Stone Soup Consulting

Greenhouse Gas Emissions Footprint

July 2025

Introduction

This document presents the second greenhouse gas (GHG) emissions inventory for Stone Soup Consulting, covering the year 2024. The year 2023 was established as the baseline year for the first carbon footprint assessment linked to Stone Soup´s operations. In 2024, the company reported a turnover of 1,057,961.14 EUR and counted 81 community members - including employees and contractors/independent consultants - as of December.

Calculating the carbon footprint remains a foundational step in understanding our impact. This second inventory builds on the initial assessment from 2023 and supports the ongoing development of our emission reduction approach, while reinforcing our commitment to transparency, traceability, and the continuous effort to minimise the climate impact of our activities.

Our consultancy model

Stone Soup Consulting has operated since 2008 as an international community of professionals, working primarily in a remote and decentralised manner. This model was designed not only to foster flexibility and well-being among our community members but also to intentionally minimise our environmental footprint.

By embracing remote work and avoiding the need for a central office, our consultancy model reduces commuting-related emissions and supports home- or region-based work arrangements. This structure enables community members—located across different regions of the world—to work more closely with the organisations we support through consultancy, research, and capacity-building, amplifying both social impact and environmental efficiency.

As part of our ongoing environmental commitment, we continue to prioritise lower energy consumption, limit non-essential travel, and expand our global network of consultants to reduce long-distance mobility. Nevertheless, our model still relies on some travel for field missions that are critical to project delivery, as well as the electricity consumed by the digital tools that power our work.

Methodology

To measure our GHG emissions footprint for 2024, we followed a structured process aligned with the GHG Protocol. Our approach ensured transparency and consistency throughout the process, guiding us through the key stages outlined below.

While the carbon footprint assessment continued to be led by the Stone Soup team, it builds on the work conducted in 2023 and relies on the expertise of the Stravillia Sustainability Hub to refine the methodological framework for emissions calculations and ensure the selection of appropriate emission factors. The emissions accounting structure established last year continues to guide our process, ensuring consistency and comparability across reporting periods.

Having already identified and categorised the relevant emission sources in our first inventory - structured according to standard reporting scopes - the 2024 process focused on consolidating data collection and ensuring continuity in our reporting practices. The spreadsheet-based emissions calculation tool developed by Stravillia continues to serve as a key resource, allowing for structured data entry and reliable annual emissions estimates aligned with our operational context.

Stravillia also advised on the selection of appropriate emission factors to reflect the most current data available. The emission factors applied in our assessment were sourced from recognized references, including DEFRA, AIB, APA, and IEA, ensuring accuracy and methodological robustness.

Operational boundaries and reporting accuracy

The definition of the operational boundary associated with our carbon footprint considered the specific nature of our business model and was established using the operational control approach, in line with the recommendations of the GHG Protocol.

The mapping of emission sources confirmed that Stone Soup has no emission sources within Scope 1 or Scope 2, as the company does not own or control any vehicles and does not have its own or rented office space. All Stone Soup community members - both employees and contractors/independent consultants - work remotely from their own workplaces. Consequently, emissions fall exclusively under various categories within Scope 3.

The table below provides a systematic overview of the different emission sources included within the scope of our carbon footprint. For the 2024 GHG emissions footprint assessment,

Stone Soup Consulting maintained the same operational boundary defined in our previous inventory.

The table below presents a structured summary of the Scope 3 emission sources included in the 2024 carbon footprint.

Table 1: Identification of emission sources considered by Scope

Scope	Emission sources	Applicable
Scope 1 – Direct emissions	1.1. Combustion	No
	1.2. Processes	No
	1.3. Emissions from own passenger cars	No
	1.4. Emissions from own trucks and machines	No
	1.5. Refrigerant leakage	No
	1.6. Other direct emissions	No
Scope 2 – Indirect emissions generated from purchased energy	2.1. Electricity	No
	2.2. District heating	No
	2.3. District cooling	No
	2.4. Steam	No
	2.5. Water	No
	2.6. Other indirect energy	No
Scope 3 – All other indirect emissions: upstream	**3.1. Purchase goods and services**	**Yes**
	3.2. Capital goods	**Yes**
	3.3. Fuel- and Energy-Related Activities	No
	3.4. Transportation and Distribution (upstream)	No
	3.5. Waste Generated in Operations	No
	3.6. Business travel	**Yes**
	3.7. Employee commuting (Remote work)	**Yes**
	3.8. Leased Assets	No
Scope 3 - All other indirect emissions: downstream	3.9. Downstream transports	No
	3.10. Processing of sold products	No
	3.11. Use of sold products	No
	3.12. End-of-life treatment of sold products	No
	3.13. Leased Assets	No
	3.14. Franchise	No
	3.15. Investments	No

All emission sources considered material to our operations have been included in the 2024 assessment. As a result, the reported figures provide a comprehensive representation of Stone Soup's carbon footprint and are expected to capture the vast majority of the company's climate-related impacts.

The 2024 carbon footprint encompasses Scope 3 emissions across the following categories:

Category 1 (Purchase goods and services): This includes emissions resulting from the production of goods and services procured by Stone Soup, such as food and non-food items (e.g. office materials), as well as services like telecommunications, IT and software tools, accountancy support, and web hosting. Calculations followed the spend-based method, applying relevant emission factors to the monetary value of each good or service acquired.

Category 2 (Capital goods): Covers emissions from the manufacture of capital goods, namely IT equipment and other long-term assets essential to Stone Soup's operations. These emissions reflect investments capitalised on the balance sheet due to their extended useful life.

Category 6 (Business travel): Includes emissions from travel undertaken by Stone Soup's team members - both employees and independent consultants - for project-related fieldwork. Modes of travel include air, rail, bus, taxi, car rental, and associated overnight stays. Emissions were calculated using trip-specific activity data whenever available. Where only expenditure data was available (in a limited number of cases), the spend-based approach was applied.

Category 7 (Employee commuting (Remote work)): Reflects emissions from remote work setups, specifically from electricity use and heating/cooling in Stone Soup community members' workspaces. Calculations were based on annual data regarding types of energy used, types of equipment, usage patterns, and duration of work related to Stone Soup activities. A location-based method was applied, with specific attention to individuals using 100% renewable electricity supply contracts.

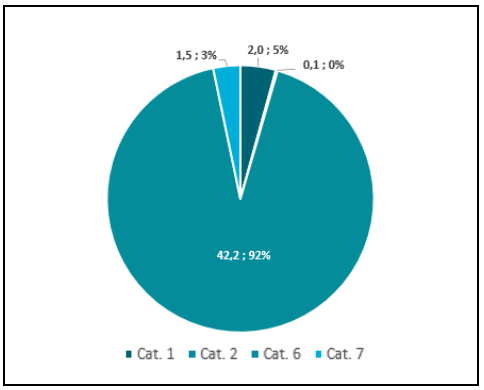
Additionally, well-to-tank (WTT) emissions have been included for Categories 6 and 7. These account for indirect upstream emissions generated during the extraction, processing, and transport of fuels and raw materials used to produce electricity, as well as transmission losses occurring before end-use consumption.

2024 GHG Emissions

Stone Soup's greenhouse gas emissions for 2024 have been calculated at 45.65 tCO_2e, representing an increase of approximately 28% relative to the base year of 2023 (35.64 tCO_2e). The reasons for this increase are outlined below.

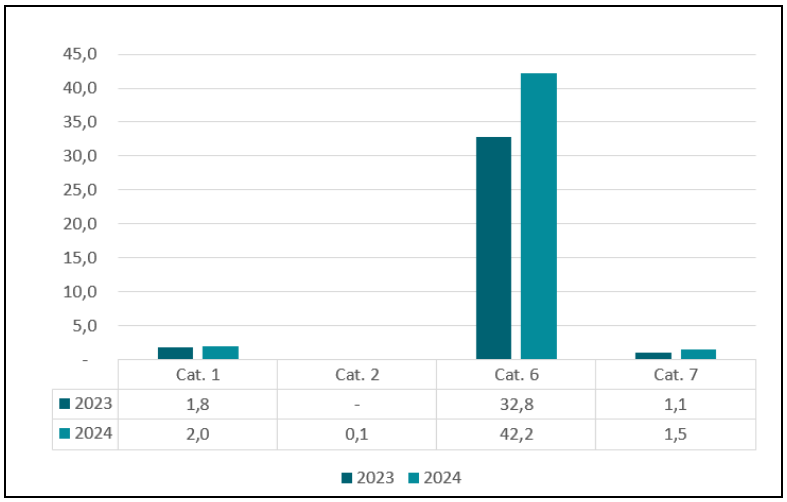
Graph 1: Emissions by Scope 3 Category (tCO_2e)

Scope 3/Category	Emissions (tCO_2e)
Scope 3 (Location-based)	**45.65**
Category 1: Purchase of goods and services	1.96
Food products	1.11
Non-food products	0.03
Services	0.82
Category 2: Capital goods	0.13
Category 6: Business travel	42.20
Category 7: Employee commuting	1.49



Category 6 (Business travel) remains by far the largest contributor to our emissions, while Category 7 (Employee commuting (Remote work)) continues to contribute the least - both trends consistent with the nature of Stone Soup's business model. Unlike the previous year, a small amount of capital goods was acquired in 2024; therefore, emissions under Category 2 are no longer zero, though they remain minimal.

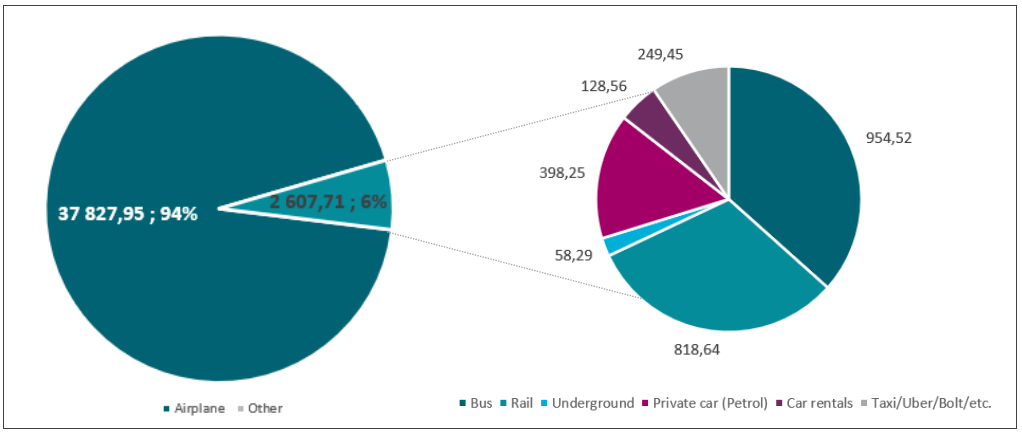
Graph 2: Total GHG Emissions by Category – 2023 vs 2024 comparison



Between 2023 and 2024, emissions under Category 6 increased by 29%, while emissions across Categories 1 and 7 saw only slight increases. This rise is likely linked to a higher volume of project-related travel, and, notably, the diversification of the geographical locations where Stone Soup is operating and implementing projects.

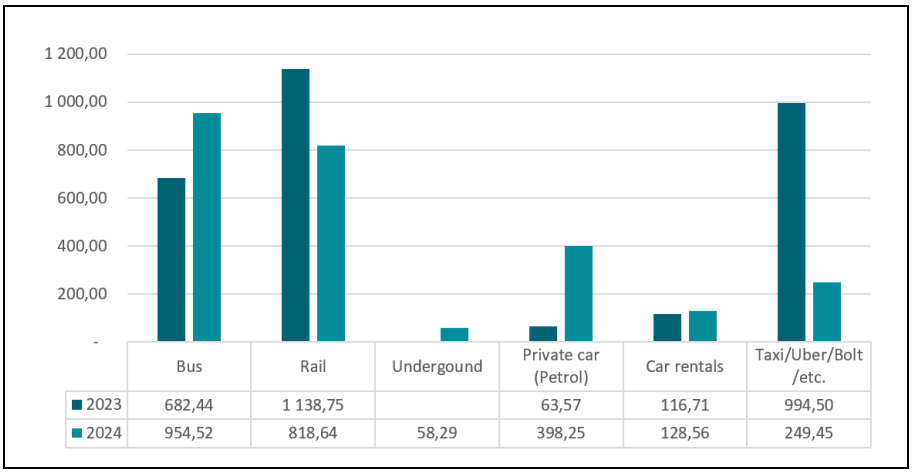
Within Category 6, in 2024, well-to-tank (WTT) emissions represent 13% of reported emissions. In Category 7, they account for approximately 36,55% of reported emissions. These figures continue to underscore the relevance of emissions related to the extraction, production, and distribution of fuels and electricity before their end use.

Graph 3: Emissions from Category 6 by mode of transport (Kg CO2e)



Business travel emissions in 2024 continue to stem largely from air travel (94%), particularly within Europe and between Europe and countries in Africa, the Americas, and Asia. A smaller proportion originates from travel by bus, rail, taxi, and underground. The use of private vehicles and rental cars remains marginal.

Graph 4: Emissions from Category 6 by mode of transport (others beside air travel) – 2023 vs 2024 comparison (Kg CO2e)



	Bus	Rail	Underground	Private car (Petrol)	Car rentals	Taxi/Uber/Bolt /etc.
2023	682,44	1 138,75		63,57	116,71	994,50
2024	954,52	818,64	58,29	398,25	128,56	249,45

Between 2023 and 2024, emissions in Category 6 (Business travel) from means of transportation beyond air travel - bus, rail, taxi, underground, private car, and rental car, as well as Taxi/Uber/Bolt - showed an increase in the use of bus and private car (petrol), the introduction of underground travel, and a decrease in rail and Taxi/Uber/Bolt. These changes primarily reflect logistical and contextual constraints linked to the locations of the projects, which limited the availability and feasibility of certain transport modes over others. The integration of more ground-based and public transportation options, albeit modest, indicate some potential for future emissions reductions.

Next steps

As we continue to deepen our understanding of Stone Soup Consulting's climate impact, the 2024 carbon footprint assessment reinforces both the strengths of our decentralised model and the areas where further progress is possible. The following steps will guide our next phase of action:

- **Raise internal awareness** about the carbon intensity of different business travel modes, and expand our travel decision-making guidelines to better support low-emission choices and promote consistent reductions.
- **Establish emissions intensity indicators** tied to core business activity (e.g. tCO_2e in Business travel) and apply these metrics to track progress and guide operational and strategic adjustments.

This direction reinforces Stone Soup's commitment to not only improving measurement accuracy but also embedding climate responsibility into daily operations and long-term strategy.