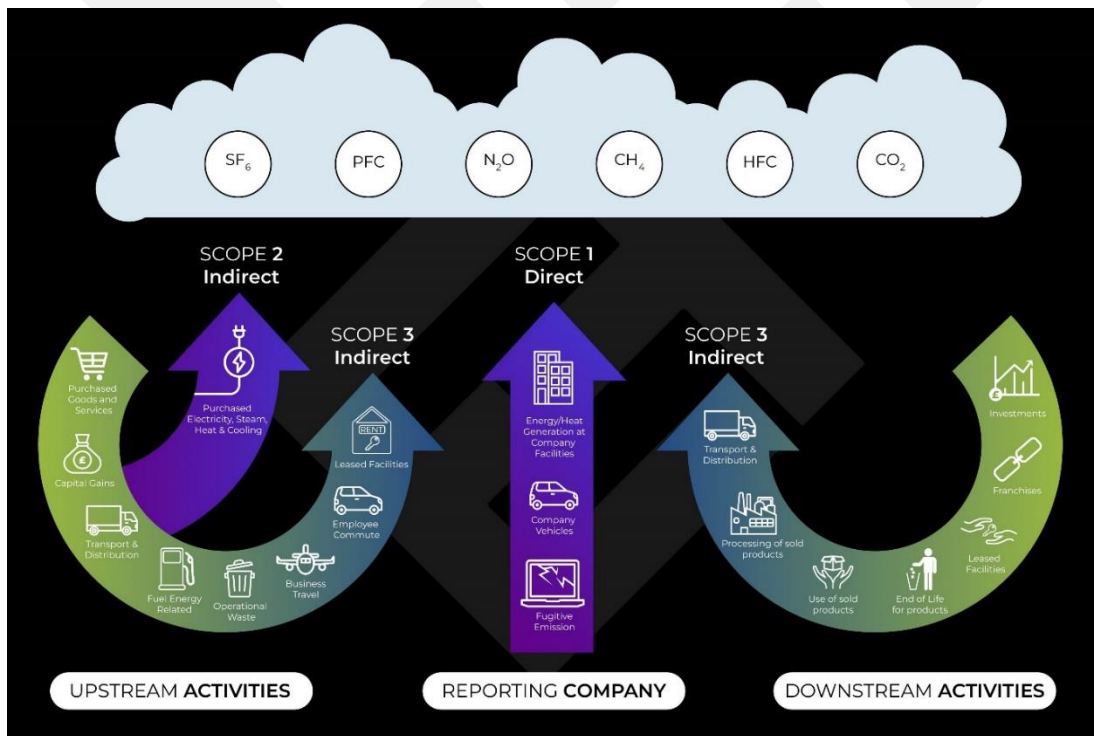
Climate change poses a significant challenge to the environment, necessitating mitigation measures at international, national, and local levels. It impacts businesses, natural systems, and communities. This is caused by global warming, as a result of an increase in greenhouse gas (GHG) emissions, known as carbon emissions.

Tunley Environmental conducted this assessment using the standard protocols stated above and data provided by BCS for their business activities, based on data between the 1<sup>st</sup> of February 2024 and the 31<sup>st</sup> of January 2025.

This assessment is based on data categorised into three scopes, as defined by the Greenhouse Gas Protocol (Figure 2). For each year, the assessment provides detailed quantification of GHG emissions due to:

- i) Scope 1: Direct emissions such as those arising from gas heating and consumption of diesel/petrol.
- ii) Scope 2: Indirect emissions from purchased electricity.
- iii) Scope 3: Other indirect emissions from upstream transportation and distribution, waste generated in operation and employee commuting including teleworking.

Appreciating the importance of determining major contributors to the emissions, Tunley Environmental provides detailed analysis and discussion on the major contributors to emissions; this will support BCS' customers with their decision-making processes to reduce their carbon emissions. Where information and data were limited, we made reasonable assumptions based on our expertise and external sources of data.



**Figure 2.** An overview of the GHG Protocol scopes and emissions across an entire value chain.

## Emission Data

Scope 1 makes up 20.3% of the total emissions, releasing 23 t CO<sub>2</sub>e of direct emissions in the assessment year (This assessment includes both location-based and market-based emissions associated with the electricity purchased by BCS. Location-based emissions reflect the national grid's overall fuel mix, while market-based emissions represent the specific energy sources used by Octopus to supply electricity to BCS; in this case market-based emissions were zero.

**Table 1).** The total Scope 2 emissions were 3.4 t CO<sub>2</sub>e (3%). Remaining emissions were quantified at 76.7% of the total footprint, this was from indirect emissions categorised in Scope 3. In total, the carbon footprint in the assessment year was calculated to be 113.3 t CO<sub>2</sub>e.

This assessment includes both location-based and market-based emissions associated with the electricity purchased by BCS. Location-based emissions reflect the national grid's overall fuel mix, while market-based emissions represent the specific energy sources used by Octopus to supply electricity to BCS; in this case market-based emissions were zero.

**Table 1.** Quantified annual emissions categorised according to The Greenhouse Gas Protocol Scopes.

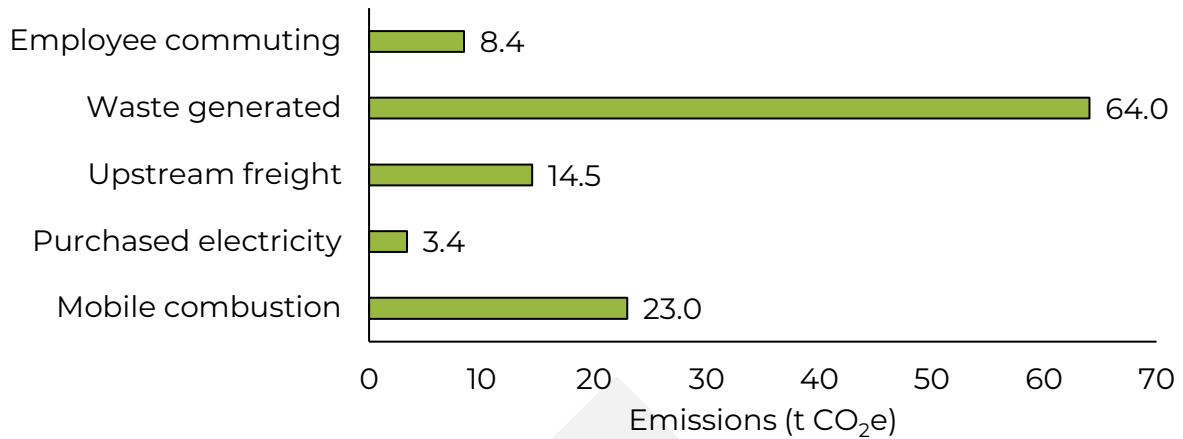
Scope	Emissions (t CO <sub>2</sub> e)	Percentage
Scope 1	23.0	20.3%
Scope 2	3.4	3.0%
Scope 3	87.0	76.7%
<b>Total (location-based)</b>	<b>113.3</b>	
<b>Total (market-based)</b>	<b>109.9</b>	

## GHG Emissions Categories

Table 2 and Figure 3 provide the emissions for BCS from the 1<sup>st</sup> of February 2024 and the 31<sup>st</sup> of January 2025. The largest emissions category was quantified at 64 t CO<sub>2</sub>e. The second highest source of emissions was 23 t CO<sub>2</sub>e.

**Table 2.** Emission data categorised according to The Greenhouse Gas Protocol.

Scope	Category	Emissions (t CO <sub>2</sub> e)	Percentage
S1.2	Mobile combustion	23.0	20.3%
S2.2	Purchased electricity (location-based)	3.4	3.0%
S3.4	Upstream transportation and distribution	14.5	12.8%
S3.5	Waste generated in operations	64.0	56.5%
S3.7	Employee commuting	8.4	7.4%
<b>Total (t CO<sub>2</sub>e)</b>		<b>113.3</b>	



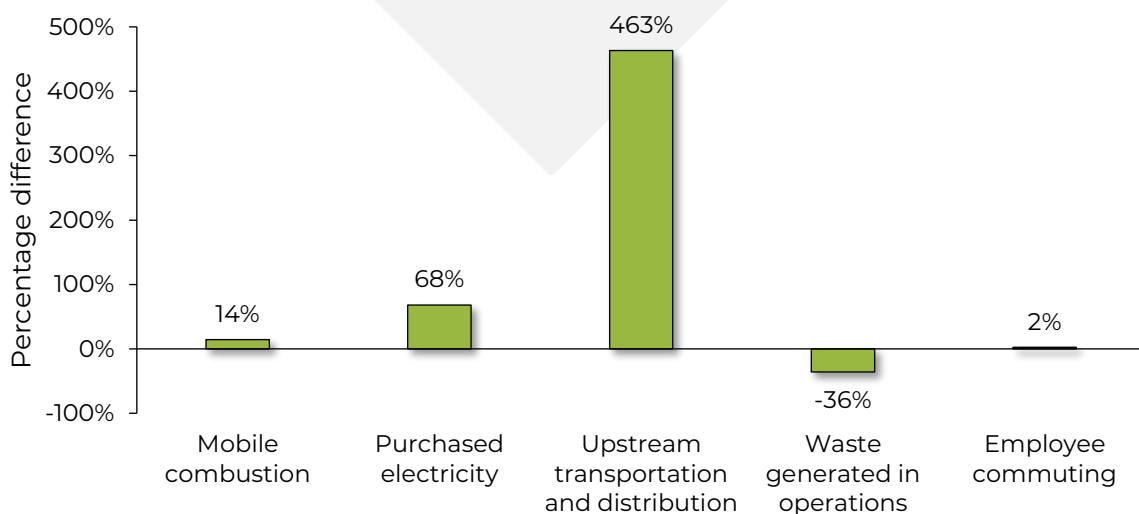
**Figure 3.** Graphical representation for the quantified emission categories (GHG Protocol).

### Comparison Between Emission Data in 2023 and 2024

Table 3 and Figure 4 show emission data in 2023 and 2024. Data for 2023 have been updated as further data on waste disposal was provided to Tunley. Emissions from upstream transportation and distribution increased by 463% whereas emissions from waste generated in operations were reduced by 36%.

**Table 3.** Emission data for 2023 (previous reporting year) and 2024 (current reporting year).

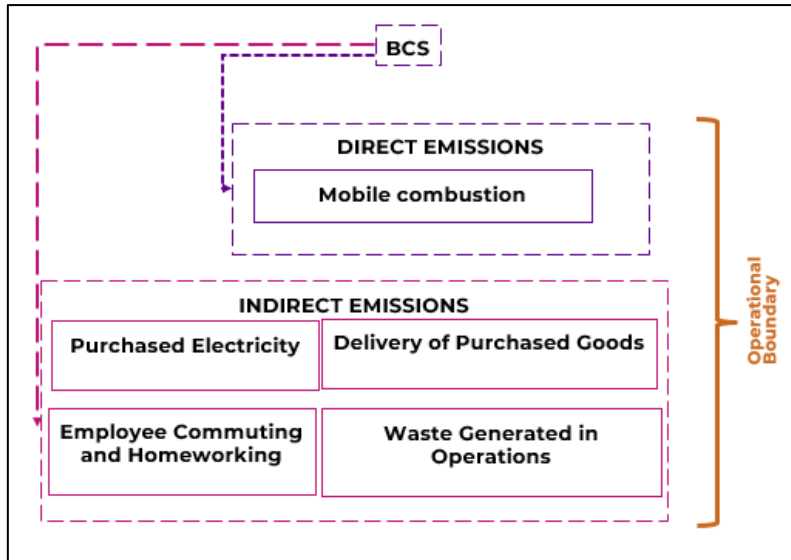
Scope	Item	2023 (t CO <sub>2</sub> e)	2024 (t CO <sub>2</sub> e)	Diff (%)
S1.2	Mobile combustion	20.1	23.0	14%
S2.2	Purchased electricity	2.0	3.4	68%
S3.4	Upstream transportation and distribution	2.6	14.5	463%
S3.5	Waste generated in operations	99.7	64.0	-36%
S3.7	Employee commuting	8.3	8.4	2%
Total		132.6	113.3	-15%



**Figure 4.** Percentage differences in all emission categories considered in this assessment.

### BCS' Organisational and Operational Boundary

In setting an organisational boundary BCS are able to identify if equity share, financial control, or operational control are the most appropriate for greenhouse gas quantification. In this instance operational control was identified as the most appropriate for BCS. Therefore, the operational boundaries of the assessment clearly outlining the inclusions is provided alongside the organisational boundary (Figure 5).



**Figure 5.** Organisational and operational boundary for BCS.

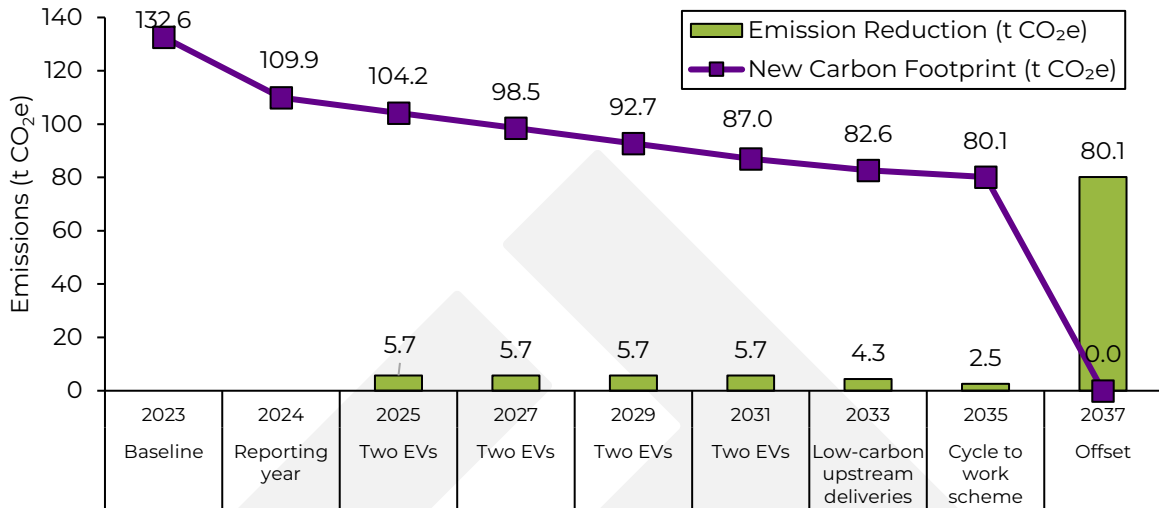
### Organisational Description and Overview

BCS specialise in electrical contracting and building services. Founded in 1997, they offer a wide range of services including electrical installations, maintenance, fire safety, home automation and renewable energy solutions.

Their registered office is located at Unit 7, Rotherhithe Business Estate, Rotherhithe New Road, London

## Strategic CO<sub>2</sub>e Reduction Initiatives

Tunley Environmental recommend BCS to implement a long-term approach on carbon reduction. GHG emissions can be reduced by 29.8 t CO<sub>2</sub>e (27%) through implementing reduction strategies that focus on emission sources of significant contributions by 2035. Once the initiatives have been considered and taken, any unavoidable, remaining emissions can be removed by carbon off-setting actions (by 2037) (Figure 6). This section provides BCS with GHG reduction initiatives.



**Figure 6.** Roadmap to NZC for Scope 1, 2 & 3 emissions by 2039.

### Switching to EVs – Between 2025 and 2031

Switching the BCS owned fleet to electric vehicles could reduce emissions by 23 t CO<sub>2</sub>e over eight years.

### Low-Carbon deliveries – 2033

BCS should contact their suppliers and ensure all parties are committed to provide their supplies using electric fleets or green deliver services. In this assessment, Tunley Engineering assume that BCS would be able to reduce the emissions in this category by 30%.

### Car Sharing and Cycle to Work Schemes – 2035

Tunley Engineering recommend BCS to encourage their employees to, where possible, share cars for commuting to work and promote a cycle to work scheme. Tunley Engineering assume that BCS Offsetting

### Offset – 2037

Although the pinnacle objective of decarbonisation is to minimise emissions, the practicality of achieving this for every emission source may not always be plausible. In these instances, offsetting against the carbon emissions is necessary. Therefore, the remaining carbon emissions will have to be offset with bona fide suppliers. Consequently, Tunley recommends all offsets be purchased from One Tribe (<https://onetribeglobal.com/>). To offset against the emission for the whole period of 110.1 t CO<sub>2</sub>e (using market-based emissions for electricity) at an estimated cost of £18/t CO<sub>2</sub>e would cost a sum total of £1,998. If these reduction opportunities were undertaken the predicted remaining 80.2 t CO<sub>2</sub>e could be offset at a cost of £1,458.



## Conclusion

Total GHG emissions for BCS' business activities in between the 1<sup>st</sup> February 2024 and the 31<sup>st</sup> of January 2025 are **113.3 t CO<sub>2</sub>e**. The carbon footprint quantification presented in this report was conducted using data provided to Tunley Environmental by BCS. Tunley Environmental assessed the quality of the data and collaborated with BCS to continuously enhance this.

Tunley Environmental has provided BCS with detailed analysis of the emissions and recommendations on approaches by which BCS can reduce its carbon footprint.

## Tunley Environmental Report Emission Statement

Tunley Environmental GHG emissions from completing this assessment were 0.31 kg CO<sub>2</sub>e.



## Appendix – A

### Materiality Assessment & Data Categories

Below we provide all of the greenhouse gas emissions scope categories alongside data improvement recommendations (Table A1). These are related to data source and emission factor point based allocation discussed below.

**Table A1.** Materiality assessment.

Category	In Scope?	Justification if out of scope	Data Score Average	Data Improvement Recommendations
Stationary combustion	Out	No gas boilers	N/A	
Mobile combustion	In		1	
Refrigerants	Out	N/A	N/A	
Purchased heat	Out		N/A	
Purchased electricity	In		1	
Purchased goods and services	Out	Insignificant. Not included in the assessment	N/A	
Capital goods (e.g., assets, machinery, etc)	Out	N/A	N/A	
Fuel and energy related activities not included in S1 or S2	Out	N/A	N/A	
Upstream transportation and distribution	In		4	Track all transport activities weekly or monthly
Waste generated in operations	In		2	
Business travel	Out	No business travel in the reporting year	N/A	
Employee commuting	In		4	
Upstream leased assets	Out	N/A	N/A	
Downstream transportation and distribution	Out	N/A	N/A	
Processing of sold products	Out	N/A	N/A	
Use of sold products	Out	N/A	N/A	
End of life treatment of sold products	Out	N/A	N/A	
Downstream leased assets	Out	N/A	N/A	
Franchises	Out	N/A	N/A	
Investments	Out	N/A	N/A	

### Data Accuracy Assessment

All the raw data provided to Tunley Environmental were broken down into accuracy levels reflective of the data sources provided (Table A2 & Table A3). This allows for inaccuracy and uncertainty to be accounted for in this assessment. Both activity data (e.g., quantities of material, usage of electricity, etc) and emission factors are scored using the same band-based system, with 1-6 corresponding to the highest & lowest levels of accuracy, respectively. The activity data accuracy score and emission factor accuracy score are multiplied together to provide an error score for that dataset. Each of these is averaged based on the GHG protocol scopes and provided alongside the materiality assessment to provide a basis of data improvement in further work (Table A1).

Emission factors are to be evaluated using the following five indicators:

- 1) Technological relevance.
- 2) Temporal coverage.
- 3) Geographical coverage.
- 4) Completeness.
- 5) Reliability (e.g., peer-reviewed source, reproducible, low uncertainty in the information provided).

**Table A2.** Accuracy bands assigned to data, description of data assignment into accuracy score as well as required indicators for accuracy score assessment of emission factors.

Accuracy Score	Description
1	Activity data accurately measured, fully accounted for and/or reported. Emission factor satisfies all five indicators.
2	Activity data provided directly by company/organisation; some generalisations made. Emission factor satisfies four indicators.
3	Activity data produced based on information provided by company/organisation. Emission factor satisfies three indicators.
4	Activity data assumption based on similar product/event reports by the same company/organisation. Emission factor satisfies two indicators.
5	Activity data assumption based on product/event reports by a similar company/organisation. Emission factor satisfies one indicator.
6	Activity data assumption made based only on publicly available information. Emission factor is estimated using the data available for a broader data category to which the emission source belongs, the estimated emission factor does not meet the indicators' requirements.

**Table A3.** Actions to improve data quality and reduce uncertainty based on the error score obtained.

Error Score	Action
1 - 2	Use the data, no further action required.
3 - 4	Can use the data, <b>recommended to improve data</b> quality by e.g., i) checking raw data with client (assessing recollection need) and ii) sourcing different emission factors or averaging several data points, required to declare this in the report.
5 - 10	<b>Strive to improve data as a priority</b> and only use the data when no further improvements can be made (see above)
12 - 25	<b>Required to improve data</b> quality (see above).
30 - 36	<b>Do not use the data</b> , discuss with the client and the carbon team to improve data quality and/or to assess whether the data can be used and the approach to report this.

**Table A4.** Overall error score matrix for accuracy assessment emission factor. To calculate the error score, the accuracy score of the activity data is multiplied by the accuracy score for the emission factor.

Error Score		Emission Factor					
		Five indicators	Four indicators	Three indicators	Two indicators	One indicator	No indicators
<b>Data</b>	Excellent	1	2	3	4	5	6
	Very good	2	4	6	8	10	12
	Good	3	6	9	12	15	18
	Relevant	4	8	12	16	20	24
	Acceptable	5	10	15	20	25	30
	Poor	6	12	18	24	30	36

## Appendix – B

### Scope 1 GHG Emissions

The following is specified in ISO14064-1 “The organization shall quantify direct GHG emissions separately for CO<sub>2</sub>, CH<sub>4</sub>, N<sub>2</sub>O, NF<sub>3</sub>, SF<sub>6</sub> and other appropriate GHG groups (HFCs, PFCs, etc.) in tonnes of CO<sub>2</sub>e.”. Therefore, Scope 1 are separated into known greenhouse gas emissions (Table A5). This enables further understanding for BCS on their direct greenhouse gas emissions.

**Table A5.** Direct GHG emissions detailed separately for Scope 1 showing CO<sub>2</sub>, CH<sub>4</sub>, N<sub>2</sub>O emissions in tonnes of CO<sub>2</sub>e.

Item	Emissions (t CO <sub>2</sub> e of CO <sub>2</sub> )	Emissions (t CO <sub>2</sub> e of CH <sub>4</sub> )	Emissions (t CO <sub>2</sub> e of N <sub>2</sub> O)
Company owned vehicle 1	2.90	0.0001	0.03
Company owned vehicle 2	2.30	0.0001	0.02
Company owned vehicle 3	2.32	0.0001	0.02
Company owned vehicle 4	1.45	0.0001	0.01
Company owned vehicle 5	1.93	0.0001	0.02
Company owned vehicle 6	5.43	0.0002	0.05
Company owned vehicle 7	0.00	0.0000	0.00
Company owned vehicle 8	2.29	0.0001	0.02
Company owned vehicle 9	2.29	0.0001	0.02
Company owned vehicle 10	1.81	0.0001	0.02
Electricity	3.32	0.0146	0.02

## Emission Data Report to ISO 14064-1

To encourage completeness, consistency, and readability ISO 14064-1 recommends that the GHG quantification should be reported using the full descriptive categories provided. Therefore, this is fully displayed and categorised in Table A6.

**Table A6.** Complete ISO14064-1 data categorisation table.

Category	Description	Emissions (t CO <sub>2</sub> e)
<b>1</b>	<b>Direct GHG emissions &amp; removals in t CO<sub>2</sub>e</b>	<b>23.0</b>
1.1	Direct emissions from stationary combustion	0.0
1.2	Direct emissions from mobile combustion	23.0
1.3	Direct process emissions and removals arising from industrial processes	0.0
1.4	Direct fugitive emissions arising from release of GHGs in anthropogenic systems	0.0
1.5	Direct emissions and removals from land use, land use change, and forestry	0.0
<b>2</b>	<b>Indirect emissions in t CO<sub>2</sub>e</b>	<b>3.4</b>
2.1	Indirect emissions from imported electricity	3.4
2.2	Indirect emissions from imported energy	0.0
<b>3</b>	<b>Indirect GHG emissions from transportation</b>	<b>22.9</b>
3.1	Emissions from upstream transportation and distribution	14.5
3.2	Emissions from downstream transportation and distribution	0.0
3.3	Emissions from employee commuting & teleworking	8.4
3.4	Emissions from client and visitor transport	0.0
3.5	Emissions from business travel	0.0
<b>4</b>	<b>Indirect GHG emissions from products used by the organisation</b>	<b>64.0</b>
4.1	Emissions from purchased goods	0.0
4.2	Emissions from capital goods	0.0
4.3	Emissions from the disposal of solid and liquid waste	64.0
4.4	Emissions from the use of assets	0.0
4.5	Emissions from the use of services that are not described in the above subcategories	0.0
<b>5</b>	<b>Indirect GHG emissions associated with the use of products from the organisation</b>	<b>0.0</b>
5.1	Emissions or removals from the use stage of the product	0.0
5.2	Emissions from downstream leased assets	0.0
5.3	Emissions from end-of-life stage of product	0.0
5.4	Emissions from investments	0.0
<b>6</b>	<b>Indirect GHG emissions from other sources not specified</b>	<b>0.0</b>

## Approval

Author:	Dr Luan Ho, MEnvSc. BEng
Position:	Science Team Co-Lead
Written Date:	27 <sup>th</sup> August 2025
Peer-reviewed by:	Dr Gareth Davies, PhD, MChem AMEnvSc
Position:	Senior Scientist and Carbon Co-Lead
Reviewed Date:	27 <sup>th</sup> August 2025
QA approved by:	<input checked="" type="checkbox"/> Approved <input type="checkbox"/> Revision: N/A Dr Nathan Wood, PhD, MChem
Position:	Senior Scientist and Carbon Co-Lead
Approval date:	28 <sup>th</sup> August 2025
Reference:	BCS-BCA_PPN_Readit_25-2-A
Revision:	A

Revision History:	Change Description:	Changed by:	Date:	Approved by:	Date:
B					
C					
D					
E					
F					

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