



Rebaselining Guidelines for Greenhouse Gas (GHG) Emissions Reporting

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1. Purpose

This guidance outlines the conditions and procedures under which base year GHG emissions may be recalculated (“re-baselined”) to ensure consistency, transparency, and comparability of emissions data over time. It is aligned with the GHG Protocol, UK Government guidance, and the Science Based Targets initiative (SBTi) Corporate Near-Term Criteria v5.2.

2. Scope

This guidance applies to all GHG emissions reported under Insight’s inventory boundary, including Scope 1, Scope 2, and relevant Scope 3 categories.

If changes are entity-specific, the reassessment will apply only to the affected entity. If multiple entities are impacted, the reassessment will apply regionally (e.g., EMEA, APAC, NA) or globally, as appropriate.

The Environmental Social Governance (ESG) team is responsible for assessing if re-baselining is justified and making the subsequent calculations if deemed necessary. This assessment will be conducted following the finalisation of Insight’s annual footprint.

3. Base Year Definition

The base year is a fixed historical reference point against which current and future GHG emissions or progress against targets are compared. The base year must be no earlier than 2015.

4. Base Year Recalculation

Recalculation of the base year is recommended when structural or methodological changes exceed the defined significance threshold. These include:

Structural Changes:

- Acquisitions or divestments of facilities or business units.
- Outsourcing or insourcing of activities included in the base year inventory.
- Changes in ownership or control, including leased asset status.

Methodological Changes:

- Improvements in data accuracy or calculation methodologies.
- Discovery of significant errors in previously reported data.

Exclusions:

- Economic growth or decline.
- Changes in production output or product mix.
- Opening or closure of facilities not present in the base year.

5. Updating the Base Year

In certain circumstances, the organization may update its base year entirely. This may occur when:

- Structural changes (e.g., mergers, acquisitions, or divestments) render the original base year no longer representative, *and recalculation is not feasible*.
- Methodological changes or data improvements compromise the integrity of the original base year, *and recalculation is not feasible*; or
- A new GHG reduction target is set that requires a more recent or relevant base year.

When updating the base year:

- The rationale and implications must be clearly documented.
- Historical emissions data must be recalculated where possible or qualified if data is insufficient.

6. Significance Threshold

A recalculation will be considered if the cumulative impact of changes results in a variation of more than 5% in total base year emissions, consistent with SBTi.

7. Recalculation Methodology

Fixed Base Year Approach:

- Prefer the “all-year” method: recalculate emissions for the entire base year, rather than just the portion of the year after the change occurred.
 - Avoid the “pro-rata” method unless data limitations prevent full-year recalculation.
- Apply recalculations consistently across all subsequent years to maintain comparability.
- Clearly document the method used (e.g., all-year vs. pro-rata)

8. Timing of Recalculation

- Recalculations should be made for the reporting year in which the structural change occurs once the annual footprint has been finalised following the end of the reporting year.
- If data is unavailable, recalculation may be deferred to the following year, with appropriate disclosure.
- All targets should be reviewed at least every 5 years to ensure alignment with the latest SBTi criteria.

9. Documentation and Transparency

All recalculations must be:

- Fully documented, including rationale, methods, and data sources.
- Conducted by the Environmental Social Governance Team.

- Reviewed and approved by SVP Legal & Commercial.
- Disclosed in the annual GHG inventory report, with clear explanation of changes.

10. Governance and Review

This guidance will be reviewed annually or upon significant organisational change by the ESG team. Updates will be approved by EMEA Legal & Commercial and Global Compliance Office.