



MARKET HARBOROUGH HONEY CO. LTD

SECR

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Streamlined Energy and Carbon Reporting 2024

Reporting Period: 1 January 2024 — 31 December 2024

Publication Date: 26 August 2025

Prepared by: ESG PRO Limited

Introduction

Harborough Honey is a family-run business based in Market Harborough, dedicated to producing high-quality, natural honey straight from the hive. Rooted in traditional beekeeping practices, the company focuses on the health and well-being of its bees, ensuring that each jar of honey reflects the purity of the local countryside. Their work is centred on sustainability, authenticity, and a deep respect for the environment.

The company manages a network of hives across Leicestershire and surrounding areas, carefully tending colonies to ensure strong, resilient bee populations.

Harborough Honey produces a range of seasonal honeys, each carrying the distinct flavour of the blossoms and plants available to the bees at different times of year. From spring floral varieties to rich summer blends, the product line celebrates the diversity of local flora and the bees' essential role in pollination.

Beyond honey production, Harborough Honey plays an important role in supporting biodiversity and raising awareness about the importance of pollinators. Through community engagement, education, and responsible beekeeping, the business seeks to demonstrate that producing honey is not only about creating a natural food source but also about safeguarding ecosystems. Their work highlights the link between local agriculture, environmental stewardship, and sustainable food systems.

Harborough Honey has partnered with ESG Pro to complete its Streamlined Energy and Carbon Reporting (SECR) obligations for the first time. This reporting year represents the company's baseline, providing an essential starting point for tracking energy use and greenhouse gas emissions. By establishing this foundation, Harborough Honey is putting in place the framework needed to measure improvements over time and to demonstrate progress against future reduction commitments.

SECR reporting is an important step for any business seeking to operate responsibly and transparently. It ensures that energy consumption and carbon emissions are disclosed in a clear and consistent way, providing accountability to stakeholders and customers alike. For Harborough Honey, it also reflects a wider commitment to sustainability, showing that the business is not only focused on producing natural, high-quality honey, but also on reducing its environmental impact and aligning with national climate goals.

Methodology

Market Harborough Honey Co. Limited has retained full responsibility for the internal controls governing the collection, management, and verification of the data presented in this SECR report. In preparing this disclosure, the company has worked closely with ESG PRO Limited to ensure that all energy and emissions calculations are robust, transparent, and consistent with recognised reporting standards. The methodology adopted adheres to the Greenhouse Gas Protocol Corporate Accounting and Reporting Standard, which provides a globally accepted framework for credible emissions assessment across business operations.

All emissions and energy usage disclosed in this report have been calculated using the latest UK Government GHG Conversion Factors for Company Reporting, published by the Department for Energy Security and Net Zero in collaboration with DEFRA. These factors provide a uniform national basis for emissions reporting and ensure compliance with the UK's Streamlined Energy and Carbon Reporting framework.

For the reporting period covering 1 January 2024 to 31 December 2024, Market Harborough Honey Co. Limited has completed its first full SECR disclosure. This represents the company's official baseline year for carbon and energy reporting, establishing a foundation against which future improvements in efficiency and emissions reductions can be measured. The baseline captures the company's energy consumption and associated emissions across its operations, providing essential insights to support long-term environmental responsibility and strategic decision-making.

Market Harborough Honey Co. Limited does not operate any processes involving the combustion of fossil fuels on site, nor does it own or control any vehicles. As a result, the company generates no direct greenhouse gas emissions from stationary or mobile sources, and Scope 1 emissions are reported as zero for the reporting period.

The calculation of Scope 2 emissions has been undertaken by first identifying the total electricity consumption for the property, which amounted to 14,905 kWh across the reporting year. This figure represents the full Scope 2 footprint associated with purchased electricity for the entire 3,200 square feet of space. As the company only occupies 400 square feet, it was necessary to apportion the energy use to reflect the share attributable to its operations. A proportional allocation was made using floor area as the basis, with the company's occupied space representing 12.5 per cent of the total footprint. Applying this ratio results in an estimated consumption of 1,863 kWh. While this method assumes broadly uniform energy intensity across the property, it provides a fair and transparent approach in the absence of sub-metering data, ensuring the reported emissions are consistent and replicable.

Scope 3 Category 1 emissions have been calculated using a spend-based methodology. The company's purchase ledger for the reporting period was

reviewed, and each expenditure item was categorised according to standard economic activity classifications. These categories were then matched to spend-based emission factors sourced from the Carbon Saver database, which are derived from UK Government environmental accounts and supply chain modelling. By multiplying total spend in each category by the corresponding factor, the company has been able to estimate the greenhouse gas emissions embedded in purchased goods and services, including materials, equipment, and external services. This approach ensures a comprehensive representation of supply chain impacts.

The emissions associated with capital goods procurement have also been assessed using spend-based emission factors, drawing on the Carbon Saver Scope 3 Supply Chain CO₂e dataset. These factors are underpinned by the CSUKEEIO environmentally extended input-output model, which maps UK expenditure flows to sector-level emissions using official government data. Each purchased item was classified under the UK Standard Industrial Classification system to ensure alignment with the appropriate emission factor. Machinery and equipment such as honey extractors and creaming machines were assigned to the relevant category, while fabricated metal products such as settling tanks were treated separately. Expenditure was multiplied by the sector-specific emission factor, expressed in kilograms of carbon dioxide equivalent per pound spent, and converted into tonnes for reporting. The results for all capital items were then aggregated to give the total Scope 3 Category 2 footprint.

Emissions associated with deliveries have been calculated using the most recent DEFRA and BEIS conversion factors. For direct deliveries undertaken in person by car, the factor for an average diesel vehicle was applied to the straight-line distance between collection and delivery points, doubled to account for the return journey. In cases where consignments were sent through Royal Mail, the factor for Class III diesel vans was applied to one-way distances, on the basis that Royal Mail consolidates vehicle routes. This approach may overstate emissions as it assumes vehicle capacity is dedicated to the company's goods and does not take account of parcel weights or tonne-kilometre data, which were unavailable. Nonetheless, the methodology provides a conservative and transparent estimate of Scope 3 Category 9 Downstream Transport and Distribution emissions by summing both in-person journeys and Royal Mail consignments.

As the company employs only one individual, both business travel and employee commuting have been assessed and found not to be material sources of greenhouse gas emissions. The limited scale of operations means that travel requirements are minimal and do not contribute significantly to the overall emissions footprint. For transparency, these categories have been considered within the boundary of the assessment but are reported as immaterial for the purposes of SECR disclosure.

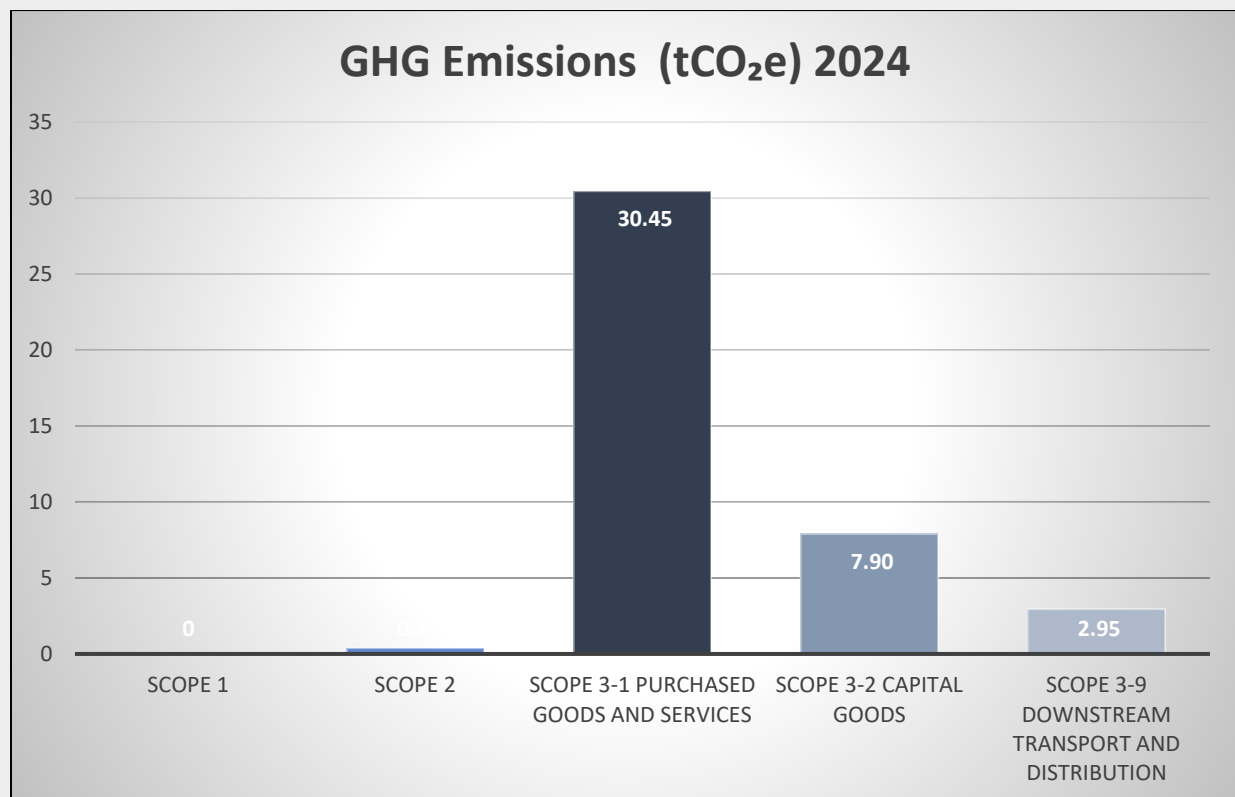
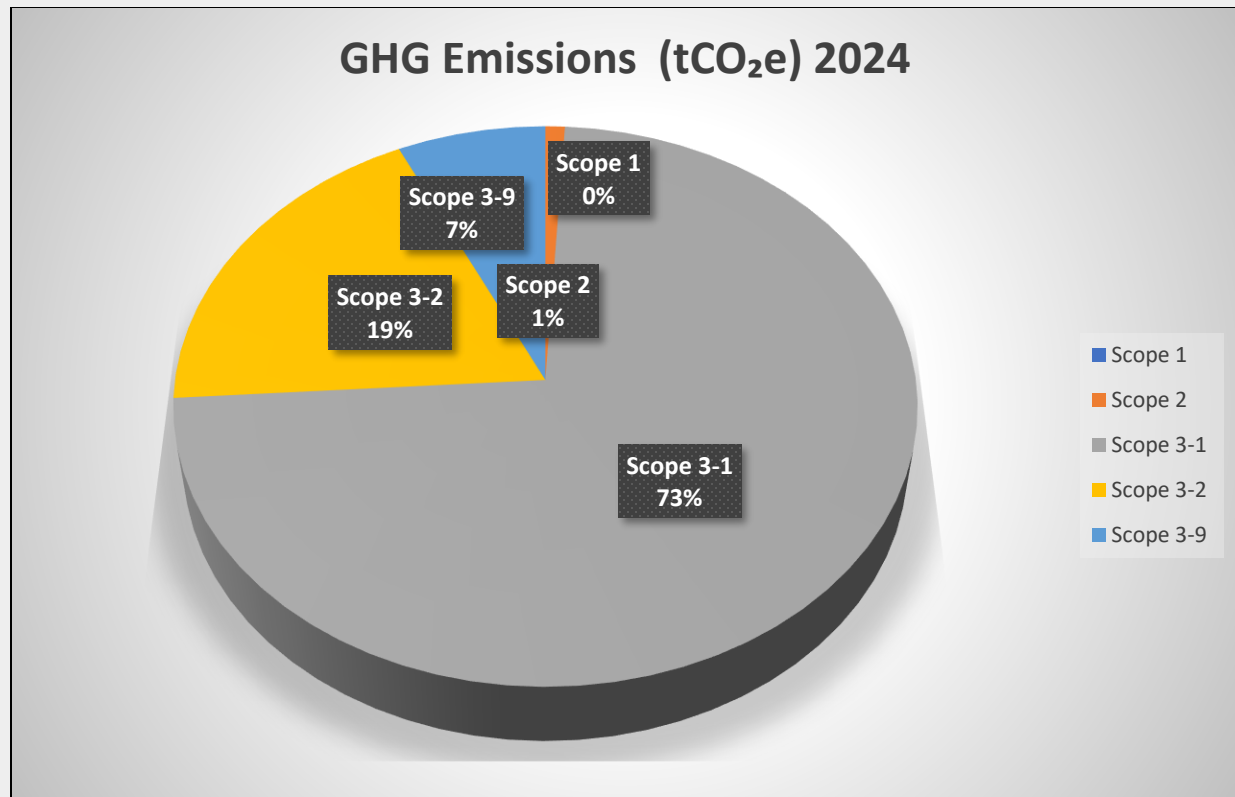
Greenhouse Gas Inventory 2024

Emission Source	GHG (tCO ₂ e)	Energy Use (kWh)
Scope 1	0	0
Scope 2	0.39	1863.13
Scope 3-1 Purchased Goods and Services	30.45	N/A
Scope 3-2 Capital Goods	7.90	N/A
Scope 3-9 Downstream Transport and Distribution	2.95	N/A
Totals	41.68	1863.13

Intensity Ratio	GHG tCO ₂ e	Energy kWh
per Full-Time Employee (FTE)	41.68	1863.13
per £100,000 Revenue	55.57	2,484.17

The results of the carbon and energy assessment are summarised in the tables above. Total greenhouse gas emissions for the reporting period amount to 41.68 tonnes of carbon dioxide equivalent, with electricity consumption contributing 1,863 kWh. Scope 1 emissions are reported as zero, as the company neither operates fossil fuel processes nor controls any vehicles. Scope 2 emissions, arising from purchased electricity, account for 0.39 tonnes of carbon dioxide equivalent, while the majority of the footprint is associated with Scope 3 activities. Purchased goods and services represent the largest single contributor at 30.45 tonnes, followed by capital goods at 7.90 tonnes and downstream transport and distribution at 2.95 tonnes.

To provide context, emissions and energy use have been expressed through intensity ratios. With one full-time employee, the footprint equates to 41.68 tonnes of carbon dioxide equivalent and 1,863 kWh per employee. When normalised against revenue, the company's emissions amount to 55.57 tonnes of carbon dioxide equivalent and 2,484 kWh per £100,000 of turnover. These ratios offer a clear benchmark for monitoring future performance and will enable the company to track efficiency gains as it implements reduction measures in subsequent years.



Emissions Management and Reduction Targets

Scope 2

Electricity is the only source of energy within the operational boundary, so better measurement and cleaner supply could deliver useful gains. The company could explore simple sub-metering or smart plugs on key items such as extractors, warming cabinets and lighting to separate operational kWh from the wider property. A short log that records date, activity, run time and kWh would make SECR figures more precise and repeatable. Where a renewable electricity tariff backed by REGOs is available, the company could disclose both location-based and market-based emissions to show the effect of cleaner supply. Practical controls such as A-rated appliances, LED lighting, switching devices fully off, timer plugs and modest thermostat settings could reduce avoidable consumption without affecting product quality. Since beekeeping is seasonal, concentrating energy-intensive processing into shorter, well-ventilated sessions may further limit run time. Keeping copies of bills, tariff certificates and photographs of meters would support audit and year-on-year comparison.

Scope 3 Category 1: Purchased Goods and Services

Most of the footprint sits in purchased goods and services, particularly jars, lids, labels, cartons, sugar for bee welfare when required, and professional services. The company could start with a simple spend map that lists each supplier, what is bought, units, and delivery frequency, then rank items by carbon relevance. Packaging offers immediate options. Lighter glass or reduced glass mass, high recycled content, aluminium lids with clear recyclability statements, water based label adhesives, and right sized cartons with paper void fill could lower embodied emissions while improving the end customer recycling experience. Order consolidation and minimum order reviews may cut freight and storage waste. Over time, suppliers could be asked for product carbon footprints, recycled content certificates, or country of origin, allowing a gradual shift from spend based factors to activity based or supplier specific data. Clear records of category mapping, assumptions and evidence will keep estimates transparent.

Scope 3 Category 2: Capital Goods

Future equipment choices could follow a whole life view. Options include refurbished machines, rental for short peak periods, or robust stainless steel items with readily available spares and service manuals. When comparing models, the company could consider durability, energy efficiency, maintenance intervals and end of life recovery routes. Suppliers may be able to share Environmental Product Declarations or equivalent product data to inform choices. An asset register that records purchase date, expected life, service history, and disposal route would support consistent reporting. At end of life, scrap metal receipts and transfer notes could be retained as evidence of responsible recovery.

Scope 3 Category 9: Downstream transport and distribution

Moving jars to customers is unavoidable, but the carbon intensity can vary widely with parcel size, routing and load factors. For mail order the company could continue to favour networks that consolidate deliveries at scale, such as national postal services, since higher vehicle utilisation usually lowers emissions per parcel. Packaging can be designed to minimise dimensional weight so more units travel per load, for example by using snug carton sizes and avoiding unnecessary fillers. Local deliveries may be clustered into efficient routes, with walking, cycling or an electric vehicle considered where practical for short distances. A simple dispatch log that notes parcel counts, service level, postcodes and occasional actual road miles would allow a move from generic per mile factors to more accurate activity data in future years. Customer guidance that encourages economy services can also support consolidation.

Annual Scope 3 review and continuous methodology improvement

Each year the company could refresh emission factors to the latest UK Government set, revisit category mapping, and update evidence files. A light touch data dictionary that defines each field, its unit, the source, and any assumptions would improve repeatability. A practical improvement path is to progress from spend based estimates to activity data, for example kilograms of glass, numbers of lids and labels, metres of tape, and parcel counts by service type. Where suppliers provide product carbon footprints or recycled content certificates, the company could store these with the invoice for easy retrieval. Recording any methodological changes and their effect on totals will help users of the report compare years fairly.

Absolute reduction pathway and net zero as an option

With a baseline of 41.68 tonnes of carbon dioxide equivalent, the largest lever is supply chain decarbonisation in purchased goods and services, followed by capital goods and transport. The company could consider a long term pathway that aims for deep absolute reductions first, reserving carbon removals only for residual emissions that cannot reasonably be eliminated. Scenario planning can be educational here. One scenario might emphasise lower impact packaging and supplier engagement. Another might focus on process efficiency and clean electricity. Periodic review would show which activities deliver the largest reductions for the least cost or effort, guiding decisions in a practical way. If a net zero year such as 2040 is adopted, interim checkpoints could be shaped as learning milestones rather than binding promises, for example improving data granularity, switching a key packaging line to higher recycled content, or converting a proportion of shipments to more consolidated services.

Intensity ratio targets as decision tools

Intensity metrics help interpret performance as the business evolves. With one full time employee, per employee intensity is sensitive to staffing changes, so ratios per

one hundred thousand pounds of turnover may be more stable. The company could also pilot an operational metric such as emissions per kilogram of honey sold or per jar dispatched, which links directly to day to day decisions on packaging and distribution. To calculate these, the company would divide total emissions by the chosen activity measure, then track the trend alongside absolute totals. Because harvest volumes can vary with weather, pairing product based metrics with revenue based metrics will provide a fuller picture. Clear notes on how each metric is calculated, and why, will make the figures more useful to readers of the SECR report.

Declaration and Sign Off

This Streamlined Energy and Carbon Reporting (SECR) statement has been prepared in line with the requirements of the Companies (Directors' Report) and Limited Liability Partnerships (Energy and Carbon Report) Regulations 2018. Emissions have been calculated and reported in accordance with the Greenhouse Gas (GHG) Protocol Corporate Standard, applying the latest UK Government conversion factors for greenhouse gas reporting.

Scope 1 and Scope 2 emissions have been disclosed as required under SECR. Relevant Scope 3 categories have been calculated to provide a more complete picture of the company's carbon footprint, drawing on the GHG Protocol Corporate Value Chain (Scope 3) Standard. Energy use in kilowatt hours has been reported alongside absolute greenhouse gas emissions. Intensity ratios have been provided, based on both full-time equivalent staff and company turnover, in accordance with SECR expectations.

This SECR disclosure has been reviewed and approved by the directors, who take responsibility for its accuracy and completeness.

Signed on behalf of the Supplier:



Date: 26th August 2025