



TPXimpact GHG Emissions

BASE YEAR SELECTION POLICY V1.0

1. Base Year Selection and Justification

1.1. Establishment of Historical Base Year

TPXimpact has established **2023** as its historical base year for GHG emissions tracking. In accordance with ISO 14064-1:2018 requirements, the base-year GHG emissions have been quantified using a **single-year approach** based on data representative of TPXimpact's current organisational and operational boundaries.

1.2. Justification for Base Year Selection

The year 2023 was selected because it represents the earliest period for which representative, reliable, and verifiable data is available across the established inventory boundaries.

The transition from a potential 2022 baseline to 2023 is technically justified by significant improvements in data quality, data reliability, and boundary completeness, directly addressing the technical constraints and gaps present in the 2022 data:

- **Data Reliability and Technical Constraints:** 2023 is the earliest period with verifiable primary data for all material emission sources. The 2022 inventory contained significant data gaps that would have required excessive estimation, thereby reducing the overall accuracy and reliability of the baseline.
- **Representativeness:** The 2023 inventory accurately reflects TPXimpact's current operational scale and methodology (post-merger consolidation), establishing a representative baseline for future performance and reduction tracking.

2. Data Quality and Completeness Analysis (2022 vs. 2023)

To demonstrate the verifiability and completeness of the selected base year (2023) compared to the preceding period (2022), the status of material emission categories is evaluated below, noting that 2023 is comparable in quality and completeness to following years including 2025-2026:

Table 2.1: Data Quality and Completeness Comparison 2022 vs. 2023 by Emission Category

ISO14064-1 category	ISO 14064-1 subcategory	GHG Protocol category	GHG Protocol subcategory	2022 Status	2023 Status
Category 1 Direct GHG emissions and removals	1.1. Direct GHG emissions from stationary combustion	Scope 1	Scope 1 (Direct) 1.1. Direct GHG emissions from stationary combustion	Available – Poor Data – missing some office data that TPXimpact were unable to get from suppliers	Available – fair Data
	1.2. Direct GHG emissions from mobile combustion		1.2. Direct GHG emissions from mobile combustion	Not applicable – no cars leased by TPXimpact .	Not applicable – no cars leased by TPXimpact . Ability to car lease is provided to all employees as a staff benefit, and therefore the emissions for this activity are captured under
	1.3. Direct process GHG emissions and		1.3. Direct physical or chemical	Not applicable – TPXimpact is not involved in industrial/chemical processing	Not applicable – TPXimpact is not involved in industrial/chemical processing

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	removals from industrial processes		processing GHG emissions		
	1.4. Direct fugitive GHG emissions from the release of GHG in anthropogenic systems		1.4. Direct fugitive GHG emissions	Missing – no data from suppliers that could aid in this	Missing – no data from suppliers that could aid in this
	1.5. Direct GHG emissions and removals from land use, land use change and forestry (LULUCF)*		Optional information	Not applicable – TPXimpact is not involved in direct ownership or management of forests, croplands, or natural ecosystems	Not applicable – TPXimpact is not involved in direct ownership or management of forests, croplands, or natural ecosystems
Category 2 Indirect GHG emissions from imported energy	2.1. Indirect GHG emissions from imported electricity, purchased heat and steam.	Scope 2	Scope 2 (indirect) – generation of consumed energy GHG emissions from generation of purchased electricity	Available – Poor Data – only overall numbers	Available – Good data – for some offices, appliances can be broken down to identify what causes what

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			Scope 2 (indirect) – generation of consumed energy GHG emissions from generation of purchased heat, steam and cooling	Available – Poor Data – only overall numbers	Available – Good data – for some offices, appliances can be broken down to identify what causes what
Category 3 Indirect GHG emissions from transportation	3.1. Indirect GHG emissions from upstream transport and distribution for goods	Scope 3		Not applicable	Not applicable
	3.2. Indirect GHG emissions from downstream transport and distribution for goods		Scope 3 Category 9: Downstream transportation and distribution	Not applicable – TPXimpact provides digital services and software-as-a-service (SaaS) products. There is not manufacturing, packaging or distribution of physical goods.	Not applicable – Not applicable – TPXimpact provides digital services and software-as-a-service (SaaS) products. There is not manufacturing, packaging or distribution of physical goods.
	3.3. Indirect GHG		Scope 3,	Estimated – Poor Data – based on	Estimated – Poor Data – based on estimates

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	emissions from employee commuting		Category 7: Employee Commuting	estimates from a commuting survey	from a commuting survey
	3.4. Indirect GHG emissions from client and visitor transport		Not applicable	Excluded –as not required for GHG Prototocol	Excluded –as not required for GHG Prototocol
	3.5. Indirect GHG emissions from business travel		Scope 3, Category 6: Business travel	Spend Based Model – poor data – no system in place to properly book or manage business travel in TPXimpact , therefore the data is messy, badly categorised or missing entirely.	Spend Based Model – fair data – the data is well formatted and categorised – poor descriptions and mainly spend based
Category 4 Indirect GHG emissions from products used by an organisa	4.1. Indirect GHG emissions from purchased goods		Scope 3, Category 1: Purchased goods and services,		
	4.2. Indirect GHG emissions from capital goods		Scope 3, Category 3: Fuel- and energy-related activities		
			Scope 3, Category 2: Capital goods		

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	4.3. Indirect GHG emissions from the disposal of solid and liquid wastes			Not applicable	Not applicable
	4.4. Indirect GHG emissions from the use of assets			Missing – Poor Data	Spend Based Model – Fair data spend based data
	4.5. Indirect GHG emissions from the use of other service			Spend Based Model – poor/missing data or missing categories – this data is formatted badly with no descriptions to what it is in places – also this is beforeTPXimpactmerged many organisations so some emissions data is just a whole number for a company rather than broken down by scope.	Spend Based Model – fair data – detailed and well organised data that is readable and easily categorised
Category 5 Indirect GHG emissions or GHG removals associated	5.1. Indirect GHG emissions or removals from the use stage of the product		Scope 3, Category 10: Processing of sold products	Not applicable – this is what TPXimpact buy before TPXimpact sell on – TPXimpactdon't buy things to sell on	Not applicable – this is what TPXimpactbuy before TPXimpact sell on – TPXimpact don't buy things to sell on
	5.1. Indirect GHG emissions or removals from the use		Scope 3, Category 11: Use of sold products	Spend Based Model – poor data or missing data	Spend Based Model – fair Data – comprehensible and categorisable data

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ed with the use of product s from TPXimpa ct	stage of the product				
	5.2. Indirect GHG emissions from downstream leased assets		Scope 3, Category 13: Downstream leased assets	Not applicable – TPXimpact don't lease assets	Not applicable – TPXimpact don't lease assets
	5.3. Indirect GHG emissions from end-of-life stage of the product		Scope 3, Category 12: End-of-life treatment of sold products	Not applicable – TPXimpact don't sell physical products therefore no end of life treatment	Not applicable – TPXimpact don't sell physical products therefore no end of life treatment
	5.4. Indirect GHG emissions from investments		Scope 3, Category 15: Investments	Not applicable – no investments	Not applicable – no investments
Category 6 Indirect emissio ns from other sources	6.1. Indirect GHG emissions from other sources		Scope 3, Category 14: Franchises	Not applicable – TPXimpact has no franchises	Not applicable – TPXimpact has no franchises

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3. Base Year Recalculation

3.1. Base Year established and documented

ISO 14064-1:2018 Clause 6.2 requires TPXimpact to establish and document a base year recalculation policy, including a defined significance threshold. The policy below satisfies this primary requirement. The GHG protocol Chapter 5 applies equivalent principles and is consistent with this policy.

3.2. Significance thresholds defined

“Significance threshold” is a qualitative and/or quantitative criterion used to define any significant change to the data, inventory boundary, methods, or any other relevant factors.

TPXimpact applies the following significant thresholds in accordance with Clause 6.2:

- Individual source or category level: a change of 5% or more in any single ISO 14064-1 category triggers recalculation of that category
- Scope 1 and Scope 2 combined: a change of 5% or more in the combined total triggers recalculation – this stricter threshold protects the comparability of the SECR statutory disclosure (an SECR-specific requirement)
- Total inventory level: a change of 5% or more in total reported emissions across all scopes triggers full base year recalculation.

3.3. Categories of trigger

The categories of trigger are:

1. **Structural changes** in the reporting organisation that have a significant impact on TPXimpact’s base year emissions. A structural change involves the transfer of ownership or control of emissions-generating activities or operations from one company to another. While a single structural change might not have a significant impact on the base year emissions, the cumulative effect of a number of minor structural changes can result in a significant impact. Structural changes include:
 1. Mergers, acquisitions, and divestments
 2. Outsourcing and insourcing of emitting activities
2. **Changes in calculation methodology or improvements in the accuracy of emission factors or activity data** that result in a significant impact on the base year emissions data.
3. **Discovery of significant errors, or a number of cumulative errors**, that are collectively significant.