vivup

2024 GHG Emissions Measurement Report

SME HCI Limited

REPORTING PERIOD:
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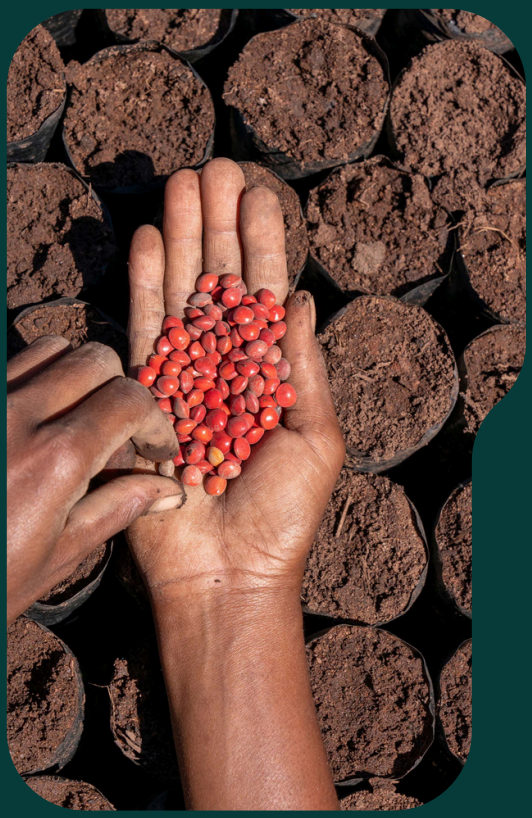
Furthr.



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Executive Summary

A comprehensive inventory of Vivup's GHG Emissions

Our Work

Over the course of March 2025, Vivup and Furthr teams have put together Vivup's emissions activity data. We've used the highest-quality methodologies and emissions factors to output Vivup's total emissions for the 2024 calendar year.

	Location	Market
Scope 1	0.0	0.0
Scope 2	0.0	0.0
Scope 3	494.7	488.7
All Scopes	**494.7**	**488.7**

Measurement Protocol:

GREENHOUSE GAS PROTOCOL

Entities:

Vivup

Scope 1

Direct emissions from operations

Scope 2

Indirect emissions from purchased electricity

Scope 3

Indirect emissions caused by your business' value chain

Introduction

Reporting organisation
& scope of the project

Reporting Organisation

SME HCI Limited (trading as "Vivup") hosts an employee benefits platform that supports people throughout life's changes, providing tools and solutions to support mental, financial, and physical wellbeing all under one roof.

Vivup is a fully remote organisation, with employees based in the UK. For the reporting year, the company had approximately 173 full-time staff.

This report is a comprehensive assessment of Vivup's Greenhouse Gas emissions for the calendar year 2024, in accordance with the Greenhouse Gas (GHG) Protocol Corporate Standard. GHGs are atmospheric gases that absorb incoming infrared radiation (sunlight), leading to atmospheric warming. Common GHGs include (but are not limited to) Carbon Dioxide (CO_2), Methane (CH_4) and Nitrous oxide (N_2O).

Through data collection and analysis, this report aims to shed light on the key contributors to Vivup's GHG emissions, whilst identifying areas for data integrity improvement and planning ways in which to reduce or mitigate their GHG emissions.

Scope of the Project

Furthr have undertaken a comprehensive examination of Vivup's GHG emissions for 2024, encompassing Scope 1, Scope 2, and Scope 3 emissions.

Through this analysis, Vivup is able to identify GHG hotspots in its operations, which will be critical in the delivery of ongoing emission reduction targets and monitoring.

By adhering to established protocols and methodologies, Vivup aims to provide stakeholders with accurate and reliable information on its environmental impact. This report also delves into the contextual factors influencing Vivup's emissions, offering a transparent view of the challenges and opportunities faced to reduce emissions.

Operational Boundaries

The sources of GHG emissions included in the measurement

Scope 1	1. Stationary Combustion	Vivup do not operate a physical office space.	✗
	2. Mobile Combustion	No mileage was reported in any salary sacrificed vehicles.	✗
	3. Fugitive Emissions	Vivup do not operate a physical office space.	✗
	4. Process Emissions	Vivup does not have any process emissions.	✗
Scope 2	1. Emissions from Purchased Electricity (Location and Market-based)	Vivup do not operate a physical office space and no vehicle mileage was reported in any salary sacrificed vehicles.	✗
Scope 3	1. Purchased goods and services	Vivup procures goods and services from suppliers and hosts and processes data on servers.	✓
	2. Capital goods	Vivup purchases IT hardware for employees.	✓
	3. Fuel-and energy-related activities	As a result of no scope 1 or 2 sources, emissions from fuel and energy related activities are zero.	✗
	4. Transportation and distribution (upstream)	Vivup uses courier services.	✓
	5. Waste generated in operations	Vivup disposes of IT assets at their end of life.	✓
	6. Business travel	Vivup employees regularly engage with business travel.	✓
	7. Employee commuting (incl. homeworking)	Vivup has permanent employees who work from home.	✓
	8. Upstream Leased Assets	Vivup has no leased assets.	✗
	9. Downstream transportation and distribution	Emissions resulting from the downstream transport and distribution of purchased goods and raw materials are not applicable for Vivup.	✗
	10. Processing of sold products	Vivup does not sell a product requiring processing.	✗
	11. Use of sold products	Vivup does not sell a product that is used directly.	✗
	12. End-of-life treatment of sold products	Vivup does not sell a product requiring end-of-life treatment.	✗
	13. Downstream Leased Assets	Vivup have no downstream leased assets.	✗
	14. Franchises	Vivup is neither a franchisee nor a franchisor in relation to its business operations.	✗
	15. Investments	Vivup does not have an investment portfolio.	✗

Organisational Boundaries

How we set up the measurement and define how Vivup operate

Organisational Boundaries

Vivup employees work remotely across the UK and emissions have been reported on collectively for the whole company. No physical facilities have been included in the measurement.

Input Data

GHG sources were measured using direct data wherever possible, known as 'Activity Data.' Primary Activity Data can be captured using a variety of different metrics for each resource type, and it is best practice to utilise this type of input data wherever possible, instead of Secondary Data. As such, Primary Activity Data was used where possible, requiring only a single, one-step conversion to arrive at total emissions.

Where Secondary Data needed to be used. Please refer to the Detailed Methodology section for a breakdown of the methodologies used per GHG Scope & Category.

Sources of Information

The data sources used for this year's measurement

GHG Emission Conversion Factor

Furthr's carbon accounting platform was used to streamline data processing and reporting across Scopes 1-3, and deliver results in metric tonnes of carbon. The tool is compliant with ISO 14064-1:2018 and is aligned with the GHG Protocol Corporate Accounting and Reporting Standard. It is also compliant with the accounting principles detailed in the IPCC 2019 Refinement to the 2006 IPCC Guidelines for National Greenhouse Gas Inventories and its accompanying database of GHG emissions factors and other related environmental metrics EFDB. Emission factor databases used to calculate the emissions stated in this report include:

- Activity Data: DEFRA 2024, AIB v2023
- Spend-Based Data: Exiobase 3.8.2

Estimations and Limitations

Vivup recognises that there are certain elements of this report which have been estimated, based on the best available data provided during the measurement program. These figures will be updated and disclosed in subsequent reports, should more accurate data become available.

In some cases, estimations have been made in order to calculate the carbon footprint for specific resource types at select facilities. Within the Detailed Methodology section, we mark out any specific estimations or limitations per GHG Scope & Category, where relevant.

Detailed Methodology

An overview of how we quantified Vivup's emissions

Location and Market-Based Emissions

Location-based emission factors consider the average emissions intensity of grids on a regional or national level. This method provides a broad picture of the environmental impact of electricity consumption in that area, regardless of specific purchasing decisions by Vivup.

Market-based emission factors take into account the choice of electricity suppliers and the specific products or contracts, such as renewable energy certificates, that Vivup employees purchases. As market-based factors more accurately reflect the emissions associated specifically Vivup's operations, this method will be used henceforth in this report.

Scope 1

Mobile Combustion

Although some Vivup employees have vehicles on salary sacrifice, no business mileage was claimed therefore scope 1 emissions for this reporting year are zero.

Scope 2

Electricity

As with mobile combustion, although some Vivup employees have electric and hybrid vehicles on salary sacrifice, no business mileage was claimed. Therefore, scope 2 emissions for this reporting year are zero.

Detailed Methodology

An overview of how we quantified Vivup's emissions

Scope 3

3.1 Purchased Goods and Services

Vivup provided a purchase ledger which was sanitised to remove all purchasing transactions that are reported elsewhere (e.g. travel). Suppliers and transactions were disaggregated by service type and reviewed with Vivup's finance team. The following methodologies were used to calculate emissions:

Environmentally extended input-output (EEIO) Method

Where activity data was not available, spend-based emissions factors (Exiobase 3.8.2) were used for the following:

- Procured services, mapped to each service type and purchase location.
- For spend on company events, invoices were reviewed to assign purchases to more detailed categories (e.g. food), and some activities were assigned to alternative reporting categories (e.g. business travel for hotel stays).

Exclusions

Any spend identified as the following categories was excluded:

- Taxes, fees (e.g. parking or bank transfer, wiring fee), commissions, charity donations or sponsorship.

3.2 Capital Goods

Vivup provided a list of IT hardware purchased in the reporting year. The impact of purchased IT equipment was calculated using supplier specific disclosure of product carbon footprints of the products purchased.

3.4 Upstream Transportation and Distribution

As activity data relating to the weight and distance of posted items was not available, spend-based emissions factors (Exiobase 3.8.2) were used with the total spend on courier services.

Detailed Methodology

An overview of how we quantified Vivup's emissions

3.5 Waste

ICT reverse, who handle Vivup's IT waste, provided emissions reporting directly for their services including the emissions arising from reuse and recycling of assets. They used DEFRA 2024 emission factors for emissions calculation. Due to the negligible number of in-person meetings, waste generation from employees was deemed negligible.

3.6 Business Travel

Vivup's travel booking agent shared a report which detailed the mode of transport, travel class (where applicable) and distance travelled. For hotel stays, the number of nights and country of stay was provided. DEFRA emissions factors were used to convert these to emissions.

For expensed business mileage, Vivup shared a report of mileage claims. As the type of vehicle and its fuel were not known, average car and unknown fuel type emission factors were used from DEFRA.

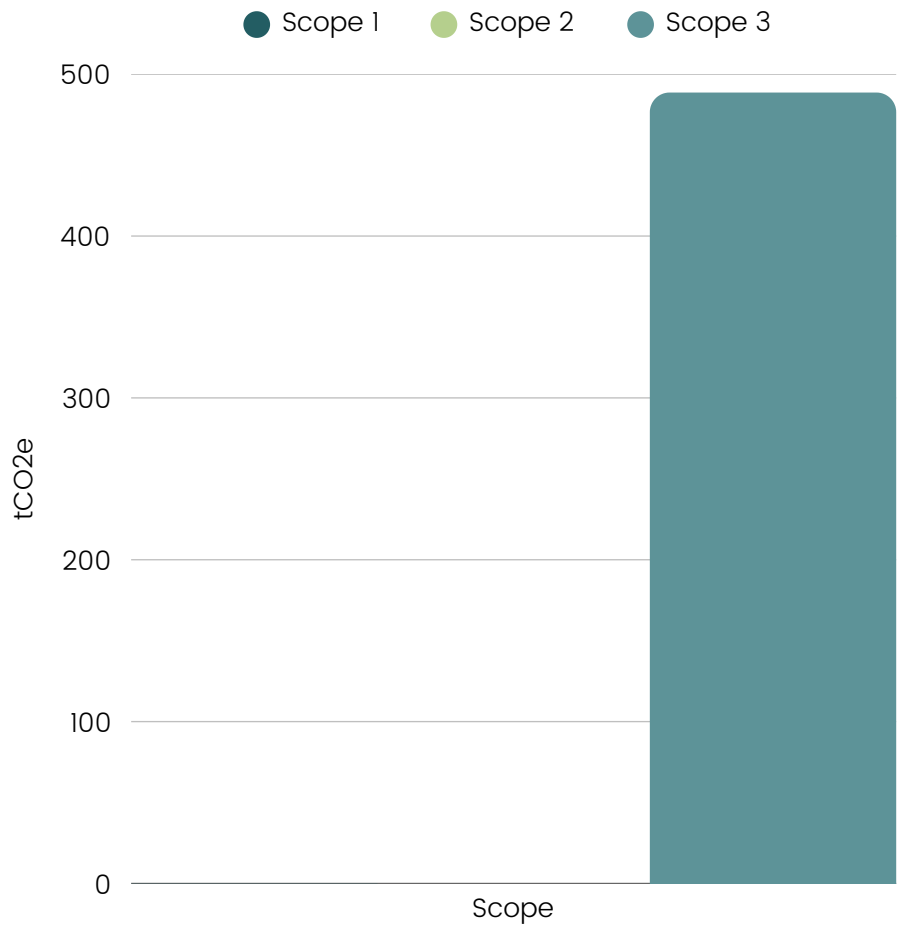
3.7 Employee Commuting (including Homeworking)

A survey was sent to all Vivup staff which asked questions on work from home set up including their heating source, average heating time and electricity tariff. Results were scaled for total headcount.

Homeworking emissions were estimated using the EcoAct methodology, with an additional consideration for the heating energy type and electricity tariff used. Declaration of a renewable electricity tariff is reflected in market-based reporting.

Vivup's GHG Inventory

The highest-level view of Vivup's emissions across each GHG Scope

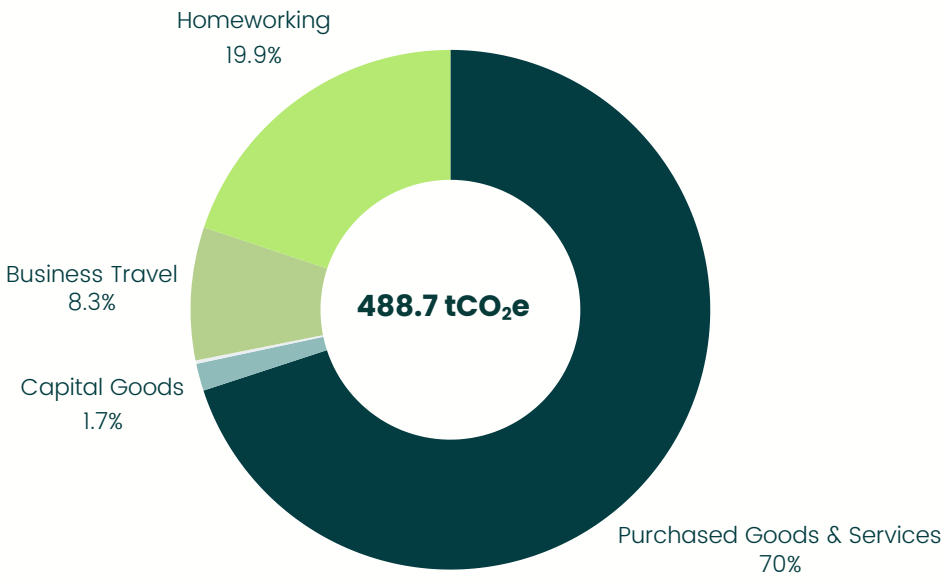


Intensity Metrics

Scope	Total (tCO_2e)	tCO_2e / FTE
Scope 1	0.00	0.00
Scope 2	0.00	0.00
Scope 3	488.66	2.81
All Scopes	488.66	2.81

Scope 3 Emissions

The breakdown of Vivup's all-important Scope 3 (indirect emissions)



Scope 3 GHG Categories	tCO_2e
Purchased Goods & Services	341.89
Capital Goods	8.28
Upstream Transportation	1.04
Waste	0.003
Business Travel	40.37
Homeworking	97.08

Your Emissions Hotspots

Deep dive into the emissions generating activities of Vivup's suppliers

Purchased Goods and Services

Top 5 Emissions Generating Products and Services

The following are the top five emission generating products and services for Vivup, based on the amount of spend with suppliers:

Professional Service	Emissions (tCO_2e)
Marketing Materials and Services	137.51
Computer and Related Services	127.30
Other Business Services (Legal, Consulting, Accounting)	45.89
Restaurants, Food and Drink	9.38
Training and Education	6.75

Using EEIO methods and spend-based emissions factors, areas of high expenditure for service based activities results in increased emissions. Requesting suppliers to measure their own carbon footprint and directly disclose their emissions associated with servicing Vivup will support emissions reduction for professional services.

Encouraging top suppliers to measure GHGs and provide Vivup with a Net Zero plan will help to identify any suppliers who are not supporting Vivup's carbon reduction journey.

Your Emissions Hotspots

Deep dive into the emissions generating activities of Vivup's travel

Business Travel

As a remote business, travel is critical to Vivup's operations. Business travel accounted for 8.3% of total emissions in 2024. For a large amount of business travel, Click Travel provided a report which detailed the exact routing of plane journeys and location of hotel stays. This enables high quality Activity Data to be used.

Travel Type	Emissions (tCO_2e)
Flights	13.76
Road	11.41
Rail	10.08
Hotel Stays	5.21

For expensed mileage for road travel, the type of car and fuel used was not available. We recommend that these details are recorded in future to increase the quality of activity data that can be used.

Your Emissions Hotspots

Deep dive into the emissions generating activities of Vivup's employees

Employee Homeworking

Activity	Emissions (tCO_2e)
Naural Gas	73.32
Electricity	20.46
Burning Oil	3.30

100% of Vivup's staff work remotely, therefore understanding home energy consumption is important for Vivup in order to influence emissions reduction. Homeworking emissions contribute to 19.9% of Vivup's total footprint.

22% of staff survey respondents declared that they use renewable energy at home. Given the widespread availability of green suppliers in the UK, continued educational efforts can lead to a reduction in emissions from homeworking.

Through renewable home-energy procurement, Vivup employees have saved $6tCO_2e$.

The staff survey received a 77% response rate, demonstrating that many of Vivup's staff are engaged in the company's emissions reduction efforts.

GHG Emissions Table

Total GHGs across all categories

Category	Scope 1 (tCO_2e)	Scope 2 (tCO_2e)	Scope 3 (tCO_2e)
Total Scope 1	**0.00**		
Total Scope 2 (Location-Based)		**0.00**	
Total Scope 2 (Market-Based)		**0.00**	
Purchased Goods & Services			341.89
Capital Goods			8.29
Upstream Transportation			1.04
Waste			0.0003
Business Travel			40.37
Homeworking (Location-Based)			103.10
Homeworking (Market-Based)			97.08
Total Scope 3 (Location-Based)			**494.68**
Total Scope 3 (Market-Based)			**488.66**
Total (Location-Based)		**494.68**	
Total (Market-Based)		**488.66**	

GHG Emissions Table

Total GHGs across all categories, compared to previous reporting

Scope	Category	2022 (tCO_2e)	2023 (tCO_2e)	2024 (tCO_2e)	% Change (2024 vs 2022)
1	Fuel	0.35	0.21	0.00	-100%
2	Electricity (Market-Based)	0.02	0.04	0.00	-100%
3.1	Purchased Goods & Services	401.75	565.52	341.89	-14.89%
3.2	Capital Goods	392.37	517.28	8.29	-97.89%
3.3	Energy Supply	0.002	0.07	0.00	-100%
3.4	Upstream Transportation	0.00	0.05	1.04	-
3.5	Waste	0.77	1.24	0.003	-99%
3.6	Business Travel	52.37	54.03	40.37	-22.91%
3.7	Homeworking	49.27	124.06	97.08	97.05%
	Total (Market-Based)	**896.90**	**1262.50**	**488.66**	**-45.5%**